

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**January 28, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Mike Kulp  
                                 Director Gary Creager  
                                 Director Tracy Kraft-Tharp  
                                 Attorney Ryan Tharp

Also, Present:            Jeff Irvin, Executive Director  
                                 Ron Angle, Pinnacle Consulting Group  
                                 Jeff Streeter, Jeffcom  
                                 Vicki Pickett, Jeffcom  
                                 Karen Sweet, Westminster PD/FD  
                                 Monty Heffner, Broomfield PD  
                                 Mike Weege, Evergreen FPD

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Kulp, duly seconded by Director Creager and by unanimous vote, approved the Minutes of November 19, 2020. The board did not meet in December, 2020.

**TREASURER'S REPORT**

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 12/31/20 (copy attached). Mr. Angle discussed the expense detail appearing on page 3 of the financials noting that the Authority finished 2020 very strong. Overall the expenditures were \$885,000 below budget. There was a discussion of the 2021 budget allocation for the North Metro Line fiber optic project. Mr. Irvin explained that it is expected that two progress payment will be paid in 2021 assuming right-of-way license issues are resolved with a final payment in 2022.

Mr. Angle then reviewed the summary of revenues and expenditures on page 2. He noted that revenues exceeded expenditures by \$2.2M. JCECA started the year with a fund balance of \$2.5M and finished the year with a fund balance of \$4.7M. He then reviewed the breakout of the reserve figures at the bottom of the page. The budget planning goal was to get the unrestricted fund balance to \$1M. The actual unrestricted fund balance ended at \$1.6M.

Mr. Angle reviewed the balance sheet on page 1 and the Cash Encumbrance Report (copy attached) noting that JCECA started the year with cash on hand of \$1.7M and finished the year with \$4M in cash. The Board upon motion of Director Creager, duly seconded by Director Kulp and by unanimous vote, accepted the Treasurer’s Report.

Mr. Irvin presented the expenditure requests for January (copy attached). Mr. Irvin noted that most of the large amount items are one-time annual costs that will not recur. Mr. Irvin discussed the details of costs associated with rodent damage to a J-FON (Jefferson County Public Safety Fiber Optic Network) cable in the traffic roundabout to the east of the Jeffcom facility at 433 S Allison Pkwy. Mr. Irvin and Ms. Pickett discussed an agreement struck with RAVE Mobile Safety to configure and test, without commitment, their RAVE Alert and Collaborate products during the first quarter of 2021. The Board upon motion of Director Kulp, duly seconded by Director Creager and by unanimous vote, approved the October expenditure requests totaling \$1,257,806.27.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Jeffcom ECC – Mr. Streeter reported that staffing numbers are increasing. A new academy of seven will be starting 02/15/21. Five are out of academy on the floor training in the CTO (Communications Training Officer) program. At the direction of the Jeffcom board they began preparation for CALEA (Communications Assistance for Law Enforcement Act) accreditation last February. They have just completed their mock assessment. File review is scheduled for the end of February with a virtual assessment in March. Mr. Streeter, for the benefit of Director Kraft-Tharp, gave an overview of the purpose and function of the SRBC (South Regional Backup Center). Ms. Pickett mentioned that there were five stand-ups of the center in 2020 to accommodate sanitization of the main center at 433 S Allison Pkwy. It was good experience and a win-win.
- Broomfield ECC – Mr. Heffner had no updates to report.
- Westminster ECC – Ms. Sweet discussed a firewall failure that occurred in November causing the 9-1-1 system to fail and forward Westminster and Broomfield calls to their respective backup centers (Jeffcom, ADCOM). The outage lasted 16 hours. The outages were transparent to the public and did not result in service delays.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin advised that he and Mr. Tharp have had discussions with CSP (Colorado State Patrol) regarding collaborating in order that their PSAP's at 6<sup>th</sup> and Kipling and Pueblo can be equipped to connect to the ESInet (Emergency Services IP Network). The board authorized Mr. Irvin and Mr. Tharp to continue the discussions and move forward with the collaboration.

### **LEGAL COUNSEL REPORT**

Mr. Tharp advised that the PUC is still working through their diversity proceeding. The PUC (Public Utilities Commission) has opened a rulemaking for further implementation of the legislation (HB20-1293) that was passed last year and finalizing those rules. He discussed upcoming FCC (Federal Communications Commission) notice of proposed rulemaking (NOPRM) regarding 9-1-1 fee diversion.

### **NEW BUSINESS**

The board discussed a recommendation to the BCC (Board of County Commissioners) of one of the candidates (Drew Wilson, Golden PD, John Prejzner, City of Westminster) for the director position vacated by Kim Barron. Director Creager was complimentary of both candidates and

thought that John Prejzner's experience and qualifications as a policy and budget analyst would contribute greatly to the board. There was discussion and the Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, approved the recommendation to the BCC of the appointment of John Prejzner to the position of director.

The board then discussed the appointment of the board chairperson for 2021. Upon motion of Director Creager to nominate Director Fletcher, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the appointment of Director Fletcher as board chairperson for 2021.

The board then discussed the appointment of the board vice-chairperson for 2021. Upon motion of Director Creager to nominate Director Kulp, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the appointment of Director Kulp as board vice-chairperson for 2021.

### **ADJOURNMENT**

Director congratulated Director Kraft-Tharp on her appointment to the board and then adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2019 and 2020. We have also presented the accompanying 2021 adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kay Caste".

Pinnacle Consulting Group, Inc.  
January 20, 2021

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-Jan-21

## BALANCE SHEET

December 31, 2019 and December 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 12/31/2020
<b>Assets</b>		
Current Assets		
Cash, Checking	\$ 1,785,955	\$ 4,000,754
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,744,809
Prepaid Expense	112,418	6,613
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 5,752,681</b>
Long-Term Assets		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(304,798)
<b>Total Long-Term Assets</b>	<b>\$ 5,168,831</b>	<b>\$ 5,120,371</b>
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,873,052</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 999,809
<b>Total Current Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 999,809</b>
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 999,809</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,120,371
Fund Balance		
Nonspendable	112,418	6,613
Unassigned	2,417,904	4,746,259
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,873,243</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,873,052</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS

20-Jan-21

December 31, 2019 Actual, 2020 Adopted  
Year-to-date Actual and Variance through December 31, 2020  
2021 Adopted Budget

Modified Accrual Budgetary Basis

GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	Actual Through 12/31/20	Budget Through 12/31/20	Variance Through 12/31/20	2021 Adopted Budget
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,568,096	\$ 11,162,301	\$ 405,795	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	243,302	268,779	(25,477)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	-	579,828	-	579,828	550,000
Interest Income	-	10,000	-	10,000	(10,000)	10,000
Miscellaneous Income	-	500	-	500	(500)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,391,226</b>	<b>\$ 11,441,580</b>	<b>\$ 949,646</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 225,391	\$ 338,414	\$ 113,023	\$ 282,519
Agency Operating Fund - BRO	783,108	769,737	769,737	769,737	-	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	1,282,895	-	1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	6,500,000	-	7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	75,739	53,750	(21,989)	60,000
GIS System	160,000	172,000	168,000	172,000	4,000	180,000
Line Charges	361,083	544,703	619,823	544,703	(75,120)	583,500
Notification Systems (ENS)	132,996	134,397	116,591	134,397	17,806	141,500
Special Projects	214,290	1,258,634	410,500	1,258,634	848,134	1,372,385
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,168,676</b>	<b>\$ 11,054,530</b>	<b>\$ 885,854</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 2,222,550</b>	<b>\$ 387,050</b>	<b>\$ 1,835,500</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>			<b>4,752,872</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,752,872</b>			<b>\$ 5,332,002</b>
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,542,169			2,994,343
Unrestricted			1,460,703			1,587,659
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,752,872</b>			<b>\$ 5,332,002</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted  
 Year-to-date Actual and Variance through December 31, 2020  
 2021 Adopted Budget

20-Jan-21

	2019 Audited Actual	2020 Adopted Budget	Actual Through 12/31/2020	Budget Through 12/31/2020	Variance Through 12/31/2020	2021 Adopted Budget
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 50,587	\$ 52,000	\$ 1,413	\$ 53,500
Bank Charges	7,861	3,843	1	3,843	3,842	1,000
Executive Director (ED)						
401k & Benefits	22,605	24,295	24,017	24,295	278	24,295
Mileage Reimbursement	485	474	69	474	405	474
Payroll Tax	8,699	19,922	8,744	19,922	11,178	9,400
Wages & Salaries	104,104	117,605	112,542	117,605	5,063	117,605
Insurance	6,147	6,316	1,857	6,316	4,459	6,500
Legal	48,052	103,000	16,424	103,000	86,576	60,000
Meeting & Misc						
Admin Web/Listserve	1,898	225	205	225	20	225
Meeting & Misc - Other	3,416	5,150	5,350	5,150	(200)	4,000
Phone/Web Conferencing	304	577	265	577	312	400
Office Supplies & Postage	925	1,443	1,116	1,443	327	1,000
Payroll Expenses	2,939	3,564	4,214	3,564	(650)	3,920
Public Web	-	-	-	-	-	200
Total Administrative Expenses	\$ 257,361	\$ 338,414	\$ 225,391	\$ 338,414	\$ 113,023	\$ 282,519
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 769,737	\$ -	\$ 841,916
Westminster	570,479	1,282,895	1,282,895	1,282,895	-	1,402,761
Jeffcom	6,325,767	6,500,000	6,500,000	6,500,000	-	7,112,789
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 8,552,632	\$ -	\$ 9,357,466
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000
<b>GIS System</b>						
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 172,000	\$ 4,000	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 172,000	\$ 4,000	\$ 180,000
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 181,612	\$ 483,750	\$ 302,138	\$ -
Call Box MRC	7,888	7,740	7,778	7,740	(38)	8,500
Jeffcom DS1	25,744	32,250	11,845	32,250	20,405	10,000
ESinet	-	-	407,789	-	(407,789)	550,000
Other	5,461	20,963	10,799	20,963	10,164	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 619,823	\$ 544,703	\$ (75,120)	\$ 583,500
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 4,591	\$ 19,350	\$ 14,759	\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	111,284	(716)	120,000
VoIP Record Extract	3,000	3,763	-	3,763	3,763	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 116,591	\$ 134,397	\$ 17,806	\$ 141,500
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 1,180	\$ 6,120	\$ 4,940	\$ 6,500
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	203,945	202,514	(1,431)	270,000
Last Mile Fiber Project	39,820	300,000	23,506	300,000	276,494	425,000
North Metro	3,292	458,000	-	458,000	458,000	378,885
Smart911	91,584	89,161	89,161	89,161	-	92,000
Special Projects	32,440	202,839	92,708	202,839	110,131	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 410,500	\$ 1,258,634	\$ 848,134	\$ 1,372,385
<b>Total Expenditures</b>	\$ 8,880,765	\$ 11,054,530	\$ 10,168,676	\$ 11,054,530	\$ 885,854	\$ 11,977,370

**Jefferson County Emergency Communications Authority  
2020 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Cash on Hand</b>	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,367,164	\$ 3,761,512
<b>Expected Inflows:</b>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 897,833	\$ 826,468	\$ 982,944	\$ 999,382
9-1-1- fee (prepaid)	16,415	18,564	23,707	18,638	19,456	17,874	18,326	18,323	144,957	17,719	19,078	18,702
PUC Statewide 911 Trust Reimbursement	-	-	-	-	-	-	-	-	-	-	217,435	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expected Inflows</b>	<b>\$ 2,727,505</b>	<b>\$ 939,014</b>	<b>\$ 1,365,731</b>	<b>\$ 633,632</b>	<b>\$ 934,976</b>	<b>\$ 1,013,089</b>	<b>\$ 997,307</b>	<b>\$ 1,081,994</b>	<b>\$ 1,061,570</b>	<b>\$ 844,187</b>	<b>\$ 1,219,458</b>	<b>\$ 1,018,085</b>
<b>Expected Outflows:</b>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 115	\$ 3,870	\$ 575	\$ 8,037	\$ 2,604	\$ 12,525	\$ 3,614	\$ 7,346	\$ 3,041	\$ 4,110	\$ 1,720	\$ 2,290
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	-
Executive Director (ED)	11,885	11,909	11,984	12,017	11,857	11,857	11,750	11,854	11,854	11,854	13,749	12,519
Insurance	-	-	-	-	-	5,290	-	-	-	-	381	-
Legal	-	5,015	-	3,000	-	750	-	450	1,823	3,653	2,175	1,498
Meeting & Misc	359	797	18	-	50	-	-	74	-	264	321	1,857
Office Supplies & postage	116	16	79	8	121	8	2	-	9	-	229	-
Public Web	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Expense	287	400	159	297	309	297	439	312	450	474	737	304
<b>Administrative Total</b>	<b>\$ 12,762</b>	<b>\$ 22,008</b>	<b>\$ 12,815</b>	<b>\$ 23,360</b>	<b>\$ 14,941</b>	<b>\$ 30,727</b>	<b>\$ 15,805</b>	<b>\$ 20,037</b>	<b>\$ 17,176</b>	<b>\$ 20,355</b>	<b>\$ 19,313</b>	<b>\$ 18,469</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 451	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ -	\$ 128,290	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 531,345</b>	<b>\$ 712,830</b>	<b>\$ 712,720</b>	<b>\$ 712,719</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,719</b>	<b>\$ 648,575</b>	<b>\$ 776,865</b>	<b>\$ 712,719</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ -	\$ -	\$ -
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ -</b>	<b>\$ 1,222</b>	<b>\$ -</b>	<b>\$ 13,278</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ 3,980</b>	<b>\$ -</b>	<b>\$ 45,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
GIS System												
GIS System Support	\$ -	\$ 168,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ -	\$ 50,778	\$ 28,346	\$ 24,353	\$ 26,352	\$ 23,884	\$ 28,904	\$ -	\$ 365	\$ 508	\$ 507	\$ 2,508
Call Box MRC	-	1,375	688	686	686	796	688	63	121	61	229	722
ESInet	-	-	-	120,797	10,816	26,049	-	-	241,595	-	8,532	-
Jeffcom DS1	-	2,770	-	944	923	903	923	3,878	4,063	2,447	-	3,370
Other	669	1,077	637	348	1,343	302	336	1,737	624	1,065	709	869
<b>Line Charges Total</b>	<b>\$ 669</b>	<b>\$ 56,001</b>	<b>\$ 29,671</b>	<b>\$ 147,128</b>	<b>\$ 40,120</b>	<b>\$ 51,935</b>	<b>\$ 30,852</b>	<b>\$ 5,678</b>	<b>\$ 246,767</b>	<b>\$ 4,081</b>	<b>\$ 9,976</b>	<b>\$ 7,470</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	-	-
<b>Notification Systems (ENS) Total</b>	<b>\$ 118,841</b>	<b>\$ 1,235</b>	<b>\$ -</b>	<b>\$ 5,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920	\$ -	\$ -
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	7,264	6,384	9,667	33,491
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	3,192	3,192	-	300	1,232	9,631	2,407	9,290	6,693
<b>Special Projects Total</b>	<b>\$ 97,360</b>	<b>\$ 22,874</b>	<b>\$ -</b>	<b>\$ 12,103</b>	<b>\$ 5,428</b>	<b>\$ 3,022</b>	<b>\$ 2,155</b>	<b>\$ 8,447</b>	<b>\$ 16,895</b>	<b>\$ 9,711</b>	<b>\$ 18,957</b>	<b>\$ 40,184</b>
<b>Total Expected Outflows</b>	<b>\$ 760,977</b>	<b>\$ 984,168</b>	<b>\$ 755,206</b>	<b>\$ 913,944</b>	<b>\$ 773,209</b>	<b>\$ 809,866</b>	<b>\$ 765,512</b>	<b>\$ 746,882</b>	<b>\$ 1,039,354</b>	<b>\$ 682,722</b>	<b>\$ 825,110</b>	<b>\$ 778,842</b>
<b>Net Inflows/Outflows</b>	<b>\$ 1,966,528</b>	<b>\$ (45,155)</b>	<b>\$ 610,525</b>	<b>\$ (280,313)</b>	<b>\$ 161,767</b>	<b>\$ 203,223</b>	<b>\$ 231,795</b>	<b>\$ 335,112</b>	<b>\$ 22,216</b>	<b>\$ 161,465</b>	<b>\$ 394,348</b>	<b>\$ 239,243</b>
<b>Estimated Cash Position</b>	<b>\$ 1,966,528</b>	<b>\$ 1,921,373</b>	<b>\$ 2,531,899</b>	<b>\$ 2,251,586</b>	<b>\$ 2,413,354</b>	<b>\$ 2,616,577</b>	<b>\$ 2,848,372</b>	<b>\$ 3,183,483</b>	<b>\$ 3,205,699</b>	<b>\$ 3,367,164</b>	<b>\$ 3,761,512</b>	<b>\$ 4,000,754</b>



JCECA - 2021 Jan Expenditure Request Authorization 012621 0847						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Payment Due Date
2020-042	01/28/21	JCECA	Repair J-FON F/O damage near 433 S Allison Pkwy	SpProj:Call Boxes	10,215.70	
2021-001	01/28/21	JCECA	Call box annual maintenance agreement Scott Communications	SpProj:Call Boxes	4,812.00	
2021-002	01/28/21	Multi	Smart911 annual service agreement (yr 3 of 5) RAVE Mobile Safety	SpProj:Smart911	89,160.96	
2021-003	01/28/21	JCECA	J-FON OCx Brocade router support renewal 1 yr, OCx 101183	SpProj:J-FON O&M	13,617.18	
2021-004	01/28/21	Multi	RAVE Alert/Collaborate Order #Q-01171-3	Notificaton System	24,566.60	
2021-005	01/28/21	Multi	CodeRED/CRWW Services Agreement yr 4 of 5, Onsolve INV54661833364	Notificaton System	112,000.00	
2021-006	01/28/21	JCECA	Reimb Jeffcom for 2020 J-FON Network Analysis Support	SpProj:Jeffcom O&M	45,999.00	
2021-007	01/28/21	JCECA	SRBC HVAC Maintenance Agreement 1 yr, Climate Engineering 9014	SRBC	1,246.00	
2021-008	01/28/21	Multi	ECC payments for February 2021	AOF	779,788.83	
2021-009	01/28/21	Multi	GIS Support yr 4 of 5 yr Geo-Comm, Inc. agreement	GIS Support	176,400.00	
				<b>Total</b>	<b>1,257,806.27</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				DocuSigned by: 01/26/21		
<b>Expenditures Approved by Executive Director (signature):</b>				Jeffrey Irvin DocuSigned by: 0E6140757A0064DD...		
<b>Expenditures Approved by Board Member (signature):</b>				Alan Fletcher DocuSigned by: 64D8753A65414D1...		
<b>Expenditures Approved by Board Member (signature):</b>				Gary Orager DocuSigned by: 09009F070E224A0...		

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
FEBRUARY 25, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order, welcome Director John Prejzner.
2. Public Comment
3. Approval of Minutes
  - a. January 28, 2021 Monthly Meeting
4. Treasurer's Report
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements
    - ii. Cash Encumbrance Report
  - b. Expenditure Requests – Executive Director
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report
7. Legal Counsel Report
8. New Business
9. Executive Session
10. Adjournment

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**February 25, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Mike Kulp  
                                 Director Gary Creager  
                                 Director Tracy Kraft-Tharp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Also, Present:            Jeff Irvin, Executive Director  
                                 Ron Angle, Pinnacle Consulting Group (PCGI)  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Kevin Biegert, Jeffcom  
                                 Jeff Streeter, Jeffcom  
                                 Vicki Pickett, Jeffcom  
                                 Monty Heffner, Broomfield PD

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Creager, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of January 28, 2021.

**TREASURER'S REPORT**

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 01/31/21 (copy attached). Mr. Angle discussed the expense detail appearing on page 3 of the financials. Mr. Angle then reviewed the summary of revenues and expenditures on page 2 of the report advising that the ending fund balance was approximately \$4.5M.

Mr. Angle reviewed the balance sheet on page 1 and the Cash Encumbrance Report (copy attached). He noted that the numbers at this point are estimates and it is too early to see trending.

The Board upon motion of Director Prejzner, duly seconded by Director Creager and by unanimous vote, approved the Treasurer’s Report.

Mr. Irvin presented the expenditure requests for February (copy attached).

Kevin Biegert, Jeffcom Information Technology Manager and Jeff Streeter, Jeffcom Executive Director, discussed expenditure request 2021-021 in the not to exceed (NTE) amount of \$125,000 for matching funds for a project to create an Incident Dispatch Team (IDT) Vehicle. Director Creager has several questions regard the appropriateness of funding this request

under the special projects category rather than use of agency operating funds (AOF). Director Fletcher asked several questions regarding the previous funding in 2019 for the large Mobile Command Post housed at the Jefferson County Sheriff's Office. Mr. Irvin advised that it, too, was a matching grant. In response to a question by Mr. Irvin, Mr. Streeter advised that they do not have margin in their AOF monies received for this expenditure as those are committed for personnel expense. Director Fletcher asked if there was a motion to approve the request. Director Prejzner suggested that if there is a motion that this be a reimbursement of 50% of the cost of the project up to the NTE amount.

Director Prejzner motioned to approve the request as a grant reimbursement. The motion was, duly seconded by Director Fletcher. The vote roll was called with the following result:

Prejzner:	yea
Creager:	nay
Kulp:	yea
Kraft-Tharp:	yea
Fletcher:	yea

The expenditure request 2021-021 was approved.

Director Fletcher requested that we develop a process that will better articulate the board's stance regarding non-budgeted requests of this nature.

The Board upon motion of Director Creager, duly seconded by Director Kulp and by unanimous vote, approved the expenditure requests for the month of February 2021 in the amount of \$904,788.83.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Jeffcom ECC – Mr. Streeter advised that they completed a disinfection of the entire floor starting at 0400MT this morning. They utilized the backup center during the process to maintain operations. It was a great opportunity to test the South Regional Backup Center (SRBC). They were back up and fully operational at the main center location by 0600MT with no issues. Ms. Pickett advised that each time they do this they identify challenges and improve the process.
- Broomfield ECC – Mr. Heffner had no updates to report.
- Westminster ECC – there was no report from the Westminster ECC.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin advised that discussions continue with Colorado State Patrol (CSP) regarding the petition to the PUC for concurrent sessions to enable their Denver Regional Communications Center (DRCC) at 700 Kipling St to participate in the ESInet. Mr. Irvin attended a virtual board meeting of the Pueblo 911 Authority to provide support for a petition for sessions for the CSP center there.

### **LEGAL COUNSEL REPORT**

Mr. Tharp discussed the upcoming Federal Communications Commission (FCC) notice of proposed rulemaking (NOPRM) regarding 911 fee diversion. Mr. Irvin and Mr. Tharp have been participating in the Colorado PUC 911 Advisory Task Force (Task Force) legislative

subcommittee to draft and file comments with the FCC. Fees in Colorado are clearly being used for only 911 purposes. We will be filing comments along with other Authorities and the Task Force. Additionally, Mr. Tharp has discussed these matters with representatives of the National Emergency Number Association (NENA) and finds they agree with our stance.

### **NEW BUSINESS**

Ms. Castle advised that Mr. Angle is leaving the employ of Pinnacle Consulting Group, Inc. so this will be his last meeting with the board. Ms. Castle advised she will be stepping back in as the primary contact for JCECA's needs. Mr. Irvin and Director Fletcher thanked Mr. Angle for his services and wished him well in his future endeavors.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and February 28, 2021. We have also presented the accompanying 2021 adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kae Caste". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.  
March 18, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						18-Mar-21
BALANCE SHEET						
December 31, 2020 and February 28, 2021						
		Unaudited	Unaudited			
		Actual	Actual			
		<u>12/31/2020</u>	<u>2/28/2021</u>			
<b>Assets</b>						
Current Assets						
Cash, Checking	\$	4,005,727	\$	3,887,338		
Cash, Savings		505		505		
Accounts Receivable		1,637,619		1,959,196		
Prepaid Expense		2,425		1,508		
Total Current Assets	\$	5,646,276	\$	5,848,547		
Long-Term Assets						
Construction in Progress	\$	3,965,578	\$	3,965,578		
Infrastructure		25,895		25,895		
Right of Ways		568,082		568,082		
West Corridor Fiber Optic		865,614		865,614		
Accumulated Depreciation		(304,798)		(304,798)		
Total Long-Term Assets	\$	5,120,371	\$	5,120,371		
<b>Total Assets</b>		<b>\$ 10,766,647</b>		<b>\$ 10,968,918</b>		
<b>Liabilities</b>						
Current Liabilities						
Accounts Payable	\$	1,047,233	\$	1,166,957		
Total Current Liabilities	\$	1,047,233	\$	1,166,957		
<b>Total Liabilities</b>		<b>\$ 1,047,233</b>		<b>\$ 1,166,957</b>		
<b>Fund Equity</b>						
Net Investment in Fixed Assets	\$	5,120,371	\$	5,120,371		
Fund Balance						
Nonspendable		2,425		1,508		
Unassigned		4,596,618		4,680,082		
<b>Total Fund Equity</b>		<b>\$ 9,719,414</b>		<b>\$ 9,801,961</b>		
<b>Total Liabilities and Fund Equity</b>		<b>\$ 10,766,647</b>		<b>\$ 10,968,918</b>		
		=		=		


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						18-Mar-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2020 Actual, 2021 Adopted and Projected Budget						
Year-to-date Actual and Variance through February 28, 2021						
Modified Accrual Budgetary Basis						
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
Revenues	Actual	Budget	Budget	02/28/21	02/28/21	02/28/21
9-1-1 fee (ETC)	\$ 11,460,907	\$ 11,736,000	\$ 11,736,000	\$ 2,060,974	\$ 1,956,000	\$ 104,974
9-1-1 fee (prepaid)	243,302	260,000	1,078,096	114,864	43,333	71,531
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	550,000	-	91,667	(91,667)
Interest Income	-	10,000	10,000	-	1,667	(1,667)
Miscellaneous Income	8,170	500	500	-	83	\$ (83)
<b>Total Revenues</b>	<b>\$ 12,292,207</b>	<b>\$ 12,556,500</b>	<b>\$ 13,374,596</b>	<b>\$ 2,175,838</b>	<b>\$ 2,092,750</b>	<b>\$ 83,088</b>
					-	
Expenditures						
Administrative	\$ 235,249	\$ 282,519	\$ 276,519	\$ 40,899	\$ 46,920	\$ 6,021
Agency Operating Fund - BRO	769,737	841,916	841,916	140,320	140,320	-
Agency Operating Fund - WES	1,282,895	1,402,761	1,402,761	233,794	233,794	-
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	7,112,789	1,185,464	1,185,464	-
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	1,246	10,000	8,754
GIS System	168,000	180,000	180,000	176,400	176,400	-
Line Charges	622,270	583,500	583,771	13,690	105,583	91,893
Notification Systems (ENS)	125,200	141,500	141,500	112,000	118,583	6,583
Special Projects	410,500	1,372,385	1,372,385	189,478	311,003	121,525
Other	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 10,189,590</b>	<b>\$ 11,977,370</b>	<b>\$ 11,971,641</b>	<b>\$ 2,093,291</b>	<b>\$ 2,328,067</b>	<b>\$ 234,776</b>
<b>Revenues over/(under) Expenditures</b>	<b>2,102,617</b>	<b>\$ 579,130</b>	<b>\$ 1,402,955</b>	<b>\$ 82,547</b>	<b>\$ (235,317)</b>	<b>\$ 317,864</b>
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,599,043</b>	<b>4,599,043</b>		
<b>Ending Fund Balance</b>	<b>\$ 4,599,043</b>	<b>\$ 4,744,343</b>	<b>\$ 6,001,998</b>	<b>\$ 4,681,590</b>		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)	2,547,398	2,994,343	2,992,910	2,992,910		
Unrestricted	1,301,645	1,000,000	2,259,088	938,680		
<b>Ending Fund Balance</b>	<b>\$ 4,599,043</b>	<b>\$ 4,744,343</b>	<b>\$ 6,001,998</b>	<b>\$ 4,681,590</b>		



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						18-Mar-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2020 Actual, 2021 Adopted and Projected Budget						
Year-to-date Actual and Variance through February 28, 2021						
2021 Adopted Budget						
	2020	2021	2021	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	2/28/2021	2/28/2021	2/28/2021
<b>Administrative</b>						
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 8,869	\$ 8,917	\$ 48
Bank Charges	5,515	1,000	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	24,017	24,295	24,295	3,913	4,049	136
Mileage Reimbursement	69	474	474	-	79	79
Payroll Tax	8,744	9,400	9,400	1,590	1,567	(23)
Wages & Salaries	112,542	117,605	117,605	19,601	19,601	(0)
Insurance	5,283	6,500	6,500	910	1,083	173
Legal	16,424	60,000	54,000	4,419	10,000	5,581
Meeting & Misc						
Admin Web/Listserve	205	225	225	-	38	38
Meeting & Misc - Other	6,111	4,000	4,000	350	667	317
Phone/Web Conferencing	420	400	400	13	67	54
Office Supplies & Postage	1,118	1,000	1,000	6	167	161
Payroll Expenses	4,214	3,920	3,920	1,228	653	(575)
Public Web	-	200	200	-	33	33
Other	-	-	-	-	-	-
Total Administrative Expenses	\$ 235,249	\$ 282,519	\$ 276,519	\$ 40,899	\$ 46,920	\$ 6,021
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 769,737	\$ 841,916	\$ 841,916	\$ 140,320	\$ 140,320	\$ -
Westminster	1,282,895	1,402,761	1,402,761	233,794	233,794	-
Jeffcom	6,500,000	7,112,789	7,112,789	1,185,464	1,185,464	-
Other	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 9,357,466	\$ 1,559,578	\$ 1,559,578	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 10,000	\$ 8,754
Other	-	-	-	-	-	-
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 10,000	\$ 8,754
<b>GIS System</b>						
GIS System Support	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
Total GIS System	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 182,120	\$ -	\$ 2,524	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	1,530	1,417	(113)
Jeffcom DS1	13,784	10,000	10,271	10,271	10,000	(271)
ESInet	407,789	550,000	547,476	-	91,666	91,666
Other	10,799	15,000	15,000	1,889	2,500	611
Total Line Charges	\$ 622,270	\$ 583,500	\$ 583,771	\$ 13,690	\$ 105,583	\$ 91,893
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 18,000	\$ -	\$ 3,000	\$ 3,000
CodeRed (ECN)	112,000	120,000	120,000	112,000	115,000	3,000
VoIP Record Extract	-	3,500	3,500	-	583	583
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 141,500	\$ 112,000	\$ 118,583	\$ 6,583
<b>Special Projects</b>						
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,812	\$ 4,812	\$ -
Fiber Optics						
AHEC-DUS	-	-	-	-	-	-
J-FON	203,945	270,000	270,000	91,205	46,876	(44,329)
Last Mile Fiber Project	23,506	425,000	425,000	4,300	70,833	66,533
North Metro	-	378,885	378,885	-	63,148	63,148
Smart911	89,161	92,000	92,000	89,161	92,000	2,839
Special Projects	92,708	200,000	200,000	-	33,334	33,334
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,372,385	\$ 189,478	\$ 311,003	\$ 121,525
<b>Total Expenditures</b>						
	\$ 10,189,590	\$ 11,977,370	\$ 11,971,641	\$ 2,093,291	\$ 2,328,067	\$ 234,776

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 3,757,468	\$ 3,788,526	\$ 4,135,241	\$ 4,170,759	\$ 4,211,567	\$ 4,258,250	\$ 4,547,308	\$ 4,593,991	\$ 4,640,294
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834
9-1-1- fee (prepaid)	17,019	18,541	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444
PUC Statewide 911 Trust Reimbursement	-	-	-	-	300,000	-	-	-	250,000	-	-	-
Interest Income	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Miscellaneous Income	-	-	50	50	50	50	50	50	50	50	50	50
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,315,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,265,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,614	12,614	12,614	12,614	12,614	12,614	12,614	12,614	12,614	12,614
Insurance	-	-	-	-	-	5,290	-	-	-	-	381	-
Legal	834	-	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	2,123
Meeting & Misc	2,572	-	253	253	253	253	253	253	253	253	253	253
Office Supplies & postage	-	6	-	99	99	99	99	99	99	99	99	99
Public Web	-	-	20	20	20	20	20	20	20	20	20	20
Payroll Expense	617	588	272	272	272	272	272	272	272	272	272	272
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 24,129</b>	<b>\$ 23,975</b>	<b>\$ 23,944</b>	<b>\$ 29,265</b>	<b>\$ 23,975</b>	<b>\$ 23,976</b>	<b>\$ 23,975</b>	<b>\$ 23,975</b>	<b>\$ 24,356</b>	<b>\$ 25,682</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	697	697	697	697	697	697	697	697	697	697
ESInet	-	-	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Jeffcom DS1	3,450	5,805	74	74	74	74	74	74	74	74	74	74
Other	943	946	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939
CodeRed (ECN)	112,000	-	-	8,000	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	1,750	-	-	-	-	1,750	-	-	-
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ 939</b>	<b>\$ 10,689</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 2,689</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 939</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169
Fiber Optics	125,626	10,394	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398
Last Mile Fiber Project	1,900	1,900	42,120	42,120	42,120	42,120	42,120	42,120	42,120	42,120	42,120	42,120
North Metro	-	-	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889
Smart911	89,161	-	284	284	284	284	284	284	284	284	284	284
Other	70,000	-	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,145,198</b>	<b>\$ 984,270</b>	<b>\$ 968,613</b>	<b>\$ 979,810</b>	<b>\$ 974,520</b>	<b>\$ 968,646</b>	<b>\$ 976,270</b>	<b>\$ 968,645</b>	<b>\$ 969,026</b>	<b>\$ 970,351</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ (129,870)</b>	<b>\$ 31,058</b>	<b>\$ 346,715</b>	<b>\$ 35,518</b>	<b>\$ 40,808</b>	<b>\$ 46,682</b>	<b>\$ 289,058</b>	<b>\$ 46,683</b>	<b>\$ 46,302</b>	<b>\$ 44,977</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 3,757,468</b>	<b>\$ 3,788,526</b>	<b>\$ 4,135,241</b>	<b>\$ 4,170,759</b>	<b>\$ 4,211,567</b>	<b>\$ 4,258,250</b>	<b>\$ 4,547,308</b>	<b>\$ 4,593,991</b>	<b>\$ 4,640,294</b>	<b>\$ 4,685,271</b>

JCECA - 2021 Feb Expenditure Request Authorization 022321 0745						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-011		Jeffcom	Jeffcom Incident Dispatch Team Communications Vehicle Match	SpProj:Other	125,000.00	
2021-012		Multi	ECC payments for March 2021	AOF	779,788.83	
				<b>Total</b>	<b>904,788.83</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>02/23/21</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**JCECA Expenditure Request****2021-011****Date of Request**

02/19/2021

**Requesting PSAP or Agency**

Jeffcom

**Expense Category**

SpProj

This request is for funds to match Jeffcom's contribution for the purchase and equipping a communications vehicle to support their Incident Dispatch Team (IDT). The attached expenditure request checklist provides a detailed description of the project and justification for the request. Also attached are presentation slides that provide further detail. It is expected the total project cost will not exceed \$250,000.00.

<b>Description</b>	<b>Amount</b>
Funding to match Jeffcom contribution	125,000.00
NTE (not to exceed) total of request	<b>125,000.00</b>

**1) Why is the purchase being requested?**

The purchase of an Incident Dispatch Team (IDT) vehicle will provide Jefferson County with a field response asset that will enhance needed on-scene RF communications, to include RF Repeater, gateway, and LMR capability, that will provide interoperability between systems (VHF/P25) and bridge existing gaps in this area among Jefferson County First Responder agencies. As well, this capability will provide on-scene CAD resources (unit coordination and status updates, access to call narrative and documentation, mutual-aid coordination, etc.), and connectivity for Cellular/Satellite remote NG 9-1-1 based services (Smart 911, ENS) and internet connectivity for the incident commander.

**2) Why is the purchase necessary?**

This purchase is being requested to provide Jeffcom 911 with a mobile communications vehicle separate from the command vehicle currently housed at the Jefferson County Sheriff's Office. Unlike the existing command vehicle, this asset will be deployable on the majority of major structure fires, wildland incidents, SWAT callouts, mass casualty events, natural disasters, and more. This vehicle will not require a Colorado commercial driver's license and will be staffed by a rotating schedule of on-call Emergency Communications Specialists, maximizing availability to agencies responding to these critical incidents.

**3) What is the timing of the purchase and why?**

The timing of this purchase is based on increased demand for SWAT/Wildland/Tactical dispatch operations, combined with Jeffcom's current ability to build-out a vehicle as well as an accompanying program for the proposed Incident Dispatch Team.

Over the last year Jeffcom has created a vision for this program, performed extensive research, conducted visits and interviews with ECC's sporting similar equipment and capabilities, and is now prepared to make key purchasing decisions on this vehicle.

**4) If there is more than one vendor that provides the requested goods and/or services, have there been competitive bids?**

The vehicle will be purchased as part of a state bid coordinated through the Jefferson County Sheriff's Office. The primary vendor for outfitting the vehicle with furniture and cable runs has been selected as a sole source vendor due to proprietary (and patent requested) raised floors and cable troughs to be installed in the IDT vehicle. This vendor has a proven history of custom design and quality furniture installations within Ford Transit vehicles. Additional technology will be purchased and installed by Jeffcom Information Technology and contracted Lakewood radio technician professionals.

**5) Will this purchase impact the other ECC's funded by JCECA and, if so, has the been a discussion of purchasing together to explore the possibility of quantity discounts?**

While this program will be run by Jeffcom 911, used primarily to respond and aid Jeffcom's dispatched agencies, there are already discussions about how such an asset can be offered as mutual aid to surrounding agencies (Westminster and Broomfield) upon request, as well as a regional/state support where possible.

# Incident Dispatch Team (IDT) Vehicle



*Jeffcom 911 is the lifeline between our community & emergency services*

# Capabilities



## Uses

- Tactical dispatch
  - Jefferson County SWAT teams
  - Structure fires
- Response to major/critical incidents
  - Wildfires
  - Natural disasters
- Mobile command post for small to medium scale incidents
- Mobile disaster recovery
- Special response teams
- Public education events
- Mutual aid assistance

## Capabilities

- Enterprise CAD and Mobile
- Radio gateway (bridge)
- Mobile repeater for VHF/P25
- Limited radio programming abilities
- Cellular/satellite connectivity
- On scene resources:
  - Printing of maps/incident action plans
  - Generator power
  - Incident command workstation
- Other future programs/initiatives...

# Ford Transit-250/AVC Rig



- January/21: Vehicle ordered directly from Ford with 3 to 4-month lead time
- Q1/21: Development of Incident Dispatch Team (IDT) program for personnel.
- Q2/21: Jeffcom takes delivery of vehicle which is then provided to AVC Rig (Berthoud, CO) for design and build-out
  - Jeffcom, through AVC Rig, designs vehicle interior including layout, furniture, storage, etc.
- Q3/21: Jeffcom completes installation of all technology hardware.
- Q3/21: Program go-live

*Jeffcom 911 is the lifeline between our community & emergency services*



**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
MARCH 25, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order
2. Public Comment
3. Approval of Minutes
  - a. February 25, 2021 Monthly Meeting
4. Treasurer's Report
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements
    - ii. Cash Encumbrance Report
    - iii. Status of 2020 Audit
  - b. Expenditure Requests – Executive Director
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report
7. Legal Counsel Report
8. New Business
9. Adjournment

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**March 25, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Mike Kulp  
                                 Director Gary Creager  
                                 Director Tracy Kraft-Tharp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Kristy O’Hayre, Broomfield PD  
                                 Monty Heffner, Broomfield PD  
                                 Norm Haubert, Westminster PD  
                                 Jeff Streeter, Jeffcom  
                                 Vicki Pickett, Jeffcom  
                                 JD Jepkma, JCSO  
                                 Mike Weege, Evergreen FPD

Director Fletcher called the meeting to order and asked the attendees to join him in observance of a moment of silence for the victims of the Boulder shooting incident including Boulder Police Officer Eric Talley.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of February 25, 2021.

**TREASURER'S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial report for the month ending 02/28/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one noting that the cash balance has remained steady. She noted that accounts receivable (AR) is up slightly due to an increase in emergency telephone charge (ETC) revenue relative to prepaid collections. She advised for now we will continue to monitor and that AR as of 02/28/21 was just over \$1.9M. Mr. Irvin noted that we had seen a substantial increase in prepaid revenue to \$93K in February up from an approximate monthly average of \$14K owing to the change in how the Colorado Department of Revenue is collecting the point of sale surcharge. The change is a result of HB20-1293 enacted last year. In February we also saw the first monies coming from the 9-1-1 Trust Fund surcharges established to offset the ESInet monthly recurring costs. The initial payment was low due to a lag in implementation by the telephone service providers (TSP’s). This will be made up in subsequent months.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report noting that the ETC revenue is trending slightly overbudget. She has not adjusted the projection and will wait a few months to see if the trend continues. The prepaid was adjusted up per the explanation Mr. Irvin provided. Revenues are trending as anticipated. Expenditures are budgeted at \$2.3M and the Authority is now at a \$2MK threshold.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report noting the following:

- Administrative expenses are trending as expected.
- Agency Operating Fund expenses are on point and exactly where expected.
- For other expenditures some are trending slightly above, and some are trending slightly below.

Ms. Castle returned to page 2 the Statement of Revenues & Expenditures with Budgets and discussed the affect of the increased prepaid revenue. She is currently anticipating the ending fund balance will be significantly higher resulting in a \$2.2M unrestricted fund balance. Ms. Castle advised the board has a few decisions they can make:

- Hold the money in an unrestricted balance.
- Move part of it into a Capital Reserve or chose to increase the Capital Reserve from \$750K to something that may be deemed more reasonable.
- Increase Special Projects and AOF in future years.

Ms. Castle advised that she provided this as “food for thought” for the board and advised a decision was not needed now. She stated that, in her professional opinion, having \$2.2M in unrestricted is perhaps not the most prudent use of those funds and that looking at the AOF, Special Projects and Capital Reserve are the “strong holds” for those dollars particularly given that we will have the increase in prepaid revenue in perpetuity.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached). She advised that the report estimates the cash position at the end of the year will be \$4.6M. With the increase in prepaids she expects this to increase to just over \$5M.

Ms. Castle then provided an update on the 2020 audit. Field work will begin next week. She anticipated we will have a draft of the audit by the May meeting for review and approval in order that the audit will be finalized in June. The approved audit will be filed with the state and then we will move on to the 2020 budget.

The Board upon motion of Director Creager, duly seconded by Director Prejzner and by unanimous vote, approved the Treasurer’s Report.

Director Fletcher requested that Mr. Irvin add a discussion regarding the cash balance to the agenda for the April meeting. Ms. Castle advised she would provide a memo explaining options and best practices for the Authority to consider.

Mr. Irvin presented the expenditure requests for March (copy attached).

The Board upon motion of Director Creager, duly seconded by Director Kulp and by unanimous vote, approved the expenditure requests for the month of March 2021 in the amount of \$779,788.83.

## **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Mr. Heffner had no updates to report.
- Jeffcom ECC – Ms. Pickett mentioned that Jeffcom had a lot of involvement in the Boulder shooting incident. One of their dispatchers took over the mutual aid channel to provide support and managed the resources coming in from outside agencies.
- Westminster ECC – Mr. Haubert reported they completed a successful CAD (computer assisted dispatch), mobile and RMS (records management system) cutover there was no report from the Westminster ECC.

## **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin advised that the emergency notification system (ENS) was discussed at length during the JCECA Advisory Committee (AdvComm) meeting this week and noted the following:

- The board had approved \$24K for an agreement for review of the RAVE Collaborate product in January. The agreement was contingent on a successful evaluation that ended this month. The Advisory Committee is not asking the board for permission go forward with Collaborate at this time.
- The Advisory committee wishes to continue the Collaborate evaluation along with evaluation of the RAVE Alert ENS product. Mr. Irvin has asked the vendor, (RAVE Mobile Safety) to extend the evaluation period to the end of Q2.
- Hal Grieb, JCSO Emergency Management Director and Jesse Daniel, JCSO Emergency Management Coordinator, also participated in the discussion.
- Holding a stakeholder meeting with the purpose of creating a list of ENS system features to be used as a basis for a request for proposals (RFP) was discussed.
- It was discussed that a system is needed that meets the day to day needs of the law enforcement (LE) and fire/EMS (emergency medical services) community along with that of emergency management for large scale incidents.
- Mr. Irvin advised that “those wheels are turning now” and will hopefully result in quick action in the next couple of months with regard to an RFP process.
- Ms. Pickett advised that she and Mr. Daniel are developing a briefing for interested agencies to provide a better understanding of both the capabilities and limitations of the ENS. Invitations are being sent to stakeholders for virtual meetings on 04/01/2021 for AM and PM presentation sessions.
- Mr. Irvin advised that he attended a virtual meeting with Kimberly Culp, Larimer Emergency Telephone Authority (LETA) and Justin Montgomery, Jefferson County Senior Planner. Mr. Montgomery requested the meeting as he has been charged with researching how Planning and Zoning might change their policies and procedures to augment response to critical incidents. The area served by LETA suffered extreme wildfire activity in 2020.

Mr. Irvin and Mr. Tharp continue to work with the Colorado State Patrol to facilitate ESInet (emergency services IP network) access for their Denver Regional Communications Center (DRCC) at 6<sup>th</sup> and Kipling St.

The Colorado PUC 9-1-1 Advisory Task Force (Task Force) has been working on response comments to an FCC notice or proposed rulemaking (NOPRM) to address 9-1-1 fee diversion.

At the request of Director Fletcher Mr. Irvin provided and update regarding the Jefferson County Public Safety Fiber Optic Network (J-FON):

- City of Westminster connection - the licensing agreement with the Regional Transportation District (RTD) is being finalized and, once complete, will allow the project to move forward.
- Discussions with the Jefferson County Public Schools (R-1 District) regarding collaboration with their JeffcoNet project continue.
- The City and County of Broomfield has reached out regarding planning for their connection to J-FON so we will be having planning discussions and will await their adoption of the J-FON Policy by resolution.
- In a recent virtual meeting of the Front Range Gig PoP (FRGP - <https://frgp.net/frgp/>) group a question was asked regarding J-FON access at the Denver Federal Center (DFC). The National Renewable Energy Laboratory (NREL) has added some offices and inquired as to whether connectivity for access to FRGP internet resources is available, Mr. Irvin advised the group of JCECA's need for conduit from the DFC area east on Alameda to Allison Pkwy for network diversity. The engineers are comparing resources to see if a collaboration is possible.

### **LEGAL COUNSEL REPORT**

Mr. Tharp advised:

- That the petition going before the Colorado Public Utilities Commission (PUC) for an additional four concurrent ESInet session to provide access for the CSP DRCC is close to being filed.
- The FCC 9-1-1 fee diversion comments have been filed. JCECA joined the Task Force comments and did not file additional comments. Now we will be reviewing all the comments filed and possibly filing additional comment in response.
- The PUC started a rulemaking to adopt permanent rules for implementation of changes brought about by HB20-1293 last year. Prior to this the PUC conducted very long stakeholder process that Mr. Tharp and Mr. Irvin participated in to work on the rules. We did not file comments regarding the proposed rules as we were involved in the process providing input for the rules.

### **NEW BUSINESS**

There was no new business.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and February 28, 2021. We have also presented the accompanying 2021 adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kae Caste". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.  
March 18, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				18-Mar-21
BALANCE SHEET				
December 31, 2020 and February 28, 2021				
	Unaudited	Unaudited		
	Actual	Actual		
	12/31/2020	2/28/2021		
<b>Assets</b>				
Current Assets				
Cash, Checking	\$ 4,005,727	\$ 3,887,338		
Cash, Savings	505	505		
Accounts Receivable	1,637,619	1,959,196		
Prepaid Expense	2,425	1,508		
Total Current Assets	\$ 5,646,276	\$ 5,848,547		
Long-Term Assets				
Construction in Progress	\$ 3,965,578	\$ 3,965,578		
Infrastructure	25,895	25,895		
Right of Ways	568,082	568,082		
West Corridor Fiber Optic	865,614	865,614		
Accumulated Depreciation	(304,798)	(304,798)		
Total Long-Term Assets	\$ 5,120,371	\$ 5,120,371		
<b>Total Assets</b>	<b>\$ 10,766,647</b>	<b>\$ 10,968,918</b>		
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	\$ 1,047,233	\$ 1,166,957		
Total Current Liabilities	\$ 1,047,233	\$ 1,166,957		
<b>Total Liabilities</b>	<b>\$ 1,047,233</b>	<b>\$ 1,166,957</b>		
<b>Fund Equity</b>				
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371		
Fund Balance				
Nonspendable	2,425	1,508		
Unassigned	4,596,618	4,680,082		
<b>Total Fund Equity</b>	<b>\$ 9,719,414</b>	<b>\$ 9,801,961</b>		
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,766,647</b>	<b>\$ 10,968,918</b>		
	=	=		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						18-Mar-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2020 Actual, 2021 Adopted and Projected Budget						
Year-to-date Actual and Variance through February 28, 2021						
Modified Accrual Budgetary Basis						
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
Revenues	Actual	Budget	Budget	02/28/21	02/28/21	02/28/21
9-1-1 fee (ETC)	\$ 11,460,907	\$ 11,736,000	\$ 11,736,000	\$ 2,060,974	\$ 1,956,000	\$ 104,974
9-1-1 fee (prepaid)	243,302	260,000	1,078,096	114,864	43,333	71,531
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	550,000	-	91,667	(91,667)
Interest Income	-	10,000	10,000	-	1,667	(1,667)
Miscellaneous Income	8,170	500	500	-	83	\$ (83)
<b>Total Revenues</b>	<b>\$ 12,292,207</b>	<b>\$ 12,556,500</b>	<b>\$ 13,374,596</b>	<b>\$ 2,175,838</b>	<b>\$ 2,092,750</b>	<b>\$ 83,088</b>
					-	
Expenditures						
Administrative	\$ 235,249	\$ 282,519	\$ 276,519	\$ 40,899	\$ 46,920	\$ 6,021
Agency Operating Fund - BRO	769,737	841,916	841,916	140,320	140,320	-
Agency Operating Fund - WES	1,282,895	1,402,761	1,402,761	233,794	233,794	-
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	7,112,789	1,185,464	1,185,464	-
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	1,246	10,000	8,754
GIS System	168,000	180,000	180,000	176,400	176,400	-
Line Charges	622,270	583,500	583,771	13,690	105,583	91,893
Notification Systems (ENS)	125,200	141,500	141,500	112,000	118,583	6,583
Special Projects	410,500	1,372,385	1,372,385	189,478	311,003	121,525
Other	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 10,189,590</b>	<b>\$ 11,977,370</b>	<b>\$ 11,971,641</b>	<b>\$ 2,093,291</b>	<b>\$ 2,328,067</b>	<b>\$ 234,776</b>
<b>Revenues over/(under) Expenditures</b>	<b>2,102,617</b>	<b>\$ 579,130</b>	<b>\$ 1,402,955</b>	<b>\$ 82,547</b>	<b>\$ (235,317)</b>	<b>\$ 317,864</b>
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,599,043</b>	<b>4,599,043</b>		
<b>Ending Fund Balance</b>	<b>\$ 4,599,043</b>	<b>\$ 4,744,343</b>	<b>\$ 6,001,998</b>	<b>\$ 4,681,590</b>		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)	2,547,398	2,994,343	2,992,910	2,992,910		
Unrestricted	1,301,645	1,000,000	2,259,088	938,680		
<b>Ending Fund Balance</b>	<b>\$ 4,599,043</b>	<b>\$ 4,744,343</b>	<b>\$ 6,001,998</b>	<b>\$ 4,681,590</b>		



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						18-Mar-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2020 Actual, 2021 Adopted and Projected Budget						
Year-to-date Actual and Variance through February 28, 2021						
2021 Adopted Budget						
	2020	2021	2021	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	2/28/2021	2/28/2021	2/28/2021
<b>Administrative</b>						
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 8,869	\$ 8,917	\$ 48
Bank Charges	5,515	1,000	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	24,017	24,295	24,295	3,913	4,049	136
Mileage Reimbursement	69	474	474	-	79	79
Payroll Tax	8,744	9,400	9,400	1,590	1,567	(23)
Wages & Salaries	112,542	117,605	117,605	19,601	19,601	(0)
Insurance	5,283	6,500	6,500	910	1,083	173
Legal	16,424	60,000	54,000	4,419	10,000	5,581
Meeting & Misc						
Admin Web/Listserves	205	225	225	-	38	38
Meeting & Misc - Other	6,111	4,000	4,000	350	667	317
Phone/Web Conferencing	420	400	400	13	67	54
Office Supplies & Postage	1,118	1,000	1,000	6	167	161
Payroll Expenses	4,214	3,920	3,920	1,228	653	(575)
Public Web	-	200	200	-	33	33
Other	-	-	-	-	-	-
Total Administrative Expenses	\$ 235,249	\$ 282,519	\$ 276,519	\$ 40,899	\$ 46,920	\$ 6,021
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 769,737	\$ 841,916	\$ 841,916	\$ 140,320	\$ 140,320	\$ -
Westminster	1,282,895	1,402,761	1,402,761	233,794	233,794	-
Jeffcom	6,500,000	7,112,789	7,112,789	1,185,464	1,185,464	-
Other						
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 9,357,466	\$ 1,559,578	\$ 1,559,578	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 10,000	\$ 8,754
Other						
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 10,000	\$ 8,754
<b>GIS System</b>						
GIS System Support	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
Total GIS System	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 182,120	\$ -	\$ 2,524	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	1,530	1,417	(113)
Jeffcom DS1	13,784	10,000	10,271	10,271	10,000	(271)
ESInet	407,789	550,000	547,476	-	91,666	91,666
Other	10,799	15,000	15,000	1,889	2,500	611
Total Line Charges	\$ 622,270	\$ 583,500	\$ 583,771	\$ 13,690	\$ 105,583	\$ 91,893
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 18,000	\$ -	\$ 3,000	\$ 3,000
CodeRed (ECN)	112,000	120,000	120,000	112,000	115,000	3,000
VoIP Record Extract	-	3,500	3,500	-	583	583
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 141,500	\$ 112,000	\$ 118,583	\$ 6,583
<b>Special Projects</b>						
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,812	\$ 4,812	\$ -
Fiber Optics						
AHEC-DUS	-	-	-	-	-	-
J-FON	203,945	270,000	270,000	91,205	46,876	(44,329)
Last Mile Fiber Project	23,506	425,000	425,000	4,300	70,833	66,533
North Metro	-	378,885	378,885	-	63,148	63,148
Smart911	89,161	92,000	92,000	89,161	92,000	2,839
Special Projects	92,708	200,000	200,000	-	33,334	33,334
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,372,385	\$ 189,478	\$ 311,003	\$ 121,525
<b>Total Expenditures</b>						
	\$ 10,189,590	\$ 11,977,370	\$ 11,971,641	\$ 2,093,291	\$ 2,328,067	\$ 234,776

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 3,757,468	\$ 3,788,526	\$ 4,135,241	\$ 4,170,759	\$ 4,211,567	\$ 4,258,250	\$ 4,547,308	\$ 4,593,991	\$ 4,640,294
<b>Expected Inflows:</b>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834
9-1-1- fee (prepaid)	17,019	18,541	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444
PUC Statewide 911 Trust Reimbursement	-	-	-	-	300,000	-	-	-	250,000	-	-	-
Interest Income	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Miscellaneous Income	-	-	50	50	50	50	50	50	50	50	50	50
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,315,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,265,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>	<b>\$ 1,015,328</b>
<b>Expected Outflows:</b>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801	\$ 4,801
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,614	12,614	12,614	12,614	12,614	12,614	12,614	12,614	12,614	12,614
Insurance	-	-	-	-	-	5,290	-	-	-	-	381	-
Legal	834	-	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	2,123
Meeting & Misc	2,572	-	253	253	253	253	253	253	253	253	253	253
Office Supplies & postage	-	6	-	99	99	99	99	99	99	99	99	99
Public Web	-	-	20	20	20	20	20	20	20	20	20	20
Payroll Expense	617	588	272	272	272	272	272	272	272	272	272	272
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 24,129</b>	<b>\$ 23,975</b>	<b>\$ 23,944</b>	<b>\$ 29,265</b>	<b>\$ 23,975</b>	<b>\$ 23,976</b>	<b>\$ 23,975</b>	<b>\$ 23,975</b>	<b>\$ 24,356</b>	<b>\$ 25,682</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>	<b>\$ 5,875</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	697	697	697	697	697	697	697	697	697	697
ESInet	-	-	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Jeffcom DS1	3,450	5,805	74	74	74	74	74	74	74	74	74	74
Other	943	946	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311	1,311
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>	<b>\$ 57,083</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939	\$ 939
CodeRed (ECN)	112,000	-	-	8,000	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	1,750	-	-	-	-	1,750	-	-	-
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ 939</b>	<b>\$ 10,689</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 2,689</b>	<b>\$ 939</b>	<b>\$ 939</b>	<b>\$ 939</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169
Fiber Optics	125,626	10,394	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398
Last Mile Fiber Project	1,900	1,900	42,120	42,120	42,120	42,120	42,120	42,120	42,120	42,120	42,120	42,120
North Metro	-	-	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889
Smart911	89,161	-	284	284	284	284	284	284	284	284	284	284
Other	70,000	-	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>	<b>\$ 106,859</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,145,198</b>	<b>\$ 984,270</b>	<b>\$ 968,613</b>	<b>\$ 979,810</b>	<b>\$ 974,520</b>	<b>\$ 968,646</b>	<b>\$ 976,270</b>	<b>\$ 968,645</b>	<b>\$ 969,026</b>	<b>\$ 970,351</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ (129,870)</b>	<b>\$ 31,058</b>	<b>\$ 346,715</b>	<b>\$ 35,518</b>	<b>\$ 40,808</b>	<b>\$ 46,682</b>	<b>\$ 289,058</b>	<b>\$ 46,683</b>	<b>\$ 46,302</b>	<b>\$ 44,977</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 3,757,468</b>	<b>\$ 3,788,526</b>	<b>\$ 4,135,241</b>	<b>\$ 4,170,759</b>	<b>\$ 4,211,567</b>	<b>\$ 4,258,250</b>	<b>\$ 4,547,308</b>	<b>\$ 4,593,991</b>	<b>\$ 4,640,294</b>	<b>\$ 4,685,271</b>

<b>JCECA - 2021 Mar Expenditure Request Authorization 032321 0922</b>						
<b>Request Number</b>	<b>Date of Board Approval</b>	<b>Agency</b>	<b>Description</b>	<b>Expense Category</b>	<b>NTE Amt Requested</b>	<b>Notes</b>
2021-014	03/25/21	Multi	ECC payments for April 2021	AOF	779,788.83	
				<b>Total</b>	<b>779,788.83</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>03/23/21</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
APRIL 22, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. March 25, 2021 Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
    - iii. Discussion of uses of cash balance.
    - iv. Review/discussion of [Best Practices Purchasing Policy](#).
    - v. Status of 2020 Audit.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report.
  - a. ENS (emergency notification system) discussion.
7. Legal Counsel Report.
8. New Business.
9. Adjournment.

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**April 22, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Mike Kulp  
                                 Director Gary Creager  
                                 Director Tracy Kraft-Tharp  
                                 Attorney Ryan Tharp

Excused:                   Director John Prejzner

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Kristy O’Hayre, Broomfield PD  
                                 Monty Heffner, Broomfield PD  
                                 Karen Sweet, Westminster PD/FD  
                                 Vicki Pickett, Jeffcom

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Kulp, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of March 25, 2021.

**TREASURER’S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial report for the month ending 03/31/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one noting that the cash balance has increased slightly since year end. She noted the reason is the increase in prepaid revenue. Accounts Payable was just under \$1M.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report noting that to-date the Authority has collected just under \$3.4M in revenues and that we are anticipating collection of just under \$13.4M for the year. To-date collections are trending over budget, but Ms. Castle advised she’d like to get a six month look before adjusting the projection.

Based on our discussions last month the projected amount for prepaid has been increased from \$200K to just over \$1M. On average last year we saw prepaid revenue of about \$18K per month, this year we are closer to \$96K per month. Ms. Castle advised our expenditures to date are at \$2.9M vs a \$3.3M budget. While we are coming in on target for the agency operating funds (AOF’s), we are seeing some savings in the disaster & recovery plan (DRP), Line

Charges, emergency notification system (ENS) and Special Projects expense categories. Some of those costs may come in later in the year.

ETC revenue is trending slightly overbudget. She has not adjusted the projection and will wait a few months to see if the trend continues. The prepaid was adjusted up per the explanation Mr. Irvin provided. Revenues are trending as anticipated. Expenditures are budgeted at \$2.3M and the Authority is now at a \$2MK threshold. A large portion of the Special Projects line item is available should the Authority choose to use it for other agency special requests that may come in.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report noting the following:

- Admin and AOF expenditures are trending right on budget.
- GIS Support came in as anticipated.
- Line charges showed above anticipated but that is just a timing issue.
- Agency Operating Fund expenses are on point and exactly where expected.
- Special Projects – while we have had some expenses related to fiber optics, there is still a decent amount budgeted for special projects and Smart911 costs that may come in throughout the year.

The Board upon motion of Director Creager, duly seconded by Director Kulp and by unanimous vote, approved the Treasurer's Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached). She advised that the report estimates the cash balance at the end of the year will of \$5.1M based on current trends.

Ms. Castle then discussed the use of cash balances. The 2020 audit has not been completed but it is anticipated that the Authority will end the year with funds in excess of the cash reserve targets set previously. Beyond that we have the increase in the prepaid revenue that has led to an additional increase in fund balance. When we look at the fund balance projections for 2021 not only are the reserves met but there is an excess of over \$2M in unrestricted or unreserved fund balance. There are several things the board can choose to do as per the financial memo provided to the board by Ms. Castle:

- Increase the Special Projects budget.
- Increase the AOF's.
  - Ms. Castle's thoughts per the memo would be true this up at year end. The board could decide that, upon completion of the 2020 audit, the unrestricted funds could be allocated to the AOF partner agencies. It is expected the audit will be completed no later than June 2021. The board may also consider increasing the AOF allocations in 2020 to lessen the year unrestricted balance.
- Change the targeted reserves.
  - Currently the board has targeted an operations reserve of 25% which is the norm from a state standpoint. The board could choose to increase this percentage though Ms. Castle advised she is not sure there is a necessity for this.

Ms. Castle advised that she felt it necessary to bring this to the board's attention for consideration given that we have a fiduciary responsibility to look into these matters and to partner with our agencies and to provide them the level of funding to insure they can be successful.

Director Creager agreed there was no point in building fund balances beyond our goals. He

recommended capping the funds in Special Projects and defining parameters for use:

- Use Special Projects funds to help out non AOF agencies should they get in a financial bind.
- Adding monies to Capital Projects not only for JCECA capital projects but also use of capital projects as a funding source for budget requests as we build the budget or distributing the monies as AOF with the understanding that it is up to each agency to manage their expenditures whether it is for salaries or whatever.

Director Fletcher agreed with Director Creager's comments and recommended continuing this discussion either at the end of today's meeting agenda or at the next meeting.

Mr. Irvin then discussed the Best Business Practices policy that has been in place and suggested updating it to set forth the suggested parameters.

Ms. Castle anticipates receiving the 2020 audit draft within a month and the being able to review, return to the auditor in order that the audit can be presented in June.

Mr. Irvin presented the expenditure requests for April (copy attached) discussing a fiber repair that was necessary and a grant request for mobile data tablets submitted by Golden Fire Department.

After discussion it was decided that this request would be tabled pending further discussion regarding special project funding parameters. Director Fletcher asked that the Advisory Committee provide input as to the parameters.

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Creager and by unanimous vote, approved the expenditure requests for the month of April 2021 in the amount of \$791,664.64.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Mr. Heffner had no updates to report. Director Creager introduced Kristy O'Hayre who was recently promoted to the position of Technical Services Manager overseeing the Communications Center and Records.
- Jeffcom ECC – Ms. Pickett mentioned that they have seven new emergency communications specialists (ECS's) starting their academy on 05/03. Mr. Irvin advised that he participated in two CALEA (The Commission on Accreditation for Law Enforcement Agencies, Inc.) interviews pertaining to the Jeffcom accreditation process. Ms. Pickett advised a virtual onsite was completed last week. All the feedback from the onsite was very positive. Accreditation within the first three years of operation will be a considerable accomplishment.
- Westminster ECC – Ms. Sweet advised they will be conducting a UPS (uninterruptable power supply) upgrade on Tuesday and Wednesday of next week. They expect outages on Tuesday and Wednesday mornings for about twenty minutes each. Jeffcom will provide backup during those outage periods. The Central Square upgrade has been completed and was very successful.

## **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin discussed the history of the relationship with the CodeRED emergency notification system (ENS) and performance issues that have intermittently occurred. Ms. Pickett also commented on the performance issues. Mr. Irvin advised that Broomfield and Westminster ECC representatives have been involved in these discussions. Mr. Tharp advised that the FCC (Federal Communications Commission) is reviewing whether ENS funding is an acceptable use of 911 fees. Colorado statute clearly defines ENS as an acceptable use. Hal Grieb, Jefferson County Sheriff's Office Emergency Management Director commented on the importance of the ENS and stated that he and the Sheriff support an RFP (request for proposals) process in order to evaluate the various systems and vendors in a meaningful and transparent way. Director Creager commented that he supports use of JCECA funds for ENS and he fully supports putting it out to an RFP. Director Kraft-Tharp expressed concerns regarding the seeming lack of responsiveness of the vendor. Ms. Pickett advised that it's not that the vendor has not been responsive when notified of an issue, but they have not been able to determine why the issues are occurring and have not been able to provide remedy to prevent future incidents.

Mr. Irvin requested that the board give him permission to move forward with the RFP process. He confirmed that all three ECC's (emergency communications centers) are supportive of the process. The desire is to have the process completed soon in order to have information for the 2022 budget process. Director Kraft-Tharp requested that this be put on the agenda for each monthly meeting in order that the board can receive updates on the progress of the process. There was board consensus that the RFP process commence.

## **LEGAL COUNSEL REPORT**

Mr. Tharp advised:

- An application was filed with the PUC (Colorado Public Utilities Commission) in association with Colorado State Patrol getting four concurrent sessions for their ECC at their DRCC (Denver Regional Communication Center).

## **NEW BUSINESS**

There was no new business.

## **ADJOURNMENT**

Director Fletcher adjourned the meeting.





## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and March 31, 2021. We have also presented the accompanying 2021 adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kae Carter". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Pinnacle Consulting Group, Inc.  
April 12, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			16-Apr-21
BALANCE SHEET			
December 31, 2020 and March 31, 2021			
	Unaudited Actual 12/31/2020	Unaudited Actual 3/31/2021	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 4,005,727	\$ 4,325,060	
Cash, Savings	505	505	
Accounts Receivable	1,637,619	1,670,268	
Prepaid Expense	2,425	1,102	
Total Current Assets	\$ 5,646,276	\$ 5,996,935	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(304,798)	(304,798)	
Total Long-Term Assets	\$ 5,120,371	\$ 5,120,371	
<b>Total Assets</b>	<b>\$ 10,766,647</b>	<b>\$ 11,117,306</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 1,047,233	\$ 953,858	
Total Current Liabilities	\$ 1,047,233	\$ 953,858	
<b>Total Liabilities</b>	<b>\$ 1,047,233</b>	<b>\$ 953,858</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371	
Fund Balance			
Nonspendable	2,425	1,102	
Unassigned	4,596,618	5,041,975	
<b>Total Fund Equity</b>	<b>\$ 9,719,414</b>	<b>\$ 10,163,448</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,766,647</b>	<b>\$ 11,117,306</b>	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							16-Apr-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual and Variance through March 31, 2021							
Modified Accrual Budgetary Basis							
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance	
	Unaudited	Adopted	Projected	Through	Through	Through	
	Actual	Budget	Budget	03/31/21	03/31/21	03/31/21	
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 11,460,907	\$ 11,736,000	\$ 11,736,000	\$ 3,151,378	\$ 2,934,000	\$ 217,378	
9-1-1 fee (prepaid)	243,302	260,000	1,078,096	210,487	65,000	145,487	
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	550,000	13,197	15,000	(1,803)	
Interest Income	-	10,000	10,000	-	2,500	(2,500)	
Miscellaneous Income	8,170	500	500	-	125	\$ (125)	
<b>Total Revenues</b>	<b>\$ 12,292,207</b>	<b>\$ 12,556,500</b>	<b>\$ 13,374,596</b>	<b>\$ 3,375,062</b>	<b>\$ 3,016,625</b>	<b>\$ 358,437</b>	
					-		
<b>Expenditures</b>							
Administrative	\$ 235,249	\$ 282,519	\$ 276,519	\$ 70,777	\$ 70,380	\$ (397)	
Agency Operating Fund - BRO	769,737	841,916	841,916	210,479	210,479	-	
Agency Operating Fund - WES	1,282,895	1,402,761	1,402,761	350,691	350,691	-	
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	7,112,789	1,778,195	1,778,195	-	
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	1,246	15,000	13,754	
GIS System	168,000	180,000	180,000	176,400	176,400	-	
Line Charges	622,270	583,500	583,771	20,283	147,611	127,328	
Notification Systems (ENS)	125,200	141,500	141,500	112,000	123,375	11,375	
Special Projects	410,500	1,372,385	1,372,385	210,957	454,944	243,987	
<b>Total Operating Expenditures</b>	<b>\$ 10,189,590</b>	<b>\$ 11,977,370</b>	<b>\$ 11,971,641</b>	<b>\$ 2,931,028</b>	<b>\$ 3,327,075</b>	<b>\$ 396,047</b>	
<b>Revenues over/(under) Expenditures</b>	<b>2,102,617</b>	<b>\$ 579,130</b>	<b>\$ 1,402,955</b>	<b>\$ 444,034</b>	<b>\$ (310,450)</b>	<b>\$ 754,484</b>	
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,599,043</b>	<b>4,599,043</b>			
<b>Ending Fund Balance</b>	<b>\$ 4,599,043</b>	<b>\$ 4,744,343</b>	<b>\$ 6,001,998</b>	<b>\$ 5,043,077</b>			
<b>Components of Ending Fund Balance</b>							
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			
Operating Reserve (Target 25% of Expenditures)	2,547,398	2,994,343	2,992,910	2,992,910			
Unrestricted	1,301,645	1,000,000	2,259,088	1,300,167			
<b>Ending Fund Balance</b>	<b>\$ 4,599,043</b>	<b>\$ 4,744,343</b>	<b>\$ 6,001,998</b>	<b>\$ 5,043,077</b>			

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Apr-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2020 Actual, 2021 Adopted and Projected Budget						
Year-to-date Actual and Variance through March 31, 2021						
2021 Adopted Budget						
	2020	2021	2021	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2021	3/31/2021	3/31/2021
<b>Administrative</b>						
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 16,335	\$ 13,375	\$ (2,960)
Bank Charges	5,515	1,000	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	24,017	24,295	24,295	5,910	6,074	164
Mileage Reimbursement	69	474	474	-	119	119
Payroll Tax	8,744	9,400	9,400	2,344	2,350	6
Wages & Salaries	112,542	117,605	117,605	29,393	29,401	8
Insurance	5,283	6,500	6,500	1,322	1,625	303
Legal	16,424	60,000	54,000	13,596	15,000	1,404
Meeting & Misc						
Admin Web/Listserve	205	225	225	-	56	56
Meeting & Misc - Other	6,111	4,000	4,000	350	1,000	650
Phone/Web Conferencing	420	400	400	13	100	87
Office Supplies & Postage	1,118	1,000	1,000	6	250	244
Payroll Expenses	4,214	3,920	3,920	1,508	980	(528)
Public Web	-	200	200	-	50	50
Other	-	-	-	-	-	-
Total Administrative Expenses	\$ 235,249	\$ 282,519	\$ 276,519	\$ 70,777	\$ 70,380	\$ (397)
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 769,737	\$ 841,916	\$ 841,916	\$ 210,479	\$ 210,479	\$ -
Westminster	1,282,895	1,402,761	1,402,761	350,691	350,691	-
Jeffcom	6,500,000	7,112,789	7,112,789	1,778,195	1,778,195	-
Other						
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 9,357,466	\$ 2,339,365	\$ 2,339,365	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 15,000	\$ 13,754
Other						
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 15,000	\$ 13,754
<b>GIS System</b>						
GIS System Support	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
Total GIS System	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 182,120	\$ -	\$ 2,524	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	2,304	2,125	(179)
Jeffcom DS1	13,784	10,000	10,271	15,153	4,236	(10,917)
ESInet	407,789	550,000	547,476	-	137,500	137,500
Other	10,799	15,000	15,000	2,826	3,750	924
Total Line Charges	\$ 622,270	\$ 583,500	\$ 583,771	\$ 20,283	\$ 147,611	\$ 127,328
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 18,000	\$ -	\$ 4,500	\$ 4,500
CodeRed (ECN)	112,000	120,000	120,000	112,000	118,000	6,000
VoIP Record Extract	-	3,500	3,500	-	875	875
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 141,500	\$ 112,000	\$ 123,375	\$ 11,375
<b>Special Projects</b>						
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,812	\$ 4,812	\$ -
Fiber Optics						
AHEC-DUS	-	-	-	-	-	-
J-FON	203,945	270,000	270,000	108,584	110,000	1,416
Last Mile Fiber Project	23,506	425,000	425,000	8,400	106,250	97,850
North Metro	-	378,885	378,885	-	94,721	94,721
Smart911	89,161	92,000	92,000	89,161	89,161	-
Special Projects	92,708	200,000	200,000	-	50,000	50,000
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,372,385	\$ 210,957	\$ 454,944	\$ 243,987
<b>Total Expenditures</b>	<b>\$ 10,189,590</b>	<b>\$ 11,977,370</b>	<b>\$ 11,971,641</b>	<b>\$ 2,931,028</b>	<b>\$ 3,327,075</b>	<b>\$ 396,047</b>

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,344,537	\$ 4,380,293	\$ 4,690,723	\$ 4,719,951	\$ 4,755,706	\$ 5,032,733	\$ 5,068,489	\$ 5,103,795
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834
9-1-1- fee (prepaid)	17,019	18,541	96,323	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444	22,444
PUC Statewide 911 Trust Reimbursement	-	-	13,197	-	-	286,803	-	-	250,000	-	-	-
Interest Income	-	-	-	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Miscellaneous Income	-	-	-	56	56	56	56	56	56	56	56	56
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,015,445</b>	<b>\$ 1,015,445</b>	<b>\$ 1,302,248</b>	<b>\$ 1,015,445</b>	<b>\$ 1,015,445</b>	<b>\$ 1,265,445</b>	<b>\$ 1,015,445</b>	<b>\$ 1,015,445</b>	<b>\$ 1,015,445</b>
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,789
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625
Insurance	-	-	-	-	-	5,600	-	-	450	-	450	-
Legal	834	-	2,210	6,329	6,329	6,329	6,329	6,329	6,329	6,329	6,329	6,329
Meeting & Misc	2,572	-	-	281	281	281	281	281	281	281	281	281
Office Supplies & postage	-	6	-	110	110	110	110	110	110	110	110	110
Public Web	-	-	-	22	22	22	22	22	22	22	22	22
Payroll Expense	617	588	304	268	268	268	268	268	268	268	268	268
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 24,424</b>	<b>\$ 24,424</b>	<b>\$ 30,024</b>	<b>\$ 24,424</b>	<b>\$ 24,425</b>	<b>\$ 24,874</b>	<b>\$ 24,424</b>	<b>\$ 24,874</b>	<b>\$ 29,924</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ 6,528	\$ 6,528	\$ 6,528	\$ 6,528	\$ 6,528	\$ 6,528	\$ 6,528	\$ 6,528	\$ 6,528
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>	<b>\$ 6,528</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	688	688	688	688	688	688	688	688	688
ESInet	-	-	-	61,111	61,111	61,111	61,111	61,111	61,111	61,111	61,111	61,111
Jeffcom DS1	3,450	5,805	4,882	74	74	74	74	74	74	74	74	74
Other	943	946	938	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>	<b>\$ 63,227</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043
CodeRed (ECN)	112,000	-	-	8,000	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	1,750	-	-	-	-	1,750	-	-	-
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ 10,793</b>	<b>\$ 1,043</b>	<b>\$ 1,043</b>	<b>\$ 1,043</b>	<b>\$ 1,043</b>	<b>\$ 2,793</b>	<b>\$ 1,043</b>	<b>\$ 1,043</b>	<b>\$ 1,043</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ 188	\$ 188	\$ 188	\$ 188	\$ 188	\$ 188	\$ 188	\$ 188	\$ 188
Fiber Optics	125,626	10,394	66,834	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461
Last Mile Fiber Project	1,900	1,900	900	46,700	46,700	46,700	46,700	46,700	46,700	46,700	46,700	46,700
North Metro	-	-	-	42,098	42,098	42,098	42,098	42,098	42,098	42,098	42,098	42,098
Smart911	89,161	-	-	315	315	315	315	315	315	315	315	315
Other	70,000	-	-	14,444	14,444	14,444	14,444	14,444	14,444	14,444	14,444	14,444
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>	<b>\$ 111,206</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 995,967</b>	<b>\$ 979,689</b>	<b>\$ 991,817</b>	<b>\$ 986,217</b>	<b>\$ 979,690</b>	<b>\$ 988,417</b>	<b>\$ 979,689</b>	<b>\$ 980,139</b>	<b>\$ 985,189</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 19,478</b>	<b>\$ 35,756</b>	<b>\$ 310,430</b>	<b>\$ 29,228</b>	<b>\$ 35,755</b>	<b>\$ 277,028</b>	<b>\$ 35,756</b>	<b>\$ 35,306</b>	<b>\$ 30,256</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,344,537</b>	<b>\$ 4,380,293</b>	<b>\$ 4,690,723</b>	<b>\$ 4,719,951</b>	<b>\$ 4,755,706</b>	<b>\$ 5,032,733</b>	<b>\$ 5,068,489</b>	<b>\$ 5,103,795</b>	<b>\$ 5,134,051</b>

JCECA - 2021 Apr Expenditure Request Authorization 042221 1130						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-015		Multi	ECC payments for May 2021	AOF	779,788.83	
2021-016		J-FON	Fiber repair, DR connection to Adams County, 60th & Trenton St	SpProj:J-FON O&M	11,875.81	
				<b>Total</b>	<b>791,664.64</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>04/20/21</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
2021-017		GFD	Grant request, purchase of six mobile data tablets (MDT)	SpProj:Other	18,892.45	The board chose to table this item for future consideration pending discussion of special projects funding policies.

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
MAY 27, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. April 22, 2021 Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
    - iii. Discussion of Special Projects expenditure requests policy.
    - iv. Status of 2020 Audit.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report.
  - a. Update re: ENS (emergency notification system) RFP process.
7. Legal Counsel Report.
8. New Business.
9. Adjournment.

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**May 27, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Gary Creager  
                                 Director Tracy Kraft-Tharp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Excused:                   Director Mike Kulp

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Tony Coraggio, Broomfield PD  
                                 Vicki Pickett, Jeffcom  
                                 Kevin Biegert, Jeffcom  
                                 Dean Davis, JCSO

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Creager, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of April 22, 2021.

**TREASURER'S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 04/30/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one noting that the cash balance is continuing to increase anticipating ending the year with approximately \$5.6M in cash. Accounts receivable have remained fairly flat and is coming in as anticipated.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report advising that ETC revenues are expected to come in at budget for the year. Prepaid revenue is expected to come in well above budget based on the increase we saw earlier in the year. She noted that the statewide PUC 9-1-1 trust reimbursement revenues have been anticipated in accounts receivable. Those revenues are starting to come in and we should see a monthly deposit. It is anticipated we will see the \$550K that was budgeted.

Ms. Castle then advised the Authority anticipated expenditures of \$4.2M at the end of April. Actual expenditures for April were just under that at \$3.9M.



Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report noting that the Accounting line item is showing slightly over budget ending April and that it should come in at budget for the year. PCGI has completed the work associated with the audit and it is not anticipated there will be an increase in costs for the year.

Director Creager asked, given that revenues are trending over what was anticipated, and we have reached our fund balance goals, would Ms. Castle recommend a budget amendment to use those dollars? There was then a discussion of what choices the board might make in a budget amendment. It was recommended that we wait to amend the budget until after the 2020 audit has been received.

The Board upon motion of Director Prejzner, duly seconded by Director Creager and by unanimous vote, approved the Treasurer's Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached).

There was a brief discussion of special projects funding policy. The subject will be held over to the meeting next month.

Mr. Irvin advised that the 2020 audit is in process. It is hoped that it will be finalized next month.

Mr. Irvin presented the expenditure requests for May (copy attached).

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Creager and by unanimous vote, approved the expenditure requests for the month of May 2021 in the amount of \$779,788.83.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Mr. Coraggio advised all is going well, nothing to report.
- Jeffcom ECC – Ms. Pickett advised that last week they started a new academy with ten employees. She mentioned that they have had a class of this size only once in their history. KDVR has been out filming the academy and is doing a series of news stories on what it takes to train to be a 9-1-1 dispatcher. The story will be aired after their 9-1-1 television show on channel 31. On 05/12 there was another activation of the backup center to conduct sanitation at the main center. She described how the utilization of laptop consoles had enhanced the workflow. The CodeRED all-call test was completed on 05/25/21. There was a discussion regarding CodeRED system performance.
- Westminster ECC – Director Prejzner advised that Norm Haubert was not able to attend and that there is nothing to report.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin advised that the first workshop for the emergency notification RFP process was held on 05/20/21. It was well attended by emergency communication center representatives, emergency management representatives and Chandra Hardwick, Jefferson County Purchasing Department. Another workshop has been scheduled for 06/03/21. The workshops will continue until completion of the process.

## **LEGAL COUNSEL REPORT**

Mr. Tharp discussed a conference call that took place because of an outreach by the Federal Communications Commission (FCC) to the Adams, Arapahoe and JCECA 9-1-1 authorities. They gave an update on what they are doing with regards to the 9-1-1 fee diversion rule making process to include:

- Addition of ENS to the list of specifically allowable services that can be paid for with 9-1-1 fees.
- Removed radio infrastructure outside the PSAP from the list of things specifically not allowed to be paid for with 9-1-1 fees. Now in a gray area requiring a justification for this type of expenditure.
- Overall, the impression is that the rule making will not have a great impact on how 9-1-1 Authorities do business in Colorado.

## **NEW BUSINESS**

Mr. Irvin will check with Jefferson County Facilities and see if it is known when we might be able to conduct in-person and/or hybrid meetings.

## **ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and April 30, 2021. We have also presented the accompanying 2021 adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kay Carter". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.  
May 20, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 BALANCE SHEET  
 December 31, 2020 and April 30, 2021

20-May-21

	Unaudited Actual 12/31/2020	Unaudited Actual 4/30/2021
<b>Assets</b>		
<b>Current Assets</b>		
Cash, Checking	\$ 4,005,727	\$ 4,610,353
Cash, Savings	505	505
Accounts Receivable	1,637,619	1,548,210
Prepaid Expense	2,425	661
<b>Total Current Assets</b>	<b>\$ 5,646,276</b>	<b>\$ 6,159,729</b>
<b>Long-Term Assets</b>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(304,798)	(304,798)
<b>Total Long-Term Assets</b>	<b>\$ 5,120,371</b>	<b>\$ 5,120,371</b>
<b>Total Assets</b>	<b>\$ 10,766,647</b>	<b>\$ 11,280,100</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 1,224,757	\$ 1,255,252
<b>Total Current Liabilities</b>	<b>\$ 1,224,757</b>	<b>\$ 1,255,252</b>
<b>Total Liabilities</b>	<b>\$ 1,224,757</b>	<b>\$ 1,255,252</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371
Fund Balance		
Nonspendable	2,425	661
Unassigned	4,419,094	4,903,816
<b>Total Fund Equity</b>	<b>\$ 9,541,890</b>	<b>\$ 10,024,848</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,766,647</b>	<b>\$ 11,280,100</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS  
 December 31, 2020 Actual, 2021 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2021

20-May-21

GENERAL FUND	Modified Accrual Budgetary Basis					
	2020 Unaudited Actual	2021 Adopted Budget	2021 Projected Budget	Actual Through 04/30/21	Budget Through 04/30/21	Variance Through 04/30/21
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 11,460,907	\$ 11,736,000	\$ 11,736,000	\$ 3,878,934	\$ 3,912,000	\$ (33,066)
9-1-1 fee (prepaid)	243,302	260,000	1,078,096	305,686	86,667	219,019
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	550,000	197,990	137,500	60,490
Interest Income	-	10,000	10,000	-	3,333	(3,333)
Miscellaneous Income	8,170	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 12,292,207</b>	<b>\$ 12,556,500</b>	<b>\$ 13,374,596</b>	<b>\$ 4,382,610</b>	<b>\$ 4,139,667</b>	<b>\$ 242,943</b>
<b>Expenditures</b>						
Administrative	\$ 235,249	\$ 282,519	\$ 276,519	\$ 92,363	\$ 93,840	\$ 1,477
Agency Operating Fund - BRO	769,737	841,916	841,916	280,639	280,639	-
Agency Operating Fund - WES	1,282,895	1,402,761	1,402,761	467,588	467,588	-
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	7,112,789	2,370,927	2,370,927	-
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	1,246	20,000	18,754
GIS System	168,000	180,000	180,000	176,400	176,400	-
Line Charges	799,794	583,500	583,771	174,320	196,042	21,722
Notification Systems (ENS)	125,200	141,500	141,500	115,000	127,167	12,167
Special Projects	410,500	1,372,385	1,372,385	221,169	520,478	299,309
<b>Total Operating Expenditures</b>	<b>\$ 10,367,114</b>	<b>\$ 11,977,370</b>	<b>\$ 11,971,641</b>	<b>\$ 3,899,652</b>	<b>\$ 4,253,080</b>	<b>\$ 353,428</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,925,093</b>	<b>\$ 579,130</b>	<b>\$ 1,402,955</b>	<b>\$ 482,958</b>	<b>\$ (113,414)</b>	<b>\$ 596,372</b>
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,421,519</b>	<b>4,421,519</b>		
<b>Ending Fund Balance</b>	<b>\$ 4,421,519</b>	<b>\$ 4,744,343</b>	<b>\$ 5,824,474</b>	<b>\$ 4,904,477</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)	2,591,779	2,994,343	2,992,910	2,992,910		
Unrestricted	1,079,740	1,000,000	2,081,564	1,161,567		
<b>Ending Fund Balance</b>	<b>\$ 4,421,519</b>	<b>\$ 4,744,343</b>	<b>\$ 5,824,474</b>	<b>\$ 4,904,477</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2020 Actual, 2021 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2021  
 2021 Adopted Budget

20-May-21

	2020 Unaudited Actual	2021 Adopted Budget	2021 Projected Budget	Actual Through 4/30/2021	Budget Through 4/30/2021	Variance Through 4/30/2021
<b>Administrative</b>						
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 24,610	\$ 17,833	\$ (6,777)
Bank Charges	5,515	1,000	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	24,017	24,295	24,295	7,880	8,098	218
Mileage Reimbursement	69	474	474	-	158	158
Payroll Tax	8,744	9,400	9,400	3,098	3,133	35
Wages & Salaries	112,542	117,605	117,605	39,188	39,202	14
Insurance	5,283	6,500	6,500	1,763	2,167	404
Legal	16,424	60,000	54,000	13,596	20,000	6,404
Meeting & Misc						
Admin Web/Listserve	205	225	225	-	75	75
Meeting & Misc - Other	6,111	4,000	4,000	350	1,333	983
Phone/Web Conferencing	420	400	400	13	133	120
Office Supplies & Postage	1,118	1,000	1,000	5	333	328
Payroll Expenses	4,214	3,920	3,920	1,860	1,307	(553)
Public Web	-	200	200	-	67	67
Other	-	-	-	-	-	-
Total Administrative Expenses	\$ 235,249	\$ 282,519	\$ 276,519	\$ 92,363	\$ 93,840	\$ 1,477
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 769,737	\$ 841,916	\$ 841,916	\$ 280,639	\$ 280,639	\$ -
Westminster	1,282,895	1,402,761	1,402,761	467,588	467,588	-
Jeffcom	6,500,000	7,112,789	7,112,789	2,370,927	2,370,927	-
Other	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 9,357,466	\$ 3,119,154	\$ 3,119,154	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRRC Recurring	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 20,000	\$ 18,754
Other	-	-	-	-	-	-
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 1,246	\$ 20,000	\$ 18,754
<b>GIS System</b>						
GIS System Support	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
Total GIS System	\$ 168,000	\$ 180,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 182,120	\$ -	\$ 2,524	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	3,080	2,833	(247)
Jeffcom DS1	13,784	10,000	10,271	8,634	4,876	(3,758)
ESInet	585,313	550,000	547,476	153,216	183,333	30,117
Other	10,799	15,000	15,000	9,390	5,000	(4,390)
Total Line Charges	\$ 799,794	\$ 583,500	\$ 583,771	\$ 174,320	\$ 196,042	\$ 21,722
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 18,000	\$ 3,000	\$ 6,000	\$ 3,000
CodeRed (FCN)	112,000	120,000	120,000	112,000	120,000	8,000
VoIP Record Extract	-	3,500	3,500	-	1,167	1,167
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 141,500	\$ 115,000	\$ 127,167	\$ 12,167
<b>Special Projects</b>						
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,812	\$ 4,812	\$ -
Fiber Optics						
AHEC-DUS	-	-	-	-	-	-
J-FON	203,945	270,000	270,000	118,496	91,876	(26,620)
Last Mile Fiber Project	23,506	425,000	425,000	8,700	141,667	132,967
North Metro	-	378,885	378,885	-	126,295	126,295
Smart911	89,161	92,000	92,000	89,161	89,161	-
Special Projects	92,708	200,000	200,000	-	66,667	66,667
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,372,385	\$ 221,169	\$ 520,478	\$ 299,309
<b>Total Expenditures</b>	<b>\$ 10,367,114</b>	<b>\$ 11,977,370</b>	<b>\$ 11,971,641</b>	<b>\$ 3,899,662</b>	<b>\$ 4,253,080</b>	<b>\$ 363,428</b>

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,738,310	\$ 4,864,322	\$ 4,995,934	\$ 5,134,891	\$ 5,264,303	\$ 5,403,259	\$ 5,541,766
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	49,498	49,498	49,498	49,498	49,498	49,498	49,498	49,498
Interest Income	-	-	-	-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Miscellaneous Income	-	-	-	-	63	63	63	63	63	63	63	63
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,136,394</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,519	12,638	12,638	12,638	12,638	12,638	12,638	12,638	12,638
Insurance	-	-	-	-	-	5,600	-	-	450	-	450	-
Legal	834	-	2,210	11,387	5,696	5,696	5,696	5,696	5,696	5,696	5,696	5,696
Meeting & Misc	2,572	-	-	-	316	316	316	316	316	316	316	316
Office Supplies & postage	-	6	-	-	124	124	124	124	124	124	124	124
Public Web	-	-	-	-	25	25	25	25	25	25	25	25
Payroll Expense	617	588	304	352	257	257	257	257	257	257	257	257
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 34,401</b>	<b>\$ 23,177</b>	<b>\$ 28,777</b>	<b>\$ 23,177</b>	<b>\$ 23,177</b>	<b>\$ 23,627</b>	<b>\$ 23,177</b>	<b>\$ 23,627</b>	<b>\$ 28,677</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ 7,344	\$ 7,344	\$ 7,344	\$ 7,344	\$ 7,344	\$ 7,344	\$ 7,344	\$ 7,344
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>	<b>\$ 7,344</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	677	677	677	677	677	677	677	677
ESInet	-	-	-	-	68,750	68,750	68,750	68,750	68,750	68,750	68,750	68,750
Jeffcom DS1	3,450	5,805	4,882	2,031	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other	943	946	938	4,716	932	932	932	932	932	932	932	932
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 7,524</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>	<b>\$ 72,360</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 1,174	\$ 1,174	\$ 1,174	\$ 1,174	\$ 1,174	\$ 1,174	\$ 1,174	\$ 1,174
CodeRed (ECN)	112,000	-	-	-	8,000	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	1,750	-	-	-	1,750	-	-	-
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,924</b>	<b>\$ 1,174</b>	<b>\$ 1,174</b>	<b>\$ 1,174</b>	<b>\$ 2,924</b>	<b>\$ 1,174</b>	<b>\$ 1,174</b>	<b>\$ 1,174</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211
Fiber Optics	125,626	10,394	66,834	19,247	5,987	5,987	5,987	5,987	5,987	5,987	5,987	5,987
Last Mile Fiber Project	1,900	1,900	900	4,100	52,025	52,025	52,025	52,025	52,025	52,025	52,025	52,025
North Metro	-	-	-	-	47,361	47,361	47,361	47,361	47,361	47,361	47,361	47,361
Smart911	89,161	-	-	-	355	355	355	355	355	355	355	355
Other	70,000	-	-	-	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 23,347</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>	<b>\$ 122,189</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,008,438</b>	<b>\$ 1,011,632</b>	<b>\$ 1,006,032</b>	<b>\$ 998,688</b>	<b>\$ 1,008,232</b>	<b>\$ 998,688</b>	<b>\$ 999,138</b>	<b>\$ 1,004,188</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ 127,956</b>	<b>\$ 126,012</b>	<b>\$ 131,612</b>	<b>\$ 138,956</b>	<b>\$ 129,412</b>	<b>\$ 138,956</b>	<b>\$ 138,506</b>	<b>\$ 133,456</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,738,310</b>	<b>\$ 4,864,322</b>	<b>\$ 4,995,934</b>	<b>\$ 5,134,891</b>	<b>\$ 5,264,303</b>	<b>\$ 5,403,259</b>	<b>\$ 5,541,766</b>	<b>\$ 5,675,222</b>

JCECA - 2021 May Expenditure Request Authorization 052521 0830						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-018		Multi	ECC payments for Jun 2021	AOF	779,788.83	
				<b>Total</b>	<b>779,788.83</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>05/25/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Tabled Requests:</b>						
2021-017		GFD	Grant request, purchase of six mobile data tablets (MDT)	SpProj:Other	18,892.45	The board chose to table this item for future consideration pending discussion of special projects funding policies.



**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
JUNE 24, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. May 27, 2021 Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
    - iii. Discussion of Special Projects expenditure requests policy.
    - iv. Status of 2020 Audit.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
  - d. J-FON (Jefferson County Public Safety Fiber Optic Network) Committee update.
6. Executive Director's Report.
  - a. ENS (emergency notification system) RFP process update.
7. Legal Counsel Report.
8. New Business.
9. Adjournment.

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**June 24, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Tracy Kraft-Tharp  
                                 Director Mike Kulp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Excused:                   Director Gary Creager

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Tracie Kaminski, Pinnacle Consulting Group (PCGI)  
                                 Monty Heffner, Broomfield PD  
                                 Kristy O’Hayre, Broomfield PD  
                                 Mike Brewer, Jeffcom  
                                 Vicki Pickett, Jeffcom  
                                 Dave Applebaum, Jeffcom  
                                 Norm Haubert, Westminster PD  
                                 Dean Davis, JCSO

Director Fletcher called the meeting to order and requested a moment of silence for Officer Beesley, Arvada Police Department.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Prejzner, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of May 27, 2021.

**TREASURER'S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 05/31/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one noting that the fund balance continues to increase. Total fund equity as of 05/31/21 was \$10,713,626. Of that about half is restricted for capital, the remainder is unassigned.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report advising that the Authority continues to see strong revenues. Total revenues to-date are just over \$5.5M and we are projecting revenues of just over \$13.3M for the year. 9-1-1 ETC (emergency telephone charge) revenue is coming in as anticipated with a \$29K variance year to-date which is not significant, and we do see some minor fluctuations in that revenue so we will continue to monitor but it is really coming in very strong. Ms. Castle projects Prepaid will come in closer to \$600K. We will start to see more regular deposits of Prepaid revenue which will allow us to monitor it in a better way.

Ms. Castle then advised total expenditures as of the end of May were at \$4.7M of a budget of \$5.2M so currently we are seeing some cost savings.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report advised she had nothing to point out and that we will continue to monitor it throughout the year.

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Prejzner and by unanimous vote, approved the Treasurer's Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached).

Mr. Irvin advised that he hosted a Meet session on 05/22/21 to discuss Special Projects funding policy. In attendance were Directors Fletcher and Creager, Ms. Castle, and Ms. Kaminski. Items discussed included:

- Establishing a non-ECC AOF to sequester funds to provide special projects funding for the LE, Fire Rescue and EMS agencies supported by the ECC's.
- Funding parameters:
  - Budgeted projects.
  - Exigence due to equipment or facility failure.
  - Unanticipated software or equipment refresh needs.
  - Crypto attack prevention/response.
  - Matching funds for unanticipated grant opportunity.
  - Other unplanned/unforeseeable need.

Ms. Castle advised that based on her review of the 2020 audit draft that she is confident we will be at or slightly higher than \$1.45M of unrestricted fund balance for 2020 and that we can start making decisions regarding AOF allocations.

Mr. Irvin presented the expenditure requests for June (copy attached).

The Board upon motion of Director Kulp, duly seconded by Director Prejzner and by unanimous vote, approved the expenditure requests for the month of June 2021 in the amount of \$779,788.83.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Ms. O'Hayre advised nothing to report.
- Jeffcom ECC – Mr. Brewer advised there have been some news articles and TV airtime promoting use of dedicated non-emergency numbers for fireworks reporting. They have worked hard to come up with a plan to better serve the community and will be activating and staffing the backup center through the fourth of July weekend to augment their normal call load. They are also working with partners in the metro area and the state to facilitate a good communications plan for the upcoming funeral services for Arvada Police Officer Beesley. This afternoon they will be graduating ten from their academy. KDVR will be onsite. They will then move to their practical training which will last eight to ten weeks depending on the individual. Director Kulp expressed appreciation to Jeffcom dispatchers and their staff for their partnership and professionalism during the events that transpired on Monday (06/21/21 - active shooter incident in Olde Towne Arvada).

- Westminster ECC – Mr. Haubert advised nothing to report.
- J-FON (Jefferson County Public Safety Fiber Optic Network) – Mr. Davis reported:
  - The construction permit has been issued for the Westminster last mile project. The project can now move forward, and it is expected it will be completed soon.
  - NREL (National Renewable Energy Laboratory) is establishing offices at the Denver Federal Center (DFC) and has expressed an interest in participating in J-FON. This may present an opportunity for collaboration to expand J-FON into the DFC.
  - JeffCo R-1 Schools is currently in a large project to expand or replace fiber to connect all of their schools. We are discussing replacing existing fiber along Kipling between Alameda and the SRBC (South Regional Backup Center) to increase the capacity and to provide some east-west connectivity to increase the J-FON network diversity. Mr. Irvin advised he had a meeting with the R-1 and West Metro Fire IT to discuss collaboration for increasing capacity for connection of various facilities to J-FON.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin mentioned Director Creager has announced his retirement from Broomfield PD effective 01/11/2022. Director Fletcher advised that Director Creager is willing to stand for re-election when his current term expires in September and, if re-elected, to serve out the term until the end of the year.

Mr. Irvin reported that the ENS workshops continue along with creation of the draft RFP. IPAWS-WEA capability and a DHS-FEMA registration requirement will be minimum qualifications that will limit the number of respondent vendors. There was discussion regarding ongoing issues Jeffcom is experiencing when conducting notifications using the CodeRED system.

### **LEGAL COUNSEL REPORT**

Mr. Tharp advised we are waiting for the FCC to issue a ruling or preliminary ruling in the FCC Fee Diversion matter. The PUC Task Force Legislative Committee continues to discuss bill language for possible statutory amendments. Not a whole lot going on currently.

### **NEW BUSINESS**

There was no new business.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and May 31, 2021.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kay Castle". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.  
June 10, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			10-Jun-21
BALANCE SHEET			
December 31, 2020 and May 31, 2021			
	Unaudited Actual 12/31/2020	Unaudited Actual 5/31/2021	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 4,005,727	\$ 4,489,200	
Cash, Savings	505	505	
Accounts Receivable	1,794,965	1,872,754	
Prepaid Expense	2,418	214	
<b>Total Current Assets</b>	<b>\$ 5,803,615</b>	<b>\$ 6,362,673</b>	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(304,798)	(304,798)	
<b>Total Long-Term Assets</b>	<b>\$ 5,120,371</b>	<b>\$ 5,120,371</b>	
<b>Total Assets</b>	<b>\$ 10,923,986</b>	<b>\$ 11,483,044</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 1,049,524	\$ 769,418	
<b>Total Current Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 769,418</b>	
<b>Total Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 769,418</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371	
Fund Balance			
Nonspendable	2,418	214	
Unassigned	4,751,673	5,593,041	
<b>Total Fund Equity</b>	<b>\$ 9,874,462</b>	<b>\$ 10,713,626</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,923,986</b>	<b>\$ 11,483,044</b>	
	=	=	


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							10-Jun-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual and Variance through May 31, 2021							
Modified Accrual Budgetary Basis							
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance	
	Unaudited	Adopted	Projected	Through	Through	Through	
	Actual	Budget	Budget	05/31/21	05/31/21	05/31/21	
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 11,635,368	\$ 11,736,000	\$ 11,667,000	\$ 4,861,000	\$ 4,890,000	\$ (29,000)	
9-1-1 fee (prepaid)	226,186	260,000	1,078,096	412,312	108,333	303,979	
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	600,000	279,738	229,167	50,571	
Interest Income	-	10,000	10,000	-	4,167	(4,167)	
Miscellaneous Income	8,170	500	500	-	208	\$ (208)	
<b>Total Revenues</b>	<b>\$ 12,449,552</b>	<b>\$ 12,556,500</b>	<b>\$ 13,355,596</b>	<b>\$ 5,553,050</b>	<b>\$ 5,231,875</b>	<b>\$ 321,175</b>	
					-		
<b>Expenditures</b>							
Administrative	\$ 237,546	\$ 282,519	\$ 262,999	\$ 109,585	\$ 117,300	\$ 7,715	
Agency Operating Fund - BRO	769,737	841,916	841,916	350,798	350,798	-	
Agency Operating Fund - WES	1,282,895	1,402,761	1,402,761	584,484	584,484	-	
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	7,112,789	2,963,659	2,963,659	-	
Disaster & Recovery Plan (DRP)	75,739	60,000	71,462	12,708	25,000	12,292	
GIS System	168,000	180,000	176,400	176,400	180,000	3,600	
Line Charges	622,270	583,500	583,771	179,544	244,474	64,930	
Notification Systems (ENS)	125,200	141,500	133,500	115,000	128,958	13,958	
Special Projects	410,500	1,372,385	1,369,546	221,708	629,474	407,766	
<b>Total Operating Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 11,955,144</b>	<b>\$ 4,713,886</b>	<b>\$ 5,224,147</b>	<b>\$ 510,261</b>	
<b>Revenues over/(under) Expenditures</b>	<b>2,257,665</b>	<b>\$ 579,130</b>	<b>\$ 1,400,452</b>	<b>\$ 839,164</b>	<b>\$ 7,729</b>	<b>\$ 831,435</b>	
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,754,091</b>	<b>4,754,091</b>			
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 6,154,543</b>	<b>\$ 5,593,255</b>			
<b>Components of Ending Fund Balance</b>							
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			
Operating Reserve (Target 25% of Expenditures)	2,547,972	2,994,343	2,988,786	2,988,786			
Unrestricted	1,456,119	1,000,000	2,415,757	1,854,469			
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 6,154,543</b>	<b>\$ 5,593,255</b>			

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							10-Jun-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual and Variance through May 31, 2021							
	2020	2021	2021	Actual	Budget	Variance	
	Unaudited	Adopted	Projected	Through	Through	Through	
	Actual	Budget	Budget	5/31/2021	5/31/2021	5/31/2021	
<b>Administrative</b>							
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 26,926	\$ 22,292	\$ (4,634)	
Bank Charges	5,515	1,000	1,000	-	-	-	
Executive Director (ED)							
401k & Benefits	26,308	24,295	24,295	9,849	10,123	274	
Mileage Reimbursement	69	474	474	-	198	198	
Payroll Tax	8,744	9,400	9,400	3,852	3,917	65	
Wages & Salaries	112,542	117,605	117,605	48,983	49,002	19	
Insurance	6,052	6,500	6,500	2,204	2,708	504	
Legal	16,424	60,000	40,000	15,224	25,000	9,776	
Meeting & Misc							
Admin Web/Listserve	205	225	225	-	94	94	
Meeting & Misc - Other	5,350	4,000	4,000	350	1,667	1,317	
Phone/Web Conferencing	420	400	400	13	167	154	
Office Supplies & Postage	1,116	1,000	1,000	6	417	411	
Payroll Expenses	4,214	3,920	4,400	2,178	1,633	(545)	
Public Web	-	200	200	-	83	83	
Total Administrative Expenses	\$ 237,546	\$ 282,519	\$ 262,999	\$ 109,585	\$ 117,300	\$ 7,715	
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 769,737	\$ 841,916	\$ 841,916	\$ 350,798	\$ 350,798	\$ -	
Westminster	1,282,895	1,402,761	1,402,761	584,484	\$ 584,484	-	
Jeffcom	6,500,000	7,112,789	7,112,789	2,963,659	\$ 2,963,659	-	
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 9,357,466	\$ 3,898,941	\$ 3,898,941	\$ -	
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 61,239	\$ 60,000	\$ 60,000	\$ 1,246	\$ 25,000	\$ 23,754	
SRBC Non-Recurring	14,500	-	11,462	11,462	-	(11,462)	
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 71,462	\$ 12,708	\$ 25,000	\$ 12,292	
<b>GIS System</b>							
GIS System Support	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	
Total GIS System	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	
<b>Line Charges</b>							
ANI/ALI SR	\$ 182,120	\$ -	\$ 2,524	\$ -	\$ -	\$ -	
Call Box MRC	7,778	8,500	8,500	3,856	3,542	(314)	
Jeffcom DS1	13,784	10,000	10,271	8,634	5,516	(3,118)	
ESInet	407,789	550,000	547,476	153,216	229,166	75,950	
Other	10,799	15,000	15,000	13,838	6,250	(7,588)	
Total Line Charges	\$ 622,270	\$ 583,500	\$ 583,771	\$ 179,544	\$ 244,474	\$ 64,930	
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 18,000	\$ 3,000	\$ 7,500	\$ 4,500	
CodeRed (ECN)	112,000	120,000	112,000	112,000	120,000	8,000	
VoIP Record Extract	-	3,500	3,500	-	1,458	1,458	
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 133,500	\$ 115,000	\$ 128,958	\$ 13,958	
<b>Special Projects</b>							
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,927	\$ 4,812	\$ (115)	
Fiber Optics							
J-FON	203,945	270,000	270,000	118,920	114,376	(4,544)	
Last Mile Fiber Project	23,506	425,000	425,000	8,700	177,083	168,383	
North Metro	-	378,885	378,885	-	157,869	157,869	
Smart911	89,161	92,000	89,161	89,161	92,000	2,839	
Special Projects	92,708	200,000	200,000	-	83,334	83,334	
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,369,546	\$ 221,708	\$ 629,474	\$ 407,766	
<b>Total Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 11,955,144</b>	<b>\$ 4,713,886</b>	<b>\$ 5,224,147</b>	<b>\$ 510,261</b>	



**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,489,200	\$ 4,622,230	\$ 4,770,611	\$ 4,927,385	\$ 5,073,565	\$ 5,230,339	\$ 5,386,663
<b><u>Expected Inflows:</u></b>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 826,709	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834	\$ 991,834
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	106,626	95,000	95,000	95,000	95,000	95,000	95,000	95,000
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	68,855	49,498	49,498	49,498	49,498	49,498	49,498	49,498
Interest Income	-	-	-	-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Miscellaneous Income	-	-	-	-	-	63	63	63	63	63	63	63
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,002,190</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>	<b>\$ 1,137,644</b>
<b><u>Expected Outflows:</u></b>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 5,429	\$ 3,933	\$ 3,933	\$ 3,933	\$ 3,933	\$ 3,933	\$ 3,933	\$ 3,933
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,519	12,519	12,655	12,655	12,655	12,655	12,655	12,655	12,655
Insurance	-	-	-	-	-	5,600	-	-	450	-	450	-
Legal	834	-	2,210	11,387	1,628	6,278	6,278	6,278	6,278	6,278	6,278	6,278
Meeting & Misc	2,572	-	-	-	(99)	361	361	361	361	361	361	361
Office Supplies & postage	-	6	-	-	-	142	142	142	142	142	142	142
Public Web	-	-	-	-	-	29	29	29	29	29	29	29
Payroll Expense	617	588	304	352	317	249	249	249	249	249	249	249
Administrative Total	\$ 18,151	\$ 17,116	\$ 19,936	\$ 34,401	\$ 19,793	\$ 29,246	\$ 23,646	\$ 23,646	\$ 24,096	\$ 23,646	\$ 24,096	\$ 29,146
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897
Agency Operating Fund (AOF) Total	\$ 712,719	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789	\$ 779,789
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393
Disaster & Recovery Plan (DRP) Total	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393	\$ 8,393
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	776	663	663	663	663	663	663	663
ESInet	-	-	-	-	308,410	34,513	34,513	34,513	34,513	34,513	34,513	34,513
Jeffcom DS1	3,450	5,805	4,882	2,031	2,031	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other	943	946	938	4,716	4,448	430	430	430	430	430	430	430
Line Charges Total	\$ 5,666	\$ 7,516	\$ 6,594	\$ 7,524	\$ 315,666	\$ 37,606	\$ 37,606	\$ 37,606	\$ 37,606	\$ 37,606	\$ 37,606	\$ 37,606
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ 913	\$ 913	\$ 913	\$ 913	\$ 913	\$ 913	\$ 913
CodeRed (ECN)	112,000	-	-	-	-	8,000	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	1,750	-	-	1,750	-	-	-
Notification Systems (ENS) Total	\$ 112,000	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ 10,663	\$ 913	\$ 913	\$ 2,663	\$ 913	\$ 913	\$ 913
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ 241	\$ 241	\$ 241	\$ 241	\$ 241	\$ 241	\$ 241
Fiber Optics	125,626	10,394	66,834	19,247	4,795	6,158	6,158	6,158	6,158	6,158	6,158	6,158
Last Mile Fiber Project	1,900	1,900	900	4,100	300	59,414	59,414	59,414	59,414	59,414	59,414	59,414
North Metro	-	-	-	-	-	54,126	54,126	54,126	54,126	54,126	54,126	54,126
Smart911	89,161	-	-	-	-	406	406	406	406	406	406	406
Other	70,000	-	-	-	-	18,571	18,571	18,571	18,571	18,571	18,571	18,571
Special Projects Total	\$ 291,499	\$ 12,294	\$ 67,734	\$ 23,347	\$ 5,095	\$ 138,916	\$ 138,916	\$ 138,916	\$ 138,916	\$ 138,916	\$ 138,916	\$ 138,916
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,123,343</b>	<b>\$ 1,004,614</b>	<b>\$ 989,264</b>	<b>\$ 980,870</b>	<b>\$ 991,464</b>	<b>\$ 980,870</b>	<b>\$ 981,320</b>	<b>\$ 986,370</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ (121,154)</b>	<b>\$ 133,031</b>	<b>\$ 148,381</b>	<b>\$ 156,774</b>	<b>\$ 146,181</b>	<b>\$ 156,774</b>	<b>\$ 156,324</b>	<b>\$ 151,274</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,489,200</b>	<b>\$ 4,622,230</b>	<b>\$ 4,770,611</b>	<b>\$ 4,927,385</b>	<b>\$ 5,073,565</b>	<b>\$ 5,230,339</b>	<b>\$ 5,386,663</b>	<b>\$ 5,537,937</b>

JCECA - 2021 Jun Expenditure Request Authorization 062221 0830						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-019		Multi	ECC payments for Jul 2021	AOF	779,788.83	
				<b>Total</b>	<b>779,788.83</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>06/22/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
JULY 22, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. June 24, 2021 Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
    - iii. Presentation of 2020 Audit Report – Hinkle & Company, PC.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report.
  - a. ENS (emergency notification system) RFP process update.
7. Legal Counsel Report.
8. New Business.
9. Adjournment.

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**July 22, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Tracy Kraft-Tharp  
                                 Director Mike Kulp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Excused:                   Director Gary Creager

Also, Present:            Jeff Irvin, Executive Director  
                                 Jim Hinkle, Hinkle & Company, PC  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Tracie Kaminski, Pinnacle Consulting Group (PCGI)  
                                 Monty Heffner, Broomfield PD  
                                 Norm Haubert, Westminster PD  
                                 Jeff Streeter, Jeffcom  
                                 Vicki Pickett, Jeffcom

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Prejzner, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of June 24, 2021.

**TREASURER'S REPORT**

Jim Hinkle, Hinkle & Company P.C. presented the Audited Financial Statements as of December 31, 2020 (copy attached). He advised they did not find any significant deficiencies or material weaknesses in the internal control structure. In response to a question from Director Prejzner regarding a comment in the representations letter Mr. Hinkle advised that that was an error on their part that has been corrected. He advised they did not find any questionable transactions in their sampling and that they felt there was open transparency throughout the entire process.

The Board upon motion of Director Prejzner, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the 2020 Audited Financial Statements as presented.

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 06/30/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report advising that revenues to-date are trending right on point. The prepaid and trust revenues are higher than expected. COLOTRUST has been setup and we will be transferring funds in the future to capture interest. Total costs to-date are trending under budget.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report noting that administrative costs to-date are trending slightly under budget while accounting costs are slightly higher than budget which is expected due to audit support. PCGI does not anticipate being over budget for accounting services at year end. All other costs are trending well within budget.

The Board upon motion of Director Kulp, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Treasurer's Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached).

Mr. Irvin presented the expenditure requests for June (copy attached).

The Board upon motion of Director Prejzner, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the expenditure requests for the month of July 2021 in the amount of \$779,788.83.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Mr. Heffner advised nothing to report.
- Jeffcom ECC – Mr. Streeter advised that Jeffcom received its CALEA Accreditation. (Commission on Accreditation for Law Enforcement Agencies). He discussed what this means for Jeffcom and thanked his staff for putting it all together and making it happen. Mr. Streeter advised that the Network Administrator that Jeffcom shares with JCECA for J-FON operations has resigned to move on to other family endeavors. Jeffcom is currently in the process of hiring a replacement for that position. A new GIS Analyst and a Data Analyst start Monday. In response to a question by Director Kraft-Tharp Ms. Pickett gave an update on the status of performance of the CodeRED emergency notification system (ENS). Director Fletcher congratulated Mr. Streeter and his team for the tremendous accomplishments at Jeffcom.
- Westminster ECC – Mr. Haubert advised that they are in mid-process for their Communications Administrator testing. He is hopeful that they will have it wrapped up in the next two weeks and have somebody named after that. Nothing else operationally to report.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin and the ENS Workshop participants continue to work on the ENS RFP. Mr. Irvin, Mr. Streeter, and Ms. Pickett responded to several questions from the Directors regarding:

- CodeRED performance.
- Onsolve response to performance issues.
- Interim alternatives until the RFP process can be completed.
- RFP timeline.

Mr. Irvin advised that the BCC now requires that meetings conducted by board and commission in-person also have a hybrid component so attendees can choose either option. There was then a discussion regarding future JCECA meetings and it was decided that we would continue virtual meetings only unless there is a need for an in-person/hybrid meeting.

### **LEGAL COUNSEL REPORT**

Mr. Tharp discussed:

- The FCC rulemaking on appropriate use of 9-1-1 fees. JCECA filed comments, ENS was moved to the approved list of expenditures, radios were removed from the prohibited list of expenditures into a gray area that requires justification of expenditures in their relationship to 9-1-1.
- Some 9-1-1 Authorities are considering filing a petition for reconsideration so the FCC will provide more clarity. Mr. Tharp discussed this with Mr. Irvin, and they agreed JCECA should not participate in the petition as it is likely not to succeed. The better way to approach it is through the FCC Strike Force which is comprised of 9-1-1 and Public Safety representatives from around the country who are going to be dealing with these issues and advising the FCC regarding what is appropriate. Mr. Tharp advised that he felt overall the changes the FCC made were positive for 9-1-1 and the State of Colorado.
- There was additional discussion regarding the RFP process and possibilities for interim solutions.

### **NEW BUSINESS**

There was no new business.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.

**Jefferson County Emergency  
Communications Authority**

Financial Statements  
with Independent Auditors' Report

**December 31, 2020**



**Jefferson County Emergency  
Communications Authority**

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December 31, 2020

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**HINKLE &  
COMPANY**  
Strategic <sup>PC</sup>  
Business Advisors

## Independent Auditors' Report

Board of Directors  
Jefferson County Emergency  
Communications Authority  
Jefferson County, Colorado

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of December 31, 2020, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Hick & Company, PC*

Greenwood Village, Colorado  
July 15, 2021



# JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY MANAGEMENT'S DISCUSSION AND ANALYSIS

## Introduction

This management discussion and analysis (this "MD&A") is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority ("JCECA") for the fiscal year ended December 31, 2020. The MD&A should be read in conjunction with JCECA's financial statements.

## Financial Highlights

- Total assets of JCECA at the close of 2020 were \$10,923,986. The assets include \$4,006,232 in cash.
- Total Capital Assets for 2020 were \$5,120,371. A decrease of \$48,460 over 2019 due to depreciation.
- Total Operating Revenue for the year was \$11,869,723. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2020 were \$11,054,745. Actual expenses were \$10,189,462.
- JCECA made Agency Operating Fund (AOF) distributions \$8,559,324 to the three supported Emergency Communication Center Public Safety Answering Points (ECC's/PSAP's) for personnel costs as permitted by statute for use of ETC revenue.
- Special Project and other expenses services include:
  - GIS Support expenses associated with 9-1-1 call routing.
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - J-FON operation and maintenance.
  - Emergency Call Box operation and maintenance.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis introduce the JCECA's basic financial statements, which are comprised of Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, Statement of Cash Flows and Notes to Financial Statements. Additionally, there is a Budgetary Comparison Schedule.

# **JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY MANAGEMENT’S DISCUSSION AND ANALYSIS**

## **Proprietary Fund Financial Statements**

A fund is a group of accounts used to maintain control of services that have been set aside for specific activities or objectives. JCECA uses fund accounting to account for all financial activities and to ensure and demonstrate compliance with finance related legal requirements.

JCECA used only one fund for the 2020 fiscal budget year. It is a proprietary fund, and it is intended to account for all financial resources associated with the operating activities of JCECA. There were no capital funds, public utilities trust funds, personnel and benefits funds, or any other funds actively used during 2020.

## **Notes to Financial Statements**

The notes provide detail clarifying additional information necessary for a complete understanding of the data contained in the financial statements.

## **Financial Analysis**

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority (“JCECA”). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the “ETC”) for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2020 was \$1.30.

Beginning January 1, 2011, prepay wireless customers began contributing to 9-1-1 funding, with the vendors collecting 1.4% of the price of the prepaid minutes, and remitting the funds to the Colorado Department of Revenue (“DOR”). DOR then distributes these funds to each Colorado 9-1-1 authority based on each authority’s number of wireless 9-1-1 calls compared to the number of wireless 9-1-1 calls statewide.

In 2020 ETC and prepaid wireless E9-1-1 operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JCECA's Net Position**

	<u>Dec 31, 2020</u>	<u>Dec 31, 2019</u>
Cash and Investments	\$ 4,006,232	\$ 1,786,459
Accounts Receivable	1,794,965	1,404,569
Prepaid Expenses	2,418	112,418
Capital Assets, Not Being Depreciated	4,533,660	4,533,660
Capital Assets, Net of Accumulated Depreciation	<u>586,711</u>	<u>635,171</u>
Total Assets	\$ 10,923,986	\$ 8,472,277
Current Liabilities - Accounts Payable	\$ 1,010,914	\$ 773,124
Other Liabilities - Accrued Compensated Absences	<u>36,186</u>	<u>33,896</u>
Total Liabilities	\$ 1,047,100	\$ 807,020
Net Position		
Net Investment in Capital Assets	\$ 5,120,371	\$ 5,168,831
Unrestricted	<u>4,756,515</u>	<u>2,498,426</u>
Total Net Position	\$ 9,876,886	\$ 7,667,257

A portion of JCECA's assets (37%) is in cash and (47%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JCECA's Change in Net Position**

For the Years Ended December 31, 2020 and December 31, 2019

	<u>Dec 31, 2020</u>	<u>Dec 31, 2019</u>
Operating Revenues		
Emergency Telephone Charges	\$ 11,861,554	\$ 10,595,209
Miscellaneous	<u>8,169</u>	<u>-</u>
Total Operating Revenues	<u>11,869,723</u>	<u>10,595,209</u>
Operating Expenses		
Administrative	235,122	257,361
Agency Operating	8,559,324	1,353,781
Depreciation	48,460	48,460
Disaster & Recovery Plan	75,739	75,681
GIS System	168,000	160,000
Line Charges	622,270	361,083
Notification System	125,200	132,996
Special Projects	<u>403,807</u>	<u>6,537,440</u>
Total Operating Expenses	<u>10,237,922</u>	<u>8,926,802</u>
Net Operating Income (Loss)	<u>1,631,801</u>	<u>1,668,408</u>
Non-operating Revenues		
Grant Income	<u>579,828</u>	<u>-</u>
Change in Net Position	<u>2,211,629</u>	<u>1,668,408</u>
Net Position, Beginning	<u>7,665,257</u>	<u>5,996,848</u>
Net Position, Ending	<u>\$ 9,876,886</u>	<u>\$ 7,665,257</u>

**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
MANAGEMENT’S DISCUSSION AND ANALYSIS**

**Budgetary Highlights**

JCECA approves a budget in December based on anticipated costs for the following year. The following summarizes significant budget to actual variances.

Actual revenue from Emergency Telephone Charges of \$11,861,554 was \$430,474 more than the anticipated budget amount of \$11,431,080.

Actual Agency Operating expenses of \$7,846,605 were \$706,027 less than the budgeted amount of \$8,552,632.

Special Project expenses of \$430,807 were \$854,827 below the original budget of \$1,258,634 due to delays in completion of fiber optic and other projects.

**Capital Assets**

The capital assets of the JCECA are the fiber optic cable, associated appurtenances and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network (“JFON”). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers (“ECC’s” fka PSAP’s) and associated local governments served by JCECA. Net capital assets were \$5,120,371. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

**Next year’s budget**

JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network (“J-FON”). It is anticipated in the 2021 budget that JCECA will expend approximately \$900,000 on fiber projects. JCECA is working with the Regional Transportation District (“RTD”) for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC’s and local governments in the two-county region served by JCECA with ECC’s and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2020 has been instrumental in facilitating the continued operation of the three ECC’s supporting in the service area of the Authority.

**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the JCECA's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to:

Jeffrey J. Irvin, JCECA Executive Director  
433 S Allison Pkwy  
Lakewood, CO 80226  
Telephone: 303-539-9410  
Email: [jirvin@jceca.org](mailto:jirvin@jceca.org), Web: <https://jceca.org>



## **Basic Financial Statements**

**Jefferson County Emergency  
Communications Authority**  
Statement of Net Position  
Proprietary Funds  
December 31, 2020

<b>Assets</b>	<u>Total</u>
<i>Current Assets</i>	
Cash	\$ 4,006,232
Accounts Receivable	1,794,965
Prepaid Expenses	<u>2,418</u>
Total Current Assets	<u>5,803,615</u>
<i>Noncurrent Assets</i>	
Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>586,711</u>
Total Noncurrent Assets	<u>5,120,371</u>
Total Assets	<u>\$ 10,923,986</u>
<b>Liabilities and Net Position</b>	
<i>Current Liabilities</i>	
Accounts Payable	\$ 1,010,914
<i>Noncurrent Liabilities</i>	
Accrued Compensated Absences	<u>36,186</u>
Total Liabilities	<u>1,047,100</u>
<i>Net Position</i>	
Net Investment in Capital Assets	5,120,371
Unrestricted	<u>4,756,515</u>
Total Net Position	<u>9,876,886</u>
Total Liabilities and Net Position	<u>\$ 10,923,986</u>

**Jefferson County Emergency  
Communications Authority**  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2020

	Total
<b>Operating Revenues</b>	
Emergency Telephone Charges	\$ 11,861,554
Miscellaneous	8,169
Total Operating Revenues	11,869,723
<b>Operating Expenses</b>	
Administrative	235,122
Agency Operating	8,559,324
Depreciation	48,460
Disaster and Recovery Plan	75,739
GIS System	168,000
Line Charges	622,270
Notification System	125,200
Special Projects	403,807
Total Operating Expenses	10,237,922
<b>Net Operating Loss</b>	1,631,801
<b>Nonoperating Revenues</b>	
Grant Income	579,828
<b>Change in Net Position</b>	2,211,629
<b>Net Position, <i>Beginning of year</i></b>	7,665,257
<b>Net Position, <i>End of year</i></b>	\$ 9,876,886

**Jefferson County Emergency  
Communications Authority**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2020

	Total
<b>Cash Flows From Operating Activities</b>	
Cash Received from Emergency Telephone Charges	\$ 11,479,327
Cash Paid to Employees	(110,252)
Cash Payments to Suppliers	(9,729,130)
Net Cash Used by Operating Activities	1,639,945
<b>Cash Flows From Capital and Related Financing Activities</b>	
Proceeds From Grants	579,828
<b>Net Decrease in Cash</b>	2,219,773
<i>Cash, Beginning of year</i>	1,786,459
<i>Cash, End of year</i>	\$ 4,006,232
<b>Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities</b>	
Net Operating Loss	\$ 1,631,801
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(390,396)
Prepaid Expenses	110,000
Accrued Compensated Absences	2,290
Accounts Payable	237,790
Net Cash Used by Operating Activities	\$ 1,639,945

**Jefferson County Emergency  
Communications Authority**  
Notes to Financial Statements  
December 31, 2020

**Note 1: Summary of Significant Accounting Policies**

The Jefferson County Emergency Communications Authority (the Authority) was formed in October 1983. The Authority provides emergency telephone service in Jefferson and Broomfield Counties, Colorado, financed by fees assessed on telephones in the Counties.

The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

**Reporting Entity**

The financial reporting entity consists of the Authority, organizations for which the Authority is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the Authority. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the Authority. Legally separate organizations for which the Authority is financially accountable are considered part of the reporting entity. Financial accountability exists if the Authority appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if the organization has the potential to provide benefits to, or impose financial burdens on, the Authority.

Based on the application of this criteria, the Authority does not include additional organizations in its reporting entity.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The Authority uses an enterprise fund to account for its operations. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where a fee is charged to external users for goods or services.

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for a specific purpose, the Authority uses restricted resources first, then unrestricted resources as they are needed.

**Jefferson County Emergency  
Communications Authority**  
Notes to Financial Statements  
December 31, 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Assets, Liabilities and Net Position**

*Accounts Receivable* - All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

*Prepaid Expenses* - Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses.

*Capital Assets* - Under an amendment to the intergovernmental agreement forming the Authority, effective January 1, 1998, the Authority transferred title and ownership of equipment purchased for the operation of emergency telephone service to the governmental entities that are parties to the agreement, if such equipment is located at, and operated by, the governmental entities.

The Authority capitalizes all assets with an original cost of \$5,000 or more, and a useful life of more than one year. Depreciation of capital assets is computed using the straight-line method over the following estimated useful lives of the assets.

Fiber Optic Network

5 - 20 years

*Compensated Absences* - The Authority's employees are allowed to accumulate unused leave time within limits specific to each employee. Upon separation of employment from the Authority, the employees will be compensated for unused leave time at each employee's pro rata salary. These compensated absences are recognized as a liability in the financial statements when earned.

*Net Position* - Net position is restricted when constraints placed on the use of resources are externally imposed.

**Risk Management**

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority maintains commercial insurance for these risks of loss.

**Subsequent Events**

We have evaluated subsequent events through July 15, 2021, the date the financial statements were available to be issued.

**Jefferson County Emergency  
Communications Authority**  
Notes to Financial Statements  
December 31, 2020

**Note 2: Stewardship, Compliance and Accountability**

**Budgets**

Budgets are required by State statutes and are adopted on a non-GAAP budgetary basis. Capital outlay is budgeted as an expense and depreciation is not budgeted. The Authority follows these procedures to establish the budgetary information reflected in the financial statements:

- Prior to October 15, management submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain citizen comments.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- Expenditures may not legally exceed appropriations. Revisions that alter total appropriations must be approved by the Board of Directors.
- All appropriations lapse at year end.

**Note 3: Cash and Investments**

**Deposits**

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2020, the Authority had bank deposits of \$3,755,727 collateralized with securities held by the financial institution's agent but not in the Authority's name.

**Investments**

The Authority is required to comply with State statutes which specify investment instruments meeting defined rating, maturity, and concentration risk criteria in which local governments may invest, which include the following. State statutes do not address custodial risk.

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds

**Jefferson County Emergency  
Communications Authority**  
Notes to Financial Statements  
December 31, 2019

**Note 3: Cash and Investments (Continued)**

**Investments** (Continued)

- Guaranteed investment contracts
- Local government investment pools

*Interest Rate Risk* - State statutes generally limit investments to an original maturity of five years unless the governing board authorizes the investment for a period in excess of five years.

*Credit Risk* - State statutes limit certain investments to those with specified ratings established by the nationally recognized statistical rating organizations, depending on the type of investment.

*Concentration of Credit Risk* - State statutes do not limit the amount the Authority may invest in a single issuer, except for corporate securities.

The Authority had no investments at December 31, 2020.

**Note 4: Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	<b>Balance 12/31/19</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/20</b>
<i>Capital Assets, Not Being Depreciated</i>				
Right of Way	\$ 568,082	\$ -	\$ -	\$ 568,082
Construction in Progress	3,965,578	-	-	3,965,578
Total Capital Assets, <i>Not Being Depreciated</i>	<u>4,533,660</u>	<u>-</u>	<u>-</u>	<u>4,533,660</u>
<i>Capital Assets, Being Depreciated</i>				
Fiber Optic Network	891,509	-	-	891,509
Accumulated Deprecations	<u>(256,338)</u>	<u>(48,460)</u>	<u>-</u>	<u>(304,798)</u>
Total Capital Assets, <i>Being Depreciated</i>	<u>635,171</u>	<u>(48,460)</u>	<u>-</u>	<u>586,711</u>
Governmental Activities Capital Assets, <i>net</i>	<u>\$ 5,168,831</u>	<u>\$ (48,460)</u>	<u>\$ -</u>	<u>\$ 5,120,371</u>

**Note 5: Employee Compensated Absences**

Changes in accrued compensated absences for the year ended December 31, 2020, were as follows:

	<b>Balance 12/31/19</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/20</b>
Compensated Absences	\$ 33,896	\$ 2,290	\$ -	\$ 36,186



**Jefferson County Emergency  
Communications Authority**  
Notes to Financial Statements  
December 31, 2019

**Note 6: Retirement Commitments**

The Authority has established a flexible 401(k) profit-sharing plan on behalf of its employees. The Authority will contribute a matching amount up to 10% of each participating employee's compensation, depending on the employee's contract terms. Employees become fully vested in all contributions immediately. The plan provisions and contribution requirements are established and may be amended by the Board of Directors. For the year ended December 31, 2020, the Authority contributed \$26,307 to the plan.

**Note 7: Contingency**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The Authority's management believes it is exempt from the provisions of the Amendment. However, the Amendment is complex and subject to interpretation. Many of its provisions may require judicial interpretation.

During the year ended December 31, 2020, the United States of America and the State of Colorado declared an emergency associated with the COVID-19 pandemic. Along with significant declines in financial markets, the public health emergency creates uncertain economic conditions. The Authority has adapted and made changes to operations due to potential impacts on the health and safety. Should these conditions persist, the Authority could be negatively impacted.

**Note 8: Concentration of Risk**

The Authority operates solely in Jefferson and Broomfield Counties including portions of the City of Arvada and the City of Westminster that are in Adams County, Colorado, and its only significant source of revenue is a surcharge on telephone service in that geographic region. A reduction in this revenue, if it were to occur, may have a significant effect on the Authority's activities.

## **Supplementary Information**

**Jefferson County Emergency  
Communications Authority**  
Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance <i>Positive</i> <i>(Negative)</i>
<b>Revenues</b>			
Emergency Telephone Charges	\$ 11,431,080	\$ 11,861,554	\$ 430,474
Miscellaneous	500	8,169	7,669
Grants	-	579,828	579,828
Investment Income	10,000	-	(10,000)
Total Revenues	11,441,580	12,449,551	1,007,971
<b>Expenses</b>			
Administrative	338,414	235,122	103,292
Agency Operating	8,552,632	8,559,324	(6,692)
Disaster and Recovery Plan	53,750	75,739	(21,989)
GIS System	172,000	168,000	4,000
Line Charges	544,703	622,270	(77,567)
Notification System	134,397	125,200	9,197
Public Education	215	-	215
Special Projects	1,258,634	403,807	854,827
Total Expenses	11,054,745	10,189,462	865,283
<b>Change in Net Position, Budgetary Basis</b>	<b>\$ 386,835</b>	2,260,089	<b>\$ 1,873,254</b>
<b>Adjustments to GAAP Basis</b>			
Depreciation		(48,460)	
<b>Change in net Position, GAAP Basis</b>		2,211,629	
<b>Net Position, Beginning of year</b>		7,665,257	
<b>Net Position, End of year</b>		<b>\$ 9,876,886</b>	



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and June 30, 2021.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kae Caster". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.  
July 16, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY					16-Jul-21
BALANCE SHEET					
December 31, 2020 and June 30, 2021					
		Unaudited	Unaudited		
		Actual	Actual		
		<u>12/31/2020</u>	<u>6/30/2021</u>		
<b>Assets</b>					
Current Assets					
Cash, Checking	\$	4,005,727	\$	4,890,226	
Cash, Savings		505		505	
Accounts Receivable		1,794,965		1,762,133	
Prepaid Expense		2,418		2,652	
Total Current Assets	\$	5,803,615	\$	6,655,516	
Long-Term Assets					
Construction in Progress	\$	3,965,578	\$	3,965,578	
Infrastructure		25,895		25,895	
Right of Ways		568,082		568,082	
West Corridor Fiber Optic		865,614		865,614	
Accumulated Depreciation		(304,798)		(304,798)	
Total Long-Term Assets	\$	5,120,371	\$	5,120,371	
<b>Total Assets</b>		<b>\$ 10,923,986</b>		<b>\$ 11,775,887</b>	
<b>Liabilities</b>					
Current Liabilities					
Accounts Payable	\$	1,049,524	\$	872,595	
Total Current Liabilities	\$	1,049,524	\$	872,595	
<b>Total Liabilities</b>		<b>\$ 1,049,524</b>		<b>\$ 872,595</b>	
<b>Fund Equity</b>					
Net Investment in Fixed Assets	\$	5,120,371	\$	5,120,371	
Fund Balance					
Nonspendable		2,418		2,652	
Unassigned		4,751,673		5,780,269	
<b>Total Fund Equity</b>		<b>\$ 9,874,462</b>		<b>\$ 10,903,292</b>	
<b>Total Liabilities and Fund Equity</b>		<b>\$ 10,923,986</b>		<b>\$ 11,775,887</b>	
		=		=	


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jul-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2020 Actual, 2021 Adopted and Projected Budget						
Year-to-date Actual and Variance through June 30, 2021						
Modified Accrual Budgetary Basis						
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
Revenues	Actual	Budget	Budget	06/30/21	06/30/21	06/30/21
9-1-1 fee (ETC)	\$ 11,635,368	\$ 11,736,000	\$ 11,729,068	\$ 5,864,534	\$ 5,868,000	\$ (3,466)
9-1-1 fee (prepaid)	226,186	260,000	1,078,096	519,441	130,000	389,441
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	615,000	308,999	275,000	33,999
Interest Income	-	10,000	2,000	-	5,000	(5,000)
Miscellaneous Income	8,170	500	500	-	250	\$ (250)
<b>Total Revenues</b>	<b>\$ 12,449,552</b>	<b>\$ 12,556,500</b>	<b>\$ 13,424,664</b>	<b>\$ 6,692,974</b>	<b>\$ 6,278,250</b>	<b>\$ 414,724</b>
					-	
Expenditures						
Administrative	\$ 237,546	\$ 282,519	\$ 261,582	\$ 133,129	\$ 140,760	\$ 7,631
Agency Operating Fund - BRO	769,737	841,916	841,916	420,958	420,958	-
Agency Operating Fund - WES	1,282,895	1,402,761	1,402,761	701,381	701,381	-
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	7,112,789	3,556,392	3,556,392	-
Disaster & Recovery Plan (DRP)	75,739	60,000	71,462	12,708	30,000	17,292
GIS System	168,000	180,000	176,400	176,400	180,000	3,600
Line Charges	622,270	583,500	593,500	251,487	292,907	41,420
Notification Systems (ENS)	125,200	141,500	130,500	115,000	130,750	15,750
Special Projects	410,500	1,372,385	1,369,546	296,689	732,792	436,103
<b>Total Operating Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 11,960,456</b>	<b>\$ 5,664,144</b>	<b>\$ 6,185,939</b>	<b>\$ 521,795</b>
<b>Revenues over/(under) Expenditures</b>	<b>2,257,665</b>	<b>\$ 579,130</b>	<b>\$ 1,464,208</b>	<b>\$ 1,028,830</b>	<b>\$ 92,311</b>	<b>\$ 936,519</b>
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,754,091</b>	<b>4,754,091</b>		
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 6,218,299</b>	<b>\$ 5,782,921</b>		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)	2,547,972	2,994,343	2,990,114	2,990,114		
Unrestricted	1,456,119	1,000,000	2,478,185	2,042,807		
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 6,218,299</b>	<b>\$ 5,782,921</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							16-Jul-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual and Variance through June 30, 2021							
	2020	2021	2021	Actual	Budget	Variance	
	Unaudited	Adopted	Projected	Through	Through	Through	
	Actual	Budget	Budget	6/30/2021	6/30/2021	6/30/2021	
<b>Administrative</b>							
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 33,819	\$ 26,750	\$ (7,069)	
Bank Charges	5,515	1,000	1,000	-	-	-	
Executive Director (ED)							
401k & Benefits	26,308	24,295	24,295	11,819	12,148	329	
Mileage Reimbursement	69	474	474	-	237	237	
Payroll Tax	8,744	9,400	9,400	4,752	4,700	(52)	
Wages & Salaries	112,542	117,605	117,605	58,803	58,803	(1)	
Insurance	6,052	6,500	5,083	5,083	3,250	(1,833)	
Legal	16,424	60,000	40,000	15,977	30,000	14,023	
Meeting & Misc							
Admin Web/Listserve	205	225	225	-	113	113	
Meeting & Misc - Other	5,350	4,000	4,000	435	2,000	1,565	
Phone/Web Conferencing	420	400	400	13	200	187	
Office Supplies & Postage	1,116	1,000	1,000	117	500	383	
Payroll Expenses	4,214	3,920	4,400	2,311	1,960	(351)	
Public Web	-	200	200	-	100	100	
<b>Total Administrative Expenses</b>	<b>\$ 237,546</b>	<b>\$ 282,519</b>	<b>\$ 261,582</b>	<b>\$ 133,129</b>	<b>\$ 140,760</b>	<b>\$ 7,630</b>	
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 769,737	\$ 841,916	\$ 841,916	\$ 420,958	\$ 420,958	\$ -	
Westminster	1,282,895	1,402,761	1,402,761	701,381	701,381	-	
Jeffcom	6,500,000	7,112,789	7,112,789	3,556,392	3,556,392	-	
<b>Total Agency Operating Fund (AOF)</b>	<b>\$ 8,552,632</b>	<b>\$ 9,357,466</b>	<b>\$ 9,357,466</b>	<b>\$ 4,678,731</b>	<b>\$ 4,678,731</b>	<b>\$ -</b>	
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 61,239	\$ 60,000	\$ 60,000	\$ 1,246	\$ 30,000	\$ 28,754	
SRBC Non-Recurring	14,500	-	11,462	11,462	-	(11,462)	
<b>Total Disaster &amp; Recovery Plan (DRP)</b>	<b>\$ 75,739</b>	<b>\$ 60,000</b>	<b>\$ 71,462</b>	<b>\$ 12,708</b>	<b>\$ 30,000</b>	<b>\$ 17,292</b>	
<b>GIS System</b>							
GIS System Support	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	
<b>Total GIS System</b>	<b>\$ 168,000</b>	<b>\$ 180,000</b>	<b>\$ 176,400</b>	<b>\$ 176,400</b>	<b>\$ 180,000</b>	<b>\$ 3,600</b>	
<b>Line Charges</b>							
ANI/ALI SR	\$ 182,120	\$ -	\$ 2,524	\$ -	\$ -	\$ -	
Call Box MRC	7,778	8,500	8,500	4,632	4,250	(382)	
Jeffcom DS1	13,784	10,000	15,000	10,665	6,157	(4,508)	
ESInet	407,789	550,000	547,476	217,907	275,000	57,093	
Other	10,799	15,000	20,000	18,283	7,500	(10,783)	
<b>Total Line Charges</b>	<b>\$ 622,270</b>	<b>\$ 583,500</b>	<b>\$ 593,500</b>	<b>\$ 251,487</b>	<b>\$ 292,907</b>	<b>\$ 41,420</b>	
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 15,000	\$ 3,000	\$ 9,000	\$ 6,000	
CodeRed (ECN)	112,000	120,000	112,000	112,000	120,000	8,000	
VoIP Record Extract	-	3,500	3,500	-	1,750	1,750	
<b>Total Notification Systems (ENS)</b>	<b>\$ 125,200</b>	<b>\$ 141,500</b>	<b>\$ 130,500</b>	<b>\$ 115,000</b>	<b>\$ 130,750</b>	<b>\$ 15,750</b>	
<b>Special Projects</b>							
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,927	\$ 4,812	\$ (115)	
Fiber Optics							
J-FON	203,945	270,000	270,000	123,406	136,876	13,470	
Last Mile Fiber Project	23,506	425,000	425,000	79,195	212,500	133,305	
North Metro	-	378,885	378,885	-	189,443	189,443	
Smart911	89,161	92,000	89,161	89,161	89,161	-	
Special Projects	92,708	200,000	200,000	-	100,000	100,000	
<b>Total Special Projects</b>	<b>\$ 410,500</b>	<b>\$ 1,372,385</b>	<b>\$ 1,369,546</b>	<b>\$ 296,689</b>	<b>\$ 732,792</b>	<b>\$ 436,103</b>	
<b>Total Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 11,960,456</b>	<b>\$ 5,664,144</b>	<b>\$ 6,185,939</b>	<b>\$ 521,795</b>	

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,489,200	\$ 4,890,226	\$ 5,036,824	\$ 5,204,148	\$ 5,361,391	\$ 5,528,716	\$ 5,695,591
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 826,709	\$ 1,122,971	\$ 1,015,798	\$ 1,015,798	\$ 1,015,798	\$ 1,015,798	\$ 1,015,798	\$ 1,015,798
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	106,626	102,570	100,320	100,320	100,320	100,320	100,320	100,320
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	68,855	25,134	49,498	49,498	49,498	49,498	49,498	49,498
Interest Income	-	-	-	-	-	-	333	333	333	333	333	333
Miscellaneous Income	-	-	-	-	-	-	63	63	63	63	63	63
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,002,190</b>	<b>\$ 1,250,675</b>	<b>\$ 1,166,011</b>	<b>\$ 1,166,011</b>	<b>\$ 1,166,011</b>	<b>\$ 1,166,011</b>	<b>\$ 1,166,011</b>	<b>\$ 1,166,011</b>
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 5,429	\$ 6,353	\$ 3,530	\$ 3,530	\$ 3,530	\$ 3,530	\$ 3,530	\$ 3,530
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,519	12,519	12,657	12,734	12,734	12,734	12,734	12,734	12,734
Insurance	-	-	-	-	-	5,537	-	-	450	-	450	-
Legal	834	-	2,210	11,387	1,628	753	3,865	3,865	3,865	3,865	3,865	3,865
Meeting & Misc	2,572	-	-	-	(99)	-	359	359	359	359	359	359
Office Supplies & postage	-	6	-	-	-	114	147	147	147	147	147	147
Public Web	-	-	-	-	-	-	33	33	33	33	33	33
Payroll Expense	617	588	304	352	317	166	343	343	343	343	343	343
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 34,401</b>	<b>\$ 19,793</b>	<b>\$ 25,580</b>	<b>\$ 21,010</b>	<b>\$ 21,010</b>	<b>\$ 21,460</b>	<b>\$ 21,010</b>	<b>\$ 21,460</b>	<b>\$ 26,510</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732	592,732
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897	116,897
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 11,462	\$ 7,882	\$ 7,882	\$ 7,882	\$ 7,882	\$ 7,882	\$ 7,882
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ 7,882</b>	<b>\$ 7,882</b>	<b>\$ 7,882</b>	<b>\$ 7,882</b>	<b>\$ 7,882</b>	<b>\$ 7,882</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	776	776	645	645	645	645	645	645
ESInet	-	-	-	-	-	308,410	16,549	37,086	37,086	37,086	37,086	37,086
Jeffcom DS1	3,450	5,805	4,882	2,031	2,031	2,031	2,000	2,000	2,000	2,000	2,000	2,000
Other	943	946	938	4,716	4,448	2,892	853	853	853	853	853	853
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 7,524</b>	<b>\$ 315,666</b>	<b>\$ 22,248</b>	<b>\$ 40,584</b>	<b>\$ 40,584</b>	<b>\$ 40,584</b>	<b>\$ 40,584</b>	<b>\$ 40,584</b>	<b>\$ 40,584</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ -	\$ 565	\$ 565	\$ 565	\$ 565	\$ 565	\$ 565
CodeRed (ECN)	112,000	-	-	-	-	-	8,000	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	1,750	-	1,750	-	-	-
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 10,315</b>	<b>\$ 565</b>	<b>\$ 2,315</b>	<b>\$ 565</b>	<b>\$ 565</b>	<b>\$ 565</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262
Fiber Optics	125,626	10,394	66,834	19,247	4,795	7,448	5,942	5,942	5,942	5,942	5,942	5,942
Last Mile Fiber Project	1,900	1,900	900	4,100	300	3,007	68,816	68,816	68,816	68,816	68,816	68,816
North Metro	-	-	-	-	-	-	63,148	63,148	63,148	63,148	63,148	63,148
Smart911	89,161	-	-	-	-	-	0	0	0	0	0	0
Other	70,000	-	-	-	-	-	21,667	18,571	18,571	18,571	18,571	18,571
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 23,347</b>	<b>\$ 5,095</b>	<b>\$ 10,570</b>	<b>\$ 159,834</b>	<b>\$ 156,739</b>	<b>\$ 156,739</b>	<b>\$ 156,739</b>	<b>\$ 156,739</b>	<b>\$ 156,739</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,123,343</b>	<b>\$ 849,648</b>	<b>\$ 1,019,414</b>	<b>\$ 998,687</b>	<b>\$ 1,008,768</b>	<b>\$ 998,687</b>	<b>\$ 999,137</b>	<b>\$ 1,004,187</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ (121,154)</b>	<b>\$ 401,026</b>	<b>\$ 146,598</b>	<b>\$ 167,325</b>	<b>\$ 157,243</b>	<b>\$ 167,325</b>	<b>\$ 166,875</b>	<b>\$ 161,825</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,489,200</b>	<b>\$ 4,890,226</b>	<b>\$ 5,036,824</b>	<b>\$ 5,204,148</b>	<b>\$ 5,361,391</b>	<b>\$ 5,528,716</b>	<b>\$ 5,695,591</b>	<b>\$ 5,857,416</b>



JCECA - 2021 Jul Expenditure Request Authorization 072021 0820						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-020		Multi	ECC payments for Aug 2021	AOF	779,788.83	
				<b>Total</b>	<b>779,788.83</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>07/20/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**August 26, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Tracy Kraft-Tharp  
                                 Director Mike Kulp  
                                 Director John Prejzner  
                                 Director Gary Creager  
                                 Attorney Ryan Tharp

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Monty Heffner, Broomfield PD  
                                 Norm Haubert, Westminster PD  
                                 Jeff Streeter, Jeffcom

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Kulp, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of July 22, 2021.

**TREASURER'S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 07/31/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one adding that she was pleased to see that revenues continue to come in strong which is helping the cash balance.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report advising that we are anticipating total revenues for the year of just under \$3.5M which is significantly higher than the amount that was budgeted. Ms. Castle advised that, as previously discussed, she has added the excess funds in to the AOF category for distribution of proportionate shares to the ECC's. This brings the total projected operating expenditures for the year to \$13.4M. Per our previous discussion the 2021 budget will need to be amended to allow for use of those funds.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report noting that, beyond the AOF increases we are projecting, our standard expenditures are coming in right on track.

The Board upon motion of Director Prejzner, duly seconded by Director Creager and by

unanimous vote, approved the Treasurer's Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached).

There was then a discussion of amending the 2021 budget to increase the AOF allocations. Mr. Irvin stated it would be helpful if the budget hearings were set for the September meeting so the ECC's will be able to know what the AOF allocations will be for 2021 and 2022. Ms. Castle advised that when we have the budget hearing, we will ask the board to amend the 2021 budget and adopt the 2022 budget. At the request of Director Creager Ms. Castle explained what comprises the \$1.4M budgeted in Special Projects for 2022. Mr. Irvin further explained that there had been a discussion of creating a non-ECC AOF budget line item but it was decided it was better to use the Special Projects and continue to develop the parameters to guide agencies in requesting use of these funds. Attorney Tharp's office will see to the advertising of the budget hearing for the September meeting.

Mr. Irvin presented the expenditure requests for August (copy attached).

The Board upon motion of Director Creager, duly seconded by Director Prejzner and by unanimous vote, approved the expenditure requests for the month of August 2021 in the amount of \$1,084,646.66.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Mr. Heffner advised nothing to report. Director Creager reminded the board that he will be retiring in January. He advised he will not be able to attend the September board meeting. He recommended that the process be started to seek nominations for a replacement for his director position. Mr. Irvin acknowledged that he would start that process. Director Fletcher thanked Director Creager for his service to JCECA.
- Jeffcom ECC – Mr. Streeter advised nothing to report. Director Kraft-Tharp thanked Jeffcom for the very informative tour she attended recently.
- Westminster ECC – Mr. Haubert advised that their new Communications Administrator Lara Mitchell will start on 09/13/21.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin updated the board regarding the status of the JCECA ENS RFP 2021-1 process. Mr. Irvin explained to the board the timeline of events that has been established:

RFP Issued	08/30/2021
Recommended Pre-proposal Conference	09/13/2021
Vendor questions due	09/17/2021
Final Addendum Issued	09/24/2021
Proposal Due Date and Time	10/01/2021, 1700MT
Short List	10/15/2021
Interviews (demonstrations)	10/25/2021
Negotiation of Contract	
Authority Board Approval	11/18/2021

Kick-Off Meeting	11/29/2021
Start Date (ability to use system)	12/06/2021
Completion Date (full cut-over/acceptance)	01/03/2022

Mr. Irvin and Mr. Tharp discussed a letter that was sent to Onsolve, Inc. regarding performance issues with their CodeRED system.

Mr. Irvin reviewed the process detailed in the JCECA IGA for a director to request an additional term. Director Fletcher has expressed interest in serving an additional term.

Director Fletcher expressed appreciation to Mr. Irvin, Mr. Tharp the ECC partners and others who participated in the workshops for their efforts in putting together the RFP so quickly.

Mr. Irvin provided an update on discussions to create a Colorado Council of Authorities (CCOA). Formation of CCOA is being considered as a mechanism to supplant the Colorado 9-1-1 Resource Center when it sunsets as the monies that fund it run out.

### **LEGAL COUNSEL REPORT**

Mr. Tharp advised that because of statutory changes in 2020, the PUC must annually set the threshold to which Authorities can increase the ETC without coming before the PUC. They have will hold a proceeding to address:

- Increasing the ETC threshold from \$1.72 to \$1.81.
- Decreasing the statewide 9-1-1 surcharge from \$0.10 to \$0.09.
- Significantly increasing the prepaid fee as calculated by algorithm.

Mr. Tharp and Mr. Irvin agreed that it is not necessary for JCECA to submit comments in the proceeding as it is straightforward and required by statute.

### **NEW BUSINESS**

There was no new business.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and July 31, 2021.

We have also prepared the accompanying proposed budgets of revenues, expenditures and funds available prepared on the modified accrual basis of Jefferson County Emergency Communications Authority for the year ending December 31, 2022.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Kay Castle".

Pinnacle Consulting Group, Inc.  
August 19, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			19-Aug-21
BALANCE SHEET			
December 31, 2020 and July 31, 2021			
	Audited Actual 12/31/2020	Unaudited Actual 7/31/2021	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 4,005,727	\$ 5,117,652	
Cash, Savings	505	505	
Accounts Receivable	1,794,965	1,755,985	
Prepaid Expense	2,418	4,646	
<b>Total Current Assets</b>	<b>\$ 5,803,615</b>	<b>\$ 6,878,788</b>	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(304,798)	(304,798)	
<b>Total Long-Term Assets</b>	<b>\$ 5,120,371</b>	<b>\$ 5,120,371</b>	
<b>Total Assets</b>	<b>\$ 10,923,986</b>	<b>\$ 11,999,159</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 1,049,524	\$ 749,379	
<b>Total Current Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 749,379</b>	
<b>Total Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 749,379</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371	
Fund Balance			
Nonspendable	2,418	4,646	
Unassigned	4,751,673	6,124,763	
<b>Total Fund Equity</b>	<b>\$ 9,874,462</b>	<b>\$ 11,249,780</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,923,986</b>	<b>\$ 11,999,159</b>	
	=	=	


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							19-Aug-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual, Budget and Variance through July 31, 2021							
2022 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance	2022
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	07/31/21	07/31/21	07/31/21	Budget
9-1-1 fee (ETC)	\$ 11,635,368	\$ 11,736,000	\$ 11,729,068	\$ 6,832,546	\$ 6,846,000	\$ (13,454)	\$ 11,736,000
9-1-1 fee (prepaid)	226,186	260,000	1,078,096	619,120	151,667	467,453	1,078,096
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	690,000	406,071	320,834	85,237	550,000
Interest Income	-	10,000	2,000	-	5,833	(5,833)	5,000
Miscellaneous Income	8,170	500	500	-	292	\$ (292)	500
<b>Total Revenues</b>	<b>\$ 12,449,552</b>	<b>\$ 12,556,500</b>	<b>\$ 13,499,664</b>	<b>\$ 7,857,737</b>	<b>\$ 7,324,626</b>	<b>\$ 533,111</b>	<b>\$ 13,369,596</b>
					-		
Expenditures							
Administrative	\$ 237,546	\$ 282,519	\$ 261,582	\$ 148,065	\$ 167,717	\$ 19,652	\$ 291,674
Agency Operating Fund - BRO	769,737	841,916	973,239	491,118	491,118	-	909,613
Agency Operating Fund - WES	1,282,895	1,402,761	1,621,633	818,278	818,278	-	1,516,021
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	8,221,742	4,149,124	4,149,124	-	7,681,175
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	12,708	35,000	22,292	61,800
GIS System	168,000	180,000	176,400	176,400	180,000	3,600	185,400
Line Charges	622,270	583,500	593,976	258,652	341,338	82,686	628,476
Notification Systems (ENS)	125,200	141,500	130,500	121,017	132,542	11,525	145,745
Special Projects	410,500	1,372,385	1,369,546	307,057	838,949	531,892	1,413,557
<b>Total Operating Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 13,408,618</b>	<b>\$ 6,482,419</b>	<b>\$ 7,154,065</b>	<b>\$ 671,646</b>	<b>\$ 12,833,461</b>
<b>Revenues over/(under) Expenditures</b>	<b>2,257,665</b>	<b>\$ 579,130</b>	<b>\$ 91,046</b>	<b>\$ 1,375,318</b>	<b>\$ 170,560</b>	<b>\$ 1,204,758</b>	<b>\$ 536,135</b>
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,754,091</b>	<b>4,754,091</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 4,845,137</b>	<b>\$ 6,129,409</b>			<b>\$ 4,701,348</b>
Components of Ending Fund Balance							
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)	2,547,972	2,994,343	3,352,155	3,352,155			3,208,365
Unrestricted	1,456,119	1,000,000	742,982	2,027,254			742,983
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 4,845,137</b>	<b>\$ 6,129,409</b>			<b>\$ 4,701,348</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							19-Aug-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual, Budget and Variance through July 31, 2021							
2022 Proposed Budget							
	2020	2021	2021	Actual	Budget	Variance	2022
	Audited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	7/31/2021	7/31/2021	7/31/2021	Budget
<b>Administrative</b>							
Accounting	\$ 50,587	\$ 53,500	\$ 53,500	\$ 36,104	\$ 34,708	\$ (1,396)	\$ 57,780
Bank Charges	5,515	1,000	1,000	-	-	-	-
Executive Director (ED)							
401k & Benefits	26,308	24,295	24,295	13,789	14,172	383	25,024
Mileage Reimbursement	69	474	474	-	277	277	488
Payroll Tax	8,744	9,400	9,400	5,500	5,483	(17)	9,682
Wages & Salaries	112,542	117,605	117,605	68,603	68,600	(3)	121,133
Insurance	6,052	6,500	5,083	3,089	3,792	703	5,235
Legal	16,424	60,000	40,000	17,750	35,000	17,250	61,800
Meeting & Misc							
Admin Web/Listserve	205	225	225	47	131	84	232
Meeting & Misc - Other	5,350	4,000	4,000	435	2,333	1,898	4,120
Phone/Web Conferencing	420	400	400	13	233	220	412
Office Supplies & Postage	1,116	1,000	1,000	119	583	464	1,030
Payroll Expenses	4,214	3,920	4,400	2,616	2,287	(329)	4,532
Public Web	-	200	200	-	117	117	206
Total Administrative Expenses	\$ 237,546	\$ 282,519	\$ 261,582	\$ 148,065	\$ 167,717	\$ 19,652	\$ 291,674
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 769,737	\$ 841,916	\$ 973,239	\$ 491,118	\$ 491,118	\$ -	\$ 909,613
Westminster	1,282,895	1,402,761	1,621,633	818,278	818,278	-	1,516,021
Jeffcom	6,500,000	7,112,789	8,221,742	4,149,124	4,149,124	-	7,681,175
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 10,816,614	\$ 5,458,520	\$ 5,458,520	\$ -	\$ 10,106,809
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 61,239	\$ 60,000	\$ 60,000	\$ 12,708	\$ 35,000	\$ 22,292	\$ 61,800
SRBC Non-Recurring	14,500	-	-	-	-	-	-
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 12,708	\$ 35,000	\$ 22,292	\$ 61,800
<b>GIS System</b>							
GIS System Support	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	\$ 185,400
Total GIS System	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	\$ 185,400
<b>Line Charges</b>							
ANI/ALI SR	\$ 182,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	5,385	4,958	(427)	9,600
Jeffcom DS1	13,784	10,000	15,000	12,697	6,797	(5,900)	-
ESInet	407,789	550,000	547,476	217,907	320,833	102,926	613,876
Other	10,799	15,000	23,000	22,663	8,750	(13,913)	5,000
Total Line Charges	\$ 622,270	\$ 583,500	\$ 593,976	\$ 258,652	\$ 341,338	\$ 82,686	\$ 628,476
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 15,000	\$ 9,017	\$ 10,500	\$ 1,483	\$ 18,540
CodeRed (ECN)	112,000	120,000	112,000	112,000	120,000	8,000	123,600
VoIP Record Extract	-	3,500	3,500	-	2,042	2,042	3,605
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 130,500	\$ 121,017	\$ 132,542	\$ 11,525	\$ 145,745
<b>Special Projects</b>							
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,927	\$ 4,812	\$ (115)	\$ 6,695
Fiber Optics							
J-FON	203,945	270,000	270,000	132,224	159,376	27,152	278,100
Last Mile Fiber Project	23,506	425,000	425,000	80,745	247,917	167,172	437,750
North Metro	-	378,885	378,885	-	221,016	221,016	390,252
Smart911	89,161	92,000	89,161	89,161	89,161	-	94,760
Special Projects	92,708	200,000	200,000	-	116,667	116,667	206,000
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,369,546	\$ 307,057	\$ 838,949	\$ 531,892	\$ 1,413,557
<b>Total Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 13,408,618</b>	<b>\$ 6,482,419</b>	<b>\$ 7,154,065</b>	<b>\$ 671,646</b>	<b>\$ 12,833,461</b>



**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,489,200	\$ 4,890,226	\$ 5,117,652	\$ 4,986,183	\$ 4,854,555	\$ 4,732,836	\$ 4,610,666
<b><u>Expected Inflows:</u></b>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 826,709	\$ 1,122,971	\$ 973,513	\$ 973,513	\$ 973,513	\$ 973,513	\$ 973,513	\$ 973,513
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	106,626	102,570	99,786	99,786	99,786	99,786	99,786	99,786
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	68,855	25,134	97,072	58,008	58,008	58,008	58,008	58,008
Interest Income	-	-	-	-	-	-	-	333	333	333	333	333
Miscellaneous Income	-	-	-	-	-	-	-	100	100	100	100	100
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,002,190</b>	<b>\$ 1,250,675</b>	<b>\$ 1,170,372</b>	<b>\$ 1,131,741</b>	<b>\$ 1,131,741</b>	<b>\$ 1,131,741</b>	<b>\$ 1,131,741</b>	<b>\$ 1,131,741</b>
<b><u>Expected Outflows:</u></b>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 5,429	\$ 6,353	\$ 2,578	\$ 3,720	\$ 3,720	\$ 3,720	\$ 3,720	\$ 3,720
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,519	12,519	12,657	12,519	12,777	12,777	12,777	12,777	12,777
Insurance	-	-	-	-	-	5,537	-	-	450	-	450	-
Legal	834	-	2,210	11,387	1,628	753	-	4,638	4,638	4,638	4,638	4,638
Meeting & Misc	2,572	-	-	-	(99)	-	47	421	421	421	421	421
Office Supplies & postage	-	6	-	-	-	114	-	176	176	176	176	176
Public Web	-	-	-	-	-	-	-	40	40	40	40	40
Payroll Expense	617	588	304	352	317	166	304	350	350	350	350	350
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 34,401</b>	<b>\$ 19,793</b>	<b>\$ 25,580</b>	<b>\$ 15,448</b>	<b>\$ 22,122</b>	<b>\$ 22,572</b>	<b>\$ 22,122</b>	<b>\$ 22,572</b>	<b>\$ 27,622</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 92,068	\$ 92,068	\$ 92,068	\$ 92,068	\$ 92,068
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	777,465	777,465	777,465	777,465	777,465
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	153,447	153,447	153,447	153,447	153,447
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 1,022,980</b>	<b>\$ 1,022,980</b>	<b>\$ 1,022,980</b>	<b>\$ 1,022,980</b>	<b>\$ 1,022,980</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 11,462	\$ -	\$ 9,458	\$ 9,458	\$ 9,458	\$ 9,458	\$ 9,458
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ -</b>	<b>\$ 9,458</b>	<b>\$ 9,458</b>	<b>\$ 9,458</b>	<b>\$ 9,458</b>	<b>\$ 9,458</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	776	776	753	623	623	623	623	623
ESInet	-	-	-	-	308,410	16,549	64,691	31,565	31,565	31,565	31,565	31,565
Jeffcom DS1	3,450	5,805	4,882	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
Other	943	946	938	4,716	4,448	2,892	5,934	853	853	853	853	853
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 7,524</b>	<b>\$ 315,666</b>	<b>\$ 22,248</b>	<b>\$ 73,409</b>	<b>\$ 35,072</b>	<b>\$ 35,072</b>	<b>\$ 35,072</b>	<b>\$ 35,072</b>	<b>\$ 35,072</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678
CodeRed (ECN)	112,000	-	-	-	-	-	-	8,000	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	1,750	-	-	-	1,750
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,428</b>	<b>\$ 678</b>	<b>\$ 678</b>	<b>\$ 678</b>	<b>\$ 2,428</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315
Fiber Optics	125,626	10,394	66,834	19,247	4,795	7,448	5,261	6,079	6,079	6,079	6,079	6,079
Last Mile Fiber Project	1,900	1,900	900	4,100	300	3,007	69,038	68,771	68,771	68,771	68,771	68,771
North Metro	-	-	-	-	-	-	-	75,777	75,777	75,777	75,777	75,777
Smart911	89,161	-	-	-	-	-	-	0	0	0	0	0
Other	70,000	-	-	-	-	-	-	21,667	21,667	21,667	21,667	21,667
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 23,347</b>	<b>\$ 5,095</b>	<b>\$ 10,570</b>	<b>\$ 74,299</b>	<b>\$ 172,608</b>	<b>\$ 172,608</b>	<b>\$ 172,608</b>	<b>\$ 172,608</b>	<b>\$ 172,608</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,123,343</b>	<b>\$ 849,648</b>	<b>\$ 942,945</b>	<b>\$ 1,263,211</b>	<b>\$ 1,263,369</b>	<b>\$ 1,253,461</b>	<b>\$ 1,253,911</b>	<b>\$ 1,260,711</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ (121,154)</b>	<b>\$ 401,026</b>	<b>\$ 227,426</b>	<b>\$ (131,469)</b>	<b>\$ (131,628)</b>	<b>\$ (121,719)</b>	<b>\$ (122,169)</b>	<b>\$ (128,969)</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,489,200</b>	<b>\$ 4,890,226</b>	<b>\$ 5,117,652</b>	<b>\$ 4,986,183</b>	<b>\$ 4,854,555</b>	<b>\$ 4,732,836</b>	<b>\$ 4,610,666</b>	<b>\$ 4,481,697</b>

JCECA - 2021 Aug Expenditure Request Authorization 082621 1010						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-021		Multi	ECC payments for Sep 2021	AOF	1,022,980.00	
2021-022		SpProj	City of Lakewood Fiber IRU Agreement payment 3 of 3	SpProj	61,666.66	
				<b>Total</b>	<b>1,084,646.66</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>08/24/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**September 23, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Tracy Kraft-Tharp  
                                 Director Mike Kulp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Excused:                   Director Gary Creager

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Monty Heffner, Broomfield PD  
                                 Jeff Streeter, Jeffcom  
                                 Lara Mitchell, Westminster PD  
                                 Sara Gallegos, Westminster PD

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Prejzner and by unanimous vote, approved the Minutes of August 26, 2021.

**TREASURER'S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 08/31/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one noting that the total assets of the Authority as of August 31<sup>st</sup> were just over \$12M.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report advising that we are showing revenues of just over \$9M to-date and are anticipating right under \$13.5M for the year. She advised that 9-1-1 fees are trending above budget which is good. Prepaid are trending over budget so we continue to see excess revenues anticipating just over \$1M in prepaid and just over \$690K in PUC Trust reimbursements. This is offset by anticipated total operating expenditures, which includes increased AOF amounts, of \$13.4M.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets-Detail on page three of the report advising that the accounting budget has increased because of an error noted when completing the 2022 budget. PCGI had not included costs to support the 2020 audit performed in 2021. She further noted that we are trending on budget so we may not see that

true increase because PCGI has some cost savings this year. She is still anticipating the total administrative cost to be under budget and on par with the remaining costs.

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Kulp and by unanimous vote, approved the Treasurer's Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached). Director Kraft-Tharp asked why we're having an increase in the AOF amounts if we are on budget. Ms. Castle reviewed the history and philosophy of the establishment of reserves after PCGI started in 2017. She advised that the 2020 audit verified an excess of unrestricted funds and, after board discussion, it was decided that rather than holding those funds, they would be distributed to the ECC's via the AOF's. Ms. Castle further noted that in 2022 the same situation may occur as we are currently projecting an unrestricted fund balance of just under \$740K. If the 2021 audit to be performed in 2022 determines there are excess funds, the board then could again decide to distribute the excess. She advised that even with the AOF increases, we are anticipating ending the year with just over \$4.7M. That will allow us to meet the reserves going into the 2022 year which is exactly what we want to be doing.

### **BUDGET HEARINGS**

Director Fletcher opened the hearing for amendment of the 2021 budget. There were no public comments. Director Fletcher then closed the hearing. Ms. Castle summarized the reasons for the amendment.

The Board upon motion of Director Prejzner, duly seconded by Director Kulp and by unanimous vote, approved the amendment of the 2021 budget.

Director Fletcher then opened the 2022 budget hearing. There were no public comments. Director Fletcher then closed the hearing. Ms. Castle summarized the reasoning for the 2022 budget.

The Board upon motion of Director Prejzner, duly seconded by Director Kulp and by unanimous vote, approved the 2022 budget.

### **EXPENDITURE REQUESTS**

Mr. Irvin presented the expenditure requests for September (copy attached) noting a correction to the request last month because of timing of increased AOF distributions.

The Board upon motion of Director Kulp, duly seconded by Director Prejzner and by unanimous vote, approved the corrected amount for the month of August 2021 of \$1,133,284.66 and the amount for the September 2021 request of 1,071,618.00

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Mr. Heffner advised that Jay Johnson had passed away unexpectedly. He had nothing else to report.
- Jeffcom ECC – Mr. Streeter thanked the board for approving the budget early this year which helps Jeffcom finalize theirs. He expressed his condolences regarding the passing of Mr. Johnson. Mr. Streeter anticipates the passing of the Jeffcom budget on October

- 21<sup>st</sup>.
- Westminster ECC – Ms. Mitchell expressed condolences regarding the passing of Jay Johnson. She introduced Supervisor Sara Gallegos and had nothing else to report.

**EXECUTIVE DIRECTOR’S REPORT**

Mr. Irvin expressed condolences regarding the passing of Jay Johnson. He updated the board regarding the status of the JCECA ENS RFP 2021-1 process. Mr. Irvin advised that the date of issue had slipped to 09/01/21 due to required last minute editing. The pre-proposal conference was held, and he has received vendor questions. A final addendum will be released per the timeline.

RFP Issued	08/30/2021
Recommended Pre-proposal Conference	09/13/2021
Vendor questions due	09/17/2021
Final Addendum Issued	09/24/2021
Proposal Due Date and Time	10/01/2021, 1700MT
Short List	10/15/2021
Interviews (demonstrations)	10/25/2021
Negotiation of Contract	
Authority Board Approval	11/18/2021
Kick-Off Meeting	11/29/2021
Start Date (ability to use system)	12/06/2021
Completion Date (full cut-over/acceptance)	01/03/2022

Mr. Irvin summarized his attendance of the Colorado PUC 9-1-1 Advisory Task Force on 09/09/21 along with the legislative and outage subcommittee meetings later in the month.

Mr. Irvin advised that discussions continue regarding establishment of a Colorado Council of Authorities (CCOA) to possibly supplant the Colorado 9-1-1 Resource Center.

Mr. Irvin participated in a survey distributed by the Colorado Office of Emergency Management regarding the State Interoperability Communications Plan (SICP). The SICP is rewritten every three years. Mr. Irvin plans to participate in a series of workshops beginning in November that will result in the rewrite.

Director Fletcher, at his request, was appointed to a new term by the Board of County Commissioners (BCC) yesterday. Mr. Irvin received a letter from the Broomfield City and County Manager nominating Broomfield PD Deputy Chief Mike Clement to the director position opening because of Director Creager retiring. The letter has been forwarded to the BCC Chief of Staff for consideration by the BCC.

**LEGAL COUNSEL REPORT**

Nothing to report.

**NEW BUSINESS**

There was no new business.

**ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and August 31, 2021.

We have also prepared the accompanying proposed budgets of revenues, expenditures, and funds available prepared on the modified accrual basis of Jefferson County Emergency Communications Authority for the year ending December 31, 2022.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in green ink that reads "Amanda K. Carter". The signature is fluid and cursive, with the first name "Amanda" and last name "Carter" clearly legible.

Pinnacle Consulting Group, Inc.  
September 16, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			16-Sep-21
BALANCE SHEET			
December 31, 2020 and August 31, 2021			
	Audited Actual 12/31/2020	Unaudited Actual 8/31/2021	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 4,005,727	\$ 5,474,428	
Cash, Savings	505	505	
Accounts Receivable	1,794,965	1,758,164	
Prepaid Expense	2,418	3,538	
<b>Total Current Assets</b>	<b>\$ 5,803,615</b>	<b>\$ 7,236,635</b>	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(304,798)	(304,798)	
<b>Total Long-Term Assets</b>	<b>\$ 5,120,371</b>	<b>\$ 5,120,371</b>	
<b>Total Assets</b>	<b>\$ 10,923,986</b>	<b>\$ 12,357,006</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 1,049,524	\$ 820,360	
<b>Total Current Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 820,360</b>	
<b>Total Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 820,360</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371	
Fund Balance			
Nonspendable	2,418	3,538	
Unassigned	4,751,673	6,412,737	
<b>Total Fund Equity</b>	<b>\$ 9,874,462</b>	<b>\$ 11,536,646</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,923,986</b>	<b>\$ 12,357,006</b>	
	=	=	





JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							16-Sep-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual, Budget and Variance through August 31, 2021							
2022 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance	2022
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	08/31/21	08/31/21	08/31/21	Budget
9-1-1 fee (ETC)	\$ 11,635,368	\$ 11,736,000	\$ 11,729,068	\$ 7,849,689	\$ 7,824,000	\$ 25,689	\$ 11,736,000
9-1-1 fee (prepaid)	226,186	260,000	1,078,096	720,499	173,333	547,166	1,078,096
PUC Statewide 9-1-1 Trust Reimbursement	579,828	550,000	690,000	468,852	366,667	102,185	550,000
Interest Income	-	10,000	2,000	-	6,667	(6,667)	5,000
Miscellaneous Income	8,170	500	500	-	333	(333)	500
<b>Total Revenues</b>	<b>\$ 12,449,552</b>	<b>\$ 12,556,500</b>	<b>\$ 13,499,664</b>	<b>\$ 9,039,040</b>	<b>\$ 8,371,000</b>	<b>\$ 668,040</b>	<b>\$ 13,369,596</b>
<b>Expenditures</b>							
Administrative	\$ 237,546	\$ 282,519	\$ 258,082	\$ 163,578	\$ 190,480	\$ 26,902	\$ 305,194
Agency Operating Fund - BRO	769,737	841,916	973,239	561,277	561,277	-	909,613
Agency Operating Fund - WES	1,282,895	1,402,761	1,621,633	935,175	935,175	-	1,516,021
Agency Operating Fund - JEFFCOM	6,500,000	7,112,789	8,221,742	4,741,857	4,741,857	-	7,681,175
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	16,413	40,000	23,587	61,800
GIS System	168,000	180,000	176,400	176,400	180,000	3,600	185,400
Line Charges	622,270	583,500	600,976	274,360	389,770	115,410	628,476
Notification Systems (ENS)	125,200	141,500	130,500	121,017	134,333	13,316	145,745
Special Projects	410,500	1,372,385	1,369,546	386,779	945,106	558,327	1,413,557
<b>Total Operating Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 13,412,118</b>	<b>\$ 7,376,856</b>	<b>\$ 8,117,998</b>	<b>\$ 741,142</b>	<b>\$ 12,846,981</b>
<b>Revenues over/(under) Expenditures</b>	<b>2,257,665</b>	<b>\$ 579,130</b>	<b>\$ 87,546</b>	<b>\$ 1,662,184</b>	<b>\$ 253,002</b>	<b>\$ 1,409,182</b>	<b>\$ 522,615</b>
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,754,091</b>	<b>4,754,091</b>			<b>4,841,637</b>
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 4,841,637</b>	<b>\$ 6,416,275</b>			<b>\$ 5,364,252</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)	2,547,972	2,994,343	3,353,030	3,353,030			3,211,745
Unrestricted	1,456,119	1,000,000	738,607	2,313,245			1,402,507
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,744,343</b>	<b>\$ 4,841,637</b>	<b>\$ 6,416,275</b>			<b>\$ 5,364,252</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							16-Sep-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2020 Actual, 2021 Adopted and Projected Budget							
Year-to-date Actual, Budget and Variance through August 31, 2021							
2022 Proposed Budget							
	2020	2021	2021	Actual	Budget	Variance	2022
	Audited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	8/31/2021	8/31/2021	8/31/2021	Budget
<b>Administrative</b>							
Accounting	\$ 50,587	\$ 53,500	\$ 60,000	\$ 37,667	\$ 38,467	\$ 800	\$ 71,300
Bank Charges	5,515	1,000	1,000	-	-	-	-
Executive Director (ED)							
401k & Benefits	26,308	24,295	24,295	15,759	16,197	438	25,024
Mileage Reimbursement	69	474	474	-	316	316	488
Payroll Tax	8,744	9,400	9,400	6,113	6,267	154	9,682
Wages & Salaries	112,542	117,605	117,605	78,404	78,404	-	121,133
Insurance	6,052	6,500	5,083	4,197	4,333	136	5,235
Legal	16,424	60,000	30,000	17,750	40,000	22,250	61,800
Meeting & Misc					-		-
Admin Web/Listserves	205	225	225	47	150	103	232
Meeting & Misc - Other	5,350	4,000	4,000	435	2,667	2,232	4,120
Phone/Web Conferencing	420	400	400	13	267	254	412
Office Supplies & Postage	1,116	1,000	1,000	116	667	551	1,030
Payroll Expenses	4,214	3,920	4,400	3,077	2,613	(464)	4,532
Public Web	-	200	200	-	133	133	206
Total Administrative Expenses	\$ 237,546	\$ 282,519	\$ 258,082	\$ 163,578	\$ 190,480	\$ 26,902	\$ 305,194
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 769,737	\$ 841,916	\$ 973,239	\$ 561,277	\$ 561,277	\$ -	\$ 909,613
Westminster	1,282,895	1,402,761	1,621,633	935,175	935,175	-	1,516,021
Jeffcom	6,500,000	7,112,789	8,221,742	4,741,857	4,741,857	-	7,681,175
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 9,357,466	\$ 10,816,614	\$ 6,238,309	\$ 6,238,309	\$ -	\$ 10,106,809
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 61,239	\$ 60,000	\$ 60,000	\$ 16,413	\$ 40,000	\$ 23,587	\$ 61,800
SRBC Non-Recurring	14,500	-	-	-	-	-	-
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 16,413	\$ 40,000	\$ 23,587	\$ 61,800
<b>GIS System</b>							
GIS System Support	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	\$ 185,400
Total GIS System	\$ 168,000	\$ 180,000	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	\$ 185,400
<b>Line Charges</b>							
ANI/ALI SR	\$ 182,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	6,138	5,667	(471)	9,600
Jeffcom DS1	13,784	10,000	15,000	14,728	7,437	(7,291)	-
ESInet	407,789	550,000	547,476	225,880	366,666	140,786	613,876
Other	10,799	15,000	30,000	27,614	10,000	(17,614)	5,000
Total Line Charges	\$ 622,270	\$ 583,500	\$ 600,976	\$ 274,360	\$ 389,770	\$ 115,410	\$ 628,476
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,200	\$ 18,000	\$ 15,000	\$ 9,017	\$ 12,000	\$ 2,983	\$ 18,540
CodeRed (ECN)	112,000	120,000	112,000	112,000	120,000	8,000	123,600
VoIP Record Extract	-	3,500	3,500	-	2,333	2,333	3,605
Total Notification Systems (ENS)	\$ 125,200	\$ 141,500	\$ 130,500	\$ 121,017	\$ 134,333	\$ 13,316	\$ 145,745
<b>Special Projects</b>							
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 4,927	\$ 4,812	\$ (115)	\$ 6,695
Fiber Optics							
J-FON	203,945	270,000	270,000	197,160	181,876	(15,284)	278,100
Last Mile Fiber Project	23,506	425,000	425,000	95,531	283,333	187,802	437,750
North Metro	-	378,885	378,885	-	252,590	252,590	390,252
Smart911	89,161	92,000	89,161	89,161	89,161	-	94,760
Special Projects	92,708	200,000	200,000	-	133,334	133,334	206,000
Total Special Projects	\$ 410,500	\$ 1,372,385	\$ 1,369,546	\$ 386,779	\$ 945,106	\$ 558,327	\$ 1,413,557
<b>Total Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 11,977,370</b>	<b>\$ 13,412,118</b>	<b>\$ 7,376,856</b>	<b>\$ 8,117,998</b>	<b>\$ 741,142</b>	<b>\$ 12,846,981</b>

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,489,200	\$ 4,890,226	\$ 5,117,652	\$ 5,474,428	\$ 5,278,882	\$ 5,095,610	\$ 4,911,887
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 826,709	\$ 1,122,971	\$ 973,513	\$ 1,016,309	\$ 1,016,309	\$ 1,016,309	\$ 1,016,309	\$ 1,016,309
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	106,626	102,570	99,786	101,212	101,212	101,212	101,212	101,212
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	68,855	25,134	97,072	61,588	58,600	58,600	58,600	58,600
Interest Income	-	-	-	-	-	-	-	-	333	333	333	333
Miscellaneous Income	-	-	-	-	-	-	-	-	100	100	100	100
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,002,190</b>	<b>\$ 1,250,675</b>	<b>\$ 1,170,372</b>	<b>\$ 1,179,109</b>	<b>\$ 1,176,555</b>	<b>\$ 1,176,555</b>	<b>\$ 1,176,555</b>	<b>\$ 1,176,555</b>
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 5,429	\$ 6,353	\$ 2,578	\$ 2,219	\$ 4,095	\$ 4,095	\$ 4,095	\$ 4,095
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,519	12,519	12,657	12,519	12,519	12,841	12,841	12,841	12,841
Insurance	-	-	-	-	-	5,537	-	-	450	-	450	-
Legal	834	-	2,210	11,387	1,628	753	-	1,773	5,354	5,354	5,354	5,354
Meeting & Misc	2,572	-	-	-	(99)	-	47	-	526	526	526	526
Office Supplies & postage	-	6	-	-	-	114	-	-	220	220	220	220
Public Web	-	-	-	-	-	-	-	-	50	50	50	50
Payroll Expense	617	588	304	352	317	166	304	325	357	357	357	357
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 34,401</b>	<b>\$ 19,793</b>	<b>\$ 25,580</b>	<b>\$ 15,448</b>	<b>\$ 16,836</b>	<b>\$ 23,894</b>	<b>\$ 23,444</b>	<b>\$ 23,894</b>	<b>\$ 28,944</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 96,424	\$ 96,424	\$ 96,424	\$ 96,424
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	814,523	814,523	814,523	814,523
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	160,671	160,671	160,671	160,671
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 1,071,618</b>	<b>\$ 1,071,618</b>	<b>\$ 1,071,618</b>	<b>\$ 1,071,618</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 11,462	\$ -	\$ -	\$ 11,823	\$ 11,823	\$ 11,823	\$ 11,823
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,823</b>	<b>\$ 11,823</b>	<b>\$ 11,823</b>	<b>\$ 11,823</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	776	776	753	753	591	591	591	591
ESInet	-	-	-	-	308,410	16,549	64,691	7,974	37,463	37,463	37,463	37,463
Jeffcom DS1	3,450	5,805	4,882	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
Other	943	946	938	4,716	4,448	2,892	5,934	4,950	4,000	4,000	4,000	4,000
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 7,524</b>	<b>\$ 315,666</b>	<b>\$ 22,248</b>	<b>\$ 73,409</b>	<b>\$ 15,708</b>	<b>\$ 44,085</b>	<b>\$ 44,085</b>	<b>\$ 44,085</b>	<b>\$ 44,085</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 6,017	\$ 500	\$ 500	\$ 500	\$ 500
CodeRed (ECN)	112,000	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	-	1,750
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,017</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 2,250</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ 393	\$ 393	\$ 393	\$ 393
Fiber Optics	125,626	10,394	66,834	19,247	4,795	7,448	5,261	3,984	6,603	6,603	6,603	6,603
Last Mile Fiber Project	1,900	1,900	900	4,100	300	3,007	69,038	-	85,964	85,964	85,964	85,964
North Metro	-	-	-	-	-	-	-	-	94,721	94,721	94,721	94,721
Smart911	89,161	-	-	-	-	-	-	0	0	0	0	0
Other	70,000	-	-	-	-	-	-	-	32,500	32,500	32,500	32,500
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 23,347</b>	<b>\$ 5,095</b>	<b>\$ 10,570</b>	<b>\$ 74,299</b>	<b>\$ 3,984</b>	<b>\$ 220,181</b>	<b>\$ 220,181</b>	<b>\$ 220,181</b>	<b>\$ 220,181</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,123,343</b>	<b>\$ 849,648</b>	<b>\$ 942,945</b>	<b>\$ 822,334</b>	<b>\$ 1,372,100</b>	<b>\$ 1,359,827</b>	<b>\$ 1,360,277</b>	<b>\$ 1,367,077</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ (121,154)</b>	<b>\$ 401,026</b>	<b>\$ 227,426</b>	<b>\$ 356,775</b>	<b>\$ (195,545)</b>	<b>\$ (183,272)</b>	<b>\$ (183,722)</b>	<b>\$ (190,522)</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,489,200</b>	<b>\$ 4,890,226</b>	<b>\$ 5,117,652</b>	<b>\$ 5,474,428</b>	<b>\$ 5,278,882</b>	<b>\$ 5,095,610</b>	<b>\$ 4,911,887</b>	<b>\$ 4,721,365</b>

JCECA - 2021 Aug Expenditure Request Authorization 092121 0835 - corrected						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-021		Multi	ECC payments for Sep 2021	AOF	1,071,618.00	See note 1
2021-022		SpProj	City of Lakewood Fiber IRU Agreement payment 3 of 3	SpProj	61,666.66	
				<b>Total</b>	<b>1,133,284.66</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>09/21/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Notes:</b>						
1) An incorrect amount of \$1,022,980 was taken from the July cash encumbrance report due to projection of increased distributions beginning in August rather than September. This figure corrects by starting increased distributions in September.						

JCECA - 2021 Sep Expenditure Request Authorization 092121 0835						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-021		Multi	ECC payments for Oct 2021	AOF	1,071,618.00	
				<b>Total</b>	<b>1,071,618.00</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>09/21/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
OCTOBER 28, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. September 23, 2021 Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report.
  - a. Status of Emergency Notification System (ENS) Request for Proposals (RFP).
7. Legal Counsel Report.
8. New Business.
9. Adjournment.

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**October 28, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Mike Clement  
                                 Director Tracy Kraft-Tharp  
                                 Director Mike Kulp  
                                 Director John Prejzner  
                                 Attorney Ryan Tharp

Also, Present:            Jeff Irvin, Executive Director  
                                 Amanda Castle, Pinnacle Consulting Group (PCGI)  
                                 Michael Brewer, Jeffcom  
                                 Vicki Pickett, Jeffcom  
                                 JD Jepkema, JCSO

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of September 23, 2021.

**TREASURER'S REPORT**

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 09/30/21 (copy attached). Ms. Castle began by reviewing the Balance Sheet on page one noting that we continue to see revenues exceeding expenditures. The cash balance has increased since year end from just over \$4M to \$5.375M as of 09/30/21.

Ms. Castle then reviewed the Statement of Revenues & Expenditures with Budgets on page two of the report noting that we have collected revenues in excess of \$10.1. The prepaids continue to trend well above what we originally budgeted. We did amend the budget at the last board meeting, so we are showing those amended numbers. Expenditures are trending on budget.

The Board upon motion of Director Prejzner, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Treasurer’s Report.

Ms. Castle then reviewed the Cash Encumbrance report (copy attached). It is anticipated that the total cash balance by the end of the year will be about \$4.5M.

**EXPENDITURE REQUESTS**

Mr. Irvin presented the expenditure requests for October (copy attached).

The Board upon motion of Director Kulp, duly seconded by Director Clement and by unanimous vote, approved the expenditure requests for the month of October 2021 in the amount of \$1,129,056.00.

### **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – per Director Clement Broomfield has nothing to report.
- Jeffcom ECC – Mr. Brewer reported they will be hosting a Zoom town hall for their staff this evening where they are going to roll out several of their 2022 initiatives for the organization. He mentioned that a lot of the initiatives couldn't have been done without the outstanding partnership they have with JCECA. He thanked the board for approving their budget and, in turn, allowing Jeffcom to approve their budget at their board of directors meeting last week. Last week they took delivery of the mobile communications vehicle. They can now begin the outfitting of the vehicle in the coming weeks through a contractor located in Berthoud, CO. They received funding through the Colorado Department of Local Affairs (DOLA) to increase their continuity of operations. The IT department is working with operations to field their first remote call taking capabilities in the new year. They continue to look toward leveraging technology to improve the efficiency of operations as a whole. Later in the meeting Ms. Picket advised the board that she has accepted a position with the National Emergency Number Association (NENA) as the Director of Education and Training and will be transitioning to that role at the beginning of December.
- Westminster ECC – there was no report from Westminster.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin reported the following:

**CO PUC 9-1-1 Advisory Task Force** – elections of voting members will take place at the November 18 meeting. Mr. Irvin's term is expiring, and he has expressed interest in being re-elected.

**Hybrid Meetings in 2022** – Mr. Irvin advised that the BCC clerks made reservations for a hybrid hearing room for JCECA in 2022. The board discussed conducting hybrid meetings and decided that they would continue virtual meetings with the exception of the January and July meetings which will be hybrid to afford an opportunity to meet in person. Mr. Irvin will confirm reservations for those months and cancel the reservations for the other months. It was decided that the November 2021 meeting will held on 11/18/21. Director Kraft Tharp and Attorney Tharp advised they cannot attend on that date. JD Jepkma advised he can attend as Director Kraft-Tharp's alternate on that date.

**Executive Director Annual Review** – it was decided that the review will be held in executive session during the November meeting.

**ENS RFP** – the process on track. The evaluators have selected the short list of five vendors. Demonstrations are being scheduled and it is anticipated that an announcement of the selected prevailing vendor will be presented at the November meeting.

**CodeRED Performance Issues** – we continue to have meetings to discuss the recurring issues



and provide feedback. Their technical staff continues to work on the issues. There was a discussion regarding their response and seeming inability to correct the issues.

### **LEGAL COUNSEL REPORT**

**FCC** - several agencies filed a request for reconsideration regarding the 9-1-1 fee diversion matter. As mentioned in previous board meetings JCECA did not participate in the filing.

**CO PUC** – the network diversity proceeding is open but does not seem to be progressing at present.

**CO PUC 9-1-1 Advisory Task Force Legislative Subcommittee** – the committee has been discussing the possibility of finding a sponsor to introduce legislation in the 2022 session regarding abuse of 9-1-1. Several ECC's have expressed continual harassment by some parties who seem intent upon disrupting 9-1-1 operations.

### **NEW BUSINESS**

There was no new business.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and September 30, 2021.

We have also prepared the accompanying adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis of Jefferson County Emergency Communications Authority for the year ending December 31, 2022.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Amanda Lae Caste". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.  
October 19, 2021


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			19-Oct-21
BALANCE SHEET			
December 31, 2020 and September 30, 2021			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2020	9/30/2021	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 4,005,727	\$ 5,378,544	
Cash, Savings	505	505	
Accounts Receivable	1,794,965	1,759,862	
Prepaid Expense	2,418	2,652	
Total Current Assets	\$ 5,803,615	\$ 7,141,563	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(304,798)	(304,798)	
Total Long-Term Assets	\$ 5,120,371	\$ 5,120,371	
<b>Total Assets</b>	<b>\$ 10,923,986</b>	<b>\$ 12,261,934</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 1,049,524	\$ 1,014,112	
Total Current Liabilities	\$ 1,049,524	\$ 1,014,112	
<b>Total Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 1,014,112</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371	
Fund Balance			
Nonspendable	2,418	2,652	
Unassigned	4,751,673	6,124,799	
<b>Total Fund Equity</b>	<b>\$ 9,874,462</b>	<b>\$ 11,247,822</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,923,986</b>	<b>\$ 12,261,934</b>	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								19-Oct-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS								
December 31, 2020 Actual, 2021 Amended and Projected Budget								
Year-to-date Actual, Budget and Variance through September 30, 2021								
2022 Adopted Budget								
Modified Accrual Budgetary Basis								
GENERAL FUND	2020	2021	2021	Actual	Budget	Variance	2022	
	Audited	Amended	Projected	Through	Through	Through	Adopted	
Revenues	Actual	Budget	Budget	09/30/21	09/30/21	09/30/21	Budget	
9-1-1 fee (ETC)	\$ 11,635,368	\$ 11,729,068	\$ 11,729,068	\$ 8,812,329	\$ 8,796,801	\$ 15,528	\$ 11,736,000	
9-1-1 fee (prepaid)	226,186	1,078,096	1,078,096	824,112	808,572	15,540	1,078,096	
PUC Statewide 9-1-1 Trust Reimbursement	579,828	690,000	690,000	533,279	412,500	120,779	550,000	
Interest Income	-	2,000	2,000	-	1,500	(1,500)	5,000	
Miscellaneous Income	8,170	500	500	-	375	(375)	500	
<b>Total Revenues</b>	<b>\$ 12,449,552</b>	<b>\$ 13,499,664</b>	<b>\$ 13,499,664</b>	<b>\$ 10,169,720</b>	<b>\$ 10,019,748</b>	<b>\$ 149,972</b>	<b>\$ 13,369,596</b>	
					-			
Expenditures								
Administrative	\$ 237,546	\$ 253,432	\$ 253,432	\$ 185,886	\$ 191,426	\$ 5,540	\$ 269,255	
Agency Operating Fund - BRO	769,737	973,239	973,239	675,254	675,254	-	909,613	
Agency Operating Fund - WES	1,282,895	1,621,633	1,621,633	1,125,171	1,125,171	-	1,516,021	
Agency Operating Fund - JEFFCOM	6,500,000	8,221,742	8,221,742	5,778,172	5,778,172	-	7,681,175	
Disaster & Recovery Plan (DRP)	75,739	60,000	60,000	16,413	45,000	28,587	61,800	
GIS System	168,000	176,400	176,400	176,400	180,000	3,600	185,400	
Line Charges	622,270	604,189	604,189	319,347	448,654	129,307	628,476	
Notification Systems (ENS)	125,200	132,141	132,141	128,641	135,106	6,465	136,105	
Special Projects	410,500	1,369,546	1,369,546	391,076	1,051,263	660,187	1,410,632	
<b>Total Operating Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 13,412,322</b>	<b>\$ 13,412,322</b>	<b>\$ 8,796,360</b>	<b>\$ 9,630,045</b>	<b>\$ 833,685</b>	<b>\$ 12,798,478</b>	
<b>Revenues over/(under) Expenditures</b>	<b>2,257,665</b>	<b>\$ 87,342</b>	<b>\$ 87,342</b>	<b>\$ 1,373,360</b>	<b>\$ 389,703</b>	<b>\$ 983,657</b>	<b>\$ 571,118</b>	
<b>Beginning Fund Balance</b>	<b>2,496,426</b>	<b>4,165,213</b>	<b>4,754,091</b>	<b>4,754,091</b>			<b>4,841,433</b>	
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,252,555</b>	<b>\$ 4,841,433</b>	<b>\$ 6,127,451</b>			<b>\$ 5,412,551</b>	
Components of Ending Fund Balance								
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	
Operating Reserve (Target 25% of Expenditures)	2,547,972	3,353,081	3,353,081	3,353,081			3,199,619	
Unrestricted	1,456,119	149,474	738,352	2,024,370			1,462,932	
<b>Ending Fund Balance</b>	<b>\$ 4,754,091</b>	<b>\$ 4,252,555</b>	<b>\$ 4,841,433</b>	<b>\$ 6,127,451</b>			<b>\$ 5,412,551</b>	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							19-Oct-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2020 Actual, 2021 Amended and Projected Budget							
Year-to-date Actual, Budget and Variance through September 30, 2021							
2022 Adopted Budget							
	2020	2021	2021	Actual	Budget	Variance	2022
	Audited	Amended	Projected	Through	Through	Through	Adopted
	Actual	Budget	Budget	9/30/2021	9/30/2021	9/30/2021	Budget
<b>Administrative</b>							
Accounting	\$ 50,587	\$ 55,000	\$ 55,000	\$ 39,497	\$ 43,350	\$ 3,853	\$ 65,900
Bank Charges	5,515	1,000	1,000	2	2	-	-
Executive Director (ED)							
401k & Benefits	26,308	24,295	24,295	17,729	18,221	492	25,024
Mileage Reimbursement	69	474	474	-	356	356	488
Payroll Tax	8,744	9,400	9,400	6,867	7,050	183	9,682
Wages & Salaries	112,542	117,605	117,605	88,204	88,204	-	121,133
Insurance	6,052	5,419	5,419	5,419	4,064	(1,355)	5,582
Legal	16,424	30,000	30,000	23,333	22,500	(833)	30,900
Meeting & Misc							
Admin Web/Listserve	205	239	239	239	179	(60)	246
Meeting & Misc - Other	5,350	4,000	4,000	643	3,000	2,357	4,120
Phone/Web Conferencing	420	400	400	13	300	287	412
Office Supplies & Postage	1,116	1,000	1,000	407	750	343	1,030
Payroll Expenses	4,214	4,400	4,400	3,533	3,300	(233)	4,532
Public Web	-	200	200	-	150	150	206
Total Administrative Expenses	\$ 237,546	\$ 253,432	\$ 253,432	\$ 185,886	\$ 191,426	\$ 5,540	\$ 269,255
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 769,737	\$ 973,239	\$ 973,239	\$ 675,254	\$ 675,254	\$ -	\$ 909,613
Westminster	1,282,895	1,621,633	1,621,633	1,125,171	1,125,171	-	1,516,021
Jeffcom	6,500,000	8,221,742	8,221,742	5,778,172	5,778,172	-	7,681,175
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 10,816,614	\$ 10,816,614	\$ 7,578,597	\$ 7,578,597	\$ -	\$ 10,106,809
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 61,239	\$ 60,000	\$ 60,000	\$ 16,413	\$ 45,000	\$ 28,587	\$ 61,800
SRBC Non-Recurring	14,500	-	-	-	-	-	-
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 16,413	\$ 45,000	\$ 28,587	\$ 61,800
<b>GIS System</b>							
GIS System Support	\$ 168,000	\$ 176,400	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	\$ 185,400
Total GIS System	\$ 168,000	\$ 176,400	\$ 176,400	\$ 176,400	\$ 180,000	\$ 3,600	\$ 185,400
<b>Line Charges</b>							
ANI/ALI SR	\$ 182,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	8,500	6,891	6,375	-	9,600
Jeffcom DS1	13,784	16,759	16,759	16,759	8,078	(8,681)	-
ESInet	407,789	547,476	547,476	264,243	410,610	146,367	613,876
Other	10,799	31,454	31,454	31,454	23,591	(7,864)	5,000
Total Line Charges	\$ 622,270	\$ 604,189	\$ 604,189	\$ 319,347	\$ 448,654	\$ 129,307	\$ 628,476
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,200	\$ 16,641	\$ 16,641	\$ 16,641	\$ 12,481	\$ (4,160)	\$ 17,140
CodeRed (ECN)	112,000	112,000	112,000	112,000	120,000	8,000	115,360
VoIP Record Extract	-	3,500	3,500	-	2,625	2,625	3,605
Total Notification Systems (ENS)	\$ 125,200	\$ 132,141	\$ 132,141	\$ 128,641	\$ 135,106	\$ 6,465	\$ 136,105
<b>Special Projects</b>							
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 5,163	\$ 4,812	\$ (351)	\$ 6,695
Fiber Optics							
J-FON	203,945	270,000	270,000	198,163	204,376	6,213	278,100
Last Mile Fiber Project	23,506	425,000	425,000	98,589	318,750	220,161	437,750
North Metro	-	378,885	378,885	-	284,164	284,164	390,252
Smart911	89,161	89,161	89,161	89,161	89,161	-	91,836
Special Projects	92,708	200,000	200,000	-	150,000	150,000	206,000
Total Special Projects	\$ 410,500	\$ 1,369,546	\$ 1,369,546	\$ 391,076	\$ 1,051,263	\$ 660,187	\$ 1,410,632
<b>Total Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 13,412,322</b>	<b>\$ 13,412,322</b>	<b>\$ 8,796,360</b>	<b>\$ 9,630,045</b>	<b>\$ 833,685</b>	<b>\$ 12,798,478</b>

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,489,200	\$ 4,890,226	\$ 5,117,652	\$ 5,474,428	\$ 5,378,544	\$ 5,080,533	\$ 4,782,523
<b><u>Expected Inflows:</u></b>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 826,709	\$ 1,122,971	\$ 973,513	\$ 1,016,309	\$ 961,399	\$ 961,399	\$ 961,399	\$ 961,399
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	106,626	102,570	99,786	101,212	103,209	103,209	103,209	103,209
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	68,855	25,134	97,072	61,588	63,133	58,600	58,600	58,600
Interest Income	-	-	-	-	-	-	-	-	-	333	333	333
Miscellaneous Income	-	-	-	-	-	-	-	-	-	100	100	100
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,002,190</b>	<b>\$ 1,250,675</b>	<b>\$ 1,170,372</b>	<b>\$ 1,179,109</b>	<b>\$ 1,127,741</b>	<b>\$ 1,123,641</b>	<b>\$ 1,123,641</b>	<b>\$ 1,123,641</b>
<b><u>Expected Outflows:</u></b>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 5,429	\$ 6,353	\$ 2,578	\$ 2,219	\$ 1,599	\$ 5,427	\$ 5,427	\$ 5,427
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	5,500
Executive Director (ED)	12,627	12,530	12,519	12,519	12,519	12,657	12,519	12,519	12,807	12,853	12,853	12,853
Insurance	-	-	-	-	-	5,537	-	-	336	-	-	-
Legal	834	-	2,210	11,387	1,628	753	-	1,773	5,583	1,945	1,945	1,945
Meeting & Misc	2,572	-	-	-	(99)	-	47	-	-	706	706	706
Office Supplies & postage	-	6	-	-	-	114	-	-	-	293	293	293
Public Web	-	-	-	-	-	-	-	-	-	67	67	67
Payroll Expense	617	588	304	352	317	166	304	325	173	418	418	418
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 34,401</b>	<b>\$ 19,793</b>	<b>\$ 25,580</b>	<b>\$ 15,448</b>	<b>\$ 16,836</b>	<b>\$ 20,498</b>	<b>\$ 21,709</b>	<b>\$ 21,709</b>	<b>\$ 27,209</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 92,068	\$ 96,424	\$ 96,424	\$ 96,424
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	814,523	814,523	814,523	814,523
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	153,447	160,671	160,671	160,671
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 1,060,038</b>	<b>\$ 1,071,618</b>	<b>\$ 1,071,618</b>	<b>\$ 1,071,618</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 11,462	\$ -	\$ -	\$ 3,704	\$ 14,529	\$ 14,529	\$ 14,529
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,704</b>	<b>\$ 14,529</b>	<b>\$ 14,529</b>	<b>\$ 14,529</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	776	776	753	753	753	536	536	536
ESInet	-	-	-	-	308,410	16,549	64,691	7,974	45,179	34,891	34,891	34,891
Jeffcom DS1	3,958	5,805	4,882	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
Other	943	946	938	4,716	4,448	2,892	5,934	4,950	3,840	4,000	4,000	4,000
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 7,524</b>	<b>\$ 315,666</b>	<b>\$ 22,248</b>	<b>\$ 73,409</b>	<b>\$ 15,708</b>	<b>\$ 51,803</b>	<b>\$ 41,458</b>	<b>\$ 41,458</b>	<b>\$ 41,458</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 6,017	\$ 7,624	\$ 500	\$ 500	\$ 500
CodeRed (ECN)	112,000	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	-	1,750
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,017</b>	<b>\$ 7,624</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 2,250</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ 236	\$ 446	\$ 446	\$ 446
Fiber Optics	125,626	10,394	66,834	19,247	4,795	7,448	5,261	3,984	64,936	6,603	6,603	6,603
Last Mile Fiber Project	1,900	1,900	900	4,100	300	3,007	69,038	-	14,786	109,690	109,690	109,690
North Metro	-	-	-	-	-	-	-	-	-	126,295	126,295	126,295
Smart911	89,161	-	-	-	-	-	-	0	0	0	0	0
Other	70,000	-	-	-	-	-	-	-	-	43,333	43,333	43,333
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 23,347</b>	<b>\$ 5,095</b>	<b>\$ 10,570</b>	<b>\$ 74,299</b>	<b>\$ 3,984</b>	<b>\$ 79,957</b>	<b>\$ 286,367</b>	<b>\$ 286,367</b>	<b>\$ 286,367</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,123,343</b>	<b>\$ 849,648</b>	<b>\$ 942,945</b>	<b>\$ 822,334</b>	<b>\$ 1,223,625</b>	<b>\$ 1,421,652</b>	<b>\$ 1,421,652</b>	<b>\$ 1,428,902</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ (121,154)</b>	<b>\$ 401,026</b>	<b>\$ 227,426</b>	<b>\$ 356,775</b>	<b>\$ (95,884)</b>	<b>\$ (298,010)</b>	<b>\$ (298,010)</b>	<b>\$ (305,260)</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,489,200</b>	<b>\$ 4,890,226</b>	<b>\$ 5,117,652</b>	<b>\$ 5,474,428</b>	<b>\$ 5,378,544</b>	<b>\$ 5,080,533</b>	<b>\$ 4,782,523</b>	<b>\$ 4,477,262</b>

JCECA - 2021 Oct Expenditure Request Authorization 102621 0815						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-024		Multi	ECC payments for Nov 2021	AOF	1,071,618.00	
2021-025		SRBC	Refresh Nutanix hardware powering CAD at SRBC, eGroup quote #015726-V3	SRBC	57,438.00	
				<b>Total</b>	<b>1,129,056.00</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>10/26/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
NOVEMBER 18, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. October 28, 2021 Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – due to the earlier meeting date this month the financials will not be available to present a report.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report.
  - a. Status of Emergency Notification System (ENS) Request for Proposals (RFP).
7. Legal Counsel Report – there will be no legal report this month due to a conflict with the meeting date.
8. New Business.
9. Executive Session – Executive Director Annual Review.
10. Adjournment.



**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**November 18, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet due to COVID-19 related closures.

Present:                    Director Alan Fletcher  
                                 Director Mike Clement  
                                 Director Mike Kulp  
                                 Director John Prejzner  
                                 JD Jepkma for Director Tracy Kraft-Tharp

Also, Present:            Jeff Irvin, Executive Director  
                                 Michael Brewer, Jeffcom  
                                 Vicki Pickett, Jeffcom

Director Fletcher called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of JD Jepkma, duly seconded by Director Prejzner and by unanimous vote, approved the Minutes of October 28, 2021.

**TREASURER'S REPORT**

There was no treasurer’s report.

**EXPENDITURE REQUESTS**

Mr. Irvin presented the expenditure requests for September (copy attached).

The Board upon motion of Director Kulp, duly seconded by Director Clement and by unanimous vote, approved the expenditure requests for the month of November 2021 in the amount of \$1,088,974.50.

**PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Director Clement advised nothing to report.
- Jeffcom ECC – Ms. Pickett advised a new academy started two weeks ago. They have a couple of lateral hires and three more that are new to the industry. They have hired a new training manager to replace Bess Joyce who has moved on. The operations manager position for Ms. Pickett’s replacement has been posted. Mr. Brewer advised they will be installing technology for automated call back for 9-1-1 hang ups. This will help to reduce the workload for call takers. Director Fletcher inquired as to the status of the communications vehicle. Mr. Brewer advised it is slated to be delivered to the vendor for outfitting the beginning of December and it is expected they will get it back early in

- the new year.
- Westminster ECC – Ms. Mitchell advised they have a lateral that will start next week and three more starting at entry level that are in various stages of background investigation. She advised they are very interested in technology Jeffcom has adopted such as the alarm company to CAD and automated hang-up response. Additionally, she has been reviewing remaining contractual agreements with vendors that need to be transferred from JCECA to WES.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Irvin reported the following:

**ENS RFP** – Mr. Irvin discussed the process of review and evaluation of the shortlist vendors that resulted in selection of RAVE Mobile Safety as the prevailing emergency notification system (ENS) vendor going forward. There was a discussion of the implementation of existing shape files and mapping in the new system. The board's direction was to have Attorney Tharp move forward with contract negotiation with RAVE,

### **LEGAL COUNSEL REPORT**

There was no legal counsel report.

### **NEW BUSINESS**

There was no new business.


### **EXECUTIVE SESSION**

The board went into Executive session pursuant to Section 24-6-402(4)(f)(I) for personnel matters pertaining to the Executive Director annual review.

The board returned from executive session. JD Jepkma moved that the Executive Director salary be increased by 6% for 2022. Director Kulp seconded the motion and by unanimous vote the board approved the salary increase. It was clarified that the increase will be retroactive to Mr. Irvin's hire anniversary of October 1, 2021. Director Fletcher stated that moving forward that we outline, as we work through 2022, what the executive director position will look like in 2023. Specifically, are there areas in the current job duties that can be outsourced or that can be handled by other agencies as we consolidate further in the Jeffcom system and whether or not we'd want to look at this as a part-time position as we move forward.

### **ADJOURNMENT**

Director Fletcher adjourned the meeting.

JCECA - 2021 Nov Expenditure Request Authorization 111721 1335						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2021-026		J-FON	Brocade router support 1 yr, OCx quote 8504	SpProj:J-FON O&M	17,356.50	
2021-027		Multi	ECC payments for Dec 2021	AOF	1,071,618.00	
				<b>Total</b>	<b>1,088,974.50</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>11/17/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
DECEMBER 30, 2021 AT 10 A.M.**

**DUE TO THE COVID-19 PANDEMIC THIS WILL BE A VIRTUAL MEETING**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. November 18, 2021, Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report.
7. Legal Counsel Report.
8. New Business.
9. Adjournment.

**MINUTES OF THE**  
**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**  
**December 30, 2021**

The Jefferson County Emergency Communications Authority (“JCECA”) Board of Directors met in regular session via a virtual Google Meet.

Present: Director Mike Kulp  
Director John Prejzner  
Director Tracy Kraft-Tharp  
Director Mike Clement

Excused: Director Alan Fletcher

Also, Present: Jeff Irvin, JCECA Executive Director  
Tracie Kaminski, Pinnacle Consulting Group, Inc.  
Kristy O’Hayre, Broomfield PD  
Michael Brewer, Jeffcom

Director Kulp called the meeting to order.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF THE MINUTES**

The Board upon motion of Director Prejzner, duly seconded by Director Clement and by unanimous vote, approved the Minutes of November 18, 2021.

**TREASURER’S REPORT**

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 11/30/21 (copy attached). Ms. Kaminski began by reviewing the Statement of Revenues & Expenditures with Budgets on page two of the report noting that revenue was trending high and expenses trending low. Total revenue as of 11/30/21 was \$12,392,983. The projected ending fund balance was \$5,952,238.

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Prejzner and by unanimous vote, approved the Treasurer’s Report.

Ms. Kaminski then reviewed the Cash Encumbrance report (copy attached). She advised that they continue to monitor the Authority’s cash position. As of the end of November 2021 the cash balance was \$5,234,113; projecting to end December, conservatively at just over \$5.1M.

**EXPENDITURE REQUESTS**

Mr. Irvin presented the expenditure requests for December (copy attached).

The Board approved the expenditure requests for the month of December 2021 by acclamation in the amount of \$1,413,210.78.

## **PSAP PARTNERS REPORT**

The PSAP partners reported the following:

- Broomfield ECC – Kristy O’Hayre reported that they were just approved three new positions for 2022 so they are beginning a hiring process. After the first of the year, they will begin radio upgrades for the backup center.
- Jeffcom ECC – Michael Brewer reported they will be starting two laterals in an academy next week. They have six new hires starting a separate academy on 01/24/22. Overall, they’re trending well with staffing and looking forward to initiating the RAVE ENS project in earnest in the new year.
- Westminster ECC – no report.

## **EXECUTIVE DIRECTOR’S REPORT**

Mr. Irvin reported that he has been working with RAVE Mobile Safety for the implementation of the RAVE Alert emergency notification system. He was able to negotiate an amendment to the existing Smart911 agreement rather than do a full contract negotiation process. He has initiated communication between RAVE support and the Geo-Comm GIS team. RAVE support has begun a series of virtual workshops with the ECC’s and JCSO Emergency Management to discuss transition to include system configuration, data migration and branding.

Director Kraft-Tharp asked what RAVE says about the problems we’ve been having with our existing ENS system. Mr. Irvin advised that they don’t have insight into the existing system but have assured us that these types of issues will not occur with the RAVE Alert system. Mr. Brewer then explained how the CodeRED system performed during recent urban interface wildfire and active shooter incidents.

## **LEGAL COUNSEL REPORT**

Mr. Tharp advised there was nothing new to report regarding the PUC. The FCC is accepting comments regarding the NexGen I3 standards. Mr. Tharp and Mr. Irvin agreed JCECA does not need to file comments in that matter.

## **NEW BUSINESS**

There was no new business.

## **EXECUTIVE SESSION**

There was no executive session.

## **ADJOURNMENT**

Director Kraft-Tharp made a motion to adjourn that was seconded by Director Clement. Director Kulp then adjourned the meeting.



## Management Financial Statements

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2020 and November 30, 2021. We have also prepared the accompanying 2022 adopted budgets of revenues, expenditures, and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

*Amanda Kai Carter*

Pinnacle Consulting Group, Inc.  
December 20, 2021

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			20-Dec-21
BALANCE SHEET			
December 31, 2020 and November 30, 2021			
	Audited Actual 12/31/2020	Unaudited Actual 11/30/2021	
<b>Assets</b>			
<b>Current Assets</b>			
Cash, Checking	\$ 4,005,727	\$ 5,234,113	
Cash, Savings	505	505	
Accounts Receivable	1,794,965	1,750,620	
Prepaid Expense	2,418	2,873	
<b>Total Current Assets</b>	<b>\$ 5,803,615</b>	<b>\$ 6,988,111</b>	
<b>Long-Term Assets</b>			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(304,798)	(304,798)	
<b>Total Long-Term Assets</b>	<b>\$ 5,120,371</b>	<b>\$ 5,120,371</b>	
<b>Total Assets</b>	<b>\$ 10,923,986</b>	<b>\$ 12,108,482</b>	
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 1,049,524	\$ 1,035,873	
<b>Total Current Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 1,035,873</b>	
<b>Total Liabilities</b>	<b>\$ 1,049,524</b>	<b>\$ 1,035,873</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,120,371	\$ 5,120,371	
Fund Balance			
Nonspendable	2,418	2,873	
Unassigned	4,751,673	5,949,365	
<b>Total Fund Equity</b>	<b>\$ 9,874,462</b>	<b>\$ 11,072,609</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 10,923,986</b>	<b>\$ 12,108,482</b>	
	=	=	






JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-Dec-21
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2020 Actual, 2021 Amended and Projected Budget							
Year-to-date Actual, Budget and Variance through November 30, 2021							
2022 Adopted Budget							
	2020	2021	2021	Actual	Budget	Variance	2022
	Audited	Amended	Projected	Through	Through	Through	Adopted
	Actual	Budget	Budget	11/30/2021	11/30/2021	11/30/2021	Budget
<b>Administrative</b>							
Accounting	\$ 50,587	\$ 55,000	\$ 55,000	\$ 42,161	\$ 51,117	\$ 8,956	\$ 65,900
Bank Charges	5,515	1,000	1,000	2	2	-	-
Executive Director (ED)							
401k & Benefits	26,308	24,295	24,295	21,728	22,270	542	25,024
Mileage Reimbursement	69	474	474	-	435	435	488
Payroll Tax	8,744	9,400	9,400	8,419	8,617	198	9,682
Wages & Salaries	112,542	117,605	117,605	108,393	107,804	(589)	121,133
Insurance	6,052	5,419	5,554	5,554	4,967	(587)	5,721
Legal	16,424	30,000	30,000	25,532	27,500	1,968	30,900
Meeting & Misc							
Admin Web/Listsserve	205	239	259	259	219	(40)	267
Meeting & Misc - Other	5,350	4,000	4,000	2,897	3,667	770	4,120
Phone/Web Conferencing	420	400	400	155	367	212	412
Office Supplies & Postage	1,116	1,000	1,000	408	917	509	1,030
Payroll Expenses	4,214	4,400	4,400	4,336	4,400	64	4,532
Public Web	-	200	200	-	183	183	206
Total Administrative Expenses	\$ 237,546	\$ 253,432	\$ 253,587	\$ 219,844	\$ 232,464	\$ 12,620	\$ 269,415
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 769,737	\$ 973,239	\$ 973,239	\$ 872,458	\$ 872,458	\$ -	\$ 909,613
Westminster	1,282,895	1,621,633	1,621,633	1,453,737	1,453,737	-	1,516,021
Jeffcom	6,500,000	8,221,742	8,221,742	7,407,218	7,407,218	-	7,681,175
Total Agency Operating Fund (AOF)	\$ 8,552,632	\$ 10,816,614	\$ 10,816,614	\$ 9,733,413	\$ 9,733,413	\$ -	\$ 10,106,809
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 61,239	\$ 60,000	\$ 60,000	\$ 28,435	\$ 55,000	\$ 26,565	\$ 61,800
SRBC Non-Recurring	14,500	-	-	-	-	-	-
Total Disaster & Recovery Plan (DRP)	\$ 75,739	\$ 60,000	\$ 60,000	\$ 28,435	\$ 55,000	\$ 26,565	\$ 61,800
<b>GIS System</b>							
GIS System Support	\$ 168,000	\$ 176,400	\$ 176,400	\$ 176,400	\$ 176,400	\$ -	\$ 185,400
Total GIS System	\$ 168,000	\$ 176,400	\$ 176,400	\$ 176,400	\$ 176,400	\$ -	\$ 185,400
<b>Line Charges</b>							
ANI/ALI SR	\$ 182,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	7,778	8,500	9,500	9,078	7,792	(1,286)	9,600
Jeffcom DS1	13,784	16,759	24,885	22,854	16,117	(6,737)	-
ESInet	407,789	547,476	547,476	375,961	501,856	125,895	613,876
Other	10,799	31,454	47,000	42,382	28,833	(13,549)	5,000
Total Line Charges	\$ 622,270	\$ 604,189	\$ 628,861	\$ 450,275	\$ 554,598	\$ 104,323	\$ 628,476
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,200	\$ 16,641	\$ 17,700	\$ 17,700	\$ 15,254	\$ (2,446)	\$ 17,140
CodeRed (ECN)	112,000	112,000	112,000	112,000	112,000	-	115,360
VoIP Record Extract	-	3,500	3,500	-	3,208	3,208	3,605
Total Notification Systems (ENS)	\$ 125,200	\$ 132,141	\$ 133,200	\$ 129,700	\$ 130,463	\$ 763	\$ 136,105
<b>Special Projects</b>							
Call Box Project	\$ 1,180	\$ 6,500	\$ 6,500	\$ 5,586	\$ 4,812	\$ (774)	\$ 6,695
Fiber Optics							
J-FON	203,945	270,000	270,000	226,775	247,500	20,725	278,100
Last Mile Fiber Project	23,506	425,000	425,000	101,167	389,583	288,416	437,750
North Metro	-	378,885	378,885	-	347,311	347,311	390,252
Smart911	89,161	89,161	89,161	89,161	89,161	-	91,836
Special Projects	92,708	200,000	200,000	34,080	183,334	149,254	206,000
Total Special Projects	\$ 410,500	\$ 1,369,546	\$ 1,369,546	\$ 456,769	\$ 1,261,702	\$ 804,933	\$ 1,410,632
<b>Total Expenditures</b>	<b>\$ 10,191,887</b>	<b>\$ 13,412,322</b>	<b>\$ 13,438,208</b>	<b>\$ 11,194,836</b>	<b>\$ 12,144,039</b>	<b>\$ 949,203</b>	<b>\$ 12,798,637</b>

**Jefferson County Emergency Communications Authority  
2021 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)
<b>Cash on Hand</b>	\$ 4,000,727	\$ 4,051,073	\$ 3,887,338	\$ 4,325,060	\$ 4,610,353	\$ 4,489,200	\$ 4,890,226	\$ 5,117,652	\$ 5,474,428	\$ 5,378,544	\$ 5,354,797	\$ 5,234,113
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,174,609	\$ 643,049	\$ 1,378,655	\$ 948,796	\$ 826,709	\$ 1,122,971	\$ 973,513	\$ 1,016,309	\$ 961,399	\$ 972,803	\$ 976,571	\$ 976,571
9-1-1- fee (prepaid)	17,019	18,541	96,323	95,761	106,626	102,570	99,786	101,212	103,209	165,026	107,871	107,871
PUC Statewide 911 Trust Reimbursement	-	-	13,197	85,798	68,855	25,134	97,072	61,588	63,133	9,664	-	58,600
Interest Income	-	-	-	-	-	-	-	-	-	-	-	333
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	100
<b>Total Expected Inflows</b>	<b>\$ 5,192,354</b>	<b>\$ 661,589</b>	<b>\$ 1,488,175</b>	<b>\$ 1,130,355</b>	<b>\$ 1,002,190</b>	<b>\$ 1,250,675</b>	<b>\$ 1,170,372</b>	<b>\$ 1,179,109</b>	<b>\$ 1,127,741</b>	<b>\$ 1,147,493</b>	<b>\$ 1,084,442</b>	<b>\$ 1,143,475</b>
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,502	\$ 3,992	\$ 4,904	\$ 10,144	\$ 5,429	\$ 6,353	\$ 2,578	\$ 2,219	\$ 1,599	\$ 1,786	\$ 2,023	\$ 12,472
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	1,000
Executive Director (ED)	12,627	12,530	12,519	12,519	12,519	12,657	12,519	12,519	12,807	12,746	13,211	12,603
Insurance	-	-	-	-	-	5,537	-	-	336	-	356	-
Legal	834	-	2,210	11,387	1,628	753	-	1,773	5,583	1,635	565	3,635
Meeting & Misc	2,572	-	-	-	(99)	-	47	-	-	1,322	1,049	500
Office Supplies & postage	-	6	-	-	-	114	-	-	-	-	-	180
Public Web	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Expense	617	588	304	352	317	166	304	325	173	262	325	321
<b>Administrative Total</b>	<b>\$ 18,151</b>	<b>\$ 17,116</b>	<b>\$ 19,936</b>	<b>\$ 34,401</b>	<b>\$ 19,793</b>	<b>\$ 25,580</b>	<b>\$ 15,448</b>	<b>\$ 16,836</b>	<b>\$ 20,498</b>	<b>\$ 17,749</b>	<b>\$ 17,529</b>	<b>\$ 30,711</b>
Agency Operating Fund (AOF)												
BRO Recurring	\$ 64,145	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 70,160	\$ 92,068	\$ 100,780	\$ 96,424	\$ 96,424
Jeffcom Wages & Salaries	541,667	592,732	592,732	592,732	592,732	592,732	592,732	592,732	814,523	814,523	814,523	814,523
WES Recurring	106,908	116,897	116,897	116,897	116,897	116,897	116,897	116,897	153,447	167,895	160,671	160,671
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 712,719</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 779,789</b>	<b>\$ 1,060,038</b>	<b>\$ 1,083,198</b>	<b>\$ 1,071,618</b>	<b>\$ 1,071,618</b>
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ 11,462	\$ -	\$ -	\$ 3,704	\$ 12,022	\$ -	\$ 16,565
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ 1,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,704</b>	<b>\$ 12,022</b>	<b>\$ -</b>	<b>\$ 16,565</b>
GIS System												
GIS System Support	\$ -	\$ -	\$ 176,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box MRC	765	765	775	776	776	776	753	753	753	748	750	110
ESInet	-	-	-	-	308,410	16,549	64,691	7,974	45,179	42,425	69,293	42,955
Jeffcom DS1	3,958	5,805	4,882	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
Other	943	946	938	4,716	4,448	2,892	5,934	4,950	3,840	2,829	2,821	4,500
<b>Line Charges Total</b>	<b>\$ 5,666</b>	<b>\$ 7,516</b>	<b>\$ 6,594</b>	<b>\$ 7,524</b>	<b>\$ 315,666</b>	<b>\$ 22,248</b>	<b>\$ 73,409</b>	<b>\$ 15,708</b>	<b>\$ 51,803</b>	<b>\$ 48,034</b>	<b>\$ 74,895</b>	<b>\$ 49,597</b>
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 8,610	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 6,017	\$ 7,624	\$ -	\$ 1,059	\$ -
CodeRed (ECN)	112,000	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	-	1,750
<b>Notification Systems (ENS) Total</b>	<b>\$ 112,000</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,017</b>	<b>\$ 7,624</b>	<b>\$ -</b>	<b>\$ 1,059</b>	<b>\$ 1,750</b>
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ 236	\$ -	\$ 423	\$ 915
Fiber Optics	125,626	10,394	66,834	19,247	4,795	7,448	5,261	3,984	64,936	5,399	4,722	21,000
Last Mile Fiber Project	1,900	1,900	900	4,100	300	3,007	69,038	-	14,786	4,837	799	1,433
North Metro	-	-	-	-	-	-	-	-	-	-	-	-
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	70,000	-	-	-	-	-	-	-	-	-	34,080	35,920
<b>Special Projects Total</b>	<b>\$ 291,499</b>	<b>\$ 12,294</b>	<b>\$ 67,734</b>	<b>\$ 23,347</b>	<b>\$ 5,095</b>	<b>\$ 10,570</b>	<b>\$ 74,299</b>	<b>\$ 3,984</b>	<b>\$ 79,957</b>	<b>\$ 10,237</b>	<b>\$ 40,025</b>	<b>\$ 59,267</b>
<b>Total Expected Outflows</b>	<b>\$ 1,141,281</b>	<b>\$ 825,324</b>	<b>\$ 1,050,453</b>	<b>\$ 845,061</b>	<b>\$ 1,123,343</b>	<b>\$ 849,648</b>	<b>\$ 942,945</b>	<b>\$ 822,334</b>	<b>\$ 1,223,625</b>	<b>\$ 1,171,239</b>	<b>\$ 1,205,126</b>	<b>\$ 1,212,943</b>
<b>Net Inflows/Outflows</b>	<b>\$ 4,051,073</b>	<b>\$ (163,735)</b>	<b>\$ 437,722</b>	<b>\$ 285,294</b>	<b>\$ (121,154)</b>	<b>\$ 401,026</b>	<b>\$ 227,426</b>	<b>\$ 356,775</b>	<b>\$ (95,884)</b>	<b>\$ (23,747)</b>	<b>\$ (120,684)</b>	<b>\$ (69,468)</b>
<b>Estimated Cash Position</b>	<b>\$ 4,051,073</b>	<b>\$ 3,887,338</b>	<b>\$ 4,325,060</b>	<b>\$ 4,610,353</b>	<b>\$ 4,489,200</b>	<b>\$ 4,890,226</b>	<b>\$ 5,117,652</b>	<b>\$ 5,474,428</b>	<b>\$ 5,378,544</b>	<b>\$ 5,354,797</b>	<b>\$ 5,234,113</b>	<b>\$ 5,164,645</b>

<b>JCECA - 2021 Dec Expenditure Request Authorization 122821 0614</b>						
<b>Request Number</b>	<b>Date of Board Approval</b>	<b>Agency</b>	<b>Description</b>	<b>Expense Category</b>	<b>NTE Amt Requested</b>	<b>Notes</b>
2021-028		Multi	ECC payments for Jan 2022	AOF	1,071,618.00	
2021-029		WES	Reimb WES ESInet Vesta SIP upgrade	Lines:ESInet	11,031.82	
2021-030		Multi	RAVE Mobile Safety Smart911 4th yr of 5 yr agreement	SpProj:Smart911	89,160.96	
2021-031		Multi	Onsolve yr 5 of 5 yr ENS service agreement	ENS	112,000.00	
2021-032		Multi	RAVE Mobile Safety ENS system 1 yr of service	ENS	129,400.00	
			<b>32</b>	<b>Total</b>	<b>1,413,210.78</b>	
<b>Expenditures Recommended by Advisory Committee (date):</b>				<b>12/28/2021</b>		
<b>Expenditures Approved by Executive Director (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						
<b>Expenditures Approved by Board Member (signature):</b>						

**NOTICE OF MEETING FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)  
JANUARY 27, 2022 AT 10 A.M.**

**THIS WILL BE A VIRTUAL MEETING ONLY**

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press \*6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
  - a. December 30, 2021, Monthly Meeting.
4. Treasurer's Report:
  - a. Financial Reports – Pinnacle Consulting Group, Inc.
    - i. Financial Statements.
    - ii. Cash Encumbrance Report.
  - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
  - a. City and County of Broomfield (Broomfield PD PSAP).
  - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
  - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report.
7. Legal Counsel Report.
8. New Business
9. Adjournment.