

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 12, 2021, 08:30 AM**

**Due to COVID-19, the meeting will be held via Microsoft Teams**

**Conference Call Call-In Number: (970) 416-4300 1002# (for those unable to access via Microsoft Teams)**

**Join Teams Meeting**

[Click here to join the meeting](#)

*Agenda is preliminary and subject to change by majority vote of the Board at the meeting.*

*Individuals requiring special accommodation to attend and/or participate in this meeting please advise the ADA Compliance Officer at [info@frontrangefireconsortium.org](mailto:info@frontrangefireconsortium.org) or (408) 461-0336 of their specific need(s) as soon as possible.*

- 1. Call to order**
- 2. Director roll call**
- 3. Approval or changes to agenda**
- 4. Review and approval of previous meeting minutes**
- 5. Public input**
- 6. Financial Report**
- 7. FRFC Budget Refinement & Outside Professional Assistance**
- 8. Resolution 2021-1: 2020 Audit exemption application review and approval for submission**
- 9. Report on advice from counsel – Governance Docs & Executive Chief position**
- 10. 2021-1 Academy Update**
- 11. 2021-2 Academy – Estimate numbers & Anticipated Cadre attendance**
- 12. Envision Leadership Update**

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**13. Aims Partnership Proposal Update**

**14. Other business**

**15. Next meeting / Adjournment**

**- June 11<sup>th</sup>, 2021 @ Loveland Fire Rescue, 10:00 AM**

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

**Date: November 13, 2020**

**LOCATION:** Virtual Meeting due to COVID Restrictions (via Microsoft Teams)

**CALL TO ORDER:**

Chairman Mark Miller called the meeting to order at 1018.

**ATTENDANCE:**

**Board Members Present:** Dale Lyman (Greeley), Barry Schaefer (Platte Valley), Kris Kazian (Windsor), Gary Green (Wellington), Mark Miller (Loveland), Michael West (Front Range Fire Rescue), Ron Lindroth (Central Valley), Dave Beebe (Mountain View), Ryan McLean (PFA)

**Also Present:** Mike Patterson, Susan Frame

**Board Members Absent:**

Tom DeMint (PFA), Rob Spendlow (Longmont), Mike Calderazzo (Boulder)

**APPROVAL OF THE AGENDA (ADDITIONS/DELETIONS):**

*Motion to accept agenda (Kris Kazian)  
Seconded and approved (Gary Green)*

**APPROVAL OF MINUTES:**

*Motion to Approve Minutes (August 14, 2020) (Kris Kazian)  
Motion Seconded (Gary Green)  
Approved*

*Motion to Approve Minutes (September 24, 2020) (Dale Lyman)  
Motion Seconded (Gary Green)  
Approved*

**PUBLIC INPUT:**

No public input

**OLD BUSINESS:**

None

## NEW BUSINESS:

1. Financial Report – Profit and Loss
  - a. Balance as of November 9, 2020
  - b. Total income 175K
  - c. Total net operating income 42K
  - d. Bills yet to be processed: legal fee for posting

*Motion to accept financial report (Dave Beebe)*

*Motion seconded (Dale Lyman)*

*Passed by vote*

2. Consideration of 2021 proposed meeting schedule
  - a. January meeting is too early for audit exemption application which is due by March
  - b. February 12, June 11, August 13 and November 12, 2021
  - c. Special meetings and emergency meetings will be held as needed
  - d. May need to hold some as virtual meetings
    - i. Virtual meetings will be posted on the FRFC website

*Motion to accept 2021 meeting schedule (Kris Kazian)*

*Motion Seconded (Mike West)*

*Passed unanimous*

3. Consideration of proposed 2021 Fee Schedule
  - a. Salary survey has been completed, and proposed rates based upon salary survey
  - b. Shift schedule includes time and half and salary cost for on-shift personnel
  - c. Years following initial rate utilized a resource salary increase of 3%
  - d. The annual membership fee for 2021 shall remain at 10K
  - e. The Per Participant Fee for each Participant attending the recruit academy for Establishing
    - a. Members, Associate Members and Contracting Agencies shall be \$14,250.
    - b. The Unaffiliated Per-Participant Fee for each Unaffiliated Participant shall be \$14,250.
  - c. We are having to consider the increased cost of building materials for the upcoming academies.
  - d. BOD members agree that unaffiliated members should pay more for both academy and Professional Development Program. Also, no reimbursement structure for non-members
  - e. Established rates can be adjusted by BOD as needed.
  - f. Members agree to go ahead and make decision with 10% higher rate for non-affiliated participants without further meetings.
  - g. Question - Lindroth: Do we have a limited number for outside participants?
    - a. No decisions yet as to limited numbers. Need to complete current academies to see how it goes before opening it to others. Be sure we can deliver quality academy.
  - h. Question - Do we need amendment to bylaws? How to protect current members
    - a. Agenda item for future BOD meeting. Check IGA to see what needs to be done.
  - i. Adjustment to per participant fee – language for unaffiliated as 10% higher than Establishing & Associate members (verify language and approve)
  - j. Fees is not set for specific seminars, will be set by BOD when seminar is authorized.

*Motion to accept 2021 fee schedule along with proposed changes of 10% increase for unaffiliated members – Mike West*

*Seconded – Kris Kazian*

*Vote passed unanimous*

4. 2021 budget public hearing and consideration of adoption
  - a. Budget message – preparing a better forecast for entire year to help with leased resources, etc.
  - b. Reimbursements from fees.... Returned near 40K back to agencies
  - c. Average from previous academies show how close to budget we have been. Income average 200K for year, with about 18% from academy payments back to agencies without recruits, facilities and staffing.
  - d. Mike’s expense (includes only time with academy) working to make this clear
  - e. Adjustment for building material cost
  - f. Included Leadership at 44 students, Mirowski best estimate at 40K, not including facilities
  - g. Thank you, Mike, for clarifying and simplifying the budget process
  - h. Balances included in packet
  - i. With smaller academy, we have delayed some purchases, all needs were sufficient for 2020-2. We will continue to build inventory as the academy grows again.
  - j. No capital replacement fund currently. Do we want to allocate funds for this in the future?
  - k. No purchasing concerns currently, other than replacing some radios in early 2021.

*Motion to approve 2021 budget and resolution 2020-5 – Kris Kazian*

*Motion Seconded – Gary Green*

*Vote passed*

*Open public meeting for budget approval*

*Close public meeting*

*No public comment*

5. Election of Officers for 2021/2022 term
  - a. Chairman Tom DeMint retirement
  - b. Withdrawal from Mark Miller
  - c. Nominations for President

*Kris Kazian – Nomination for FRFC President*

*Nomination Seconded*

*Nomination passed unanimously*

- d. Vice President

*Mike West – Nomination for FRFC Vice President*

*Nomination Seconded*

*Nomination Passed unanimously*

- e. Secretary/Treasurer

- i. Note: Most duties are delegated to Executive Director, Mike Patterson

*Gary Green - Nomination for Secretary/Treasurer*

*Nomination Seconded*

*Nomination Passed unanimously*

- f. Other – plan to recognize Chief DeMint before retirement

6. Chiefs / BOD Updates
  - a. 2020-02 Academy update
    - i. Completion of week 12 with testing in Longmont
    - ii. Next week CMCB and FFI and FFII testing
    - iii. Some state testing to be completed
    - iv. Agenda to include family night and graduation
      1. Graduation venue may will be cancelled due to COVID
        - a. Proposed family night to include smaller graduation ceremony on Friday afternoon combined with demo and pinning outside if weather allows
        - b. Small group separated and pinning and demo/scenarios. Thoughts?
        - c. Plan B or Plan C for final recognition, possible for each agency to complete pinning
      2. With a group of 9 recruits everything went very well with no one sick, following all guidelines – very lucky
      3. Final invoices should be paid soon
  - b. 2021 Academy forecast
    - i. Invoices out soon for 2021-1
    - ii. Survey from agencies for spring and fall academies
      1. Possible – 20-23 recruits for 2021-1
      2. Calendars are being finalized
      3. Working to set schedules and calendars
      4. COVID will remain an issue – continue with precautions, limit space, etc.
  - c. 2021 Professional Development plan support
    - i. Board support will continue
    - ii. Mirowski working on the transition to new leadership
    - iii. Goal of 45 students, spring and fall sessions, \$500 per student
    - iv. Everything now on PowerPoint – continue to work on other options as needed
    - v. Cost is same
    - vi. Still a lot of interest in this program
    - vii. Registration open for February start
    - viii. Fee schedule increased for non-members
    - ix. Windsor is happy to continue to host these events
      - x. Feedback is good, attendance is going well
      - xi. Virtual options will be available as needed
      - xii. Future updates on cost and participation
      - xiii. Decision to continue
  - d. AIMS/FRFC Partnership updates
    - i. No updates – on hold
7. Leased resource agreements will be sent out soon
  - a. Please review agreements and approve
8. Next Meeting – February 12, 2021 at Greeley FD unless virtual meeting required
  - a. audit exemption request
  - b. Will send new budget for approval
  - c. February BOD meeting agenda item to decide on full audit
    - i. Cost information to come

**EXECUTIVE SESSION (If NECESSARY):**

None

**OTHER BUSINESS**

**NEXT MEETING**

February 12, 2021

**ADJOURNMENT:**

There being no further business to come before the Board, Chairman Mark Miller adjourned the meeting at 1150.

**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  
BOARD OF DIRECTORS WORK SESSION  
FRONT RANGE FIRE CONSORTIUM**

**Date: February 3, 2021**

**LOCATION:** Due to COVID-19, the meeting was held via Microsoft Teams

**CALL TO ORDER:**

Chairman Chief Kazian

**ATTENDANCE:**

**Board Members Present:** Tom DeMint (PFA), Barry Schaefer (Platte Valley), Gary Green (Wellington), Mike Calderazzo (Boulder), Mark Miller (Loveland), Michael West (Front Range Fire Rescue), Dave Beebe (Mountain View), Brian Kuznik (Greeley), Ron Lindroth (Central Valley), Rob Spendlow (Longmont),

**Also Present:** Mike Patterson, Cindy Heesemann

**Board Members Absent:** Dale Lyman (Greeley)

*Agenda is preliminary and subject to change by majority vote of the Board at the meeting.*

*Individuals requiring special accommodation to attend and/or participate in this meeting please advise the ADA Compliance Officer at [info@frontrangefireconsortium.org](mailto:info@frontrangefireconsortium.org) or (408) 461-0336 of their specific need(s) as soon as possible.*

**APPROVAL OF THE AGENDA (ADDITIONS/DELETIONS):**

*Called to order at 1003*

*Agenda approved-*

*No motions workshop only*

**PUBLIC INPUT:**

No public input

**WORK SESSION TOPICS:**

1. 21-1 Academy (size, instructor: student ratio, COVID, etc.)
  - a. 22 recruits confirmed to begin academy on Monday February 22, 2021, 3 Cadre leads are in place
  - b. To do's and punch list is in place, all information is sent out and clothing ordered, COVID PPE is ordered and in stock, working with training officers to secure apparatus requests based upon class size
  - c. Possible vaccines for recruits during the academy, allow flexibility for first or second vaccines and monitor for possible signs and symptoms of side effects from such, prescreening will continue and will evaluate if absence is needed.
  - d. If recruits are still needing a vaccine, asked training officers to try to coordinate in Northern Colorado for proximity to the academy
  - e. Vaccinations should allow for a stable academy, but we will continue to do daily screening of recruits and instructors.
  - f. Ultimately falls on each recruit and instructor to keep safe and to clean and decontaminate areas, gear, and equipment as they move through activities
  - g. Chief Spendlow would like to offer support to this academy, not looking for compensation and offers Jeremy as a resource.

- h. Chief Waters has offered help through UCH with vaccinations should a recruit still need one. Also, alternative housing is available in needed, PFA has hotel options in place if a recruit is exposed and need to quarantine.
  - i. This is the 20<sup>th</sup> anniversary of 9-11 and suggest special shirts or patches to commemorate 9-11, something to think about
2. Executive Chief- Expectations
- a. Negative \$48k academy cost for 20-2, have opportunities going forward with forecasting and improve reporting for Chief Patterson and Cadre
  - b. Look at what is the true cost of running the academy, number of recruits vs. cost and student to instructor ratio to budget and plan accordingly
  - c. Consider equipment capitalization instead of adding to a single academy cost
  - d. Option may be to invoice for recruit up front, then at the end cut a check for leased resources in a net position
  - e. Chief DeMint explained how the loss was anticipated due to the small academy. The number of instructors is needed for specific higher risk activities. Having larger academy's, smaller academy's balance out in the long term.
  - f. When numbers are lower, may need to try to get more recruits and involvement to offset cost.
  - g. Major module instructors do a good job working best practices and it is difficult to cut down on days, but when we are at a small number, we have to cut expenses. Break even is at 13, what can change when the numbers are around 7 or 8 to offset the cost?
  - h. Look at a bookkeeping service to look over financials and come up with better data to make it easier to track and read.
  - i. Chief Patterson and Chief Kazian will work together to get a proposal to work with a bookkeeper to receive quarterly reviews that would offer YTD numbers. Look at small changes to improve and report accurate data
  - j. Discussion point for the future; Chief Patterson's position is part time and is allocated 1160 hrs. per year and no more than 29 hrs. per week. Challenge is to allocate time appropriately and not go over the hours permitted. Could this position be salaried, exempt? Or other opportunities down the road? Something to consider long term.
  - k. Chief DeMint recommends contacting to the Attorney to discuss the legal implications of the position becoming salaried or could the position be supported by FRFC?
  - l. Chief Kazian suggested the possibility of a contracted position or split the time between admin. need to start by discussing with the Attorney.
3. FRFC Status (creation of by-laws, additional members, etc.)
- a. Looking at the by-laws, IGA's and operating procedure manual there are inconsistencies and changes over time that could be cleaned up
  - b. Elections and position terms not followed and specifics regarding adopting the budget in July is not followed
  - c. Chief Patterson would like to ensure everyone has access to the IGA and FRFR Policy Manual and will send out again so that all members have the same versions.
  - d. Chief Kazian thinks all three documents are valid but is not for sure and would like to ask the Attorney for clarification. Maybe by the following meeting.
4. Audit exemption draft completed. Will be distributed to BOD for review and approval at the 2.12.21 meeting.
- a. Chief Patterson has reviewed the audit draft and is waiting for the bookkeeper to finalize and will get to everyone for review and then vote at the February meeting so that it can be submitted by the March deadline.
  - b. Chief will add some of the items discussed today to the agenda for February's meeting.

- c. The budget is not greater than \$750k so there is an audit exemption again this year.
- 5. Other Business
  - a. Chief Miller would like to look at transitioning the Division Chiefs or Operations Chiefs into more of the role similar to what the Fire Chiefs are doing now and the Fire Chiefs function would be overseeing Board of Directors. Some of topics discussed are more at the Operation's level. Is this still the best option? Would like to discuss in the next meeting or two down the road.
- 6. Next Meeting/ Adjournment
  - a. February 12,2021 via Microsoft Teams beginning at 8:30 AM.
  - b. Adjourned at 1059.

**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.

\_\_\_\_\_, President/Chairman

\_\_\_\_\_, Secretary/Treasurer

# Front Range Fire Consortium

## BUDGET VS. ACTUALS: FY\_2020 - FY20 P&L

January - December 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
<b>Income</b>				
10.5000 Revenue	105,000.00		105,000.00	-105,000.00
0050.00 Miscellaneous Income				
0100.00 Membership Dues		100,000.00	-100,000.00	100,000.00
0200.00 Academy Payments	138,611.52	65,000.00	73,611.52	-73,611.52
0300.00 Professional Development	11,122.23	15,750.00	-4,627.77	4,627.77
0350.00 Seminar Fees				
<b>Total 10.5000 Revenue</b>	<b>254,733.75</b>	<b>180,750.00</b>	<b>73,983.75</b>	<b>-73,983.75</b>
Billable Expense Income				
Markup				
Sales				
Sales of Product Income				
Unapplied Cash Payment Income				
Uncategorized Income				
<b>Total Income</b>	<b>\$254,733.75</b>	<b>\$180,750.00</b>	<b>\$73,983.75</b>	<b>\$ -73,983.75</b>
<b>Cost of Goods Sold</b>				
50000 Cost of Goods Sold				
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>GROSS PROFIT</b>	<b>\$254,733.75</b>	<b>\$180,750.00</b>	<b>\$73,983.75</b>	<b>\$ -73,983.75</b>
<b>Expenses</b>				
10.6000 Expenses				
0400.00 Admin		100.00	-100.00	100.00
0400.01 Executive Administrator	24,988.50	10,000.00	14,988.50	-14,988.50
0400.02 Legal	1,729.68	2,500.00	-770.32	770.32
0400.03 Insurance	21.41	100.00	-78.59	78.59
0400.04 Banking	1,000.00		1,000.00	-1,000.00
0400.05 Leased Resources	2,171.49	1,000.00	1,171.49	-1,171.49
0400.06 Office Equipment				
0400.07 Office Supplies/Equipment	75.24	1,200.00	-1,124.76	1,124.76
0400.08 Miscellaneous	183.57	100.00	83.57	-83.57
0400.09 Board Support	207.90		207.90	-207.90
0400.10 Web Service	1,888.33	500.00	1,388.33	-1,388.33
0400.11 Seminar Expenses	4,000.00	1,000.00	3,000.00	-3,000.00
0400.12 Strategic Planning				
0400.13 Professional Development Design	4,032.00		4,032.00	-4,032.00
0400.14 Professional Development Expense	13,987.81		13,987.81	-13,987.81
0400.15 Admin/Logistics Coordinator		34,800.00	-34,800.00	34,800.00
0400.17 Capital Expense				
<b>Total 0400.00 Admin</b>	<b>54,285.93</b>	<b>51,300.00</b>	<b>2,985.93</b>	<b>-2,985.93</b>
0400.16 Capital Items (deleted)				
0500.00 Academy Expenses				
0500.01 Printing	392.81	1,100.00	-707.19	707.19

# Front Range Fire Consortium

## BUDGET VS. ACTUALS: FY\_2020 - FY20 P&L

January - December 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
0500.02 Books	7,149.64	13,000.00	-5,850.36	5,850.36
0500.03 Extinguishers		250.00	-250.00	250.00
0500.04 Rental	140.00	2,000.00	-1,860.00	1,860.00
0500.05 Building Materials	19,503.51	13,500.00	6,003.51	-6,003.51
0500.06 Exercise Equipment	380.84	2,000.00	-1,619.16	1,619.16
0500.07 Recruit Clothing	11,421.90	11,000.00	421.90	-421.90
0500.08 Instructor Clothing	800.26	1,000.00	-199.74	199.74
0500.09 Fuel	57.97	500.00	-442.03	442.03
0500.10 Radio		5,000.00	-5,000.00	5,000.00
0500.11 Food/Water	2,598.98	7,500.00	-4,901.02	4,901.02
0500.12 Propane		800.00	-800.00	800.00
0500.13 Awards	288.40	400.00	-111.60	111.60
0500.14 Equipment Repair	360.66	2,800.00	-2,439.34	2,439.34
0500.15 Webbing		350.00	-350.00	350.00
0500.16 Hand Tools	1,613.35	900.00	713.35	-713.35
0500.17 TIC (deleted)				
0500.18 Admin/Logistics Coordinator	19,089.00	48,432.00	-29,343.00	29,343.00
0500.19 Insurance	9,610.00	12,000.00	-2,390.00	2,390.00
0500.20 Instructor Lodging		1,000.00	-1,000.00	1,000.00
0500.21 Office Supplies	100.68	350.00	-249.32	249.32
0500.22 Miscellaneous	5,216.65	5,000.00	216.65	-216.65
0500.23 Testing Equip/Software/Test Bnk	1,838.00		1,838.00	-1,838.00
0500.24 Leased Resources	115,781.20		115,781.20	-115,781.20
<b>Total 0500.00 Academy Expenses</b>	<b>196,343.85</b>	<b>128,882.00</b>	<b>67,461.85</b>	<b>-67,461.85</b>
0550.00 Major Academy Equipment				
0550.01 Major Academy Equipment				
<b>Total 0550.00 Major Academy Equipment</b>				
0600.00 Major Equipment Fund				
<b>Total 10.6000 Expenses</b>	<b>250,629.78</b>	<b>180,182.00</b>	<b>70,447.78</b>	<b>-70,447.78</b>
66000 Payroll Expenses (deleted)				
Purchases				
Unapplied Cash Bill Payment Expense				
Uncategorized Expense				
<b>Total Expenses</b>	<b>\$250,629.78</b>	<b>\$180,182.00</b>	<b>\$70,447.78</b>	<b>\$ -70,447.78</b>
NET OPERATING INCOME	<b>\$4,103.97</b>	<b>\$568.00</b>	<b>\$3,535.97</b>	<b>\$ -3,535.97</b>
Other Expenses				
Reconciliation Discrepancies				
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
NET INCOME	<b>\$4,103.97</b>	<b>\$568.00</b>	<b>\$3,535.97</b>	<b>\$ -3,535.97</b>

# 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	110,000.00		110,000.00	
0100.00 Membership Dues		110,000.00	-110,000.00	
0200.00 Academy Payments		200,000.00	-200,000.00	
0300.00 Professional Development		44,000.00	-44,000.00	
<b>Total 10.5000 Revenue</b>	<b>110,000.00</b>	<b>354,000.00</b>	<b>-244,000.00</b>	<b>31.07 %</b>
<b>Total Income</b>	<b>\$110,000.00</b>	<b>\$354,000.00</b>	<b>\$ -244,000.00</b>	<b>31.07 %</b>
<b>GROSS PROFIT</b>	<b>\$110,000.00</b>	<b>\$354,000.00</b>	<b>\$ -244,000.00</b>	<b>31.07 %</b>
<b>Expenses</b>				
10.6000 Expenses				
0400.00 Admin		100.00	-100.00	
0400.01 Executive Administrator		10,000.00	-10,000.00	
0400.02 Legal		2,500.00	-2,500.00	
0400.03 Insurance	799.87	100.00	699.87	799.87 %
0400.05 Leased Resources	2,200.73	1,000.00	1,200.73	220.07 %
0400.07 Office Supplies/Equipment		1,200.00	-1,200.00	
0400.08 Miscellaneous		100.00	-100.00	
0400.10 Web Service	283.99	1,000.00	-716.01	28.40 %
0400.11 Seminar Expenses		1,000.00	-1,000.00	
0400.14 Professional Development Expense		40,000.00	-40,000.00	
0400.15 Admin/Logistics Coordinator	4,765.50	22,000.00	-17,234.50	21.66 %
<b>Total 0400.00 Admin</b>	<b>8,050.09</b>	<b>79,000.00</b>	<b>-70,949.91</b>	<b>10.19 %</b>
0500.00 Academy Expenses				
0500.01 Printing		1,100.00	-1,100.00	
0500.02 Books	3,384.98	12,000.00	-8,615.02	28.21 %
0500.03 Extinguishers		250.00	-250.00	
0500.04 Rental		2,000.00	-2,000.00	
0500.05 Building Materials		18,000.00	-18,000.00	
0500.06 Exercise Equipment		2,000.00	-2,000.00	
0500.07 Recruit Clothing	4,323.24	11,000.00	-6,676.76	39.30 %
0500.08 Instructor Clothing		1,000.00	-1,000.00	
0500.09 Fuel		500.00	-500.00	
0500.10 Radio		7,000.00	-7,000.00	
0500.11 Food/Water		7,500.00	-7,500.00	
0500.12 Propane		800.00	-800.00	
0500.13 Awards	110.00	400.00	-290.00	27.50 %
0500.14 Equipment Repair		2,800.00	-2,800.00	
0500.15 Webbing		350.00	-350.00	
0500.16 Hand Tools		900.00	-900.00	
0500.18 Admin/Logistics Coordinator	5,427.00	25,000.00	-19,573.00	21.71 %
0500.19 Insurance		12,000.00	-12,000.00	
0500.20 Instructor Lodging		800.00	-800.00	

# Front Range Fire Consortium

## BUDGET VS. ACTUALS: FY\_2021 - FY21 P&L

January - December 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
0500.21 Office Supplies		350.00	-350.00	
0500.22 Miscellaneous	23.25	5,000.00	-4,976.75	0.47 %
0500.24 Leased Resources		160,000.00	-160,000.00	
<b>Total 0500.00 Academy Expenses</b>	<b>13,268.47</b>	<b>270,750.00</b>	<b>-257,481.53</b>	<b>4.90 %</b>
<b>Total 10.6000 Expenses</b>	<b>21,318.56</b>	<b>349,750.00</b>	<b>-328,431.44</b>	<b>6.10 %</b>
<b>Total Expenses</b>	<b>\$21,318.56</b>	<b>\$349,750.00</b>	<b>\$ -328,431.44</b>	<b>6.10 %</b>
NET OPERATING INCOME	<b>\$88,681.44</b>	<b>\$4,250.00</b>	<b>\$84,431.44</b>	<b>2,086.62 %</b>
NET INCOME	<b>\$88,681.44</b>	<b>\$4,250.00</b>	<b>\$84,431.44</b>	<b>2,086.62 %</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, 2021.

WHEREAS, The application for exemption has been performed by the firm of Mayberry & Company, LLC (Englewood, Colorado) 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 2020.

NOW THEREFORE, BE IT RESOLVED BY THE CONSORTIUM BOARD:

**Section 1. Approve the 2020 application for exemption for Front Range Fire Consortium.**

**Section 2. Direct the Executive Administrator to submit 2020 application for exemption to Office of the State Auditor.**

ADOPTED this 12<sup>th</sup> day of February, 2021.

**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	_____
_____ Central Valley Fire District	_____ 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 via Fax or Email?
  - If yes, have you read and understand the new Electronic Signature Policy? See [here](#) 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

**FAX:** 303-869-3061

**EMAIL:** [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

**QUESTIONS?** 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  
12/31/2020  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Micheal Patterson  
408-461-0336  
Mike.patterson@poudre-fire.org

## CERTIFICATION OF PREPARER

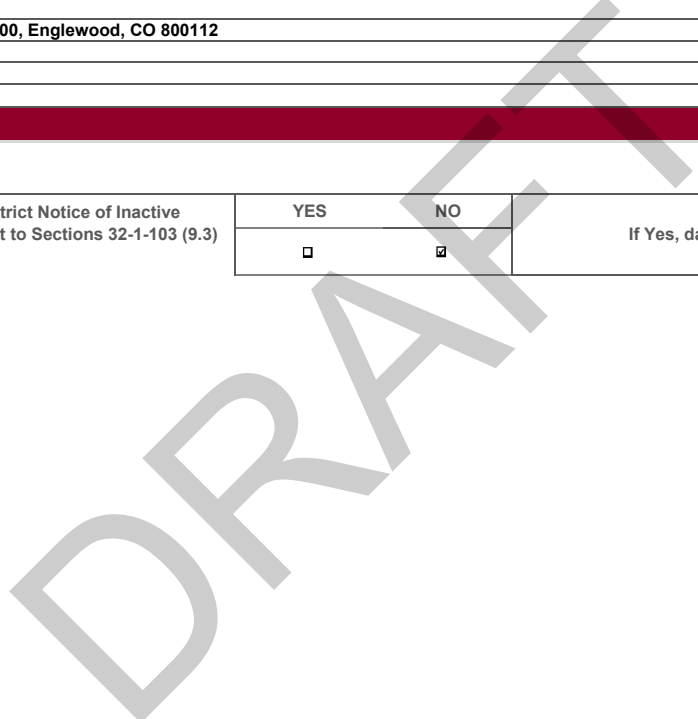
I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues 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:	Timothy P. Mayberry
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Mayberry & Company, LLP
ADDRESS	8310 South Valley Highway, Suite 300, Englewood, CO 80012
PHONE	(303) 993-2199
DATE PREPARED	1/26/2021
RELATIONSHIP TO ENTITY	Independent Accountant

**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 checked="" 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		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 212,004	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 212,004	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 212,004	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-22		\$ -	\$ -				
1-23		\$ -	\$ -				
1-24		\$ -	\$ -				
1-25		\$ -	\$ -				
1-26		\$ -	\$ -				
1-27		\$ -	\$ -				
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...]	\$ 10,000	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 202,004	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 212,004	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 212,004	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

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

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Description	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	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
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	\$ 202,606	\$ -	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	Annual Assessments	\$ 105,000	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 307,606	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -		
	<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	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -		GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 307,606	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$	307,606

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	\$ 52,286	\$ -	Other [specify...]	\$ -	\$ -	
3-13	Academy Training Expense	\$ 95,930	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
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>	\$ 148,216	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>148,216</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
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 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>			
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, plus line 3-29	\$ 159,390	\$ -	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 52,613	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32			Line 3-30 plus line 3-31			
	This total should be the same as line 1-36.	\$ 212,003	\$ -	This total should be the same as line 1-36.	\$ -	\$ -	

**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	
4-1 Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
4-2 Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

	YES	NO	
4-5 Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
If yes: How much?	\$ -		
Date the debt was authorized:	_____		
4-6 Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: How much?	\$ -		
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: What is the amount outstanding?	\$ -		
4-8 Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/>	
What are the annual lease payments?	\$ -		

## PART 5 - CASH AND INVESTMENTS

	AMOUNT	TOTAL	
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 212,004		Please use this space to provide any explanations or comments:
5-2 Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS		\$ 212,004	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	\$ -		
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 212,004	

	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 checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## PART 6 - CAPITAL ASSETS

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?  YES  NO
- 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:  YES  NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

## 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" firemen's pension plan?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO
- 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>	<b>\$ -</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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
If yes: Please indicate the amount budgeted for each fund for the year reported															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: left; padding: 5px;">Fund Name</th> <th style="text-align: right; padding: 5px;">Budgeted Expenditures/Expenses</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General Fund</td> <td style="text-align: right; padding: 5px;">\$ 196,250</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> </tbody> </table>		Fund Name	Budgeted Expenditures/Expenses	General Fund	\$ 196,250		\$ -		\$ -		\$ -				
Fund Name	Budgeted Expenditures/Expenses														
General Fund	\$ 196,250														
	\$ -														
	\$ -														
	\$ -														

## 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)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this	<input checked="" 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>									
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name <input style="width: 350px; height: 25px;" type="text"/>									
PRIOR name <input style="width: 350px; height: 25px;" type="text"/>									
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-4	Please indicate what services the entity provides:	<input style="width: 400px; height: 25px;" type="text"/>							
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:		<input style="width: 400px; height: 25px;" type="text"/>							
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 5px;">Bond Redemption mills</td> <td style="text-align: right; padding: 5px;">0.000</td> </tr> <tr> <td style="padding: 5px;">General/Other mills</td> <td style="text-align: right; padding: 5px;">0.000</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 5px;"><b>Total mills</b></td> <td style="text-align: right; padding: 5px;"><b>0.000</b></td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	0.000	<b>Total mills</b>	<b>0.000</b>		
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**

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 212,004	Unrestricted Fund Balance	\$ 202,004	Total Tax Revenue	\$ -	
Current Liabilities	\$ -	Total Fund Balance	\$ 212,004	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 52,613	Total Revenue	\$ 307,606	
		Total Revenue	\$ 307,606	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 148,216	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 212,004			Net Position	\$ -	
Transfers In	\$ -	<b>Proprietary</b>		PY Net Position	\$ -	
Transfers Out	\$ -	- Current Assets	\$ -	- <b>Government-Wide</b>		
Property Tax	\$ -	- Deferred Outflow	\$ -	- Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	- Current Liabilities	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 148,216	Deferred Inflow	\$ -	- Year Authorized		1/0/1900
Total Developer Advances	\$ -	- Cash & Investments	\$ -			
Total Developer Repayments	\$ -	- Principal Expense	\$ -			

DRAFT

**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	
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.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



# FRFC Board of Directors Agenda Items

## Item # 9, Advice from Counsel:

Below is the response I received via email from Dino Ross regarding the 2015 Bylaws & Executive Administrator position:

Mike,

I have researched our files and I do not see that we received or reviewed the 2015 Bylaws. As you note, the 2015 Bylaws pre-date the IGA by a couple years. Emily and I assisted the Board in developing the establishing IGA. I do not remember seeing the 2015 Bylaws at the time we developed the IGA. If we had seen the 2015 Bylaws, we would have recommended that they be updated to harmonize with the IGA and the Personnel Policy Manual, which obviously did not occur. The FRFC Board is not legally required to adopt Bylaws. I think the question for the Board members is whether they believe having new Bylaws would assist them in their governance of FRFC, as Board Bylaws are focused on Board governance matters, legal compliance, and Board procedural issues. Regardless whether the Board decides to adopt new Bylaws, the 2015 Bylaws clearly are outdated and are not in sync with the establishing IGA and Personnel Policy Manual, so the 2015 Bylaws should be rescinded, either through a motion or formal Resolution.

With respect to your question on whether your position can be classified as exempt under the FLSA, I would appreciate having a conference call with you sometime next week to discuss this issue further. Right now, I am available any time on Tuesday and during the morning on Wednesday. Please let me know if there is a time on one of these days that would work for you.  
Dino

## Item # 10, Academy 2021-1 Update:

### ACADEMY 2021-1

The 2021-1 FRFC Recruit Academy is set to begin with 22 recruits on Monday, February 22<sup>nd</sup>:

- Cadre in place and all equipment and supplies have been ordered and received

- Working with FRFC Training Officers to secure apparatus for training session
- Shared expectations and have maintained communications with major module instructors to manage the instructor to student ratio

## Recruits for FRFC Academy 2021-1 Class

*February 8, 2021*

The following is a listing of the number of recruits we have, by department, for the SPRING fire academy next year (2021).

<u>DEPARTMENT</u>	<u># OF RECRUITS POSSIBLE</u>
• BOULDER	0
• CENTRAL VALLEY	2
• FRONT RANGE	0
• GREELEY	1
• LONGMONT	6
• LOVELAND	6
• MOUNTAIN VIEW	0
• PLATTE VALLEY	0
• PFA	4
• WELLINGTON	0
• WSFR	3
<b>TOTALS</b>	<b>22</b>

These numbers were updated by FRFC BOD & Training Officers following our January 15<sup>th</sup> email to all. Please advise right away if there is a change to your reported number.

The 2021-1 Recruit Class/training will begin on *February 22, 2021* and end with graduation on *June 5, 2021*.

## **Item # 11, Academy 2021-2 Planning:**

### **ACADEMY 2021-2**

The 2021-2 FRFC Recruit Academy is scheduled to begin on Monday, August 23<sup>rd</sup>, and graduate on Saturday December 4<sup>th</sup>:

- Google calendar has been built and dates are being shared with all Training Officers and Academy Instructors
- Would like to get an estimate of participation, as we anticipate a large academy based upon some preliminary information received
- Would like to identify cadre as soon as possible so we can match number of cadre members to the anticipated class size
- With the numbers anticipated, the sooner we can confirm, the more time staff will have to schedule & procure necessary equipment

## Recruits for FRFC Academy 2021-2 Class

[February 9, 2021](#)

The following is a listing of the number of recruits we have, by department, for the FALL fire academy this year (2021).

<u>DEPARTMENT</u>	<u># OF RECRUITS POSSIBLE</u>
• BOULDER	0 - 0
• CENTRAL VALLEY	0 - 0
• FRONT RANGE	0 - 0
• GREELEY	0 - 0
• LONGMONT	0 - 0
• LOVELAND	0 - 0
• MOUNTAIN VIEW	0 - 0
• PLATTE VALLEY	0 - 0
• PFA	12 - 15
• WELLINGTON	0 - 0
• WSFR	0 - 0
<b>TOTALS</b>	<b>12- 15</b>

The 2021-2 Recruit Class/training will begin on [August 23, 2021](#) and end with graduation on [December 4, 2021](#).

Michael Patterson, FRFC Training Chief/ Academy Manager