

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
JANUARY 26, 2023

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

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

Excused: Director Mike Kulp

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Amanda Castle, Pinnacle Consulting Group, Inc.
 Kristy O’Hare, Broomfield PD
 Monty Heffner, Broomfield PD
 Jeff Streeter, Jeffcom
 Michael Brewer, Jeffcom
 Kevin Garcia, Jeffcom
 Kimberly Kulp, LETA

Director Fletcher called the meeting to order. It was mentioned that JCSO Undersheriff Scott Eddy was appointed at the Alternate for Director Kraft-Tharp by the Board of County Commissioners.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of December 22, 2022.

TREASURER'S REPORT

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 12/31/22 (copy attached). Ms. Castle reviewed the Statement of Revenues & Expenditures with Budgets on page two advising that the year ended strong with total revenues just over \$14.4M . This was slightly under projections, but they did see cost savings in expenses which came in at just over \$14.2M which brought revenues over expenditures of \$207,654 leaving and ending fund balance just at \$6M. She said that will then roll into the 2023 year to offset expenses. Ms. Castle then reviewed the detail on page three of the report mentioning that we saw cost savings in the Administration line items and in other areas such as Line Charges and Special Projects.

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

Ms. Castle then reviewed the Cash Encumbrance report (copy attached). She advised the report shows that cash for the year ended at just under \$5.5M.

Mr. Irvin presented the 2022 audit engagement letter from Hinkle & Company and received permission to execute the letter to start the audit process (copy attached).

Mr. Irvin then presented the 2023 base AOF distributions worksheet (copy attached).

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for January 2023 (copy attached).

The Board upon motion of Director Prejzner, duly seconded by Director Kraft-Tharp, and by unanimous vote, approved the January 2023 expenditure requests in the amount of \$1,109,482.42.

ECC PARTNERS REPORT

The ECC (Emergency Communication Center) partners reported the following:

- **Broomfield ECC** – Ms. O’Hayre reported they are ramping up on projects. Mr. Heffner is involved in the refresh and replacement of radio equipment in the backup center. They, along with the Westminster ECC, are preparing to install the automatic abandoned call back software system. She advised she is excited to report that they are looking to be fully staffed after interviews next week.
- **Jeffcom ECC** – Mr. Brewer advised that, just yesterday, they completed a supervisor process and will be promoting some ECS to supervisors in the coming weeks. They have had some good response to their non-emergency CS (Communication Specialist) posting. They are finding that once they get the CS applicants in it creates a pool of people interested in the ECS (Emergency Communication Specialist) position. They are excited about the progress of AWS cloud technology projects they have been working on as well as the RAVE Aware and App Armor products. Mr. Garcia conducted a demonstration of the App Armor implementation.
- **Westminster ECC** – no report.

EXECUTIVE DIRECTOR’S REPORT

Mr. Irvin advised:

- Lookout Alert – at the December meeting we reported 161,730 opt-in registrants, as of this morning we were at 162,508, an increase of 778 registrants.
- NENA 2023 Standards and Best Practices Conference – Mr. Irvin attended and found it helpful especially regarding the nationwide implementation of the 988 Suicide and Crisis Lifeline. There was a lot of constructive discussion with regard to how 911 and 988 will interoperate.

LEGAL COUNSEL REPORT

Mr. Tharp discussed the following matters:

- **FCC Location Based Routing NOPR** – we are scheduling a meeting with the ECC representatives to discuss what comments we will submit.
- **State Bills** – several are in process that Mr. Tharp and Mr. Irvin are monitoring. Currently, it does not appear that JCECA needs to take a stance either for or against any of these bills.
- **ECaTS Tariff** – Lumen has pulled back the tariff filing and participants in the CO PUC 911 Advisory Task Force have been continuing discussions with Lumen to further understand and refine the tariff offering. Our position hasn't fundamentally changed. We want the additional ECaTS modules to be added and we want to verify they aren't overcharging us.

NEW BUSINESS

Meeting Notices - Mr. Irvin confirmed that JCECA meeting notices will be continued to be posted to the public website (<https://jceca.org/>) and on the bulletin board outside the Commissioners Hearing Room at the Jefferson County Courts and Admin Building, 100 Jefferson County Parkway, Golden, CO.

ETC Rate - Mr. Irvin confirmed that the Emergency Telephone Charge will continue to be \$1.30 per subscriber line per month in 2023.

Officers - the board appointed the following officers for 2023:

Chairperson: Director Fletcher
 Vice Chairperson: Director Kulp
 Treasurer: Director Prejzner

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The Board upon motion of Director Fletcher, duly seconded by Director Clement, unanimously voted to adjourn 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, 2021 and December 31, 2022. We have also prepared the accompanying 2023 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 Cole". The signature is fluid and cursive.

Pinnacle Consulting Group, Inc.
January 18, 2023

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY		
BALANCE SHEET		
December 31, 2021 and December 31, 2022		
	Audited Actual 12/31/2021	Unaudited Actual 12/31/2022
Assets		
Current Assets		
Cash, Checking	\$ 5,218,627	\$ 5,449,455
Cash, Savings	505	-
Accounts Receivable	1,577,767	1,835,090
Prepaid Expense	319,918	208,133
Total Current Assets	\$ 7,116,817	\$ 7,492,678
Long-Term Assets		
Construction in Progress	\$ 4,074,140	\$ 4,074,140
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(353,258)	(401,718)
Total Long-Term Assets	\$ 5,180,473	\$ 5,132,013
Total Assets	\$ 12,297,290	\$ 12,624,691
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,301,917	\$ 1,470,126
Total Current Liabilities	\$ 1,301,917	\$ 1,470,126
Total Liabilities	\$ 1,301,917	\$ 1,470,126
Fund Equity		
Net Investment in Fixed Assets	\$ 5,180,473	\$ 5,132,013
Fund Balance		
Nonspendable	319,918	208,133
Unassigned	5,494,982	5,814,419
Total Fund Equity	\$ 10,995,373	\$ 11,154,565
Total Liabilities and Fund Equity	\$ 12,297,290	\$ 12,624,691
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
GENERAL FUND							
	(a)	(b)	(d)	(e)	(d-e)	(f)	(f-b)
	2021	2022	Actual	Budget	Variance	2023	Year to Year
	Audited	Amended	Through	Through	Through	Adopted	Budget
	Actual	Budget	12/31/22	12/31/22	12/31/22	Budget	Variance
Revenues							
9-1-1 fee (ETC)	\$ 11,378,689	\$ 12,500,000	\$ 12,055,902	\$ 12,500,000	\$ (444,098)	\$ 12,500,000	\$ -
9-1-1 fee (prepaid)	1,340,043	1,275,000	1,549,285	1,275,000	274,285	1,275,000	-
PUC Statewide 9-1-1 Trust Reimbursement	755,342	858,000	831,876	858,000	(26,124)	550,000	(308,000)
Interest Income	-	5,000	-	5,000	(5,000)	5,000	-
Miscellaneous Income	-	500	-	500	(500)	500	-
Total Revenues	\$ 13,474,074	\$ 14,638,500	\$ 14,437,063	\$ 14,638,500	\$ (201,437)	\$ 14,330,500	\$ (308,000)
Expenditures							
Administrative	\$ 247,405	\$ 255,953	\$ 244,789	\$ 255,953	\$ (11,164)	\$ 293,181	\$ 37,228
Agency Operating Fund - BRO	973,239	1,089,310	1,079,983	1,089,307	(9,324)	1,198,241	108,931
Agency Operating Fund - WES	1,621,633	1,815,516	1,799,936	1,815,516	(15,580)	1,997,068	181,552
Agency Operating Fund - JEFFCOM	8,221,742	9,198,618	9,120,136	9,198,618	(78,482)	10,118,480	919,862
Disaster & Recovery Plan (DRP)	28,435	57,390	57,390	57,390	-	61,800	4,410
GIS System	176,400	185,220	185,220	185,220	-	185,400	180
Line Charges	533,105	831,686	743,351	831,686	(88,335)	654,998	(176,688)
Notification Systems (ENS)	143,829	216,911	291,424	216,911	74,513	204,505	(12,406)
Special Projects	361,338	1,415,202	707,180	1,415,202	(708,022)	2,245,185	829,982
Total Operating Expenditures	\$ 12,307,126	\$ 15,065,806	\$ 14,229,409	\$ 15,065,803	\$ (836,394)	\$ 16,958,858	\$ 1,893,051
Revenues over/(under) Expenditures	1,166,948	\$ (427,306)	\$ 207,654	\$ (427,303)	\$ 634,957	\$ (2,628,358)	\$ (2,201,051)
Beginning Fund Balance	4,647,952	5,821,716	5,814,900			5,727,182	(94,534)
Ending Fund Balance	\$ 5,814,900	\$ 5,394,410	\$ 6,022,554			\$ 3,098,824	\$ (2,295,585)
Components of Ending Fund Balance							
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -
Operating Reserve (25% of Expenses)	3,076,782	3,766,452	3,584,459			4,239,714	473,262
Unrestricted	1,988,118	1,166,486	1,688,095			(1,890,890)	(3,057,376)
Ending Fund Balance	\$ 5,814,900	\$ 5,682,938	\$ 6,022,554			\$ 3,098,824	\$ (2,584,114)

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
GENERAL FUND							
	(a)	(b)	(d)	(e)	(d-e)	(f)	(f-b)
	2021	2022	Actual	Budget	Variance	2023	Year to Year
	Audited	Amended	Through	Through	Through	Adopted	Budget
	Actual	Budget	12/31/2022	12/31/2022	12/31/2022	Budget	Variance
Administration							
Accounting	\$ 44,548	\$ 65,900	\$ 43,040	\$ 65,900	\$ 22,860	\$ 77,013	\$ 11,113
Bank Charges	6,416	291	291	291	-	7,200	6,909
Executive Director (ED)							-
401k & Benefits	25,927	25,024	24,344	25,024	680	25,775	751
Mileage Reimbursement	-	488	234	488	254	503	15
Payroll Tax	9,218	9,682	9,668	9,682	14	9,972	290
Wages & Salaries	118,781	121,133	124,662	121,133	(3,529)	124,767	3,634
Insurance	5,997	5,721	5,633	5,721	88	5,892	171
Legal	26,643	19,308	19,373	19,308	(65)	30,900	11,592
Meeting & Misc							
Admin Web/Listserve	352	456	761	456	(305)	470	14
Meeting & Misc - Other	4,291	2,000	8,099	2,000	(6,099)	4,244	2,244
Phone/Web Conferencing	153	412	147	412	265	424	12
Office Supplies & Postage	437	800	555	800	245	824	24
Payroll Expenses	4,642	4,532	7,982	4,532	(3,450)	4,985	453
Public Web	-	206	-	206	206	212	6
Total Administrative Expenses	\$ 247,405	\$ 255,953	\$ 244,789	\$ 255,953	\$ 11,164	\$ 293,181	\$ 37,228
Agency Operating Fund (AOF)							
Broomfield	\$ 973,239	\$ 1,089,310	\$ 1,079,983	\$ 1,089,307	\$ 9,324	\$ 1,198,241	\$ 108,931
Westminster	1,621,633	1,815,516	1,799,936	1,815,516	15,580	1,997,068	181,552
Jeffcom	8,221,742	9,198,618	9,120,136	9,198,618	78,482	10,118,480	919,862
Total Agency Operating Fund (AOF)	\$ 10,816,614	\$ 12,103,444	\$ 12,000,055	\$ 12,103,440	\$ 103,385	\$ 13,313,789	\$ 1,210,345
Disaster & Recovery Plan (DRP)							
SRBC Recurring	\$ 28,435	\$ 57,390	\$ 57,390	\$ 57,390	\$ -	\$ 61,800	\$ 4,410
Total Disaster & Recovery Plan (DRP)	\$ 28,435	\$ 57,390	\$ 57,390	\$ 57,390	\$ -	\$ 61,800	\$ 4,410
GIS System							
GIS System Support	\$ 176,400	\$ 185,220	\$ 185,220	\$ 185,220	\$ -	\$ 185,400	\$ 180
Total GIS System	\$ 176,400	\$ 185,220	\$ 185,220	\$ 185,220	\$ -	\$ 185,400	\$ 180
Line Charges							
Call Box MRC	\$ 9,140	\$ 9,600	\$ 27,506	\$ 9,600	\$ (17,906)	\$ 9,600	\$ -
Jeffcom DS1	24,885	26,400	25,163	26,400	1,237	-	(26,400)
ESInet	456,042	785,686	686,026	785,686	99,660	640,398	(145,288)
Other	43,038	10,000	4,656	10,000	5,344	5,000	(5,000)
Total Line Charges	\$ 533,105	\$ 831,686	\$ 743,351	\$ 831,686	\$ 88,335	\$ 654,998	\$ (176,688)
Notification Systems (ENS)							
ALI Database Extract (ADE)	\$ 18,754	\$ 17,140	\$ 12,729	\$ 17,140	\$ 4,411	\$ 18,000	\$ 860
CodeRed (ECN)	125,075	195,318	274,242	195,318	(78,924)	182,900	(12,418)
VoIP Record Extract	-	4,453	4,453	4,453	-	3,605	(848)
Total Notification Systems (ENS)	\$ 143,829	\$ 216,911	\$ 291,424	\$ 216,911	\$ (74,513)	\$ 204,505	\$ (12,406)
Special Projects							
Call Box Project	\$ 10,398	\$ 11,265	\$ 154,024	\$ 11,265	\$ (142,759)	\$ 6,695	\$ (4,570)
Fiber Optics							
J-FON	235,094	278,100	336,494	278,100	(58,394)	480,000	201,900
Last Mile Fiber Project	-	437,750	16,645	437,750	421,105	300,000	(137,750)
North Metro	-	390,252	-	390,252	390,252	686,654	296,402
Equipment Refresh Project	-	-	-	-	-	480,000	480,000
Smart911	89,161	91,836	89,161	91,836	2,675	91,836	-
Special Projects	26,685	206,000	110,856	206,000	95,144	200,000	(6,000)
Total Special Projects	\$ 361,338	\$ 1,415,202	\$ 707,180	\$ 1,415,202	\$ 708,022	\$ 2,245,185	\$ 829,982
Total Expenditures	\$ 12,307,126	\$ 15,065,806	\$ 14,229,409	\$ 15,065,803	\$ 836,394	\$ 16,958,858	\$ 1,893,051

**Jefferson County Emergency Communications Authority
2022 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
Cash on Hand	\$ 5,218,627	\$ 4,997,211	\$ 4,631,924	\$ 5,233,112	\$ 5,535,362	\$ 6,308,964	\$ 5,852,067	\$ 6,147,930	\$ 6,044,420	\$ 5,945,785	\$ 5,838,734	\$ 5,636,829
Expected Inflows:												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 995,962	\$ 649,734	\$ 1,292,627	\$ 1,040,477	\$ 1,532,162	\$ 467,100	\$ 1,031,818	\$ 1,017,393	\$ 972,712	\$ 963,505	\$ 1,021,796	\$ 997,349
9-1-1- fee (prepaid)	98,263	103,499	123,248	116,750	128,358	121,430	124,256	115,728	124,174	123,515	126,087	123,059
PUC Statewide 911 Trust Reimbursement	61,778	65,661	113,664	64,512	41,282	57,260	58,720	58,751	63,086	62,604	58,977	61,406
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Expected Inflows	\$ 6,374,629	\$ 818,894	\$ 1,529,539	\$ 1,221,738	\$ 1,701,802	\$ 645,791	\$ 1,214,794	\$ 1,191,871	\$ 1,159,972	\$ 1,149,624	\$ 1,206,860	\$ 1,181,814
Expected Outflows:												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 2,226	\$ 180	\$ 5,874	\$ 8,911	\$ 2,108	\$ 4,134	\$ 2,574	\$ 5,742	\$ 1,805	\$ 2,376	\$ 4,183	\$ 1,486
Bank Charges	6,415	-	-	-	-	-	-	-	-	-	-	-
Executive Director (ED)	13,380	14,060	13,349	13,211	13,349	13,349	13,211	13,567	13,211	13,349	13,211	16,399
Insurance	-	-	-	-	-	5,293	-	-	225	-	331	-
Legal	-	433	3,460	995	1,396	1,970	1,400	-	-	6,933	-	2,787
Meeting & Misc	214	456	2,308	-	317	308	911	5,479	1,014	147	-	72
Office Supplies & postage	8	-	-	-	33	-	-	-	-	-	-	-
Public Web	-	-	-	-	-	-	-	192	-	-	-	-
Payroll Expense	-	466	173	294	187	173	318	333	468	180	333	318
Administrative Total	\$ 22,243	\$ 15,594	\$ 25,164	\$ 23,411	\$ 17,390	\$ 25,227	\$ 18,414	\$ 25,313	\$ 16,722	\$ 22,985	\$ 18,058	\$ 21,062
Agency Operating Fund (AOF)												
BRO Recurring	\$ 96,424	\$ 75,801	\$ 75,801	\$ 75,801	\$ 75,801	\$ 75,801	\$ 75,801	\$ 105,751	\$ 105,751	\$ 105,751	\$ 105,751	\$ 105,751
Jeffcom Wages & Salaries	814,523	640,098	640,098	640,098	640,098	640,098	640,098	893,005	893,005	893,005	893,005	893,005
WES Recurring	160,671	126,335	126,335	126,335	126,335	126,335	126,335	176,251	176,251	176,251	176,251	176,251
Agency Operating Fund (AOF) Total	\$ 1,071,618	\$ 842,234	\$ 842,234	\$ 842,234	\$ 842,234	\$ 842,234	\$ 842,234	\$ 1,175,007	\$ 1,175,007	\$ 1,175,007	\$ 1,175,007	\$ 1,175,007
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 57,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disaster & Recovery Plan (DRP) Total	\$ -	\$ 57,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System												
GIS System Support	\$ -	\$ 185,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ -	\$ 185,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 754	\$ 758	\$ 758	\$ 756	\$ 756	\$ 756	\$ 748	\$ 4,737	\$ 4,374	\$ 4,370	\$ 4,370	\$ 4,370
ESInet	45,133	73,265	45,133	47,917	47,928	94,342	47,956	63,564	48,593	48,006	48,473	48,472
Jeffcom DS1	2,031	2,031	2,031	2,031	2,031	2,681	2,393	2,393	2,393	2,393	2,393	550
Other	2,808	2,812	2,805	-	-	-	-	-	550	-	-	-
Line Charges Total	\$ 50,727	\$ 78,866	\$ 50,728	\$ 50,705	\$ 50,716	\$ 97,780	\$ 51,097	\$ 70,693	\$ 55,909	\$ 54,768	\$ 55,235	\$ 53,391
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ 1,054	\$ -	\$ 7,202	\$ 2,040	\$ -	\$ 1,006	\$ 1,011	\$ 2,003	\$ 995	\$ -	\$ 1,495	\$ 993
CodeRed (ECN)	129,400	-	-	-	-	35,167	-	-	-	-	-	-
VoIP Record Extract	-	76	-	-	-	1,377	-	-	-	-	-	-
Notification Systems (ENS) Total	\$ 130,454	\$ 76	\$ 7,202	\$ 2,040	\$ -	\$ 37,550	\$ 1,011	\$ 2,003	\$ 995	\$ -	\$ 1,495	\$ 993
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,164	\$ 595
Fiber Optics	8,403	4,401	3,024	1,099	6,595	5,121	6,176	2,429	9,975	3,915	16,807	118,139
Last Mile Fiber Project	-	400	-	-	-	3,856	-	-	-	-	-	-
North Metro	-	-	-	-	-	-	-	-	-	-	-	-
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	11,265	90,920	-	19,936	-	-	-	-
Special Projects Total	\$ 102,376	\$ 4,801	\$ 3,024	\$ 1,099	\$ 17,860	\$ 99,896	\$ 6,176	\$ 22,366	\$ 9,975	\$ 3,915	\$ 158,971	\$ 118,734
Total Expected Outflows	\$ 1,377,418	\$ 1,184,181	\$ 928,351	\$ 919,488	\$ 928,200	\$ 1,102,687	\$ 918,932	\$ 1,295,381	\$ 1,258,607	\$ 1,256,675	\$ 1,408,766	\$ 1,369,188
Net Inflows/Outflows	\$ 4,997,211	\$ (365,287)	\$ 601,188	\$ 302,250	\$ 773,602	\$ (456,897)	\$ 295,862	\$ (103,510)	\$ (98,635)	\$ (107,050)	\$ (201,905)	\$ (187,374)
Estimated Cash Position	\$ 4,997,211	\$ 4,631,924	\$ 5,233,112	\$ 5,535,362	\$ 6,308,964	\$ 5,852,067	\$ 6,147,930	\$ 6,044,420	\$ 5,945,785	\$ 5,838,734	\$ 5,636,829	\$ 5,449,455



**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

December 28, 2022

Board of Directors
Jefferson County Emergency Communications Authority
433 S. Allison Parkway, Mailstop JCECA
Lakewood, Colorado 80226-3133

We are pleased to confirm our understanding of the services we are to provide to the Jefferson County Emergency Communications Authority (the Authority). We will audit the financial statements and the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority as of December 31, 2022.

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A). 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussions and Analysis

Office Locations:

Colorado Springs, CO
Denver, CO
Tulsa, OK

Denver Office:

750 W. Hampden Avenue
Suite 400
Englewood,
Colorado 80110
TEL: 303.796.1000
FAX: 303.796.1001
www.HinkleCPAs.com

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

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. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Authority's basic financial statements. Our report will be addressed to the governing body of the Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For 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;
3. For maintaining records that adequately identify the source and application of funds for federally funded activities;



4. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
5. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
6. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
7. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
8. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
9. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
10. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
11. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and refer to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees and Timing

Jim Hinkle is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$6,650. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Authority's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. The audit documentation for this engagement is the property of Hinkle & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to Authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle & Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

With respect to any nonattest services we perform, the Authority's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;



- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statement's compliance over major federal award programs including our respective responsibilities.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hick & Company, PC

This letter correctly sets forth our understanding of the Jefferson County Emergency Communications Authority.



Authorized Signature

01-30-2023

Date

JCECA Executive Director

Title





Report on the Firm's System of Quality Control

April 29, 2020

To the Members of
Hinkle & Company, PC
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the firm) in effect for the year ended September 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Members of
Hinkle & Company, PC
and the Peer Review Committee of the OSCPA
Page 2

Opinion

In our opinion the system of quality control for the accounting and auditing practice Hinkle & Company, PC in effect for the year ended September 30, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Hinkle & Company, PC has received a peer review rating of pass.

A handwritten signature in black ink that reads "HBC CPAs & Advisors". The signature is written in a cursive, slightly slanted style.

HBC CPAs & Advisors
Oklahoma City, Oklahoma

July 23, 2020

James Hinkle
Hinkle & Company PC
5028 E 101st ST Ste A
Tulsa, OK 74137-5821

Dear James Hinkle:

It is my pleasure to notify you that on July 22, 2020, the Oklahoma Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

OSCPA Peer Review Committee


Peer Review Committee
peerreview@oscpa.com
1-800-522-8261 ext. 3805

cc: Lonnie Heim

Firm Number: 900010140928

Review Number: 573771

2023 JCECA AOF Base Distribution Schedule														
ECC (PSAP)	2023 AOF Budget Allocation	02/15/2023	03/15/2023	04/15/2023	05/15/2023	06/15/2023	07/15/2023	08/15/2023	09/15/2023	10/15/2023	11/15/2023	12/15/2023	01/15/2024	Totals
City and County of Broomfield (BRO)	1,198,241	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	99,853.42	1,198,241.00
Jefferson County Communications Center Authority (Jeffcom)	10,118,480	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	843,206.67	10,118,480.00
City of Westminster (WES)	1,997,068	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	166,422.33	1,997,068.00
Totals	13,313,789	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	1,109,482.42	13,313,789.00
Notes:														
1) ETC revenue is collected one month in arrears. This is the reason distribution begins in February and ends in January of the following fiscal year.														
2) Payments will be remitted via electronic funds transfer (EFT) to the account specified by the ECC (PSAP).														
3) Funds are to be used to defray personnel and/or other costs as permitted by CRS 29-11-104.														
4) After the annual audit these distributions may be increased if it is determined there are funds in excess of budget that the JCECA board elects to distribute.														

JCECA - 2023 Jan Expenditure Request Authorization 012423 0740					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-001	01/26/23	Multi	ECC distributions for Feb 2023	AOF	1,109,482.42
				Total	1,109,482.42
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
FEBRUARY 23, 2023 AT 9 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. January 26, 2022, 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
FEBRUARY 23, 2023

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

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

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Amanda Castle, Pinnacle Consulting Group, Inc.
 Kristy O’Hare, Broomfield PD
 Jeff Streeter, Jeffcom
 Michael Brewer, Jeffcom
 Kevin Biegert, Jeffcom
 Kinde Yetemegn, Jeffcom
 Lara Mitchell, Westminster Police and Fire Communications

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Mike Clement and by unanimous vote, approved the Minutes of January 26, 2023.

TREASURER'S REPORT

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 01/31/23 (copy attached). Ms. Castle reviewed the Statement of Revenues & Expenditures with Budgets on page two advising that the year to date revenues are looking really strong for the Authority. They anticipated expenses are trending right on budget. In total we’ve got an ending fund balance of just over \$5.6M which is great.

The Board upon motion of Director Kulp and 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). She advised that at year end we have about \$4.7M. She anticipates that will decrease although with the increase in revenues that we’re seeing it may actually come in closer to where we are at the beginning. One of the things that we did in 2023 was increase the AOF’s. Based on the increased revenues we’re seeing that will help to offset those increases which will help with our cash balance. The Board upon motion of Director Clement and duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Cash Encumbrance Report.

Mr. Irvin mentioned that the 2022 audit fieldwork is scheduled to begin the week of March 10. He also advised that he responded to a request from the Department of Regulatory Affairs (DORA) for 2022 data regarding Verizon remittances for an audit they are conducting. JCECA has not seen anomalies in these remittances though several years ago it was determined that Verizon had under remitted and, when this was brought to their attention, resolved the matter.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for February 2023 (copy attached).

The Board upon motion of Director Kulp, duly seconded by Director Kraft-Tharp, and by unanimous vote, approved the February 2023 expenditure requests in the amount of \$1,178,535.71.

ECC PARTNERS REPORT

The ECC (Emergency Communication Center) partners reported the following:

- **Broomfield ECC** – Ms. O’Hayre thanked the board for approving the Arctic Wolf cybersecurity request and is looking forward to getting that project completed. She mentioned that they have several applicants in the process to increase their staff. They do their budget cycle earlier than most, so they are working on budget matters.
- **Jeffcom ECC** – Mr. Biegert advised they are looking forward participating in a fire tabletop exercise with Broomfield. The Incident Dispatch Team (IDT) will be a part of that. They are seeing an increased number of applicants. They may soon be as close to fully staffed as they have ever been. Mr. Streeter advised that earlier in February they received notification from the National Telecommunications Information Administration (NTIA) that Mr. Alan Davidson, NTIA Assistant Secretary of Commerce for Communications and Information would be visiting Colorado. Jeffcom was selected to meet with him to review the many technological advancements they have implemented and have planned. They were able to spend time with him and the head of the NTIA policy office talking about what they’d like to see happen as it relates to NG911 going forward. Mr. Streeter then discussed changes in staff and Jeffcom board membership.
- **Westminster ECC** – Ms. Mitchell advised they, too, are seeing an uptick in applicants and seeing some promising candidates. They are working on implementing the automatic abandoned callback solution that Jeffcom has been testing.

EXECUTIVE DIRECTOR’S REPORT

Mr. Irvin advised:

- **Lookout Alert** – at the January meeting we reported 162,508 opt-in registrants, as of this morning we were at 163,076, an increase of 568 registrants. At the request of the ECC’s and JCSO Mr. Irvin has placed an order for additional materials for use in upcoming public events to promote registration.

LEGAL COUNSEL REPORT

Mr. Tharp discussed the following matters:

- **FCC Location Based Routing NOPR** – we filed comments in support of the proposed rules with the FCC after working with the ECC's and some other Authorities. He discussed the benefits of the rules that will provide for more accurate call routing by using information supplied by phone regarding location and requiring that calls be delivered in IP format.
- **ECaTS Tariff** – Mr. Tharp advised that it looks like the tariff will be filed and has a good chance of being approved thanks to the work of the many stakeholders. A comparison of the price that various agencies are currently paying for ECaTS services with what they will pay under the proposed tariff demonstrated that in every instance they have looked at so far, the tariff presents a decrease in price.

NEW BUSINESS

Meeting Notices - Mr. Irvin advised that the County has discontinued the practice of posting meeting notices on the bulletin board outside the Commissioner's hearing room in the Courts and Admin building. They are now posting them on the County website at:

<https://www.jeffco.us/4528/Past-Meeting-Videos-and-Documents>.

Director Fletcher mentioned that he will not be able to attend the March 23 meeting and confirmed that Director Kulp will be in attendance to conduct the meeting.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The Board upon motion of Director Fletcher, duly seconded by Director Kraft-Tharp, unanimously voted to adjourn 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, 2022 and January 31, 2023.

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 K. Carter".

Pinnacle Consulting Group, Inc.
February 15, 2023

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
 BALANCE SHEET
 December 31, 2022 and January 31, 2023

	Unaudited Actual 12/31/2022	Unaudited Actual 1/31/2023
Assets		
Current Assets		
Cash - Checking	\$ 5,447,004	\$ 4,711,184
Cash - Savings		
Accounts Receivable	1,577,767	1,834,277
Prepaid Expense	211,133	189,686
Total Current Assets	\$ 7,235,904	\$ 6,735,147
Long-Term Assets		
Construction in Progress Infrastructure	\$ 4,074,143	\$ 4,074,143
	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(401,718)	(401,718)
Total Long-Term Assets	\$ 5,132,013	\$ 5,132,013
Total Assets	\$ 12,367,917	\$ 11,867,160
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,473,134	\$ 1,064,603
Total Current Liabilities	\$ 1,473,134	\$ 1,064,603
Total Liabilities	\$ 1,473,134	\$ 1,064,603
Fund Equity		
Net Investment in Fixed Assets	\$ 5,132,013	\$ 5,132,013
Fund Balance		
Nonspendable	211,133	189,686
Unassigned	5,551,637	5,480,856
Total Fund Equity	\$ 10,894,783	\$ 10,802,557
Total Liabilities and Fund Equity	\$ 12,367,917	\$ 11,867,160

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


	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	01/31/23	01/31/23	01/31/23
Revenues						
9-1-1 fee (ETC)	\$ 1,754,005	\$ 12,500,000	\$ 12,500,000	\$ 1,060,906	\$ 1,041,657	\$ 39,239
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,275,000	235,391	106,250	130,141
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	550,000	121,199	45,833	75,366
Interest Income	-	5,000	5,000	-	417	(417)
Miscellaneous Income	-	500	500	-	42	(42)
Total Revenues	\$ 14,179,741	\$ 14,330,500	\$ 14,330,500	\$ 1,438,496	\$ 1,194,208	\$ 244,288
Expenditures						
Administrative	\$ 244,799	\$ 293,161	\$ 293,161	\$ 24,854	\$ 23,632	\$ 1,053
Agency Operating Fund - BRO	1,079,983	1,198,241	1,198,241	105,751	96,424	9,327
Agency Operating Fund - WES	1,789,936	1,997,068	1,997,068	175,251	160,671	15,580
Agency Operating Fund - JEFFCOM	9,120,136	10,115,480	10,115,480	893,005	814,523	78,482
Disaster & Recovery Plan (DRP)	57,350	61,800	61,800	-	5,000	(5,000)
GIS System	185,220	185,400	185,400	45,260	185,220	(138,960)
Line Charges	742,802	654,998	654,998	55,207	54,584	623
Notification Systems (ENS)	291,424	204,505	204,505	11,566	21,708	(10,142)
Special Projects	710,180	2,245,185	2,245,185	217,796	146,541	71,255
Total Operating Expenditures	\$ 14,231,870	\$ 16,958,858	\$ 16,958,858	\$ 1,530,720	\$ 1,508,503	\$ 22,217
Revenues over/(under) Expenditures	(52,129)	\$ (2,628,358)	\$ (2,628,358)	\$ (92,224)	\$ (314,294)	\$ 222,070
Beginning Fund Balance	5,814,899	6,033,625	5,762,770	5,762,770		
Ending Fund Balance	\$ 5,762,770	\$ 3,405,267	\$ 3,134,412	\$ 5,670,546		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,557,968	4,239,714	4,239,714	4,239,714		
Unrestricted	1,454,802	(1,584,447)	(1,855,302)	680,832		
Ending Fund Balance	\$ 5,762,770	\$ 3,405,267	\$ 3,134,412	\$ 5,670,546		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL
 GENERAL FUND

	(a) 2022 Unaudited Actual	(b) 2023 Adopted Budget	(c) 2023 Projected Actual	(d) Actual Through 1/31/2023	(e) Budget Through 1/31/2023	(f-g) Variance Through 1/31/2023
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 8,147	\$ 5,418	\$ 271
Bank Charges	291	7,200	7,200	1,316	-	(1,316)
Executive Director (ED):						
401k & Benefits	24,344	25,775	25,775	2,029	2,145	119
Mileage Reimbursement	234	503	503	35	42	3
Payroll Tax	9,658	9,972	9,972	882	831	(51)
Wages & Salaries	124,662	124,757	124,757	10,368	10,397	9
Insurance	5,633	5,892	5,892	441	491	50
Legal	19,373	30,900	30,900	-	2,575	2,575
Meeting & Misc						
Admin Web/L steerve	761	470	470	-	39	39
Meeting & Misc - Other	8,099	4,244	4,244	2,654	354	(2,300)
Phone/Web Conferencing	147	424	424	-	35	35
Office Supplies & Postage	557	824	824	(1)	69	70
Payroll Expenses	7,982	4,985	4,985	969	415	(574)
Public Web	-	212	212	-	16	18
Total Administrative Expenses	\$ 244,799	\$ 293,181	\$ 293,181	\$ 24,884	\$ 23,832	\$ (1,053)
Agency Operating Fund (AOF)						
Broomfield	\$ 1,079,983	\$ 1,198,241	\$ 1,198,241	\$ 105,751	\$ 95,424	\$ (9,327)
Westminster	1,799,935	1,997,058	1,997,058	176,251	160,671	(15,580)
Jeffcoom	9,120,136	10,118,480	10,118,480	893,005	814,523	(78,482)
Total Agency Operating Fund (AOF):	\$ 12,000,055	\$ 13,313,780	\$ 13,313,780	\$ 1,175,007	\$ 1,071,618	\$ (103,389)
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 61,800	\$ -	\$ 5,000	\$ 5,000
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 61,800	\$ -	\$ 5,000	\$ 5,000
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,260	\$ 185,220	\$ 138,960
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,260	\$ 185,220	\$ 138,960
Line Charges						
Call Box MRC	\$ 27,508	\$ 9,600	\$ 9,600	\$ 4,394	\$ 800	\$ (3,594)
Jeffcoom DS1	25,163	-	-	2,393	-	(2,393)
ESInet	685,477	640,398	640,398	48,420	53,367	4,947
Other	4,656	5,000	5,000	-	417	417
Total Line Charges	\$ 742,802	\$ 654,998	\$ 654,998	\$ 55,207	\$ 54,584	\$ (623)
Notification Systems (ENS)						
All Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 991	\$ 1,500	\$ 509
CodeRed (EON)	274,242	182,900	182,900	10,575	19,908	9,333
VoIP Record Extract	4,453	3,605	3,605	-	300	300
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 11,566	\$ 21,708	\$ 10,142
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ -	\$ -
Fiber Optics						
J-FON	336,484	480,000	480,000	15,324	40,000	24,676
Last Mile Fiber Project	16,645	300,000	300,000	-	25,000	25,000
North Metro	-	666,654	666,654	-	57,221	57,221
Equipment Refresh Project	-	480,000	480,000	-	-	-
Smart911	89,161	91,836	91,836	7,430	7,653	223
Special Projects	110,858	200,000	200,000	196,042	16,667	(178,375)
Total Special Projects	\$ 710,180	\$ 2,245,185	\$ 2,245,185	\$ 217,796	\$ 146,541	\$ (71,255)
Total Expenditures	\$ 14,231,870	\$ 16,958,858	\$ 16,958,858	\$ 1,530,720	\$ 1,508,503	\$ (22,217)

**Jefferson County Emergency Communications Authority
2023 Cash Projection Report**

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,426,339	\$ 4,271,309	\$ 4,108,911	\$ 3,953,882	\$ 3,793,234	\$ 3,632,586	\$ 3,477,556	\$ 3,315,053	\$ 3,154,405	\$ 2,999,375
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682	\$ 1,044,682
9-1-1- fee (prepaid)	115,891	105,374	105,374	105,374	105,374	105,374	105,374	105,374	105,374	105,374	105,374	105,374
PUC Statewide 911 Trust Reimbursement	57,574	44,766	44,766	44,766	44,766	44,766	44,766	44,766	44,766	44,766	44,766	44,766
Interest Income	-	455	455	455	455	455	455	455	455	455	455	455
Miscellaneous Income	-	45	45	45	45	45	45	45	45	45	45	45
Total Expected Inflows	\$ 6,628,969	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321	\$ 1,195,321
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727	\$ 6,727
Bank Charges	1,316	535	535	535	535	535	535	535	535	535	535	535
Executive Director (ED)	14,005	13,365	13,365	13,365	13,365	13,365	13,365	13,365	13,365	13,365	13,365	13,365
Insurance	-	536	536	536	536	536	536	536	536	536	536	536
Legal	-	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809
Admin Web/Listserve	-	43	43	43	43	43	43	43	43	43	43	43
Meeting & Misc	3,772	43	43	43	43	43	43	43	43	43	43	43
Phone/Web Conferencing	-	39	39	39	39	39	39	39	39	39	39	39
Office Supplies & postage	-	75	75	75	75	75	75	75	75	75	75	75
Public Web	-	19	19	19	19	19	19	19	19	19	19	19
Payroll Expense	322	424	424	424	424	424	424	424	424	424	424	424
Administrative Total	\$ 22,429	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614	\$ 24,614
Agency Operating Fund (AOF)												
BRO Recurring	\$ 105,751	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317	\$ 99,317
Jeffcom Wages & Salaries	893,005	838,680	838,680	838,680	838,680	838,680	838,680	838,680	838,680	838,680	838,680	838,680
WES Recurring	176,251	165,529	165,529	165,529	165,529	165,529	165,529	165,529	165,529	165,529	165,529	165,529
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526	\$ 1,103,526
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618
Disaster & Recovery Plan (DRP) Total	\$ -	\$ 5,618	\$ 5,618	\$ 5,618	\$ -	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618
GIS System												
GIS System Support	\$ 36,000	\$ 149,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ 149,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473
ESInet	98,927	49,225	49,225	49,225	49,225	49,225	49,225	49,225	49,225	49,225	49,225	49,225
Jeffcom DS1	2,393	-	-	-	-	-	-	-	-	-	-	-
Other	-	455	455	455	455	455	455	455	455	455	455	455
Line Charges Total	\$ 105,714	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152	\$ 50,152
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636
CodeRed (ECN)	216,061	(33,161)	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	1,750	-	-	-	-	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ (31,525)	\$ 1,636	\$ 3,386	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	\$ 3,491	\$ 1,636	\$ 1,636	\$ 1,636
Special Projects												
Call Box Project	\$ -	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609	\$ 609
Fiber Optics	158,142	29,260	29,260	29,260	29,260	29,260	29,260	29,260	29,260	29,260	29,260	29,260
Last Mile Fiber Project	12,390	26,146	26,146	26,146	26,146	26,146	26,146	26,146	26,146	26,146	26,146	26,146
North Metro	-	62,423	62,423	62,423	62,423	62,423	62,423	62,423	62,423	62,423	62,423	62,423
Equipment Refresh Project	-	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636
Smart911	-	8,349	8,349	8,349	8,349	8,349	8,349	8,349	8,349	8,349	8,349	8,349
Other	192,042	7,958	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 362,574	\$ 178,381	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423	\$ 170,423
Total Expected Outflows	\$ 1,917,785	\$ 1,480,166	\$ 1,350,351	\$ 1,357,719	\$ 1,350,351	\$ 1,355,969	\$ 1,355,969	\$ 1,350,351	\$ 1,357,824	\$ 1,355,969	\$ 1,350,351	\$ 1,350,351
Net Inflows/Outflows	\$ 4,711,184	\$ (284,845)	\$ (155,030)	\$ (162,398)	\$ (155,030)	\$ (160,648)	\$ (160,648)	\$ (155,030)	\$ (162,503)	\$ (160,648)	\$ (155,030)	\$ (155,030)
Estimated Cash Position	\$ 4,711,184	\$ 4,426,339	\$ 4,271,309	\$ 4,108,911	\$ 3,953,882	\$ 3,793,234	\$ 3,632,586	\$ 3,477,556	\$ 3,315,053	\$ 3,154,405	\$ 2,999,375	\$ 2,844,345

JCECA - 2023 Feb Expenditure Request Authorization 022123 1530					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-002		Multi	Cybersecurity protection for BRO/WES NG911 systems	SpProj	69,053.29
2023-003		Multi	ECC distributions for Apr 2023	AOF	1,109,482.42
				Total	1,178,535.71
			Expenditures approved by Advisory Committee:	02/21/2023	
			Expenditures Approved by Executive Director (signature):		

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
MARCH 23, 2023, AT 9 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. February 23, 2022, 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. New Business
8. Adjournment.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
MARCH 23, 2023

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

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

Excused: Director Alan Fletcher
Director John Prejzner

Also, Present: Jeff Irvin, JCECA Executive Director
Maylee Baraza, Jefferson County Clerk to the Board
Amanda Castle, Pinnacle Consulting Group, Inc.
Monty Heffner, Broomfield PD
Jeff Streeter, Jeffcom
Lara Mitchell, Westminster Police and Fire Communications

Director Kulp 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 Clement and by unanimous vote, approved the Minutes of February 23, 2023.

TREASURER'S REPORT

Amanda Castle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 02/28/23 (copy attached). Ms. Castle reviewed the Statement of Revenues & Expenditures with Budgets on page two advising that the year-to-date revenues are just over \$2.6M trending higher than they would anticipate. They've seen increases in the PUC revenues as well as the 9-1-1 fee revenue. This early in the year she doesn't want to adjust projections too much and would rather get some trends going to see what happens. The next couple of months will give us the trends and they will be able to analyze where those revenues will come in. She further advised that when they look at total expenditures, they are trending under budget at almost \$2.8M. The largest portion of the expenditures are the monthly payments into the AOFs for the ECCs. Ms. Castle then reviewed the detail presented on page three commenting on total expenses that are trending well within budget. Ms. Castle then reviewed the Case Encumbrance Report (copy attached).

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

Mr. Irvin mentioned that he will be reaching out to the ECC's the second week of April to begin discussion regarding the 2024 budget and projection of future costs the ECC's may incur due to

increased staffing, payroll costs and capital infrastructure needs.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for March 2023 (copy attached).

The Board upon motion of Director Clement, duly seconded by Director Kraft-Tharp, and by unanimous vote, approved the March 2023 expenditure requests in the amount of \$1,409,312.78.

ECC PARTNERS REPORT

The ECC (Emergency Communication Center) partners reported the following:

- **Broomfield ECC** – Mr. Heffner advised they just had two new employees start yesterday getting them almost up to fully staffed. They are getting ready to post a job announcement for the additional three positions they have open. They attended a St Patrick's, day luncheon at the senior center where they contacted about 170 citizens and passed out Lookout Alert information cards. They surveyed those contacted and it appeared 50-60% were already registered to receive alerts and had established Smart911 profiles. Additionally, they had a couple of laptops set up to assist people with registration. It was a very successful event with many citizen contacts.
- **Jeffcom ECC** – Mr. Streeter advised that, much as Broomfield, their staffing numbers are going up. They're seeing an enormous increase in applicants. They have an academy of fifteen starting Monday. They are very excited as this will bring their total up to 114 ECS (emergency communication specialists). They are authorized 118 ECS. On the heels of this academy starting March 27, they are in the hiring process for a May 15 academy. The IDT Vehicle will be participating in a tabletop exercise with Broomfield on April 12 with a backup date of April 19 in the event of inclement weather. This will be a large-scale fire event with multiple agencies participating. April 4 Jeffcom celebrates five years of operation. They will be doing RFPs for operational, cultural and IT reviews.
- **Westminster ECC** – Ms. Mitchell advised that their staffing is also improving. They have two in training, four nearing the end of their background process and another three that just went through oral boards and look very promising. They, too, are quickly reaching their authorized staffing. They launched the automated abandoned call-back solution with Broomfield last week. There were some initial issues, so they are back in test mode. They are also looking into acquiring the ASAP to PSAP solution. In Spring 2024 they will be changing to the FRCC radio system.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised:

- **Lookout Alert** – last month we reported 163,076 registrants. This month we are at 163,419, an increase of 343 registrants. Mr. Irvin attended a FEMA Alert and Warning workshop and discussed various initiatives he learned of that agencies across the nation are undertaking to promote registration for alerting systems.

NEW BUSINESS

Meeting Notices - Mr. Irvin advised that he and Director Kulp had discussed JCECA participation in funding for National Public Safety Telecommunicator week (NPSTC) expenses for the ECC's. There was a discussion and the board authorized Mr. Irvin to discuss it with the ECC's and provide reasonable assistance.

The Board upon motion of Director Kraft-Tharp, duly seconded by Director Clement, and by unanimous vote, authorized Mr. Irvin to reimburse ECCs for reasonable NPSTC expenses.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The Board upon motion of Director Kulp, duly seconded by Director Kraft-Tharp, unanimously voted to adjourn 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, 2022 and February 28, 2023.

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.
March 9, 2023


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			
BALANCE SHEET			
December 31, 2022 and February 28, 2023			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2022	2/28/2023	
Assets			
Current Assets			
Cash, Checking	\$ 5,447,004	\$ 4,685,845	
Accounts Receivable	1,577,767	1,835,874	
Prepaid Expense	211,133	171,240	
Total Current Assets	\$ 7,235,904	\$ 6,692,959	
Long-Term Assets			
Construction in Progress	\$ 4,074,140	\$ 4,074,140	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(401,718)	(401,718)	
Total Long-Term Assets	\$ 5,132,013	\$ 5,132,013	
Total Assets	\$ 12,367,917	\$ 11,824,972	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 1,473,134	\$ 1,101,551	
Total Current Liabilities	\$ 1,473,134	\$ 1,101,551	
Total Liabilities	\$ 1,473,134	\$ 1,101,551	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,132,013	\$ 5,132,013	
Fund Balance			
Nonspendable	211,133	171,240	
Unassigned	5,551,637	5,420,168	
Total Fund Equity	\$ 10,894,783	\$ 10,723,421	
Total Liabilities and Fund Equity	\$ 12,367,917	\$ 11,824,972	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	02/28/23	02/28/23	02/28/23
Revenues						
9-1-1 fee (ETC)	\$ 11,754,005	\$ 12,500,000	\$ 12,500,000	\$ 2,082,883	\$ 2,083,333	\$ (450)
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,275,000	359,540	212,500	147,040
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	550,000	180,065	91,667	88,398
Interest Income	-	5,000	5,000	-	833	(833)
Miscellaneous Income	-	500	500	-	83	(83)
Total Revenues	\$ 14,179,741	\$ 14,330,500	\$ 14,330,500	\$ 2,622,488	\$ 2,388,417	\$ 234,071
Expenditures						
Administrative	\$ 244,799	\$ 293,181	\$ 293,181	\$ 46,363	\$ 47,954	\$ (1,591)
Agency Operating Fund - BRO	1,079,983	1,198,241	1,198,241	205,604	205,604	-
Agency Operating Fund - WES	1,799,936	1,997,068	1,997,068	342,673	342,673	-
Agency Operating Fund - JEFFCOM	9,120,136	10,118,480	10,118,480	1,736,212	1,736,212	-
Disaster & Recovery Plan (DRP)	57,390	61,800	61,800	-	57,390	(57,390)
GIS System	185,220	185,400	185,400	46,260	185,220	(138,960)
Line Charges	742,802	654,998	654,998	113,351	109,167	4,184
Notification Systems (ENS)	291,424	204,505	204,505	22,274	43,418	(21,144)
Special Projects	710,180	2,245,185	2,245,185	281,111	293,082	(11,971)
Total Operating Expenditures	\$ 14,231,870	\$ 16,958,858	\$ 16,958,858	\$ 2,793,848	\$ 3,020,720	\$ (226,872)
Revenues over/(under) Expenditures	(52,129)	\$ (2,628,358)	\$ (2,628,358)	\$ (171,360)	\$ (632,304)	\$ 460,944
Beginning Fund Balance	5,814,899	6,033,625	5,762,770	5,762,770		
Ending Fund Balance	\$ 5,762,770	\$ 3,405,267	\$ 3,134,412	\$ 5,591,410		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,557,968	4,239,714	4,239,714	4,239,714		
Unrestricted	1,454,802	(1,584,447)	(1,855,302)	601,696		
Ending Fund Balance	\$ 5,762,770	\$ 3,405,267	\$ 3,134,412	\$ 5,591,410		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	2/28/2023	2/28/2023	2/28/2023
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 12,249	\$ 12,836	\$ 587
Bank Charges	291	7,200	7,200	1,316	291	(1,025)
Executive Director (ED)						
401k & Benefits	24,344	25,775	25,775	4,057	4,296	239
Mileage Reimbursement	234	503	503	39	84	45
Payroll Tax	9,668	9,972	9,972	1,680	1,662	(18)
Wages & Salaries	124,662	124,767	124,767	20,775	20,794	19
Insurance	5,633	5,892	5,892	882	982	100
Legal	19,373	30,900	30,900	-	5,150	5,150
Meeting & Misc						
Admin Web/Listserve	761	470	470	-	78	78
Meeting & Misc - Other	8,099	4,244	4,244	2,959	707	(2,252)
Phone/Web Conferencing	147	424	424	-	71	71
Office Supplies & Postage	557	824	824	-	137	137
Payroll Expenses	7,982	4,985	4,985	2,406	831	(1,575)
Public Web	-	212	212	-	35	35
Total Administrative Expenses	\$ 244,799	\$ 293,181	\$ 293,181	\$ 46,363	\$ 47,954	\$ 1,591
Agency Operating Fund (AOF)						
Broomfield	\$ 1,079,983	\$ 1,198,241	\$ 1,198,241	\$ 205,604	\$ 205,604	\$ -
Westminster	1,799,936	1,997,068	1,997,068	342,673	342,673	-
Jeffcom	9,120,136	10,118,480	10,118,480	1,736,212	1,736,212	-
Total Agency Operating Fund (AOF)	\$ 12,000,055	\$ 13,313,789	\$ 13,313,789	\$ 2,284,489	\$ 2,284,489	\$ -
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 61,800	\$ -	\$ 57,390	\$ 57,390
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 61,800	\$ -	\$ 57,390	\$ 57,390
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,260	\$ 185,220	\$ 138,960
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,260	\$ 185,220	\$ 138,960
Line Charges						
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,600	\$ 8,788	\$ 1,600	\$ (7,188)
Jeffcom DS1	25,163	-	-	-	-	-
ESInet	685,477	640,398	640,398	104,563	106,734	2,171
Other	4,656	5,000	5,000	-	833	833
Total Line Charges	\$ 742,802	\$ 654,998	\$ 654,998	\$ 113,351	\$ 109,167	\$ (4,184)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 1,124	\$ 3,000	\$ 1,876
CodeRed (ECN)	274,242	182,900	182,900	21,150	39,817	18,667
VoIP Record Extract	4,453	3,605	3,605	-	601	601
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 22,274	\$ 43,418	\$ 21,144
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ -	\$ -
Fiber Optics						
J-FON	336,494	480,000	480,000	71,209	80,000	8,791
Last Mile Fiber Project	16,645	300,000	300,000	-	50,000	50,000
North Metro	-	686,654	686,654	-	114,442	114,442
Equipment Refresh Project	-	480,000	480,000	-	-	-
Smart911	89,161	91,836	91,836	14,860	15,306	446
Special Projects	110,856	200,000	200,000	195,042	33,334	(161,708)
Total Special Projects	\$ 710,180	\$ 2,245,185	\$ 2,245,185	\$ 281,111	\$ 293,082	\$ 11,971
Total Expenditures	\$ 14,231,870	\$ 16,958,858	\$ 16,958,858	\$ 2,793,848	\$ 3,020,720	\$ 226,872

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,393,410	\$ 4,217,242	\$ 4,049,004	\$ 3,874,585	\$ 3,700,167	\$ 3,531,929	\$ 3,355,656	\$ 3,181,238	\$ 3,013,000
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816	\$ 1,049,816
9-1-1- fee (prepaid)	115,891	123,802	103,531	103,531	103,531	103,531	103,531	103,531	103,531	103,531	103,531	103,531
PUC Statewide 911 Trust Reimbursement	57,574	62,469	42,996	42,996	42,996	42,996	42,996	42,996	42,996	42,996	42,996	42,996
Interest Income	-	-	500	500	500	500	500	500	500	500	500	500
Miscellaneous Income	-	-	50	50	50	50	50	50	50	50	50	50
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892	\$ 1,196,892
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791	\$ 6,791
Bank Charges	1,316	-	588	588	588	588	588	588	588	588	588	588
Executive Director (ED)	14,005	14,184	13,283	13,283	13,283	13,283	13,283	13,283	13,283	13,283	13,283	13,283
Insurance	-	-	589	589	589	589	589	589	589	589	589	589
Legal	-	-	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090
Admin Web/Listserve	-	-	47	47	47	47	47	47	47	47	47	47
Meeting & Misc	3,772	150	32	32	32	32	32	32	32	32	32	32
Phone/Web Conferencing	-	-	42	42	42	42	42	42	42	42	42	42
Office Supplies & postage	-	-	82	82	82	82	82	82	82	82	82	82
Public Web	-	-	21	21	21	21	21	21	21	21	21	21
Payroll Expense	322	448	421	421	421	421	421	421	421	421	421	421
Administrative Total	\$ 22,429	\$ 20,876	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988	\$ 24,988
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264	\$ 99,264
Jeffcom Wages & Salaries	893,005	843,207	838,227	838,227	838,227	838,227	838,227	838,227	838,227	838,227	838,227	838,227
WES non-recurring	176,251	166,422	165,439	165,439	165,439	165,439	165,439	165,439	165,439	165,439	165,439	165,439
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930	\$ 1,102,930
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ 6,180	\$ 6,180	\$ -	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180	\$ 6,180
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 149,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 149,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81
ESInet	98,927	51,358	49,011	49,011	49,011	49,011	49,011	49,011	49,011	49,011	49,011	49,011
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	500	500	500	500	500	500	500	500	500	500
Line Charges Total	\$ 105,714	\$ 58,145	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592	\$ 49,592
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688
CodeRed (ECN)	216,061	-	(33,161)	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	1,750	-	-	-	-	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ (31,473)	\$ 3,438	\$ 1,688	\$ 1,688	\$ 1,688	\$ 1,688	\$ 3,543	\$ 1,688	\$ 1,688	\$ 1,688
Special Projects												
Call Box Project	\$ -	\$ -	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670	\$ 670
Fiber Optics	158,142	15,324	30,653	30,653	30,653	30,653	30,653	30,653	30,653	30,653	30,653	30,653
Last Mile Fiber Project	12,390	-	28,761	28,761	28,761	28,761	28,761	28,761	28,761	28,761	28,761	28,761
North Metro	-	-	68,665	68,665	68,665	68,665	68,665	68,665	68,665	68,665	68,665	68,665
Equipment Refresh Project	-	-	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Smart911	-	-	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184	9,184
Other	192,042	-	7,958	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 362,574	\$ 15,324	\$ 193,891	\$ 185,933	\$ 185,933	\$ 185,933	\$ 185,933	\$ 185,933	\$ 185,933	\$ 185,933	\$ 185,933	\$ 185,933
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,489,327	\$ 1,373,061	\$ 1,365,131	\$ 1,371,311	\$ 1,371,311	\$ 1,365,131	\$ 1,373,166	\$ 1,371,311	\$ 1,365,131	\$ 1,365,131
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (292,435)	\$ (176,168)	\$ (168,238)	\$ (174,418)	\$ (174,418)	\$ (168,238)	\$ (176,273)	\$ (174,418)	\$ (168,238)	\$ (168,238)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,393,410	\$ 4,217,242	\$ 4,049,004	\$ 3,874,585	\$ 3,700,167	\$ 3,531,929	\$ 3,355,656	\$ 3,181,238	\$ 3,013,000	\$ 2,844,762

JCECA - 2023 Mar Expenditure Request Authorization 032123 0943					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-004		Multi	Lookout Alert pub ed materials	ENS	576.61
2023-005		Multi	ECC distributions for Apr 2023	AOF	1,109,482.42
2023-006		JCECA	Reimb Jeffco Schools for J-FON S Loop project work	AOF	299,253.75
				Total	1,409,312.78
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
APRIL 27, 2023, AT 9 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. March 23, 2022, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2022 audit status.
 - iv. 2024 budget, proforma discussions.
 - 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. New Business
 - a. Discussion of retaining lobbyist services.
8. Adjournment.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
APRIL 27, 2023

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

Present: Director Alan Fletcher
Director Mike Clement
Director Mike Kulp
Scott Eddy Alternate for Director Tracy-Kraft Tharp

Excused: Director Tracy Kraft-Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
Maylee Baraza, Jefferson County Clerk to the Board
Tracie Kaminski, Pinnacle Consulting Group, Inc.
Kristy O’Hayre, Broomfield PD
Jeff Streeter, Jeffcom
Mike Brewer, Jeffcom
Lara Mitchell, Westminster Police and Fire Communications

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 Clement and by unanimous vote, approved the Minutes of March 23, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 03/31/23 (copy attached). Ms. Kaminski reviewed the Statement of Revenues & Expenditures with Budgets on page two advising that as of March 31st we recognized \$3,820,936 in revenue offsetting expenditures of \$4,427,954. We are seeing an increasing revenue trend for prepaid and PUC trust reimbursements, so the projections have been adjusted slightly to account for those increases. We are also seeing some cost savings in the administrative categories. This leaves us with an ending fund balance as of March 31st of just under \$5M.

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

Ms. Kaminski then reviewed the Case Encumbrance Report (copy attached). She mentioned that she and Mr. Irvin received and reviewed a draft of the 2022 audit and will be responding to the auditor with comments. As a result of the 2024 budget discussion held earlier this month with the ECCs she has received the salary numbers and will get an updated proforma out to the group once they have updated expense figures from Mr. Irvin.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for April 2023 (copy attached).

The Board upon motion of Director Fletcher, duly seconded by Director Kulp, and by unanimous vote, approved the March 2023 expenditure requests in the amount of \$1,263,530.81.

ECC PARTNERS REPORT

The ECC (Emergency Communication Center) partners reported the following:

- **Broomfield ECC** – Ms. O’Hayre advised they are working on two software deployment projects: the Arctic Wolf Cyber Security and the automated abandoned callback (AAC) solution. She thanked the board for the reimbursement for National Public Safety Telecommunicator Week (NPSTW) expenses. They are focusing on summer scheduling and amping up recruiting and hiring.
- **Jeffcom ECC** – Mr. Streeter also thanked the board for reimbursement of NPSTW expenses and expressed appreciation for the support provided by JCECA. He advised that the Incident Dispatch Team (IDT) vehicle responded to the Hogback Fire on March 31st in support of West Metro Fire and many other agencies. It worked well and they had a lot of positive feedback. The IDT vehicle participated in an exercise with Broomfield and various other agencies on April 12. On April 15 the IDT vehicle participated in a large exercise with Genesee Fire and several mountain fire agencies. At the Jeffcom board meeting last week Mr. Streeter approached the board on over hires. They will soon be fully staffed. The academy that will start on May 15 will lead them into the over hire capacity. They are now working on a plan and philosophy to set the number of over hires.
- **Westminster ECC** – Ms. Mitchell also thanked the board for reimbursement of NPSTW expenses and expressed appreciation for the support provided by JCECA. They, too, are working on the Arctic Wolf and AAC deployments alongside Broomfield. She further advised:
 - They are fully staffed “on paper”
 - Currently one (dispatcher) down and have three that look very promising.
 - Will have several trainees for the next eight or so months.
 - They have also been authorized to over hire.

EXECUTIVE DIRECTOR’S REPORT

Mr. Irvin advised:

- **Lookout Alert** – last month we reported 163,419 registrants. This month we are at 166,639, an increase of 3,220 registrants. The increase likely was largely due to the efforts of Broomfield PD staff at a seniors’ luncheon they attended last month.

- **Director Fletcher Retirement** – Mr. Irvin mentioned Director Fletcher’s pending retirement from Fairmount FPD. Director Fletcher advised that 05/12 will be his last day. He is willing to serve out the remainder of his term that ends on 09/30/23. There were no objections.

LEGAL COUNSEL REPORT

Mr. Tharp advised:

CenturyLink – the tariff has been through the PUC process and has been approved. This means ECaTS will soon be in the process of rolling out their services to ECC’s statewide.

State Legislature: two bills are under consideration: Misuse of 9-1-1 bill and a bill that would establish a statewide 9-1-1 board under the PUC’s authority to use part of the statewide surcharge to fund statewide projects. Uncertain if either bill will be approved.

NEW BUSINESS

Mr. Irvin and Mr. Tharp discussed how retention of the services of a lobbyist would benefit JCECA. The board authorized them to seek proposals for consideration and to see if the Adams and Arapahoe 9-1-1 authorities would be willing to share in the costs.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



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, 2022 and March 31, 2023.

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 Carter". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
April 13, 2023

Loveland
550 West Eisenhower Boulevard, Loveland, CO 80537
(970)669-3611

Denver
6950 East Belleview Avenue, Suite 200, Greenwood Village, CO 80111
(303)333-4380

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
BALANCE SHEET						
December 31, 2022 and March 31, 2023						
	Unaudited	Unaudited				
	Actual	Actual				
	<u>12/31/2022</u>	<u>3/31/2023</u>				
Assets						
Current Assets						
Cash, Checking	\$ 5,444,740	\$ 4,192,235				
Accounts Receivable	1,515,114	1,824,634				
Prepaid Expense	211,133	152,794				
Total Current Assets	\$ 7,170,987	\$ 6,169,663				
Long-Term Assets						
Construction in Progress	\$ 4,090,785	\$ 4,090,785				
Infrastructure	25,895	25,895				
Right of Ways	568,082	568,082				
West Corridor Fiber Optic	865,614	865,614				
Accumulated Depreciation	(401,718)	(401,718)				
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658				
Total Assets	\$ 12,319,645	\$ 11,318,321				
Liabilities						
Current Liabilities						
Accounts Payable	\$ 1,578,823	\$ 1,184,519				
Total Current Liabilities	\$ 1,578,823	\$ 1,184,519				
Total Liabilities	\$ 1,578,823	\$ 1,184,519				
Fund Equity						
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658				
Fund Balance						
Nonspendable	211,133	152,794				
Unassigned	5,381,031	4,832,350				
Total Fund Equity	\$ 10,740,822	\$ 10,133,802				
Total Liabilities and Fund Equity	\$ 12,319,645	\$ 11,318,321				
	=	=				


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	03/31/23	03/31/23	03/31/23
Revenues						
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 12,500,000	\$ 3,143,542	\$ 3,125,000	\$ 18,542
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,400,000	440,127	318,750	121,377
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	710,000	237,267	137,500	99,767
Interest Income	-	5,000	5,000	-	1,250	(1,250)
Miscellaneous Income	-	500	500	-	125	(125)
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,615,500	\$ 3,820,936	\$ 3,582,625	\$ 238,311
Expenditures						
Administrative	\$ 247,101	\$ 293,181	\$ 291,281	\$ 78,350	\$ 71,786	\$ 6,565
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	305,457	305,457	-
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	509,096	509,096	-
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	2,579,418	2,579,418	-
Disaster & Recovery Plan (DRP)	57,390	61,800	61,800	-	57,390	(57,390)
GIS System	185,220	185,400	185,400	46,260	185,220	(138,960)
Line Charges	742,802	654,998	654,998	237,130	163,752	73,378
Notification Systems (ENS)	291,424	204,505	204,505	37,521	65,126	(27,605)
Special Projects	693,535	2,245,185	2,245,185	634,722	444,629	190,093
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,956,958	\$ 4,427,954	\$ 4,381,875	\$ 46,080
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (2,341,458)	\$ (607,018)	\$ (799,250)	\$ 192,232
Beginning Fund Balance	5,798,254	6,033,625	5,592,164	5,592,164		
Ending Fund Balance	\$ 5,592,164	\$ 3,405,267	\$ 3,250,706	\$ 4,985,146		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,239,239	4,239,239		
Unrestricted	1,261,936	(1,584,447)	(1,738,533)	(4,093)		
Ending Fund Balance	\$ 5,592,164	\$ 3,405,267	\$ 3,250,706	\$ 4,985,146		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL
GENERAL FUND

	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	3/31/2023	3/31/2023	3/31/2023
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 18,397	\$ 19,253	\$ 856
Bank Charges	291	7,200	5,300	1,316	1,325	9
Executive Director (ED)						
401k & Benefits	26,646	25,775	25,775	6,273	6,444	171
Mileage Reimbursement	234	503	503	39	126	87
Payroll Tax	8,421	9,972	9,972	2,622	2,493	(129)
Wages & Salaries	125,908	124,767	124,767	33,033	31,191	(1,842)
Insurance	5,633	5,892	5,892	1,323	1,473	150
Legal	19,373	30,900	30,900	11,073	7,725	(3,348)
Meeting & Misc						
Admin Web/Listserve	761	470	470	-	118	118
Meeting & Misc - Other	8,099	4,244	4,244	2,959	1,061	(1,898)
Phone/Web Conferencing	147	424	424	-	106	106
Office Supplies & Postage	558	824	824	63	206	143
Payroll Expenses	7,982	4,985	4,985	1,252	1,246	(6)
Public Web	-	212	212	-	53	53
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 291,281	\$ 78,350	\$ 72,820	\$ (5,531)
Agency Operating Fund (AOF)						
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 305,457	\$ 305,457	\$ -
Westminster	1,815,515	1,997,068	1,997,068	509,096	509,096	-
Jeffcom	9,198,617	10,118,480	10,118,480	2,579,418	2,579,418	-
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 3,393,971	\$ 3,393,971	\$ -
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 61,800	\$ -	\$ 57,390	\$ 57,390
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 61,800	\$ -	\$ 57,390	\$ 57,390
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,260	\$ 185,220	\$ 138,960
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,260	\$ 185,220	\$ 138,960
Line Charges						
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,600	\$ 199	\$ 2,400	\$ 2,201
Jeffcom DS1	25,163	-	-	-	-	-
ESInet	685,477	640,398	640,398	236,931	160,102	(76,829)
Other	4,656	5,000	5,000	-	1,250	1,250
Total Line Charges	\$ 742,802	\$ 654,998	\$ 654,998	\$ 237,130	\$ 163,752	\$ (73,378)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 5,796	\$ 4,500	\$ (1,296)
CodeRed (ECN)	274,242	182,900	182,900	31,725	59,725	28,000
VoIP Record Extract	4,453	3,605	3,605	-	901	901
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 37,521	\$ 65,126	\$ 27,605
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 5,007	\$ 5,007
Fiber Optics						
J-FON	336,494	480,000	480,000	417,390	120,000	(297,390)
Last Mile Fiber Project	-	300,000	300,000	-	75,000	75,000
North Metro	-	686,654	686,654	-	171,664	171,664
Equipment Refresh Project	-	480,000	480,000	-	-	-
Smart911	89,161	91,836	91,836	22,290	22,959	669
Special Projects	110,856	200,000	200,000	195,042	50,000	(145,042)
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 2,245,185	\$ 634,722	\$ 444,629	\$ (190,093)
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,956,958	\$ 4,427,954	\$ 4,382,909	\$ (45,046)

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 3,862,876	\$ 3,714,669	\$ 3,559,597	\$ 3,404,524	\$ 3,256,317	\$ 3,099,390	\$ 2,944,317	\$ 2,796,111
Expected Inflows:												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 999,354	\$ 1,055,771	\$ 1,055,771	\$ 1,055,771	\$ 1,055,771	\$ 1,055,771	\$ 1,055,771	\$ 1,055,771	\$ 1,055,771
9-1-1- fee (prepaid)	115,891	123,802	90,402	110,032	104,989	104,989	104,989	104,989	104,989	104,989	104,989	104,989
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	59,317	41,339	41,339	41,339	41,339	41,339	41,339	41,339	41,339
Interest Income	-	-	-	556	556	556	556	556	556	556	556	556
Miscellaneous Income	-	-	-	56	56	56	56	56	56	56	56	56
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,169,314	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710	\$ 1,202,710
Expected Outflows:												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,863	\$ 6,863	\$ 6,863	\$ 6,863	\$ 6,863	\$ 6,863	\$ 6,863	\$ 6,863	\$ 6,863
Bank Charges	1,316	-	-	654	654	654	654	654	654	654	654	654
Executive Director (ED)	14,005	14,184	13,944	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209
Insurance	-	-	-	655	655	655	655	655	655	655	655	655
Legal	-	-	11,073	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203
Admin Web/Listserve	-	-	-	52	52	52	52	52	52	52	52	52
Meeting & Misc	3,772	150	-	36	36	36	36	36	36	36	36	36
Phone/Web Conferencing	-	-	-	47	47	47	47	47	47	47	47	47
Office Supplies & postage	-	-	60	85	85	85	85	85	85	85	85	85
Public Web	-	-	-	24	24	24	24	24	24	24	24	24
Payroll Expense	322	448	318	433	433	433	433	433	433	433	433	433
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 24,260	\$ 24,260	\$ 24,260	\$ 24,260	\$ 24,260	\$ 24,260	\$ 24,260	\$ 24,260	\$ 24,260
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,198	\$ 99,198	\$ 99,198	\$ 99,198	\$ 99,198	\$ 99,198	\$ 99,198	\$ 99,198	\$ 99,198
Jeffcom Wages & Salaries	893,005	843,207	843,207	837,674	837,674	837,674	837,674	837,674	837,674	837,674	837,674	837,674
WES non-recurring	176,251	166,422	166,422	165,330	165,330	165,330	165,330	165,330	165,330	165,330	165,330	165,330
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202	\$ 1,102,202
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ 139,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ 139,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83
ESInet	98,927	51,358	123,713	40,711	40,711	40,711	40,711	40,711	40,711	40,711	40,711	40,711
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	556	556	556	556	556	556	556	556	556
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 41,349	\$ 41,349	\$ 41,349	\$ 41,349	\$ 41,349	\$ 41,349	\$ 41,349	\$ 41,349	\$ 41,349
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	1,750	-	-	-	-	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,439	\$ 1,689	\$ 1,689	\$ 1,689	\$ 1,689	\$ 3,544	\$ 1,689	\$ 1,689	\$ 1,689
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744	\$ 744
J-FON	158,142	15,324	361,411	6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,957
Last Mile Fiber Project	12,390	-	-	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333
North Metro	-	-	-	76,295	76,295	76,295	76,295	76,295	76,295	76,295	76,295	76,295
Equipment Refresh Project	-	-	-	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333	53,333
Smart911	-	-	-	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204
Other	192,042	-	-	550	550	550	550	550	550	550	550	550
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 181,416	\$ 181,416	\$ 181,416	\$ 181,416	\$ 181,416	\$ 181,416	\$ 181,416	\$ 181,416	\$ 181,416
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,498,673	\$ 1,350,916	\$ 1,357,783	\$ 1,357,783	\$ 1,350,916	\$ 1,359,638	\$ 1,357,783	\$ 1,350,916	\$ 1,350,916
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (329,360)	\$ (148,206)	\$ (155,073)	\$ (155,073)	\$ (148,206)	\$ (156,928)	\$ (155,073)	\$ (148,206)	\$ (148,206)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 3,862,876	\$ 3,714,669	\$ 3,559,597	\$ 3,404,524	\$ 3,256,317	\$ 3,099,390	\$ 2,944,317	\$ 2,796,111	\$ 2,647,904

JCECA - 2023 Apr Expenditure Request Authorization 042523 1633					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-007		JCECA	Fiber optic cable for JeffCoNet collaboration project north loop	SpProj	33,002.00
2023-008		Multi	Reimb NPSTC week awards purchases	Admin:meetings & misc	4,124.70
2023-009		Jeffcom	Remb JCECA portion of SRBC eGroup services, Jeffcom invoice #111	SRBC	29,796.69
2023-010		JCECA	J-FON completion of JeffCoNet N loop connection to Jeffcom	SpProj J-FON last mile	87,125.00
2023-011		Multi	ECC distributions for May 2023	AOF	1,109,482.42
				Total	1,263,530.81
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
MAY 25, 2023, AT 9 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. April 27, 2022, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2022 audit status.
 - 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.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
MAY 25, 2023

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

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

Excused: Director Alan Fletcher
Director Mike Kulp

Also, Present: Jeff Irvin, JCECA Executive Director
Maylee Baraza, Jefferson County Clerk to the Board
Tracie Kaminski, Pinnacle Consulting Group, Inc.
Mike Garcia, Pinnacle Consulting Group, Inc.
Kristy O’Hayre, Broomfield PD
Jennifer McIntyre, Broomfield PD
Jeff Streeter, Jeffcom911
Mike Brewer, Jeffcom911
Gina Ramirez, Jeffcom911
Kinde Yetemegn, Jeffcom911
Jennifer Sandoval, Jeffcom911
Lara Mitchell, Westminster Police and Fire Communications
Nelson Martinez, City of Westminster

Director Clement 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 April 27, 2023.

TREASURER’S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 04/30/23 (copy attached). Ms. Kaminski reviewed the Statement of Revenues & Expenditures with Budgets on page two advising we have recognized just under \$4.9M in revenue through April 30th and have total expenditures of just over \$5.6M. She further advised that they have adjusted their projections as the prepaid and PUC trust revenues are coming in slightly over budget with the ETC revenue coming in just under budget. We are also seeing some cost savings. This leaves an ending fund balance of for April 30th at \$4,802,541. just under \$5M.

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

Ms. Kaminski then reviewed the Cash Encumbrance Report (copy attached). The report projects a fund balance at the end of 2023 at just over \$2.6M.

She mentioned the final MD&A (management discussion and analysis) was presented to the auditors and we expect a representative of Hinkle & Company will present the audit report at the meeting in July.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for May 2023 (copy attached).

The Board upon motion of Director Prejzner, duly seconded by Director Kraft-Tharp, and by unanimous vote, approved the May 2023 expenditure requests in the amount of \$1,118,341.59.

Mr. Irvin presented a request received from the City of Westminster for matching funds to support the replacement of radio consoles. A portion will be needed in 2023 and the remainder in 2024 per the table in the request (copy attached). After comments by Mr. Martinez, City of Westminster Technical Services Coordinator, and discussion by the board, the board indicated they would support this special project request.

ECC PARTNERS REPORT

The ECC (Emergency Communication Center) partners reported the following:

- **Broomfield ECC** – Ms. O’Hayre discussed how their ECC has been impacted by a ransomware attack directed at ADCOM (Adams County Communications Center). She further advised that they have a lot of trainees working through and they are still doing some hiring processes. They stood up their automatic abandoned callback solution and it is working well.
- **Jeffcom ECC** – Mr. Streeter advised that they are fully staffed right now. Next month they will be attending the Central Square Engage conference where they will receive national recognition for innovation. Additionally, APCO International will be putting out a press release announcing that they will receive a leadership award at their 2023 conference recognizing them nationally.
- **Westminster ECC** – Ms. Mitchell congratulated Mr. Streeter. She advised they have seven in training so they are “seeing the light at the end of the tunnel”.

EXECUTIVE DIRECTOR’S REPORT

Mr. Irvin advised that the JFON build is progressing with the “rip and replace” along Kipling Street due to be completed soon which will provide a larger 144 strand cable to provide greater bandwidth between the SRBC and Jeffcom911. He expects that the north loop created as part of the JeffcoNet collaboration with Jeffco Schools will be completed providing much greater diversity and the possibility of eliminating current leased line costs.

Mr. Irvin attended the Colorado NENA/APCO conference in Loveland this month and was able to meet and discuss issues with peers and vendors in the 9-1-1 community.

LEGAL COUNSEL REPORT

Mr. Tharp advised that the 9-1-1 related bills that had been put forth largely failed, were amended and then were pulled. It is likely that some will be run again next year. He advised that the FCC issued a further noticed of proposed rulemaking (NOPRM) for wireless emergency alerts (WEA). Mr. Tharp and Mr. Irvin will be attending a meeting tomorrow with other authorities that participated in filing comments last year in that proceeding to discuss filing additional comments.

NEW BUSINESS

Director Kraft-Tharp mentioned that she has received feedback from homeowner groups to whom she has distributed Lookout Alert information cards advising that they are very helpful, and they do make a difference.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The meeting was adjourned by Director Clement.



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, 2022 and April 30, 2023.

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 written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
May 12, 2023


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			
BALANCE SHEET			
December 31, 2022 and April 30, 2023			
	Unaudited	Unaudited	
	Actual	Actual	
	<u>12/31/2022</u>	<u>4/30/2023</u>	
Assets			
Current Assets			
Cash, Checking	\$ 5,453,819	\$ 4,026,049	
Accounts Receivable	1,512,850	1,824,634	
Prepaid Expense	211,133	134,348	
Total Current Assets	\$ 7,177,802	\$ 5,985,031	
Long-Term Assets			
Construction in Progress	\$ 4,090,785	\$ 4,090,785	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(401,718)	(401,718)	
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658	
Total Assets	\$ 12,326,460	\$ 11,133,689	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 1,578,823	\$ 1,182,492	
Total Current Liabilities	\$ 1,578,823	\$ 1,182,492	
Total Liabilities	\$ 1,578,823	\$ 1,182,492	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658	
Fund Balance			
Nonspendable	211,133	134,348	
Unassigned	5,387,846	4,668,191	
Total Fund Equity	\$ 10,747,637	\$ 9,951,197	
Total Liabilities and Fund Equity	\$ 12,326,460	\$ 11,133,689	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	04/30/23	04/30/23	04/30/23
Revenues						
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 11,981,127	\$ 3,993,709	\$ 4,166,667	\$ (172,958)
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,771,245	590,415	425,000	165,415
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	895,095	298,365	183,333	115,032
Interest Income	-	5,000	5,000	-	1,667	(1,667)
Miscellaneous Income	-	500	500	-	167	(167)
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,652,967	\$ 4,882,489	\$ 4,776,833	\$ 105,656
Expenditures						
Administrative	\$ 247,101	\$ 293,181	\$ 294,308	\$ 107,358	\$ 96,642	\$ 10,716
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	405,311	405,311	-
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	675,518	675,518	-
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	3,422,625	3,422,625	-
Disaster & Recovery Plan (DRP)	57,390	61,800	61,800	29,797	57,390	(27,593)
GIS System	185,220	185,400	185,400	46,480	185,220	(138,740)
Line Charges	742,802	654,998	654,998	293,190	218,336	74,854
Notification Systems (ENS)	291,424	204,505	204,505	49,075	86,835	(37,760)
Special Projects	693,535	2,245,185	1,946,513	649,573	591,171	58,402
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,661,313	\$ 5,678,927	\$ 5,739,047	\$ (60,120)
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (2,008,346)	\$ (796,438)	\$ (962,213)	\$ 165,775
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,590,633	\$ 4,802,541		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,165,328	4,165,328		
Unrestricted	1,268,751	(1,584,447)	(1,324,695)	(112,787)		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,590,633	\$ 4,802,541		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	4/30/2023	4/30/2023	4/30/2023
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 28,490	\$ 25,671	\$ (2,819)
Bank Charges	291	7,200	3,948	1,316	1,316	-
Executive Director (ED)						
401k & Benefits	26,646	25,775	25,775	8,364	8,592	228
Mileage Reimbursement	234	503	250	39	168	129
Payroll Tax	8,421	9,972	9,972	3,468	3,324	(144)
Wages & Salaries	125,908	124,767	124,767	44,045	41,588	(2,457)
Insurance	5,633	5,892	5,892	1,764	1,964	200
Legal	19,373	30,900	30,900	11,073	10,300	(773)
Meeting & Misc						
Admin Web/Listserve	761	470	470	-	157	157
Meeting & Misc - Other	8,099	4,244	9,000	7,172	1,415	(5,757)
Phone/Web Conferencing	147	424	424	-	141	141
Office Supplies & Postage	558	824	700	61	275	214
Payroll Expenses	7,982	4,985	4,985	1,566	1,662	96
Public Web	-	212	212	-	71	71
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 294,308	\$ 107,358	\$ 96,642	\$ (10,716)
Agency Operating Fund (AOF)						
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 405,311	\$ 405,311	\$ -
Westminster	1,815,515	1,997,068	1,997,068	675,518	675,518	-
Jeffcom	9,198,617	10,118,480	10,118,480	3,422,625	3,422,625	-
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 4,503,454	\$ 4,503,454	\$ -
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 61,800	\$ 29,797	\$ 57,390	\$ 27,593
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 61,800	\$ 29,797	\$ 57,390	\$ 27,593
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,220	\$ 138,740
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,220	\$ 138,740
Line Charges						
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,600	\$ 862	\$ 3,200	\$ 2,338
Jeffcom DS1	25,163	-	-	-	-	-
ESInet	685,477	640,398	640,398	292,328	213,469	(78,859)
Other	4,656	5,000	5,000	-	1,667	1,667
Total Line Charges	\$ 742,802	\$ 654,998	\$ 654,998	\$ 293,190	\$ 218,336	\$ (74,854)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 6,775	\$ 6,000	\$ (775)
CodeRed (ECN)	274,242	182,900	182,900	42,300	79,633	37,333
VoIP Record Extract	4,453	3,605	3,605	-	1,202	1,202
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 49,075	\$ 86,835	\$ 37,760
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 5,007	\$ 5,007
Fiber Optics						
J-FON	336,494	480,000	480,000	424,811	160,000	(264,811)
Last Mile Fiber Project	-	300,000	210,000	-	100,000	100,000
North Metro	-	686,654	480,658	-	228,885	228,885
Equipment Refresh Project	-	480,000	480,000	-	-	-
Smart911	89,161	91,836	89,160	29,720	30,612	892
Special Projects	110,856	200,000	200,000	195,042	66,667	(128,375)
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 1,946,513	\$ 649,573	\$ 591,171	\$ (58,402)
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,661,313	\$ 5,678,927	\$ 5,739,047	\$ 60,120

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,729,766	\$ 3,566,647	\$ 3,403,529	\$ 3,248,136	\$ 3,083,163	\$ 2,920,044	\$ 2,764,651
Expected Inflows:												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,080,646	\$ 1,080,646	\$ 1,080,646	\$ 1,080,646	\$ 1,080,646	\$ 1,080,646	\$ 1,080,646	\$ 1,080,646
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,327	99,327	99,327	99,327	99,327	99,327	99,327	99,327
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	38,869	38,869	38,869	38,869	38,869	38,869	38,869	38,869
Interest Income	-	-	-	-	625	625	625	625	625	625	625	625
Miscellaneous Income	-	-	-	-	63	63	63	63	63	63	63	63
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,219,530	\$ 1,219,530	\$ 1,219,530	\$ 1,219,530	\$ 1,219,530	\$ 1,219,530	\$ 1,219,530	\$ 1,219,530
Expected Outflows:												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 6,959	\$ 6,959	\$ 6,959	\$ 6,959	\$ 6,959	\$ 6,959	\$ 6,959	\$ 6,959
Bank Charges	1,316	-	-	-	735	735	735	735	735	735	735	735
Executive Director (ED)	14,005	14,184	13,944	13,944	13,117	13,117	13,117	13,117	13,117	13,117	13,117	13,117
Insurance	-	-	-	-	737	737	737	737	737	737	737	737
Legal	-	-	11,073	-	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478
Admin Web/Listserve	-	-	-	-	59	59	59	59	59	59	59	59
Meeting & Misc	3,772	150	-	1,998	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)
Phone/Web Conferencing	-	-	-	-	53	53	53	53	53	53	53	53
Office Supplies & postage	-	-	60	-	95	95	95	95	95	95	95	95
Public Web	-	-	-	-	27	27	27	27	27	27	27	27
Payroll Expense	322	448	318	318	447	447	447	447	447	447	447	447
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 24,498	\$ 24,498	\$ 24,498	\$ 24,498	\$ 24,498	\$ 24,498	\$ 24,498	\$ 24,498
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725	\$ 7,725
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 139,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 139,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
ESInet	98,927	51,358	123,713	55,006	38,924	38,924	38,924	38,924	38,924	38,924	38,924	38,924
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	625	625	625	625	625	625	625	625
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 39,560	\$ 39,560	\$ 39,560	\$ 39,560	\$ 39,560	\$ 39,560	\$ 39,560	\$ 39,560
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,526	\$ 1,526	\$ 1,526	\$ 1,526	\$ 1,526	\$ 1,526	\$ 1,526	\$ 1,526
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	1,750	-	-	-	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 3,276	\$ 1,526	\$ 1,526	\$ 1,526	\$ 3,381	\$ 1,526	\$ 1,526	\$ 1,526
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ 837	\$ 837	\$ 837	\$ 837	\$ 837	\$ 837	\$ 837	\$ 837
J-FON	158,142	15,324	361,411	43,835	7,826	7,826	7,826	7,826	7,826	7,826	7,826	7,826
Last Mile Fiber Project	12,390	-	-	-	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333
North Metro	-	-	-	-	85,832	85,832	85,832	85,832	85,832	85,832	85,832	85,832
Equipment Refresh Project	-	-	-	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Smart911	-	-	-	-	11,479	11,479	11,479	11,479	11,479	11,479	11,479	11,479
Other	192,042	-	-	-	550	550	550	550	550	550	550	550
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 199,857	\$ 199,857	\$ 199,857	\$ 199,857	\$ 199,857	\$ 199,857	\$ 199,857	\$ 199,857
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,515,813	\$ 1,382,648	\$ 1,382,648	\$ 1,374,923	\$ 1,384,503	\$ 1,382,648	\$ 1,374,923	\$ 1,374,923
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (296,283)	\$ (163,118)	\$ (163,118)	\$ (155,393)	\$ (164,973)	\$ (163,118)	\$ (155,393)	\$ (155,393)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,729,766	\$ 3,566,647	\$ 3,403,529	\$ 3,248,136	\$ 3,083,163	\$ 2,920,044	\$ 2,764,651	\$ 2,609,258

JCECA - 2023 May Expenditure Request Authorization 052323 0755					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-012		Multi	ECC distributions for Jun 2023	AOF	1,109,482.42
2023-013		SRBC	SRBC portion of 2022 electrical power costs	SRBC	8,859.17
				Total	1,118,341.59
Expenditures Approved by Executive Director (signature):					



WES Special Projects Funds Match Expenditure Request - Radio Consoles

Mitchell, Lara <LMITCHEL@cityofwestminster.us>

Mon, May 8, 2023 at 3:08 PM

To: Jeffrey Irvin <jirvin@jceca.org>

Cc: "Mitchell, Lara" <LMITCHEL@cityofwestminster.us>, "Gallegos, Sara" <sgallego@cityofwestminster.us>, "Martinez, Nelson" <nmartine@cityofwestminster.us>

Good afternoon Jeff,

Westminster 911 respectfully requests the board's consideration for the attached special projects expenditure request.

Our current Airbus DS P25 radio system was installed in 2013 and typically would last 15 years. Our replacement budget was forecast and funded based on this information.

However, Motorola (which purchased Airbus DS in 2018) has announced that our radio system will be discontinued and support will end on 12/31/2023. This forces us to upgrade to a full Motorola system 5 years earlier than anticipated.

We find ourselves at a significant financial disadvantage due to the accelerated timeline. We are requesting a 50% funds match for radio consoles only, which have been quoted at \$449,685. The payment schedule is as follows:

Percentage	Due	Total	Anticipated timeframe	JCECA Portion (if approved)
25%	Upon completion of contract design review	\$112,421	Q3 or Q4 2023	\$56,210
60%	Upon shipment of equipment from Staging	269,811	Q1 or Q2 2024	134,905
10%	Upon installation of equipment	44,968	Q2 2024	22,484
5%	Upon project completion	22,484	Q2 or Q3 2024	11,242
100%		449,684		224,841

Thank you,

Lara

Lara Mitchell

Public Safety Telecommunications Administrator

City of Westminster | Police Department

lmitchel@cityofwestminster.us | 303.658.4364

9110 Yates St., Westminster, CO 80031

City Hall Hours: Monday-Friday, 8 a.m.-5 p.m.

 **JCECA Expenditure Request Justification Checklist - Westminster Radio Console Funds Match.docx**
24K

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
JUNE 22, 2023, AT 9 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. May 25, 2023, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2022 Audit Report Presentation – Hinkle & Company
 - iv. Discussion of 2023 budget amendment and 2024 budget processes.
 - 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.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
JUNE 22, 2023

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

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

Excused: Director Mike Clement

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Mike Garcia, Pinnacle Consulting Group, Inc.
 Monty Heffner, Broomfield PD
 Timothy Ahopelto, Hinkle & Company, PC
 Jeff Streeter, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Kinde Yetemegn, Jeffcom911

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 May 25, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 05/31/23 (copy attached). Ms. Kaminsky clarified that the 2022 figures in this report are “unaudited”. Next month they will be presented as “audited” assuming the board accepts the audit to be presented by Mr. Ahopelto later in the meeting.

Ms. Kaminski reviewed the Statement of Revenues & Expenditures with Budgets on page two advising we have recognized revenue of \$6,253,696 with offsetting expenditures of just over \$7M. We are seeing some conservative cost savings at this time largely because of projects in the Special Projects line item that won’t be completed this year. As of 05/31/23 the Authority has an ending fund balance of \$4,777,562 comprised of the capital and operating reserves.

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

Ms. Kaminski then reviewed the Cash Encumbrance Report (copy attached).
Mr. Timothy Ahopelto then presented the 2022 audit financial statements (copy attached). Mr.

Ahopelto stated that it was “a fantastic audit” and praised Ms. Kaminski’s assistance in providing the requested documentation.

The Board upon motion of Director Kulp and duly seconded by Director Kraft-Tharp and by unanimous vote, approved the 2022 Audit Report.

There was then a discussion of amending the 2023 budget and the 2024 budget process. Mr. Irvin displayed the .xls workbook he and Ms. Kaminski have been working with to weigh various ETC increase scenarios. Ms. Kaminski explained the anticipated payroll costs for the ECC’s that were collected for use in the analysis along with anticipated costs for JCECA for administrative, Special Projects and other line items. It was agreed that the analysis would be refined, and that Mr. Irvin and Ms. Kaminski would continue the discussion at the July meeting.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for June 2023 (copy attached).

The Board upon motion of Director Kulp and duly seconded by Director Kraft-Tharp and by unanimous vote, approved the June 2023 expenditure requests in the amount of \$1,165,692.42.

ECC PARTNERS REPORT

The ECC (Emergency Communication Center) partners reported the following:

- **Broomfield ECC** – Mr. Heffner reported they have one person who just completed training, two who should be completed in a few weeks, and a new person starting next Wednesday. They are still four people short. With overtime and temps and supervisors they have been able to muster through.
- **Jeffcom ECC** – Mr. Streeter reported that that the hailstorm that hit Red Rocks last evening “blew this center up”. He said he had little to report and thanked the board for their consideration regarding an ETC increase. He discussed the costs associated with operating an ECC, the need for expansion to provide quality services and the associated increasing payroll costs. He thanked the board for their continuing support.
- **Westminster ECC** – no report.

EXECUTIVE DIRECTOR’S REPORT

Lookout Alert – in April Mr. Irvin reported 166,639 opt-ins, today were at 171,867 for an increase of 5,228.

ETC Collections Automation – Mr. Irvin discussed a recent conversation with a vendor who we have looked at in the past regarding streamlining and automating the ETC collection process to reduce the amount of labor involved in reviewing monthly returns and reduce or eliminate lockbox costs. Mr. Tharp mentioned that he had discussed this with Daryl Branson, State 9-1-1 Program Manager, Colorado Department of Regulatory Agencies (DORA), who seemed interested in discussing a statewide solution given the success with the process they are using for collecting state surcharge funds.

LEGAL COUNSEL REPORT

Mr. Tharp advised that he and Mr. Irvin are working currently on a response to the FCC further notice of proposed rulemaking (NOPRM) for wireless emergency alerts (WEA) dealing with translation of messages and ways to prevent or limit a tendency to opt-out of alerts.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



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, 2022 and May 31, 2023.

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 written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
June 12, 2023

Loveland
550 West Eisenhower Boulevard, Loveland, CO 80537
(970)669-3611

Denver
6950 East Belleview Avenue, Suite 200, Greenwood Village, CO 80111
(303)333-4380

www.PinnacleConsultingGroupInc.com

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			
BALANCE SHEET			
December 31, 2022 and May 31, 2023			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2022	5/31/2023	
Assets			
Current Assets			
Cash, Checking	\$ 5,453,819	\$ 3,962,680	
Accounts Receivable	1,512,850	1,844,556	
Prepaid Expense	211,133	115,902	
Total Current Assets	\$ 7,177,802	\$ 5,923,138	
Long-Term Assets			
Construction in Progress	\$ 4,090,785	\$ 4,090,785	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(401,718)	(401,718)	
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658	
Total Assets	\$ 12,326,460	\$ 11,071,796	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 1,578,823	\$ 1,145,576	
Total Current Liabilities	\$ 1,578,823	\$ 1,145,576	
Total Liabilities	\$ 1,578,823	\$ 1,145,576	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658	
Fund Balance			
Nonspendable	211,133	115,902	
Unassigned	5,387,846	4,661,660	
Total Fund Equity	\$ 10,747,637	\$ 9,926,220	
Total Liabilities and Fund Equity	\$ 12,326,460	\$ 11,071,796	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	05/31/23	05/31/23	05/31/23
Revenues						
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 12,464,135	\$ 5,193,390	\$ 5,208,333	\$ (14,944)
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,508,625	696,289	531,250	165,039
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	787,838	363,617	229,167	134,451
Interest Income	-	5,000	-	-	2,083	(2,083)
Miscellaneous Income	-	500	500	-	208	(208)
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,761,098	\$ 6,253,296	\$ 5,971,042	\$ 282,254
Expenditures						
Administrative	\$ 247,101	\$ 293,181	\$ 294,308	\$ 132,571	\$ 120,804	\$ 11,768
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	505,164	505,164	-
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	841,940	841,940	-
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	4,265,832	4,265,832	-
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	38,656	57,390	(18,734)
GIS System	185,220	185,400	185,400	46,480	185,220	(138,740)
Line Charges	742,802	654,998	654,998	353,601	272,919	80,682
Notification Systems (ENS)	291,424	204,505	204,505	60,615	108,543	(47,928)
Special Projects	693,535	2,245,185	1,913,958	829,852	576,606	253,247
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,605,614	\$ 7,074,713	\$ 6,934,418	\$ 140,294
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (1,844,516)	\$ (821,417)	\$ (963,377)	\$ 141,960
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,754,463	\$ 4,777,562		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,151,403	4,151,403		
Unrestricted	1,268,751	(1,584,447)	(1,146,940)	(123,841)		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,754,463	\$ 4,777,562		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	5/31/2023	5/31/2023	5/31/2023
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 38,188	\$ 32,089	\$ (6,099)
Bank Charges	291	7,200	3,948	1,316	1,645	329
Executive Director (ED)						
401k & Benefits	26,646	25,775	25,775	10,455	10,740	284
Mileage Reimbursement	234	503	250	39	210	171
Payroll Tax	8,421	9,972	9,972	4,315	4,155	(160)
Wages & Salaries	125,908	124,767	124,767	55,059	51,986	(3,073)
Insurance	5,633	5,892	5,892	2,205	2,455	250
Legal	19,373	30,900	30,900	11,073	12,875	1,803
Meeting & Misc						
Admin Web/Listserve	761	470	470	-	196	196
Meeting & Misc - Other	8,099	4,244	9,000	7,815	1,768	(6,047)
Phone/Web Conferencing	147	424	424	-	177	177
Office Supplies & Postage	558	824	700	213	343	131
Payroll Expenses	7,982	4,985	4,985	1,894	2,077	183
Public Web	-	212	212	-	88	88
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 294,308	\$ 132,571	\$ 120,804	\$ (11,768)
Agency Operating Fund (AOF)						
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 505,164	\$ 505,164	\$ -
Westminster	1,815,515	1,997,068	1,997,068	841,940	841,940	-
Jeffcom	9,198,617	10,118,480	10,118,480	4,265,832	4,265,832	-
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 5,612,936	\$ 5,612,936	\$ -
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ 18,734
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ 18,734
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,220	\$ 138,740
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,220	\$ 138,740
Line Charges						
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,600	\$ 1,525	\$ 4,000	\$ 2,475
Jeffcom DS1	25,163	-	-	-	-	-
ESInet	685,477	640,398	640,398	352,077	266,836	(85,241)
Other	4,656	5,000	5,000	-	2,083	2,083
Total Line Charges	\$ 742,802	\$ 654,998	\$ 654,998	\$ 353,601	\$ 272,919	\$ (80,682)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 7,740	\$ 7,500	\$ (240)
CodeRed (ECN)	274,242	182,900	182,900	52,875	99,541	46,666
VoIP Record Extract	4,453	3,605	3,605	-	1,502	1,502
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 60,615	\$ 108,543	\$ 47,928
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 5,007	\$ 5,007
Fiber Special Projects	-	1,466,654	1,170,658	172,506	125,000	(47,506)
J-FON O&M	336,494	480,000	425,154	425,154	200,000	(225,154)
Smart911	89,161	91,836	111,451	37,150	38,265	1,115
Special Projects Contingency	110,856	200,000	200,000	195,042	83,334	(111,708)
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 1,913,958	\$ 829,852	\$ 576,606	\$ (257,395)
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,605,614	\$ 7,074,713	\$ 6,934,418	\$ (144,443)

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,572,903	\$ 3,323,795	\$ 3,074,688	\$ 2,823,725	\$ 2,574,618	\$ 2,325,511
<u>Expected Inflows:</u>												
2021 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,386	\$ 1,065,398	\$ 1,065,398	\$ 1,065,398	\$ 1,065,398	\$ 1,065,398	\$ 1,065,398	\$ 1,065,398
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	99,251	99,251	99,251	99,251	99,251	99,251	99,251
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	35,284	35,284	35,284	35,284	35,284	35,284	35,284
Interest Income	-	-	-	-	-	714	714	714	714	714	714	714
Miscellaneous Income	-	-	-	-	-	71	71	71	71	71	71	71
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,200,718	\$ 1,200,718	\$ 1,200,718	\$ 1,200,718	\$ 1,200,718	\$ 1,200,718	\$ 1,200,718
<u>Expected Outflows:</u>												
2021 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,043	\$ 6,043	\$ 6,043	\$ 6,043	\$ 6,043	\$ 6,043	\$ 6,043
Bank Charges	1,316	-	-	-	-	841	841	841	841	841	841	841
Executive Director (ED)	14,005	14,184	13,944	13,944	14,082	12,980	12,980	12,980	12,980	12,980	12,980	12,980
Insurance	-	-	-	-	-	842	842	842	842	842	842	842
Legal	-	-	11,073	-	-	2,833	2,833	2,833	2,833	2,833	2,833	2,833
Admin Web/Listserve	-	-	-	-	-	67	67	67	67	67	67	67
Meeting & Misc	3,772	150	-	1,998	2,858	150	150	150	150	150	150	150
Phone/Web Conferencing	-	-	-	-	-	61	61	61	61	61	61	61
Office Supplies & postage	-	-	60	-	127	91	91	91	91	91	91	91
Public Web	-	-	-	-	-	30	30	30	30	30	30	30
Payroll Expense	322	448	318	318	195	483	483	483	483	483	483	483
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 24,419	\$ 24,419	\$ 24,419	\$ 24,419	\$ 24,419	\$ 24,419	\$ 24,419
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306	\$ 3,306
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ 138,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ 138,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ (83)	\$ (83)	\$ (83)	\$ (83)	\$ (83)	\$ (83)	\$ (83)
ESInet	98,927	51,358	123,713	55,006	56,131	36,466	36,466	36,466	36,466	36,466	36,466	36,466
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	714	714	714	714	714	714	714
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 56,794	\$ 37,098	\$ 37,098	\$ 37,098	\$ 37,098	\$ 37,098	\$ 37,098	\$ 37,098
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	1,750	-	-	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ 3,216	\$ 1,466	\$ 1,466	\$ 3,321	\$ 1,466	\$ 1,466	\$ 1,466
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956	\$ 956	\$ 956	\$ 956	\$ 956	\$ 956	\$ 956
J-FON	158,142	15,324	361,411	43,835	172,698	59,431	59,431	59,431	59,431	59,431	59,431	59,431
Last Mile Fiber Project	12,390	-	-	-	4,149	33,333	33,333	33,333	33,333	33,333	33,333	33,333
North Metro	-	-	-	-	-	98,093	98,093	98,093	98,093	98,093	98,093	98,093
Equipment Refresh Project	-	-	-	-	-	68,571	68,571	68,571	68,571	68,571	68,571	68,571
Smart911	-	-	-	-	-	13,119	13,119	13,119	13,119	13,119	13,119	13,119
Other	192,042	-	-	-	-	550	550	550	550	550	550	550
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 176,847	\$ 274,055	\$ 274,055	\$ 274,055	\$ 274,055	\$ 274,055	\$ 274,055	\$ 274,055
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,590,496	\$ 1,449,826	\$ 1,449,826	\$ 1,451,681	\$ 1,449,826	\$ 1,449,826	\$ 1,449,826
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (63,369)	\$ (389,777)	\$ (249,107)	\$ (249,107)	\$ (250,962)	\$ (249,107)	\$ (249,107)	\$ (249,107)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,572,903	\$ 3,323,795	\$ 3,074,688	\$ 2,823,725	\$ 2,574,618	\$ 2,325,511	\$ 2,076,403

**Jefferson County Emergency
Communications Authority**

Financial Statements
with Independent Auditor's Report

December 31, 2022

**Jefferson County Emergency
Communications Authority**

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December 31, 2022

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Independent Auditor's Report

Board of Directors
Jefferson County Emergency Communications Authority
Lakewood, Colorado

Report on the Audit of the Financial Statements

Opinion

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, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as of December 31, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent from the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Authority's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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 required supplementary 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.



Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying supplementary information described in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information described in the table of contents 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. Such 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 such 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 described in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Handwritten signature: H. J. ... Company, PC

Englewood, Colorado
June 1, 2023



Jefferson County Emergency Communications Authority

Management's Discussion and Analysis

December 31, 2022

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, 2022. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2022 were \$12,326,459. The assets included \$5,453,819 in cash.
- Net Capital Assets for 2022 were \$5,148,658. This is a decrease of \$32,815 over 2021 due to depreciation. The Jefferson County Public Safety Fiber Optic Network (J-FON) owned and operated by JCECA is predominant component of the Capital Assets.
- Total Operating Revenue for 2022 was \$14,114,822. 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 and from PUC Statewide 9-1-1 Trust reimbursements for costs associated with ESInet operation.
- Total amended budgeted expenses for 2022 were \$15,065,806. Actual expenses were \$14,320,912.
- JCECA made 2022 Agency Operating Fund (AOF) distributions of \$12,103,441 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.
 - Emergency Notification System (ENS) expenses for citizen alerting.
 - 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.

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.

Jefferson County Emergency Communications Authority

Management's Discussion and Analysis

December 31, 2022

JCECA used only one fund for the 2022 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 2022.

Notes to Financial Statements

The notes provide details 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 2022 was \$1.30.

In 2022 ETC and prepaid wireless E9-1-1 charge funds were used to pay for operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring ESInet 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). Additionally, JCECA received reimbursement from the State of Colorado Public Utilities Commission (PUC) 9-1-1 Trust for expenses related to the Lumen Tariff that provides Emergency Services IP Network (ESInet) services for 9-1-1 traffic handling.

Jefferson County Emergency Communications Authority
Management's Discussion and Analysis
December 31, 2022

JCECA's Net Position

	<u>Dec 31, 2022</u>	<u>Dec 31, 2021</u>
Cash and Investments	\$ 5,453,819	\$ 5,219,132
Accounts Receivable	1,512,849	1,577,767
Prepaid Expenses	211,133	319,916
Capital Assets, Not Being Depreciated	4,658,867	4,642,222
Capital Assets, Net of Accumulated Depreciation	<u>489,791</u>	<u>538,251</u>
Total Assets	\$ 12,326,459	\$ 12,297,288
Current Liabilities - Accounts Payable	\$ 1,538,163	\$ 1,256,744
Other Liabilities - Accrued Compensated Absences	<u>40,659</u>	<u>38,357</u>
Total Liabilities	\$ 1,578,822	\$ 1,295,101
Net Position		
Net Investment in Capital Assets	\$ 5,148,658	\$ 5,180,473
Unrestricted	<u>5,598,979</u>	<u>5,821,714</u>
Total Net Position	\$ 12,326,459	\$ 11,002,187

A portion of JCECA's assets (44%) is in cash and (42%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

Jefferson County Emergency Communications Authority
 Management's Discussion and Analysis
 December 31, 2022

JCECA's Change in Net Position

For the Years Ended December 31, 2022 and December 31, 2021

	<u>Dec 31, 2022</u>	<u>Dec 31, 2021</u>
Operating Revenues		
Emergency Telephone Charges	\$ 13,347,121	\$ 12,838,216
Miscellaneous	-	-
 Total Operating Revenues	 <u>13,347,121</u>	 <u>12,838,216</u>
Operating Expenses		
Administrative	247,100	247,408
Agency Operating	12,103,441	10,816,614
Depreciation	48,460	48,460
Disaster & Recovery Plan	57,390	28,435
GIS System	185,220	176,400
Line Charges	742,802	526,289
Notification System	291,424	143,829
Special Projects	<u>693,535</u>	<u>361,338</u>
 Total Operating Expenses	 14,369,372	 12,348,773
 Net Operating Loss	 <u>(1,022,251)</u>	 <u>489,443</u>
Non-operating Revenues		
Grant Income	767,701	635,858
 Change in Net Position	 (254,550)	 1,125,301
 Net Position, Beginning	 <u>11,002,187</u>	 <u>9,876,886</u>
 Net Position, Ending	 <u>\$ 10,747,637</u>	 <u>\$ 11,002,187</u>

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 \$13,347,121 was \$427,879 less than the anticipated budget amount of \$13,775,000.

Jefferson County Emergency Communications Authority

Management's Discussion and Analysis

December 31, 2022

Actual Agency Operating expenses of \$12,103,441 were \$3 less than the budgeted amount of \$12,103,444. After the 2021 audit the board chose to distribute additional unrestricted funds to the ECC's to defer additional statutorily permitted payroll costs. The budget was subsequently amended.

Special Project expenses of \$693,535 were \$721,667 less than the final budget of \$1,415,202 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 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 \$5,148,658. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

For 2023 the board will be discussing the continued distribution of funds to the ECC's for costs associated with the operation of the PSAP's. Additionally, there will be planning for:

- Funding for additional collaboration with R-1 Schools to increase the J-FON network diversity and provide for last mile connectivity for agencies in the JCECA service area.
- Consideration of increasing AOF distributions to assist the ECC's with increasing payroll costs due to increased staffing and compensation to enhance retention.
- Consideration of future capital needs of the ECC's for facilities enhancement and expansion.

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, Web: <https://jceca.org>

Basic Financial Statements

**Jefferson County Emergency
Communications Authority**
Statement of Net Position
Proprietary Funds
December 31, 2022

Assets	<u>Total</u>
<i>Current Assets</i>	
Cash	\$ 5,453,819
Accounts Receivable	1,512,849
Prepaid Expenses	<u>211,133</u>
Total Current Assets	<u>7,177,801</u>
<i>Noncurrent Assets</i>	
Capital Assets, <i>Not Being Depreciated</i>	4,658,867
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>489,791</u>
Total Noncurrent Assets	<u>5,148,658</u>
Total Assets	<u>\$ 12,326,459</u>
Liabilities and Net Position	
<i>Current Liabilities</i>	
Accounts Payable	\$ 1,538,163
<i>Noncurrent Liabilities</i>	
Accrued Compensated Absences	<u>40,659</u>
Total Liabilities	<u>1,578,822</u>
<i>Net Position</i>	
Net Investment in Capital Assets	5,148,658
Unrestricted	<u>5,598,979</u>
Total Net Position	<u>10,747,637</u>
Total Liabilities and Net Position	<u>\$ 12,326,459</u>

**Jefferson County Emergency
Communications Authority**
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Total
Operating Revenues	
Emergency Telephone Charges	\$ 13,347,121
 Total Operating Revenues	 <u>13,347,121</u>
Operating Expenses	
Administrative	247,100
Agency Operating	12,103,441
Depreciation	48,460
Disaster and Recovery Plan	57,390
GIS System	185,220
Line Charges	742,802
Notification System	291,424
Special Projects	693,535
 Total Operating Expenses	 <u>14,369,372</u>
Net Operating Loss	(1,022,251)
Nonoperating Revenues	
Grant Income	<u>767,701</u>
Change in Net Position	(254,550)
Net Position, <i>Beginning of Year</i>	<u>11,002,187</u>
Net Position, <i>End of Year</i>	<u>\$ 10,747,637</u>

**Jefferson County Emergency
Communications Authority**
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Total
Cash Flows From Operating Activities	
Cash Received from Emergency Telephone Charges	\$ 13,412,039
Cash Paid to Employees	(123,606)
Cash Payments to Suppliers	(13,804,802)
Net Cash Used by Operating Activities	(516,369)
Cash Flows From Capital and Related Financing Activities	
Proceeds From Grants	767,701
Asset Acquisitions	(16,645)
Net Decrease in Cash	234,687
<i>Cash, Beginning of Year</i>	5,219,132
<i>Cash, End of Year</i>	\$ 5,453,819
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities	
Net Operating Loss	\$ (1,022,251)
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	64,918
Prepaid Expenses	108,783
Accrued Compensated Absences	2,302
Accounts Payable	281,419
Net Cash Used by Operating Activities	\$ (516,369)

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2022

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, 2022

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 June 1, 2023, the date the financial statements were available to be issued.

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2022

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, 2022, the Authority had bank deposits of \$5,194,740 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

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2022

Note 3: Cash and Investments (Continued)

Investments (Continued)

- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2022.

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
<i>Capital Assets, Not Being Depreciated</i>				
Right of Way	\$ 568,082	\$ -	\$ -	\$ 568,082
Construction in Progress	4,074,140	16,645	-	4,090,785
Total Capital Assets, Not Being Depreciated	4,642,222	16,645	-	4,658,867
<i>Capital Assets, Being Depreciated</i>				
Fiber Optic Network	891,509	-	-	891,509
Accumulated Depreciations	(353,258)	(48,460)	-	(401,718)
Total Capital Assets, Being Depreciated	538,251	(48,460)	-	489,791
Governmental Activities Capital Assets, net	\$ 5,180,473	\$ (31,815)	\$ -	\$ 5,148,658

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2022

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2022, were as follows:

	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
Compensated Absences	\$ 38,357	\$ 2,302	\$ -	\$ 40,659

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, 2022, the Authority contributed \$26,646 to the plan.

Note 7: Contingency

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 (the Amendment), 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
Proprietary Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Emergency Telephone Charges	\$ 12,964,385	13,775,000	\$ 13,347,121	\$ (427,879)
Miscellaneous	500	500	-	(500)
Grants	550,000	858,000	767,701	(90,299)
Investment Income	5,000	5,000	-	(5,000)
	<u>13,519,885</u>	<u>14,638,500</u>	<u>14,114,822</u>	<u>(523,678)</u>
Expenses				
Administrative	269,415	255,953	247,100	8,853
Agency Operating	10,106,809	12,103,444	12,103,441	3
Disaster and Recovery Plan	61,800	57,390	57,390	-
GIS System	185,400	185,220	185,220	-
Line Charges	628,476	831,686	742,802	88,884
Notification System	136,105	216,911	291,424	(74,513)
Special Projects	1,410,632	1,415,202	693,535	721,667
	<u>12,798,637</u>	<u>15,065,806</u>	<u>14,320,912</u>	<u>744,894</u>
Change in Net Position, Budgetary Basis	<u>\$ 721,248</u>	<u>(427,306)</u>	<u>(206,090)</u>	<u>\$ 221,216</u>
Adjustments to GAAP Basis				
Depreciation			(48,460)	
Change in net Position, GAAP Basis			(254,550)	
Net Position, Beginning of Year			11,002,187	
Net Position, End of Year			<u>\$ 10,747,637</u>	



Board of Directors
Jefferson County Emergency Communications Authority
Lakewood, Colorado

We have audited the financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2022, and have issued our report thereon dated June 1, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated December 28, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or the management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We applied certain limited procedures to the required supplementary information (RSI). However, we did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Office Locations:

Colorado Springs, CO
Denver, CO
Tulsa, OK

Denver Office:

750 W. Hampden Avenue
Suite 400
Englewood,
Colorado 80110
TEL: 303.796.1000
FAX: 303.796.1001
www.HinkleCPAs.com

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop significant estimates in determining that they are reasonable in relation to the financial statements as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties dealing with management during the audit process.

Corrected and Uncorrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected financial statement adjustments.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule summarizes the corrected financial statement adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a letter dated June 1, 2023.



Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves the application of an accounting principle to the Authority’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to contact us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Conclusion

This report is intended solely for the information and use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.


Hick & Company, PC

Englewood, Colorado
June 1, 2023



Client: **JEf5200 - JeffCo E911 Authority**
 Engagement: **AUD 2022 - Jefferson County Emergency Communications Authority**
 Period Ending: **12/31/2022**
 Trial Balance: **02-01 - Government Fund Trial Balance**
 Workpaper: **04-01 - AJEs**
 Fund Level: **All**
 Index: **All**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 101			
Correction For Net position			
1004	BOK Financial CO	6,815.00	
3001	Unrestricted Fund Balance		6,815.00
Total		<u>6,815.00</u>	<u>6,815.00</u>

JCECA - 2023 Jun Expenditure Request Authorization 062023 1512					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-014		Multi	ECC distributions for July 2023	AOF	1,109,482.42
2023-015		WES	Matching funds for 2023 portion of radio console upgrade project	SpProj	56,210.00
				Total	1,165,692.42
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
JULY 27, 2023, AT 9 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:
 - i. June 22, 2023, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. Discussion of 2023 budget amendment and 2024 budget process.
 - 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.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
JULY 27, 2023

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

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

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Monty Heffner, Broomfield PD
 Jeff Streeter, Jeffcom911
 Michael Brewer, Jeffcom911
 Kevin Biegert, Jeffcom911
 Ethan Honaman, Jeffcom911
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Kinde Yetemgn, Jeffcom911

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 June 22, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 06/30/23 (copy attached). Ms. Kaminsky advised that so far JCECA has recognized just under \$7.5M in revenues helping to offset expenditures of just over \$8.3M. She stated that they have tightened up their projections a little bit, keeping the special projects budget fairly flat with the adopted budget. She further advised that they are seeing some cost savings with a projected ending fund balance of \$3,829,108. That is covering the capital reserve of \$750,000 and the operating reserve of just under \$4.2M of which about \$3M is fully funded based on their current projections.

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

Ms. Kaminski then reviewed the Cash Encumbrance Report (copy attached).

Mr. Streeter and Mr. Biegert presented a slide deck outlining upcoming projects to include acquisition of a building at 440 Indiana St and replacement of their CPE (customer premise equipment) system. There was a discussion regarding anticipated increased costs for JCECA when the SRBC (South Regional Backup Center) located at the West Metro Training Facility is transferred to 433 S Allison St after Jeffcom moves to the new building in possibly early Q1 of 2025.

Ms. Kaminski then presented a proforma workbook (copy attached) that provided various ETC (emergency telephone charge) rate projections. In response to a question from Director Kraft-Tharp as to the process for an ETC increase Mr. Tharp advised that if we don't set the rate above the currently enforced cap which is \$1.97, PUC approval is not required. The cap will increase this fall to he expects around \$2.10. To go above that rate we must file an application with the PUC and prove good cause. Director Kraft-Tharp expressed concern with raising the rate given current economic climate. Mr. Irvin displayed a worksheet showing the history of JCECA rate settings (copy attached). There was a discussion regarding the reaction of members of the public to past increases. Mr. Irvin advised that he received only one call from a citizen who noticed the last increase and was not objecting but inquiring as to what the charge was for.

Director Fletcher commented that as a board they need to decide what level of payroll coverage they want to shoot for. He didn't think that 100% was feasible but perhaps going up to 75%. If they decide that is the goal, then they can start working on a time frame to achieve that. Director Prejzner said that a goal of 75% is reasonable and attainable. He would support that approach. Director Clement expressed support knowing that the costs outlined by Mr. Streeter continue to increase and ETC increase will be necessary to support the agencies. Director Kulp stated he would be in favor of raising the ETC to 75%. Director Prejzner asked what amount of increase would be needed to get to the 75% figure. Ms. Kaminski advised an increase \$0.65 to \$1.95 would be needed. Director Prejzner stated he supported raising the rate to the statewide average or median in 2024 with the goal of raising it to \$1.95 in 2025. Director Fletcher stated that he would agree with Director Prejzner. Director Kraft-Tarp stated that she was not comfortable as she had stated at the last meeting and is concerned that an increase is tied to outcomes such as opt-ins. Director Fletcher summed up by stating that the 75% of figure appears to be a good workable number for the board. He said we now need to decide how we get there so the ECC's can budget and plan going forward. He requested Ms. Kaminski come back next month with revised figures to model how we might attain that 75%.

Mr. Irvin advised that he will be looking at projected costs for the relocated SRBC and JFON (Jefferson County Public Safety Fiber Optic Network) costs considering the affect the ETC rate setting will have on our capital reserve. He stated that his goal would be to possibly set a budget hearing for the September meeting assuming the board further discusses these matters and gives direction at the August meeting.

Mr. Brewer advised that Jeffcom has two studies currently underway indicating them that they are understaffed. Costs are increasing. If the ETC rate doesn't go up the costs will have to be funded by their partner agencies. The outcome of this would be decreased services in the partner agencies.

Mr. Irvin confirmed with Ms. Kaminski that, given the AOF distribution increases authorized for 2023, it did not appear that we will be able to recommend a post-audit increase in AOF distribution for 2023.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for July 2023 (copy attached).

The Board upon motion of Director Prejzner and duly seconded by Director Clement and by unanimous vote, approved the July 2023 expenditure requests in the amount of \$1,109,482.42.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Heffner advised Kristy O’Hare has left her employ as their Technical Services Manager. The interim manager is Jeff Thompson. Director Clement advised that they will be posting for that position withing the next week.
- **Jeffcom ECC** – Mr. Streeter advised nothing further to report.
- **Westminster ECC** – no report.

EXECUTIVE DIRECTOR’S REPORT

Lookout Alert – Mr. Irvin reported that last month we were at 171,867 opt-ins, today were at 173,338 for an increase of 1,471 this month.

LEGAL COUNSEL REPORT

Mr. Tharp advised comments were filed with the FCC related to the WEA (Weather Emergency Alerts) proposed rulemaking regarding translation. He advised that the task force (Colorado PUC 9-1-1 Advisory Task Force) has been discussing finding a service provider to help collect 9-1-1 fees. It is very preliminary at this point and Mr. Irvin has been involved in those conversations. The group had discussed doing a RFI (Request for Information) to see what services providers might be interested, and what services they might provide.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



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, 2022 and June 30, 2023.

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 Castle". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
July 12, 2023

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
BALANCE SHEET						
December 31, 2022 and June 30, 2023						
		Audited	Unaudited			
		Actual	Actual			
		12/31/2022	6/30/2023			
Assets						
Current Assets						
Cash, Checking	\$	5,453,819	\$	3,980,030		
Accounts Receivable		1,512,850		1,851,924		
Prepaid Expense		211,133		102,950		
Total Current Assets	\$	7,177,802	\$	5,934,903		
Long-Term Assets						
Construction in Progress	\$	4,090,785	\$	4,090,785		
Infrastructure		25,895		25,895		
Right of Ways		568,082		568,082		
West Corridor Fiber Optic		865,614		865,614		
Accumulated Depreciation		(401,718)		(401,718)		
Total Long-Term Assets	\$	5,148,658	\$	5,148,658		
Total Assets		\$ 12,326,460		\$ 11,083,562		
Liabilities						
Current Liabilities						
Accounts Payable	\$	1,578,823	\$	1,156,046		
Total Current Liabilities	\$	1,578,823	\$	1,156,046		
Total Liabilities		\$ 1,578,823		\$ 1,156,046		
Fund Equity						
Net Investment in Fixed Assets	\$	5,148,658	\$	5,148,658		
Fund Balance						
Nonspendable		211,133		102,950		
Unassigned		5,387,846		4,675,908		
Total Fund Equity		\$ 10,747,637		\$ 9,927,516		
Total Liabilities and Fund Equity		\$ 12,326,460		\$ 11,083,562		
		=		=		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	06/30/23	06/30/23	06/30/23
Revenues						
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 12,500,000	\$ 6,208,917	\$ 6,250,000	\$ (41,083)
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,594,318	858,478	637,500	220,978
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	775,164	417,396	275,000	142,396
Interest Income	-	5,000	-	-	2,500	(2,500)
Miscellaneous Income	-	500	500	-	250	(250)
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,869,982	\$ 7,484,790	\$ 7,165,250	\$ 319,540
Expenditures						
Administrative	\$ 247,101	\$ 293,181	\$ 300,308	\$ 152,739	\$ 144,965	\$ 7,774
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	605,018	605,018	-
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	1,008,363	1,008,363	-
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	5,109,038	5,109,038	-
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	38,656	57,390	(18,734)
GIS System	185,220	185,400	185,400	46,480	185,220	(138,740)
Line Charges	742,802	654,998	654,998	409,937	327,504	82,433
Notification Systems (ENS)	291,424	204,505	204,505	71,190	126,164	(54,973)
Special Projects	693,535	2,245,185	1,942,197	863,491	690,925	172,566
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,639,853	\$ 8,304,911	\$ 8,254,586	\$ 50,325
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (1,769,871)	\$ (820,121)	\$ (1,089,336)	\$ 269,215
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,829,108	\$ 4,778,858		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,159,963	4,159,963		
Unrestricted	1,268,751	(1,584,447)	(1,080,855)	(131,105)		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,829,108	\$ 4,778,858		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	6/30/2023	6/30/2023	6/30/2023
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 38,563	\$ 38,507	\$ 57
Bank Charges	291	7,200	3,948	1,316	1,974	(658)
Executive Director (ED)						
401k & Benefits	26,646	25,775	25,775	12,546	12,888	(341)
Mileage Reimbursement	234	503	250	39	252	(213)
Payroll Tax	8,421	9,972	9,972	5,161	4,986	175
Wages & Salaries	125,908	124,767	124,767	66,071	62,384	3,687
Insurance	5,633	5,892	5,892	2,655	2,946	(291)
Legal	19,373	30,900	30,900	14,928	15,450	(523)
Meeting & Misc						
Admin Web/Listserve	761	470	470	-	235	(235)
Meeting & Misc - Other	8,099	4,244	15,000	9,031	2,122	6,909
Phone/Web Conferencing	147	424	424	-	212	(212)
Office Supplies & Postage	558	824	700	213	412	(199)
Payroll Expenses	7,982	4,985	4,985	2,217	2,493	(276)
Public Web	-	212	212	-	106	(106)
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 300,308	\$ 152,739	\$ 144,965	\$ 7,774
Agency Operating Fund (AOF)						
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 605,018	\$ 605,018	\$ -
Westminster	1,815,515	1,997,068	1,997,068	1,008,363	1,008,363	-
Jeffcom	9,198,617	10,118,480	10,118,480	5,109,038	5,109,038	-
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 6,722,419	\$ 6,722,419	\$ -
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,220	\$ (138,740)
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,220	\$ (138,740)
Line Charges						
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,600	\$ 2,187	\$ 4,800	\$ (2,613)
Jeffcom DS1	25,163	-	-	-	-	-
ESInet	685,477	640,398	640,398	407,749	320,204	87,545
Other	4,656	5,000	5,000	-	2,500	(2,500)
Total Line Charges	\$ 742,802	\$ 654,998	\$ 654,998	\$ 409,937	\$ 327,504	\$ 82,433
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 7,740	\$ 9,000	\$ (1,260)
CodeRed (ECN)	274,242	182,900	182,900	63,450	115,361	(51,911)
VoIP Record Extract	4,453	3,605	3,605	-	1,803	(1,803)
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 71,190	\$ 126,164	\$ (54,973)
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 5,007	\$ (5,007)
Fiber Special Projects	-	1,466,654	1,170,658	192,766	150,000	42,766
J-FON O&M	336,494	480,000	431,102	431,102	240,000	191,102
Smart911	89,161	91,836	133,741	44,580	45,918	(1,337)
Special Projects Contingency	110,856	200,000	200,000	195,042	100,000	95,042
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 1,942,197	\$ 863,491	\$ 690,925	\$ 365,331
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,639,853	\$ 8,304,911	\$ 8,254,586	\$ 243,090

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,286,939	\$ 2,734,669	\$ 2,178,546	\$ 1,623,417	\$ 1,069,932
<u>Expected Inflows:</u>												
2022 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,386	\$ 1,013,100	\$ 805,585	\$ 805,585	\$ 805,585	\$ 805,585	\$ 805,585	\$ 805,585
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	155,597	67,395	67,395	67,395	67,395	67,395	67,395
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	54,754	24,029	24,029	24,029	24,029	24,029	24,029
Interest Income	-	-	-	-	-	-	625	625	625	625	625	625
Miscellaneous Income	-	-	-	-	-	-	63	63	63	63	63	63
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,223,451	\$ 897,697	\$ 897,697	\$ 897,697	\$ 897,697	\$ 897,697	\$ 897,697
<u>Expected Outflows:</u>												
2022 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,097	\$ 6,034	\$ 6,034	\$ 6,034	\$ 6,034	\$ 6,034	\$ 6,034
Bank Charges	1,316	-	-	-	-	-	981	981	981	981	981	981
Executive Director (ED)	14,005	14,184	13,944	13,944	14,082	13,944	12,819	12,819	12,819	12,819	12,819	12,819
Insurance	-	-	-	-	-	-	982	982	982	982	982	982
Legal	-	-	11,073	-	-	3,855	2,662	2,662	2,662	2,662	2,662	2,662
Admin Web/Listserve	-	-	-	-	-	-	78	78	78	78	78	78
Meeting & Misc	3,772	150	-	1,998	2,858	1,215	150	-	1,998	2,858	1,215	150
Phone/Web Conferencing	-	-	-	-	-	-	71	71	71	71	71	71
Office Supplies & postage	-	-	60	-	127	-	106	106	106	106	106	106
Public Web	-	-	-	-	-	-	35	35	35	35	35	35
Payroll Expense	322	448	318	318	195	328	509	509	509	509	509	509
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 25,440	\$ 24,427	\$ 24,277	\$ 26,275	\$ 27,135	\$ 25,492	\$ 24,427
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ 3,857	\$ 3,857	\$ 3,857	\$ 3,857	\$ 3,857	\$ 3,857
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ 3,857	\$ 3,857	\$ 3,857	\$ 3,857	\$ 3,857	\$ 3,857
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ 138,920	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ 138,920	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663
ESInet	98,927	51,358	123,713	55,006	56,131	59,681	32,597	32,597	32,597	32,597	32,597	32,597
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	833	833	833	833	833	833
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 56,794	\$ 60,344	\$ 34,093	\$ 34,093	\$ 34,093	\$ 34,093	\$ 34,093	\$ 34,093
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,710	\$ 1,710	\$ 1,710	\$ 1,710	\$ 1,710	\$ 1,710
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	1,750	-	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 3,460	\$ 1,710	\$ 3,565	\$ 1,710	\$ 1,710	\$ 1,710
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,116	\$ 1,116	\$ 1,116	\$ 1,116	\$ 1,116	\$ 1,116
J-FON	158,142	15,324	361,411	43,835	172,698	4,582	59,431	59,431	59,431	59,431	59,431	59,431
Last Mile Fiber Project	12,390	-	-	-	4,149	6,253	6,253	6,253	6,253	6,253	6,253	6,253
North Metro	-	-	-	-	-	-	114,442	114,442	114,442	114,442	114,442	114,442
Equipment Refresh Project	-	-	-	-	-	-	80,000	80,000	80,000	80,000	80,000	80,000
Smart911	-	-	-	-	-	-	15,306	15,306	15,306	15,306	15,306	15,306
Other	192,042	-	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 176,847	\$ 10,835	\$ 276,548	\$ 276,548	\$ 276,548	\$ 276,548	\$ 276,548	\$ 276,548
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,206,101	\$ 1,590,788	\$ 1,449,968	\$ 1,453,821	\$ 1,452,825	\$ 1,451,183	\$ 1,450,118
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (63,369)	\$ 17,349	\$ (693,090)	\$ (552,270)	\$ (556,123)	\$ (555,128)	\$ (553,486)	\$ (552,420)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,286,939	\$ 2,734,669	\$ 2,178,546	\$ 1,623,417	\$ 1,069,932	\$ 517,511

Current Summary

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								Current Rate:	\$1.30	COMPARISON DATA		MOFFAT	\$0.70	
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS								10%	\$1.43	ADAMS	\$1.81	MONTEZUMA	\$1.97	
GENERAL FUND								25%	\$1.63	ARAPAHOE	\$0.70	MONTROSE	\$1.97	
			0%					38.50%	\$1.80	AURORA - CITY OF	\$1.20	OTERO	\$1.97	
								50%	\$1.95	BACA	\$0.70	OURAY	\$1.97	
										BENT / KIOWA	\$1.72	PARK	\$3.00	
										BOULDER	\$0.75	PHILLIPS	\$4.00	
										CHAFFEE	\$1.97	PITKIN	\$2.00	
Revenues										CHEYENNE	\$0.70	PROWERS	\$1.40	
	2022	2023	2024	2025	2026	2027	2028			CLEAR CREEK	\$2.40	PUEBLO - CITY	\$1.72	
	Audited	Projected	Projected	Projected	Projected	Projected	Projected			CROWLEY	\$1.72	PUEBLO - COUNTY	\$1.97	
	Actual	Budget	Budget	Budget	Budget	Budget	Budget			CUSTER	\$1.75	RIO BLANCO EAST	\$1.80	
9-1-1 fee (ETC)	\$ 11,918,755	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000			DELTA	\$1.97	RIO BLANCO WEST	\$1.97	
9-1-1 fee (prepaid)	1,428,366	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911			DENVER	\$1.20	ROUTT	\$1.97	
PUC Statewide 9-1-1 Trust Reimbursement	767,701	850,000	875,500	901,765	928,818	956,682	985,383			DOUGLAS	\$0.70	SAN JUAN	\$1.75	
Interest Income	-	5,000	-	-	-	-	-			EAGLE	\$1.97	SAN LUIS VALLEY	\$0.70	
Miscellaneous Income	-	500	500	500	501	502	503			EL PASO / TELLER	\$1.35	SAN MIGUEL	\$1.97	
Total Revenues	\$ 14,114,822	\$ 14,855,500	\$ 14,921,000	\$ 14,993,615	\$ 15,068,409	\$ 15,145,448	\$ 15,224,797			ELBERT	\$2.25	SEDGWICK	\$1.90	
Expenditures										FEDERAL HEIGHTS	\$1.97	SUMMIT	\$1.97	
	2022	2023	2024	2025	2026	2027	2028			FREMONT	\$1.72	THORNTON - CITY OF	\$1.97	
	Audited	Projected	Projected	Projected	Projected	Projected	Projected			GARFIELD	\$1.62	WASHINGTON / YUMA	\$1.97	
	Actual	Budget	Budget	Budget	Budget	Budget	Budget			GILPIN	\$3.00	WELD	\$1.72	
Administrative	\$ 247,101	\$ 293,181	\$ 301,976	\$ 311,036	\$ 320,367	\$ 329,978	\$ 339,877			GRAND	\$2.76			
Agency Operating Fund - BRO	1,089,309	1,198,241	1,282,118	1,346,224	1,413,535	1,484,212	1,558,422			GRAND JUNCTION	\$1.72			
Agency Operating Fund - WES	1,815,515	1,997,068	2,136,863	2,243,706	2,355,891	2,473,686	2,597,370			GUNNISON/HINSDALE	\$3.00			
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,826,774	11,368,112	11,936,518	12,533,344	13,160,011			HUERFANO	\$0.70	AVERAGE	\$1.79	
Disaster & Recovery Plan (DRP)	57,390	61,800	63,654	65,564	67,531	69,556	71,643			JACKSON	\$1.50	MEDIAN	\$1.81	
GIS System	185,220	185,400	190,962	196,691	202,592	208,669	214,929			JEFFERSON	\$1.30			
Line Charges	742,802	654,998	674,648	694,887	715,734	737,206	759,322			KIT CARSON	\$1.72			
Notification Systems (ENS)	291,424	204,505	210,640	216,959	223,468	230,172	237,077			LA PLATA	\$1.72			
Special Projects	693,535	2,245,185	1,395,887	1,437,763	1,480,896	1,525,323	1,571,083			LAKE	\$1.81			
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 17,083,522	\$ 17,880,942	\$ 18,716,531	\$ 19,592,146	\$ 20,509,735			LARIMER	\$1.10			
Revenues over/(under) Expenditures	(206,091)	\$ (2,103,358)	\$ (2,162,522)	\$ (2,887,327)	\$ (3,648,122)	\$ (4,446,698)	\$ (5,284,938)			LAS ANIMAS	\$3.00			
Beginning Fund Balance	5,805,069	5,598,978	3,495,620	1,333,099	(1,554,229)	(5,202,350)	(9,649,049)			LINCOLN	\$1.72			
Ending Fund Balance	\$ 5,598,978	\$ 3,495,620	\$ 1,333,099	\$ (1,554,229)	\$ (5,202,350)	\$ (9,649,049)	\$ (14,933,987)			LOGAN	\$1.97			
Components of Ending Fund Balance										**Potential new cap \$2.10 - \$2.15**				
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000							
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,270,880	4,470,236	4,679,133	4,898,037	5,127,434							
Unrestricted	1,268,750	(1,494,094)	(3,687,781)	(6,774,465)	(10,631,483)	(15,297,086)	(20,811,421)							
Ending Fund Balance	\$ 5,598,978	\$ 3,495,620	\$ 1,333,099	\$ (1,554,229)	\$ (5,202,350)	\$ (9,649,049)	\$ (14,933,987)							
Workbook prepared by:														
Tracie Kaminski, Accounting Manager														
Pinnacle Consulting Group, Inc. (PCGI)														
Email: traciek@pcgi.com, Phone:(970) 669-3611														

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								AOF Assumptions	Salary Expenses	AOF Distribution Split	2024 Total Payroll Coverage				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								Jeffcom	17,874,673	76%	61%				
GENERAL FUND								Broomfield	2,615,297	9%					
								Westminster	2,960,000	15%					
									23,449,970						
											2025 Total Payroll Coverage				
									24,622,469		61%				
								2022	2023	2024	2025	2026	2027	2028	
								Unaudited	Projected	Projected	Projected	Projected	Projected	Projected	
								Actual	Budget	Budget	Budget	Budget	Budget	Budget	
Administration															
Accounting	\$ 43,048	\$ 77,013	\$ 79,323	\$ 81,703	\$ 84,154	\$ 86,679	\$ 89,279					2026 Total Payroll Coverage			
Bank Charges	291	7,200	7,416	7,638	7,868	8,104	8,347					61%			
Executive Director (ED)			-	-	-	-	-			25,853,592					
401k & Benefits	26,646	25,775	26,548	27,345	28,165	29,010	29,880								
Mileage Reimbursement	234	503	518	534	550	566	583								
Payroll Tax	8,421	9,972	10,271	10,579	10,897	11,224	11,560					2027 Total Payroll Coverage			
Wages & Salaries	125,908	124,767	128,510	132,365	136,336	140,426	144,639					61%			
Insurance	5,633	5,892	6,069	6,251	6,438	6,631	6,830			27,146,272					
Legal	19,373	30,900	31,827	32,782	33,765	34,778	35,822								
Meeting & Misc			-	-	-	-	-								
Admin Web/Listserve	761	470	484	499	514	529	545					2028 Total Payroll Coverage			
Meeting & Misc - Other	8,099	4,244	4,371	4,502	4,638	4,777	4,920					61%			
Phone/Web Conferencing	147	424	437	450	463	477	492			28,503,585					
Office Supplies & Postage	558	824	849	874	900	927	955								
Payroll Expenses	7,982	4,985	5,135	5,289	5,447	5,611	5,779								
Public Web	-	212	218	225	232	239	246								
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 301,976	\$ 311,036	\$ 320,367	\$ 329,978	\$ 339,877								
Agency Operating Fund (AOF)															
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,282,118	\$ 1,346,224	\$ 1,413,535	\$ 1,484,212	\$ 1,558,422								
Westminster	1,815,515	1,997,068	2,136,863	2,243,706	2,355,891	2,473,686	2,597,370								
Jeffcom	9,198,617	10,118,480	10,826,774	11,368,112	11,936,518	12,533,344	13,160,011								
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 14,245,754	\$ 14,958,042	\$ 15,705,944	\$ 16,491,241	\$ 17,315,803								
Disaster & Recovery Plan (DRP)															
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531	\$ 69,556	\$ 71,643								
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531	\$ 69,556	\$ 71,643								
GIS System															
GIS System Support	\$ 185,220	\$ 185,400	\$ 190,962	\$ 196,691	\$ 202,592	\$ 208,669	\$ 214,929								
Total GIS System	\$ 185,220	\$ 185,400	\$ 190,962	\$ 196,691	\$ 202,592	\$ 208,669	\$ 214,929								
Line Charges															
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,888	\$ 10,185	\$ 10,490	\$ 10,805	\$ 11,129								
Jeffcom DS1	25,163	-	-	-	-	-	-								
ESInet	685,477	640,398	659,610	679,398	699,780	720,774	742,397								
Other	4,656	5,000	5,150	5,305	5,464	5,628	5,796								
Total Line Charges	\$ 742,802	\$ 654,998	\$ 674,648	\$ 694,887	\$ 715,734	\$ 737,206	\$ 759,322								
Notification Systems (ENS)															
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	\$ 20,867								
RAVE	274,242	182,900	188,387	194,039	199,860	205,856	212,031								
VoIP Record Extract	4,453	3,605	3,713	3,825	3,939	4,057	4,179								
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 210,640	\$ 216,959	\$ 223,468	\$ 230,172	\$ 237,077								

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								AOF Assumptions	Salary Expenses	AOF Distribution Split	2024 Total Payroll Coverage
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								Jeffcom	17,874,673	76%	61%
GENERAL FUND								Broomfield	2,615,297	9%	
								Westminster	2,960,000	15%	
									23,449,970		
											2025 Total Payroll Coverage
									24,622,469		61%
		2022	2023	2024	2025	2026	2027	2028			
		Unaudited	Projected	Projected	Projected	Projected	Projected	Projected			
Special Projects											
Call Box Project		\$ 157,024	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535	\$ 7,761			
Fiber Special Projects			1,466,654	500,000	515,000	530,450	546,364	562,754			
J-FON O&M		336,494	480,000	494,400	509,232	524,509	540,244	556,452			
Smart911		89,161	91,836	94,591	97,429	100,351	103,362	106,463			
Special Projects Contingency		110,856	200,000	300,000	309,000	318,270	327,818	337,653			
Total Special Projects		\$ 693,535	\$ 2,245,185	\$ 1,395,887	\$ 1,437,763	\$ 1,480,896	\$ 1,525,323	\$ 1,571,083			
Total Expenditures		\$ 14,320,913	\$ 16,958,858	\$ 17,083,522	\$ 17,880,942	\$ 18,716,531	\$ 19,592,146	\$ 20,509,735			

75% Coverage Summary

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								Current Rate:	\$1.30	COMPARISON DATA		MOFFAT	\$0.70
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS								10%	\$1.43	ADAMS	\$1.81	MONTEZUMA	\$1.97
GENERAL FUND								25%	\$1.63	ARAPAHOE	\$0.70	MONROSE	\$1.97
								38.50%	\$1.80	AURORA - CITY OF	\$1.20	OTERO	\$1.97
								50%	\$1.95	BACA	\$0.70	OURAY	\$1.97
	2022	2023	2024	2025	2026	2027	2028			BENT / KIOWA	\$1.72	PARK	\$3.00
	Audited	Projected	Projected	Projected	Projected	Projected	Projected			BOULDER	\$0.75	PHILLIPS	\$4.00
	Actual	Budget	Budget	Budget	Budget	Budget	Budget			CHAFFEE	\$1.97	PITKIN	\$2.00
Revenues										CHEYENNE	\$0.70	PROWERS	\$1.40
9-1-1 fee (ETC)	\$ 11,918,755	\$ 12,500,000	\$ 17,500,000	\$ 18,750,000	\$ 18,750,000	\$ 18,750,000	\$ 18,750,000			CLEAR CREEK	\$2.40	PUEBLO - CITY	\$1.72
9-1-1 fee (prepaid)	1,428,366	1,500,000	2,025,000	2,085,750	2,148,323	2,212,772	2,279,155			CROWLEY	\$1.72	PUEBLO - COUNTY	\$1.97
PUC Statewide 9-1-1 Trust Reimbursement	767,701	850,000	875,500	901,765	928,818	956,682	985,383			CUSTER	\$1.75	RIO BLANCO EAST	\$1.80
Interest Income	-	5,000	-	-	-	-	-			DELTA	\$1.97	RIO BLANCO WEST	\$1.97
Miscellaneous Income	-	500	500	500	501	502	503			DENVER	\$1.20	ROUTT	\$1.97
Total Revenues	\$ 14,114,822	\$ 14,855,500	\$ 20,401,000	\$ 21,738,015	\$ 21,827,641	\$ 21,919,957	\$ 22,015,041			DOUGLAS	\$0.70	SAN JUAN	\$1.75
Expenditures										EAGLE	\$1.97	SAN LUIS VALLEY	\$0.70
Administrative	\$ 247,101	\$ 293,181	\$ 301,976	\$ 311,036	\$ 320,367	\$ 329,978	\$ 339,877			EL PASO / TELLER	\$1.35	SAN MIGUEL	\$1.97
Agency Operating Fund - BRO	1,089,309	1,198,241	1,581,678	1,660,762	1,743,800	1,830,990	1,922,540			ELBERT	\$2.25	SEDGWICK	\$1.90
Agency Operating Fund - WES	1,815,515	1,997,068	2,636,130	2,767,936	2,906,333	3,051,650	3,204,232			FEDERAL HEIGHTS	\$1.97	SUMMIT	\$1.97
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	13,356,394	14,024,213	14,725,424	15,461,695	16,234,780			FREMONT	\$1.72	THORNTON - CITY OF	\$1.97
Disaster & Recovery Plan (DRP)	57,390	61,800	63,654	65,564	67,531	69,556	71,643			GARFIELD	\$1.62	WASHINGTON / YUMA	\$1.97
GIS System	185,220	185,400	190,962	196,691	202,592	208,669	214,929			GILPIN	\$3.00	WELD	\$1.72
Line Charges	742,802	654,998	674,648	694,887	715,734	737,206	759,322			GRAND	\$2.76		
Notification Systems (ENS)	291,424	204,505	210,640	216,959	223,468	230,172	237,077			GRAND JUNCTION	\$1.72		
Special Projects	693,535	2,245,185	1,395,887	1,437,763	1,480,896	1,525,323	1,571,083			GUNNISON/HINSDALE	\$3.00	AVERAGE	\$1.79
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 20,411,969	\$ 21,375,812	\$ 22,386,144	\$ 23,445,240	\$ 24,555,484			HUERFANO	\$0.70	MEDIAN	\$1.81
Revenues over/(under) Expenditures	(206,091)	\$ (2,103,358)	\$ (10,969)	\$ 362,203	\$ (558,503)	\$ (1,525,283)	\$ (2,540,443)			JACKSON	\$1.50		
Beginning Fund Balance	5,805,069	5,598,978	3,495,620	3,484,651	3,846,855	3,288,352	1,763,068			JEFFERSON	\$1.30		
Ending Fund Balance	\$ 5,598,978	\$ 3,495,620	\$ 3,484,651	\$ 3,846,855	\$ 3,288,352	\$ 1,763,068	\$ (777,374)			KIT CARSON	\$1.72		
Components of Ending Fund Balance										LA PLATA	\$1.72		
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			LAKE	\$1.81		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	5,102,992	5,343,953	5,596,536	5,861,310	6,138,871			LARIMER	\$1.10		
Unrestricted	1,268,750	(1,494,094)	(2,368,341)	(2,247,098)	(3,058,184)	(4,848,242)	(7,666,245)			LAS ANIMAS	\$3.00		
Ending Fund Balance	\$ 5,598,978	\$ 3,495,620	\$ 3,484,651	\$ 3,846,855	\$ 3,288,352	\$ 1,763,068	\$ (777,374)			LINCOLN	\$1.72		
										LOGAN	\$1.97		
										Potential new cap \$2.10 - \$2.15			

75% Coverage Detail

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								AOF Assumptions	Salary Expenses	AOF Distribution Split	Total Payroll Coverage
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								Jeffcom	17,874,673	76%	75%
GENERAL FUND								Broomfield	2,615,297	9%	
			0	0			Westminster	2,960,000	15%		
								23,449,970			
	2022	2023	2024	2025	2026	2027	2028			2025 Total Payroll Coverage	
	Unaudited	Projected	Projected	Projected	Projected	Projected	Projected				
Special Projects											
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535	\$ 7,761				
Fiber Special Projects		1,466,654	500,000	515,000	530,450	546,364	562,754				
J-FON O&M	336,494	480,000	494,400	509,232	524,509	540,244	556,452				
Smart911	89,161	91,836	94,591	97,429	100,351	103,362	106,463				
Special Projects Contingency	110,856	200,000	300,000	309,000	318,270	327,818	337,653				
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 1,395,887	\$ 1,437,763	\$ 1,480,896	\$ 1,525,323	\$ 1,571,083				
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 20,411,969	\$ 21,375,812	\$ 22,386,144	\$ 23,445,240	\$ 24,555,484				

100% Coverage Summary

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								Current Rate:	\$1.30	COMPARISON DATA		MOFFAT	\$0.70
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS								10%	\$1.43	ADAMS	\$1.81	MONTEZUMA	\$1.97
GENERAL FUND								25%	\$1.63	ARAPAHOE	\$0.70	MONROSE	\$1.97
			63%					38.50%	\$1.80	AURORA - CITY OF	\$1.20	OTERO	\$1.97
								50%	\$1.95	BACA	\$0.70	OURAY	\$1.97
								63%	\$2.12	BENT / KIOWA	\$1.72	PARK	\$3.00
	2022	2023	2024	2025	2026	2027	2028						
	Audited	Projected	Projected	Projected	Projected	Projected	Projected						
Revenues	Actual	Budget	Budget	Budget	Budget	Budget	Budget						
9-1-1 fee (ETC)	\$ 11,918,755	\$ 12,500,000	\$ 18,800,000	\$ 20,375,000	\$ 20,375,000	\$ 20,375,000	\$ 20,375,000			CHEYENNE	\$0.70	PROWERS	\$1.40
9-1-1 fee (prepaid)	1,428,366	1,500,000	2,025,000	2,085,750	2,148,323	2,212,772	2,279,155			CLEAR CREEK	\$2.40	PUEBLO - CITY	\$1.72
PUC Statewide 9-1-1 Trust Reimbursement	767,701	850,000	875,500	901,765	928,818	956,682	985,383			CROWLEY	\$1.72	PUEBLO - COUNTY	\$1.97
Interest Income	-	5,000	-	-	-	-	-			CUSTER	\$1.75	RIO BLANCO EAST	\$1.80
Miscellaneous Income	-	500	500	500	501	502	503			DELTA	\$1.97	RIO BLANCO WEST	\$1.97
Total Revenues	\$ 14,114,822	\$ 14,855,500	\$ 21,701,000	\$ 23,363,015	\$ 23,452,641	\$ 23,544,957	\$ 23,640,041			DENVER	\$1.20	ROUTT	\$1.97
Expenditures													
Administrative	\$ 247,101	\$ 293,181	\$ 301,976	\$ 311,036	\$ 320,367	\$ 329,978	\$ 339,877			DOUGLAS	\$0.70	SAN JUAN	\$1.75
Agency Operating Fund - BRO	1,089,309	1,198,241	2,096,922	2,201,768	2,311,856	2,427,449	2,548,821			EAGLE	\$1.97	SAN LUIS VALLEY	\$0.70
Agency Operating Fund - WES	1,815,515	1,997,068	3,494,869	3,669,612	3,853,093	4,045,748	4,248,035			EL PASO / TELLER	\$1.35	SAN MIGUEL	\$1.97
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	17,707,340	18,592,707	19,522,342	20,498,459	21,523,382			ELBERT	\$2.25	SEDGWICK	\$1.90
Disaster & Recovery Plan (DRP)	57,390	61,800	63,654	65,564	67,531	69,556	71,643			FEDERAL HEIGHTS	\$1.97	SUMMIT	\$1.97
GIS System	185,220	185,400	190,962	196,691	202,592	208,669	214,929			FREMONT	\$1.72	THORNTON - CITY OF	\$1.97
Line Charges	742,802	654,998	674,648	694,887	715,734	737,206	759,322			GARFIELD	\$1.62	WASHINGTON / YUMA	\$1.97
Notification Systems (ENS)	291,424	204,505	210,640	216,959	223,468	230,172	237,077			GILPIN	\$3.00	WELD	\$1.72
Special Projects	693,535	2,245,185	1,395,887	1,437,763	1,480,896	1,525,323	1,571,083			GRAND	\$2.76		
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 26,136,898	\$ 27,386,988	\$ 28,697,879	\$ 30,072,561	\$ 31,514,171			GRAND JUNCTION	\$1.72		
										GUNNISON/HINSDALE	\$3.00		
										HUERFANO	\$0.70	AVERAGE	\$1.79
Revenues over/(under) Expenditures	(206,091)	\$ (2,103,358)	\$ (4,435,898)	\$ (4,023,973)	\$ (5,245,238)	\$ (6,527,604)	\$ (7,874,130)			JACKSON	\$1.50	MEDIAN	\$1.81
										JEFFERSON	\$1.30		
Beginning Fund Balance	5,805,069	5,598,978	3,495,620	(940,278)	(4,964,250)	(10,209,488)	(16,737,092)			KIT CARSON	\$1.72		
										LA PLATA	\$1.72		
Ending Fund Balance	\$ 5,598,978	\$ 3,495,620	\$ (940,278)	\$ (4,964,250)	\$ (10,209,488)	\$ (16,737,092)	\$ (24,611,222)			LAKE	\$1.81		
										LARIMER	\$1.10		
Components of Ending Fund Balance										LAS ANIMAS	\$3.00		
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			LINCOLN	\$1.72		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	6,534,225	6,846,747	7,174,470	7,518,140	7,878,543			LOGAN	\$1.97		
Unrestricted	1,268,750	(1,494,094)	(8,224,503)	(12,560,997)	(18,133,958)	(25,005,232)	(33,239,765)						
Ending Fund Balance	\$ 5,598,978	\$ 3,495,620	\$ (940,278)	\$ (4,964,250)	\$ (10,209,488)	\$ (16,737,092)	\$ (24,611,222)						
										Potential new cap \$2.10 - \$2.15			

100% Coverage Detail


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								AOF Assumptions	Salary Expenses	AOF Distribution Split	Total Payroll Coverage				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								Jeffcom	17,874,673	76%	99%				
GENERAL FUND								0	1						
								0	0						
									2,615,297	9%					
									2,960,000	15%					
									23,449,970						
								2022	2023	2024	2025	2026	2027	2028	2025 Total Payroll Coverage
								Unaudited	Projected	Projected	Projected	Projected	Projected	Projected	
								Actual	Budget	Budget	Budget	Budget	Budget	Budget	99%
Administration								24,622,469							
Accounting	\$ 43,048	\$ 77,013	\$ 79,323	\$ 81,703	\$ 84,154	\$ 86,679	\$ 89,279								
Bank Charges	291	7,200	7,416	7,638	7,868	8,104	8,347								
Executive Director (ED)															
401k & Benefits	26,646	25,775	26,548	27,345	28,165	29,010	29,880								
Mileage Reimbursement	234	503	518	534	550	566	583	25,853,592							
Payroll Tax	8,421	9,972	10,271	10,579	10,897	11,224	11,560								
Wages & Salaries	125,908	124,767	128,510	132,365	136,336	140,426	144,639								
Insurance	5,633	5,892	6,069	6,251	6,438	6,631	6,830								
Legal	19,373	30,900	31,827	32,782	33,765	34,778	35,822								
Meeting & Misc								27,146,272							
Admin Web/Listserve	761	470	484	499	514	529	545								
Meeting & Misc - Other	8,099	4,244	4,371	4,502	4,638	4,777	4,920								
Phone/Web Conferencing	147	424	437	450	463	477	492								
Office Supplies & Postage	558	824	849	874	900	927	955								
Payroll Expenses	7,982	4,985	5,135	5,289	5,447	5,611	5,779	28,503,585							
Public Web	-	212	218	225	232	239	246								
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 301,976	\$ 311,036	\$ 320,367	\$ 329,978	\$ 339,877								
Agency Operating Fund (AOF)															
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 2,096,922	\$ 2,201,768	\$ 2,311,856	\$ 2,427,449	\$ 2,548,821								
Westminster	1,815,515	1,997,068	3,494,869	3,669,612	3,853,093	4,045,748	4,248,035								
Jeffcom	9,198,617	10,118,480	17,707,340	18,592,707	19,522,342	20,498,459	21,523,382								
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 23,299,131	\$ 24,464,087	\$ 25,687,292	\$ 26,971,656	\$ 28,320,239								
Disaster & Recovery Plan (DRP)															
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531	\$ 69,556	\$ 71,643								
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531	\$ 69,556	\$ 71,643								
GIS System															
GIS System Support	\$ 185,220	\$ 185,400	\$ 190,962	\$ 196,691	\$ 202,592	\$ 208,669	\$ 214,929								
Total GIS System	\$ 185,220	\$ 185,400	\$ 190,962	\$ 196,691	\$ 202,592	\$ 208,669	\$ 214,929								
Line Charges															
Call Box MRC	\$ 27,506	\$ 9,600	\$ 9,888	\$ 10,185	\$ 10,490	\$ 10,805	\$ 11,129								
Jeffcom DS1	25,163	-	-	-	-	-	-								
ESInet	685,477	640,398	659,610	679,398	699,780	720,774	742,397								
Other	4,656	5,000	5,150	5,305	5,464	5,628	5,796								
Total Line Charges	\$ 742,802	\$ 654,998	\$ 674,648	\$ 694,887	\$ 715,734	\$ 737,206	\$ 759,322								
Notification Systems (ENS)															
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	\$ 20,867								
RAVE	274,242	182,900	188,387	194,039	199,860	205,856	212,031								
VoIP Record Extract	4,453	3,605	3,713	3,825	3,939	4,057	4,179								
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 210,640	\$ 216,959	\$ 223,468	\$ 230,172	\$ 237,077								

100% Coverage Detail

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								AOF Assumptions	Salary Expenses	AOF Distribution Split	Total Payroll Coverage										
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								Jeffcom	17,874,673	76%	99%										
GENERAL FUND								Broomfield	2,615,297	9%											
			0			1		Westminster	2,960,000	15%											
						0			23,449,970												
								2022	2023	2024	2025	2026	2027	2028	2025 Total Payroll Coverage						
								Unaudited	Projected	Projected	Projected	Projected	Projected	Projected							
Special Projects																					
Call Box Project	\$	157,024	\$	6,695	\$	6,896	\$	7,103	\$	7,316	\$	7,535	\$	7,761							
Fiber Special Projects				1,466,654		500,000		515,000		530,450		546,364		562,754							
J-FON O&M		336,494		480,000		494,400		509,232		524,509		540,244		556,452							
Smart911		89,161		91,836		94,591		97,429		100,351		103,362		106,463							
Special Projects Contingency		110,856		200,000		300,000		309,000		318,270		327,818		337,653							
Total Special Projects	\$	693,535	\$	2,245,185	\$	1,395,887	\$	1,437,763	\$	1,480,896	\$	1,525,323	\$	1,571,083							
Total Expenditures								\$	14,320,913	\$	16,958,858	\$	26,136,898	\$	27,386,988	\$	28,697,879	\$	30,072,561	\$	31,514,171

JCECA ETC Rate History Rev 072723

Effective Date	Rate	+/-	Notes
02/14/1985	0.17		Initial rate established rate to be collected by Mountain Telephone.
08/25/1986	0.28	0.11	Rate increased in anticipation of costs for installation and operation of E911 equipment.
08/16/2001	0.43	0.15	Rate increased in anticipation of costs for ENS, accountiing services, phase II wireless.
08/15/2002	0.45	0.02	
08/26/2003	0.52	0.07	
01/01/2015	0.70	0.18	
01/01/2018	1.15	0.45	
01/01/2020	1.30	0.15	

JCECA - 2023 Jul Expenditure Request Authorization 072523 1319					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-016		Multi	ECC distributions for August 2023	AOF	1,109,482.42
				Total	1,109,482.42
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
AUGUST 24, 2023, AT 9 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:
 - i. July 27, 2023, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. Continued discussion of 2024 ETC rate and 2024 budget.
 - b. Expenditure Requests – Executive Director.
 - i. Discuss Mountain View PD request #2023-018 for radio software/firmware upgrades needed by Q4 2023.
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
 - a. Treasurer Prejzner is resigning effective 08/24/23. Discuss appointment of alternate, Westminster Police Chief Norm Haubert, to complete the remainder of Director Prejzner’s term ending 09/30/24.
8. New Business
9. Adjournment.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
AUGUST 24, 2023

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

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

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Michael Garcia, Pinnacle Consulting Group, Inc.
 Monty Heffner, Broomfield PD
 Jeff Streeter, Jeffcom911
 Michael Brewer, Jeffcom911
 Kevin Biegert, Jeffcom911
 Ethan Honaman, Jeffcom911
 Kinde Yetemgn, Jeffcom911
 Sara Gallegos, Westminster PD/FD
 Amy Slaymaker, BRETSA

Director Kulp called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of July 27, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 07/31/23 (copy attached). Ms. Kaminsky advised that JCECA has recognized \$8,383,450 in revenue so far which is helping to offset recognized expenditures of \$9,521,731. She stated that there was nothing out of the norm, trending within budget. They are cautiously recognizing some cost savings in the Special Projects line item. Currently, they are projecting to end the year with a fund balance of \$3,244,361.

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

Ms. Kaminski then reviewed the Cash Encumbrance Report (copy attached).

Ms. Kaminski then presented the proforma workbook she has been building for the purpose of 2024 budget and ETC (emergency telephone charge) rate setting. There was a lengthy discussion regarding the setting of the ETC rate for 2024. Mr. Irvin recommended raising the ETC rate to the cap to be established by the PUC. At or below the cap the ETC rate does not require PUC approval. The board was unanimously supportive of increasing the ETC rate to the cap. The cap will be set by the PUC in November. Mr. Tharp advised that it is expected the cap will be set at \$2.05. Ms. Kaminski will present the 2024 proposed budget at the September meeting based on the \$2.05 rate.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for August 2023 (copy attached). Mr. Irvin reviewed request #2023-018 for radio firmware/software interoperability upgrades for the Town of Mountain View Police Department.

The Board upon motion of Director Fletcher and duly seconded by Director Prejzner and by unanimous vote, approved the August 2023 expenditure requests in the amount of \$1,122,264.98.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Heffner advised nothing to report.
- **Jeffcom ECC** – Mr. Streeter thanked the board for their continued support. He advised they are starting an academy next Monday, 08/28/23 with nine entering their basic academy. This will keep them just above full staffing. They are progressing with a new building location and will report more next month.
- **Westminster ECC** – Sara Gallegos advised nothing to report.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin reported that last month we were at 171,338 opt-ins, today were at 174,244 for an increase of 906 this month.

LEGAL COUNSEL REPORT

Mr. Tharp advised the PUC is engaged in a proceeding to increase the 911 fee (cap). A couple of weeks ago we filed comments with the FCC related to the WEA (Weather Emergency Alerts) proposed rulemaking regarding translation. We did not file reply comments but reviewed some of the other parties' reply comments and found them to be consistent with what we expected. Mr. Tharp then discussed Director Prejzner's resignation from the board. The board agreed to permit a Deputy Chief from Westminster PD (yet to be named) to continue as Director Prejzner's alternate until nominations are accepted for the BCC to consider an appointment when the term ends in September 2024. Mr. Irvin and the board thanked Director Prejzner for his service.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



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, 2022 and July 31, 2023.

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 Castle". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Pinnacle Consulting Group, Inc.
August 15, 2023

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
BALANCE SHEET						
December 31, 2022 and July 31, 2023						
		Audited	Unaudited			
		Actual	Actual			
		12/31/2022	7/31/2023			
Assets						
Current Assets						
Cash, Checking	\$	5,453,819	\$	3,708,227		
Accounts Receivable		1,512,850		1,814,054		
Prepaid Expense		211,133		84,486		
Total Current Assets	\$	7,177,802	\$	5,606,768		
Long-Term Assets						
Construction in Progress	\$	4,090,785	\$	4,090,785		
Infrastructure		25,895		25,895		
Right of Ways		568,082		568,082		
West Corridor Fiber Optic		865,614		865,614		
Accumulated Depreciation		(401,718)		(401,718)		
Total Long-Term Assets	\$	5,148,658	\$	5,148,658		
Total Assets		\$ 12,326,460		\$ 10,755,426		
Liabilities						
Current Liabilities						
Accounts Payable	\$	1,578,823	\$	1,146,070		
Total Current Liabilities	\$	1,578,823	\$	1,146,070		
Total Liabilities		\$ 1,578,823		\$ 1,146,070		
Fund Equity						
Net Investment in Fixed Assets	\$	5,148,658	\$	5,148,658		
Fund Balance						
Nonspendable		211,133		84,486		
Unassigned		5,387,846		4,376,211		
Total Fund Equity		\$ 10,747,637		\$ 9,609,356		
Total Liabilities and Fund Equity		\$ 12,326,460		\$ 10,755,426		
		=		=		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	07/31/23	07/31/23	07/31/23
Revenues						
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 11,996,965	\$ 6,950,299	\$ 7,291,667	\$ (341,368)
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,545,217	950,902	953,750	(2,848)
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	783,654	482,249	485,833	(3,584)
Interest Income	-	5,000	-	-	2,917	(2,917)
Miscellaneous Income	-	500	500	-	292	(292)
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,326,336	\$ 8,383,450	\$ 8,734,458	\$ (351,008)
Expenditures						
Administrative	\$ 247,101	\$ 293,181	\$ 296,977	\$ 174,821	\$ 173,892	\$ 929
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	704,871	704,871	-
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	1,174,785	1,174,785	-
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	5,952,245	5,952,245	-
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	38,656	57,390	(18,734)
GIS System	185,220	185,400	185,400	46,480	185,400	(138,920)
Line Charges	742,802	654,998	648,252	466,295	469,650	(3,355)
Notification Systems (ENS)	291,424	204,505	204,505	83,691	207,921	(124,230)
Special Projects	693,535	2,245,185	1,993,384	879,888	965,315	(85,427)
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,680,964	\$ 9,521,731	\$ 9,891,468	\$ (369,737)
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (2,354,628)	\$ (1,138,281)	\$ (1,157,010)	\$ 18,729
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,244,351	\$ 4,460,698		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,170,241	4,170,241		
Unrestricted	1,268,751	(1,584,447)	(1,675,890)	(459,543)		
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,244,351	\$ 4,460,698		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2022	2023	2023	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	07/31/23	07/31/23	07/31/23
Administration						
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 44,675	\$ 44,924	\$ (249)
Bank Charges	291	7,200	1,316	1,316	2,100	(784)
Executive Director (ED)						
401k & Benefits	26,646	25,775	25,775	14,637	15,035	(398)
Mileage Reimbursement	234	503	250	39	293	(255)
Payroll Tax	8,421	9,972	9,972	6,008	6,017	(9)
Wages & Salaries	125,908	124,767	124,767	77,083	77,282	(199)
Insurance	5,633	5,892	5,892	3,114	3,437	(323)
Legal	19,373	30,900	30,900	16,102	16,525	(424)
Meeting & Misc						
Admin Web/Listserves	761	470	470	-	274	(274)
Meeting & Misc - Other	8,099	4,244	15,000	9,086	4,244	4,842
Phone/Web Conferencing	147	424	212	-	247	(247)
Office Supplies & Postage	558	824	213	213	481	(268)
Payroll Expenses	7,982	4,985	4,985	2,549	2,908	(359)
Public Web	-	212	212	-	124	(124)
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 296,977	\$ 174,821	\$ 173,892	\$ 929
Agency Operating Fund (AOF)						
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 704,871	\$ 704,871	\$ -
Westminster	1,815,515	1,997,068	1,997,068	1,174,785	1,174,785	-
Jeffcom	9,198,617	10,118,480	10,118,480	5,952,245	5,952,245	-
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 7,831,901	\$ 7,831,901	\$ -
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)
GIS System						
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,400	\$ (138,920)
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,400	\$ (138,920)
Line Charges						
Call Box MRC	\$ 27,506	\$ 9,600	\$ 2,854	\$ 2,854	\$ 3,200	\$ (346)
Jeffcom DS1	25,163	-	-	-	-	-
ESInet	685,477	640,398	640,398	463,441	463,533	(92)
Other	4,656	5,000	5,000	-	2,917	(2,917)
Total Line Charges	\$ 742,802	\$ 654,998	\$ 648,252	\$ 466,295	\$ 469,650	\$ (3,355)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 9,666	\$ 10,500	\$ (834)
CodeRed (ECN)	274,242	182,900	182,900	74,025	195,318	(121,293)
VoIP Record Extract	4,453	3,605	3,605	-	2,103	(2,103)
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 83,691	\$ 207,921	\$ (124,230)
Special Projects						
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 9,577	\$ (9,577)
Fiber Special Projects	-	1,466,654	1,170,658	197,486	175,000	22,486
J-FON O&M	336,494	480,000	460,000	435,350	435,500	(150)
Smart911	89,161	91,836	156,032	52,011	53,571	(1,560)
Special Projects Contingency	110,856	200,000	200,000	195,042	116,667	78,375
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 1,993,384	\$ 879,888	\$ 965,315	\$ 112,059
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,680,964	\$ 9,521,731	\$ 9,891,468	\$ (172,252)

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 3,319,796	\$ 3,068,181	\$ 2,817,561	\$ 2,568,583
Expected Inflows:												
2023 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,386	\$ 1,013,100	\$ 770,569	\$ 1,134,823	\$ 1,134,823	\$ 1,134,823	\$ 1,134,823	\$ 1,134,823
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	155,597	96,201	88,592	88,592	88,592	88,592	88,592
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	54,754	64,201	25,606	25,606	25,606	25,606	25,606
Interest Income	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Miscellaneous Income	-	-	-	-	-	-	-	100	100	100	100	100
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,223,451	\$ 930,971	\$ 1,250,122	\$ 1,250,122	\$ 1,250,122	\$ 1,250,122	\$ 1,250,122
Expected Outflows:												
2023 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,097	\$ 271	\$ 7,186	\$ 7,186	\$ 7,186	\$ 7,186	\$ 7,186
Bank Charges	1,316	-	-	-	-	-	-	1,177	1,177	1,177	1,177	1,177
Executive Director (ED)	14,005	14,184	13,944	13,944	14,082	13,944	13,944	12,594	12,594	12,594	12,594	12,594
Insurance	-	-	-	-	-	-	-	1,178	1,178	1,178	1,178	1,178
Legal	-	-	11,073	-	-	3,855	1,174	2,960	2,960	2,960	2,960	2,960
Admin Web/Listserve	-	-	-	-	-	-	-	94	94	94	94	94
Meeting & Misc	3,772	150	-	1,998	2,858	1,215	55	-	1,998	2,858	1,215	55
Phone/Web Conferencing	-	-	-	-	-	-	-	85	85	85	85	85
Office Supplies & postage	-	-	60	-	127	-	-	127	127	127	127	127
Public Web	-	-	-	-	-	-	-	42	42	42	42	42
Payroll Expense	322	448	318	318	195	328	338	543	543	543	543	543
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 25,440	\$ 15,782	\$ 25,987	\$ 27,985	\$ 28,845	\$ 27,202	\$ 26,042
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ 4,629	\$ 4,629	\$ 4,629	\$ 4,629	\$ 4,629
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ 4,629	\$ 4,629	\$ 4,629	\$ 4,629	\$ 4,629
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ 138,920	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ 138,920	\$ -	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ 663	\$ 666	\$ 666	\$ 666	\$ 666	\$ 666	\$ 666
ESInet	98,927	51,358	123,713	55,006	56,131	59,681	55,692	27,978	27,978	27,978	27,978	27,978
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 56,794	\$ 60,344	\$ 56,358	\$ 29,644	\$ 29,644	\$ 29,644	\$ 29,644	\$ 29,644
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667	\$ 1,667
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	1,750	1,855	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 3,417	\$ 3,522	\$ 1,667	\$ 1,667	\$ 1,667
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339
J-FON	158,142	15,324	361,411	43,835	172,698	4,582	5,219	59,431	59,431	59,431	59,431	59,431
Last Mile Fiber Project	12,390	-	-	-	4,149	6,253	14,006	14,006	14,006	14,006	14,006	14,006
North Metro	-	-	-	-	-	-	-	137,331	137,331	137,331	137,331	137,331
Equipment Refresh Project	-	-	-	-	-	-	-	96,000	96,000	96,000	96,000	96,000
Smart911	-	-	-	-	-	-	-	18,367	18,367	18,367	18,367	18,367
Other	192,042	-	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 176,847	\$ 10,835	\$ 19,225	\$ 326,474	\$ 326,474	\$ 326,474	\$ 326,474	\$ 326,474
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,206,101	\$ 1,202,773	\$ 1,638,553	\$ 1,501,736	\$ 1,500,741	\$ 1,499,099	\$ 1,497,939
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (63,369)	\$ 17,349	\$ (271,802)	\$ (388,432)	\$ (251,615)	\$ (250,620)	\$ (248,977)	\$ (247,817)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 3,319,796	\$ 3,068,181	\$ 2,817,561	\$ 2,568,583	\$ 2,320,766

JCECA - 2023 Aug Expenditure Request Authorization 082423 0920					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-017		Multi	ECC distributions for September 2023	AOF	1,109,482.42
2023-018		TOMV	Radio firmware-software interoperability upgrade	SpProj	12,782.56
				Total	1,122,264.98
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
SEPTEMBER 28, 2023, AT 9 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:
 - i. August 24, 2023, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. Review and discussion of 2024 proposed budget.
 - 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.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
SEPTEMBER 28, 2023

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

Present: Director Alan Fletcher
 Director Mike Clement
 Director Mike Kulp
 Director Dave Lester
 Attorney Ryan Tharp

Excused: Director Tracy Kraft-Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Michael Garcia, Pinnacle Consulting Group, Inc.
 Monty Heffner, Broomfield PD
 Mark Goodell, Broomfield PD
 Jeff Streeter, Jeffcom911
 Michael Brewer, Jeffcom911
 Gina Ramirez, Jeffcom911
 Kevin Biegert, Jeffcom911
 Ethan Honaman, Jeffcom911
 Kinde Yetemgn, Jeffcom911
 Sara Gallegos, Westminster PD/FD

Director Fletcher called the meeting to order. Dave Lester, Deputy Chief, Westminster PD introduced himself. He will be completing the term of Director Prejzner who has left his employment with the City of Westminster.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of August 24, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 08/31/23 (copy attached). Ms. Kaminsky advised that JCECA has recognized \$9,867,548 in revenue helping to offset total expenditures through August of \$10,735,200, showing an ending fund balance as of August 31st of just over \$4.7M. The ending fund balance is comprised of the capital reserve of \$750,000 and just shy of \$4M in an operating reserve which we shoot to have as 25% of our expenditures.

The Board upon motion of Director Fletcher and duly seconded by Director Clement and by

unanimous vote, approved the Treasurer's Report.

Ms. Kaminski then reviewed the proposed 2024 budget appearing in column (f) of the financial report noting that the column heading will be corrected to "proposed" rather than "adopted". The proposed budget is based on 80% collection of the \$2.05 ETC fee estimating revenue of \$18,153,278. Included are estimates for prepaid, PUC trust, interest, and miscellaneous income for total estimated revenues in 2024 of \$20,705,203 which will offset expenditures of \$18,153,801. She then reviewed the budget detail and notes appearing on page 3 of the financial report noting that the AOF distributions to the ECCs will increase by 15% to a total of \$15,310,857.

Ms. Kaminski then reviewed the cash encumbrance report (attached).

EXPENDITURE REQUESTS

Mr. Irvin presented expenditure requests for September 2023 (copy attached).

The Board upon motion of Director Kulp and duly seconded by Director Clement and by unanimous vote, approved the September 2023 expenditure requests in the amount of \$1,109,482.42.

Mr. Irvin then advised the board that he discussed moving funds from BOK to COLOTRUST with Ms. Kaminski to take advantage of increased interest rates. \$2.6M was moved and is realizing interest income.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Heffner advised nothing to report.
- **Jeffcom ECC** – Mr. Streeter advised nothing to report.
- **Westminster ECC** – Ms. Gallegos advised nothing to report.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin reported that last month we were at 174,244 opt-ins, today we're at 175,100 for an increase of 856 this month. He went on to discuss a new add on product offering for RAVE Alert entitled Mobile Reach (copy of product brochure attached) that provides access to mobile phone contact data currently only available via citizen opt-in. They anticipate a thirty to fifty percent increase in mobile numbers in the system from data refreshed quarterly. Mr. Irvin will present an expenditure request next month for a one-year license to cost \$46K.

Mr. Irvin went on to discuss a local RAVE conference he attended this month in which he participated in a panel discussion for participants from nationwide local governments. The conference was very informative. Kevin Garcia of Jeffcom911 also participated and contributed greatly.

Mr. Irvin advised that next month he will be coming forward with an expenditure request for monies for completion of the JFON north loop fiber project.

LEGAL COUNSEL REPORT

Mr. Tharp advised that the PUC issued an opinion yesterday and set the 2024 threshold for the 911 (ETC) fee at \$2.05. This is the highest amount we can go to without filing an application with the PUC. He further advised the PUC proposed a rulemaking to address changes to the rules around when outages are reported. Mr. Irvin and Mr. Tharp have reviewed the proposed changes, and they look fine to them, they will continue to monitor the process and any comments that Lumen may file.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

There was no executive session.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



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, 2022 and August 31, 2023.

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 Castei". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
September 25, 2023

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY		
BALANCE SHEET		
December 31, 2022 and August 31, 2023		
	Audited Actual 12/31/2022	Unaudited Actual 8/31/2023
Assets		
Current Assets		
Cash, Checking	\$ 5,453,819	\$ 1,432,809
Cash, Savings	-	2,601,103
Accounts Receivable	1,512,850	1,850,316
Prepaid Expense	211,133	66,023
Total Current Assets	\$ 7,177,802	\$ 5,950,251
Long-Term Assets		
Construction in Progress	\$ 4,090,785	\$ 4,090,785
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(401,718)	(401,718)
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658
Total Assets	\$ 12,326,460	\$ 11,098,909
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,578,823	\$ 1,218,924
Total Current Liabilities	\$ 1,578,823	\$ 1,218,924
Total Liabilities	\$ 1,578,823	\$ 1,218,924
Fund Equity		
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658
Fund Balance		
Nonspendable	211,133	66,023
Unassigned	5,387,846	4,665,304
Total Fund Equity	\$ 10,747,637	\$ 9,879,985
Total Liabilities and Fund Equity	\$ 12,326,460	\$ 11,098,909
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2022	2023	2023	Actual	Budget	Variance	2024	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Adopted	Budget	2024
	Actual	Budget	Actual	08/31/23	08/31/23	08/31/23	Budget	Variance	Comments
Revenues									
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 12,399,760	\$ 8,211,729	\$ 8,333,333	\$ (121,605)	\$ 18,153,248	\$ 5,653,248	Based on 80% collection of \$2.05 Fee
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,729,547	1,111,852	1,120,000	(8,148)	1,815,325	540,325	Estimating 10% of ETC Revenue - confirm with JI
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	844,437	542,852	546,667	(3,815)	726,130	176,130	Estimating 4% of ETC Revenue - confirm with JI
Interest Income	-	5,000	-	-	3,333	(3,333)	10,000	5,000	Estimate
Miscellaneous Income	-	500	5,000	1,115	500	615	500	-	
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,978,744	\$ 9,867,548	\$ 10,003,834	\$ (136,286)	\$ 20,705,203	\$ 6,374,703	
Expenditures									
Administrative	\$ 247,101	\$ 293,181	\$ 297,741	\$ 201,963	\$ 200,671	\$ 1,292	\$ 307,153	\$ 13,972	
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	704,871	804,724	(99,853)	1,377,977	179,736	
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	1,341,207	1,341,207	-	2,296,628	299,560	
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	6,795,452	6,795,452	-	11,636,252	1,517,772	
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	38,656	57,390	(18,734)	63,654	1,854	
GIS System	185,220	185,400	185,400	46,480	185,400	(138,920)	190,962	5,562	
Line Charges	742,802	654,998	648,918	522,663	531,666	(9,003)	674,648	19,650	
Notification Systems (ENS)	291,424	204,505	204,505	95,226	209,721	(114,495)	210,640	6,135	
Special Projects	693,535	2,245,185	2,012,975	988,682	1,044,135	(55,453)	1,395,887	(849,298)	
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,701,984	\$ 10,735,200	\$ 11,170,367	\$ (435,166)	\$ 18,153,801	\$ 1,194,944	
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (1,723,239)	\$ (867,652)	\$ (1,166,533)	\$ 298,881	\$ 2,551,402	\$ 5,179,760	
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979			5,727,182	(306,443)	
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,875,740	\$ 4,731,327			\$ 8,278,584	\$ 4,873,317	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,175,496	4,175,496			4,538,450	298,736	
Unrestricted	1,268,751	(1,584,447)	(1,049,756)	(194,169)			2,990,134	4,574,581	
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,875,740	\$ 4,731,327			\$ 8,278,584	\$ 4,873,317	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2022	2023	2023	Actual	Budget	Variance	2024	Year to Year	2024
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	Comments
	Actual	Budget	Actual	08/31/23	08/31/23	08/31/23	Budget	Variance	
Administration									
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 56,787	\$ 54,142	\$ 2,645	\$ 84,500	\$ 7,487	Audit \$7,000 (emailed Hinkle) Pinnacle increased by 9%
Bank Charges	291	7,200	1,974	1,316	3,300	(1,984)	7,416	216	Per Acct analysis stmt 06.30.22
Executive Director (ED)									
401k & Benefits	26,646	25,775	25,775	16,728	17,183	(455)	26,548	773	No increase to Exec. Dir Comp at this time
Mileage Reimbursement	234	503	250	39	335	(297)	518	15	Contingency amount per Jeff
Payroll Tax	8,421	9,972	9,972	6,854	6,648	206	10,271	299	No increase to Exec. Dir Comp at this time
Wages & Salaries	125,908	124,767	124,767	88,094	85,680	2,414	128,510	3,743	No increase to Exec. Dir Comp at this time
Insurance	5,633	5,892	5,892	3,573	3,928	(355)	6,069	177	Expected increase per Jeff
Legal	19,373	30,900	30,900	16,102	20,600	(4,499)	31,827	927	Estimate to cover special projects work
Meeting & Misc									
Admin Web/Listserve	761	470	470	192	313	(121)	484	14	
Meeting & Misc - Other	8,099	4,244	15,000	9,169	4,244	4,925	4,371	127	Per discussion with Jeff
Phone/Web Conferencing	147	424	212	-	283	(283)	437	13	Per discussion with Jeff
Office Supplies & Postage	558	824	319	213	549	(337)	849	25	Per discussion with Jeff
Payroll Expenses	7,982	4,985	4,985	2,897	3,323	(427)	5,135	150	Estimating 10% increase
Public Web	-	212	212	-	141	(141)	218	6	
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 297,741	\$ 201,963	\$ 200,671	\$ 1,292	\$ 307,153	\$ 13,972	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 704,871	\$ 804,724	\$ (99,853)	\$ 1,377,977	\$ 179,736	15% Increase for 2024
Westminster	1,815,515	1,997,068	1,997,068	1,341,207	1,341,207	-	2,296,628	299,560	15% Increase for 2024
Jeffcom	9,198,617	10,118,480	10,118,480	6,795,452	6,795,452	-	11,636,252	1,517,772	15% Increase for 2024
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 8,841,530	\$ 8,941,383	\$ 99,853	\$ 15,310,857	\$ 1,997,068	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)	\$ 63,654	\$ 1,854	Flat on 5 year plan
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)	\$ 63,654	\$ 1,854	
GIS System									
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,400	\$ (138,920)	\$ 190,962	\$ 5,562	staff and assume responsibility for GIS. In process of discussion with ECC's
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,400	\$ (138,920)	\$ 190,962	\$ 5,562	
Line Charges									
Call Box MRC	\$ 27,506	\$ 9,600	\$ 3,520	\$ 3,520	\$ 4,800	\$ (1,280)	\$ 9,888	\$ 288	OK to assume costs will not increase over actual anticipated for 2022
Jeffcom DS1	25,163	-	-	-	-	-	-	-	Discontinue line item, consolidated into ESInet, see ESInet schedule tab
ESInet	685,477	640,398	640,398	519,143	523,533	(4,390)	659,610	19,212	See ESInet schedule tab
Other	4,656	5,000	5,000	-	3,333	(3,333)	5,150	150	Contingency per Jeff
Total Line Charges	\$ 742,802	\$ 654,998	\$ 648,918	\$ 522,663	\$ 531,666	\$ (9,003)	\$ 674,648	\$ 19,650	
Notification Systems (ENS)									
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 10,626	\$ 12,000	\$ (1,374)	\$ 18,540	\$ 540	Jeff will schedule
ENS	274,242	182,900	182,900	84,600	195,318	(110,718)	188,387	5,487	Year 4 of 5 year contract modified
VoIP Record Extract	4,453	3,605	3,605	-	2,403	(2,403)	3,713	108	
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 95,226	\$ 209,721	\$ (114,495)	\$ 210,640	\$ 6,135	
Special Projects									
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 9,577	\$ (9,577)	\$ 6,896	\$ 201	Annual maintenance project + repair contingency
Fiber Special Projects	-	1,466,654	1,167,958	293,424	200,000	93,424	500,000	(966,654)	
Last Mile Fiber Project	-	300,000	210,000	120,346	200,000	(79,654)	400,000	100,000	
North Metro	-	686,654	480,658	-	-	-	100,000	(586,654)	Assumes property rights issue will be resolved
Equipment Refresh Project	-	480,000	477,300	173,077	-	173,077	-	(480,000)	Replace routers and associated software/licenses
J-FON O&M	336,494	480,000	460,000	440,776	440,000	776	494,400	14,400	Increase related to portion of Jeffcom Network Analyst
Smart911	89,161	91,836	178,322	59,441	61,224	(1,783)	94,591	2,755	
Special Projects Contingency	110,856	200,000	200,000	195,042	133,334	61,708	300,000	100,000	Contingency amount per Jeff
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 2,012,975	\$ 988,682	\$ 1,044,135	\$ 237,971	\$ 1,395,887	\$ (849,298)	
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,701,984	\$ 10,735,200	\$ 11,170,367	\$ 57,963	\$ 18,153,801	\$ 1,194,944	

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,579,432	\$ 3,262,908	\$ 2,949,881
Expected Inflows:												
2023 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,386	\$ 1,013,100	\$ 770,569	\$ 1,230,198	\$ 1,110,979	\$ 1,110,979	\$ 1,110,979	\$ 1,110,979
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	155,597	96,201	156,275	71,672	71,672	71,672	71,672
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	54,754	64,201	60,567	16,866	16,866	16,866	16,866
Interest Income	-	-	-	-	-	-	-	1,103	974	974	974	974
Miscellaneous Income	-	-	-	-	-	-	-	12	122	122	122	122
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,223,451	\$ 930,971	\$ 1,448,154	\$ 1,200,613	\$ 1,200,613	\$ 1,200,613	\$ 1,200,613
Expected Outflows:												
2023 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,097	\$ 271	\$ 6,278	\$ 7,413	\$ 7,413	\$ 7,413	\$ 7,413
Bank Charges	1,316	-	-	-	-	-	-	-	1,471	1,471	1,471	1,471
Executive Director (ED)	14,005	14,184	13,944	13,944	14,082	13,944	13,944	14,092	12,219	12,219	12,219	12,219
Insurance	-	-	-	-	-	-	-	-	1,473	1,473	1,473	1,473
Legal	-	-	11,073	-	-	3,855	1,174	-	3,700	3,700	3,700	3,700
Admin Web/Listserve	-	-	-	-	-	-	-	192	70	70	70	70
Meeting & Misc	3,772	150	-	1,998	2,858	1,215	55	83	1,998	2,858	1,215	55
Phone/Web Conferencing	-	-	-	-	-	-	-	-	106	106	106	106
Office Supplies & postage	-	-	60	-	127	-	-	-	159	159	159	159
Public Web	-	-	-	-	-	-	-	-	53	53	53	53
Payroll Expense	322	448	318	318	195	328	338	205	628	628	628	628
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 25,440	\$ 15,782	\$ 20,850	\$ 29,290	\$ 30,150	\$ 28,507	\$ 27,347
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ -	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,009,629	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ 5,786	\$ 5,786	\$ 5,786	\$ 5,786
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ 5,786	\$ 5,786	\$ 5,786	\$ 5,786
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ 138,920	\$ -	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ 138,920	\$ -	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ 663	\$ 666	\$ 666	\$ 666	\$ 666	\$ 666	\$ 666
ESInet	98,927	51,358	123,713	55,006	56,131	59,681	55,692	55,702	21,047	21,047	21,047	21,047
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	1,250	1,250	1,250	1,250
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 56,794	\$ 60,344	\$ 56,358	\$ 56,368	\$ 22,963	\$ 22,963	\$ 22,963	\$ 22,963
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ 1,843	\$ 1,843	\$ 1,843	\$ 1,843
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	1,750	1,855	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ 3,593	\$ 3,698	\$ 1,843	\$ 1,843
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,674	\$ 1,674	\$ 1,674	\$ 1,674
J-FON	158,142	15,324	361,411	43,835	172,698	4,582	5,219	4,801	4,801	4,801	4,801	4,801
Last Mile Fiber Project	12,390	-	-	-	4,149	6,253	14,006	25,141	25,141	25,141	25,141	25,141
North Metro	-	-	-	-	-	-	-	-	171,664	171,664	171,664	171,664
Equipment Refresh Project	-	-	-	-	-	-	-	4,720	118,820	118,820	118,820	118,820
Smart911	-	-	-	-	-	-	-	-	22,959	22,959	22,959	22,959
Other	192,042	-	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 176,847	\$ 10,835	\$ 19,225	\$ 34,662	\$ 345,058	\$ 345,058	\$ 345,058	\$ 345,058
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,206,101	\$ 1,202,773	\$ 1,122,470	\$ 1,655,093	\$ 1,517,138	\$ 1,513,640	\$ 1,512,480
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (63,369)	\$ 17,349	\$ (271,802)	\$ 325,684	\$ (454,479)	\$ (316,524)	\$ (313,027)	\$ (311,867)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,579,432	\$ 3,262,908	\$ 2,949,881	\$ 2,638,014

JCECA - 2023 Sep Expenditure Request Authorization 092623 1558					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-019		Multi	ECC distributions for October 2023	AOF	1,109,482.42
				Total	1,109,482.42
Expenditures Approved by Executive Director (signature):					






Mobile Reach

Powered by Rave Mobile Safety, a Motorola Solutions Company



Mobile Reach super-charges your existing landline data with mobile-phone contact data, which provides contacts for your community to be messaged during emergencies. Realize the value in being able to maximize your connections and reach the right people at the right times with Rave.

Opt-ins aren't always optimal. Though registration remains an important part of any community alerting solution, it can be difficult to drive adoption via opt-in. Mobile Reach can help ensure you are maximizing your reach and connection to as many community members as possible.

-  **Expand the reach of your emergency alerts, beyond opt-in and included landline data**
-  **Maintain accurate contact information, with data updated quarterly**
-  **Location awareness for geotargeting community communications**

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
OCTOBER 26, 2023, AT 9 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:
 - i. September 28, 2023, 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.
 - c. Determination of date of 2024 budget hearing and dates of November and December board meetings.
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 pursuant to §24-6-402(4)(f)(I), C.R.S., for personnel matters regarding the Executive Director annual performance review.
10. Adjournment.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
OCTOBER 26, 2023

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

Present: Director Alan Fletcher
 Director Mike Clement
 Director Mike Kulp
 Director Dave Lester
 Director Tracy Kraft-Tharp
 Attorney Ryan Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Michael Garcia, Pinnacle Consulting Group, Inc.
 Anthony Coraggio, Broomfield PD
 Jeff Streeter, Jeffcom911
 Michael Brewer, Jeffcom911
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Kevin Biegert, Jeffcom911
 Lara Mitchell, Westminster PD/FD

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of September 28, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 09/30/23 (copy attached). Ms. Kaminsky advised that through September 30th JCECA has recognized \$10,807,437 in revenue helping to offset total expenditures recognized of \$12,122,229. She advised that as can be seen in the projected column we are trending slightly under budget from an expenditure perspective and slightly over budget from a revenue perspective which is a good place to end the year with an expected ending fund balance of \$3,336,786.

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

Ms. Kaminski then reviewed the September 30th cash encumbrance report (attached).

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for October 2023 (copy attached).

The Board upon motion of Director Kulp and duly seconded by Director Clement and by unanimous vote, approved the October 2023 expenditure requests in the amount of \$1,399,071.42.

Director Fletcher proposed that the next meeting be held on November 30 to not conflict with the Thanksgiving holiday. The public hearing for the 2024 budget adoption will, also, be held on that date. The board agreed on that date agreed to not hold a December meeting unless something arises that requires a meeting.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Coraggio advised that Broomfield “is in a good place” and he is taking over for Monty Heffner and will be attending future meetings.
- **Jeffcom ECC** – Mr. Streeter advised Jeffcom is in a good place as well. He discussed the formal request by Clear Creek County for Jeffcom to provide dispatch emergency communication services for all agencies in their county. It has been in the media and the Jeffcom board has it under review, no decisions have been made. Construction on the new building has not begun. There are tenants in the building that will be out at the end of the month. They are working with architects and the construction work will commence soon. Jeffcom is fully staffed, with a lot of training on the floor. They are in the hiring process and taking applications in anticipation of an academy in January. The application numbers are “through the roof”. The budget was approved by the Jeffcom board last week, so they are “driving right into 2024”.
- **Westminster ECC** – Ms. Mitchell congratulated Mr. Streeter on their staffing level. She advised they (WES) are better staffed than they were at this time last year. On Tuesday their phones went fully down in the morning along with Broomfield and Douglas County. ConvergeOne reported it was due to a Lumen circuit issue. She has not received an after-action report yet. Last night at about 2130 the power went out at the PD taking CAD and phones down. It came backup up about 0530 this morning. They are still working to determine the reason for the outage, and she is waiting for the after-action report. Mr. Streeter advised that there was a large area outage last evening and Jeffcom lost power as well. The generators kicked in and they did not lose CAD or phones.

EXECUTIVE DIRECTOR’S REPORT

Lookout Alert – Mr. Irvin reported that last month we reported 175,100 opt-ins, today we’re at 175,892 for an increase of 792 this month. We continue to increase each month though this is the time of year when opt-ins tend to slow down. He is hopeful that the RAVE Mobile Reach license approved in the expenditure requests today will result in a substantial increase in mobile numbers in the system.

LEGAL COUNSEL REPORT

Mr. Tharp advised there has been further discussion with Lumen regarding their network improvement plan and what they want to do with using some of the funding from the statewide 911 fee to improve their network. We've had a few meetings and continue to monitor. They are looking at areas of the state where there is a major lack of network diversity. Lumen did file an amendment to their tariff, and he will discuss this with Mr. Irvin to determine if we need to intervene. Mr. Irvin explained that the amendment deals with issues around outage reporting.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

Executive Session pursuant to §24-6-402(4)(f)(I), C.R.S., for personnel matters regarding the Executive Director annual performance review.

The board reconvened after the executive session. Director Fletcher motioned for six percent salary increase for Executive Director Irvin. The motion was duly seconded by Director Kraft-Tharp and by unanimous vote, the board approved the salary increase.

Director Fletcher thanked Mr. Irvin for his work in 2023 and said he looked forward to working together in 2024.

ADJOURNMENT

Director Fletcher reiterated that the next meeting will be on November 30th. The meeting was adjourned by Director Fletcher.



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, 2022 and September 30, 2023.

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, 2024.

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 Casteu". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
October 18, 2023

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
BALANCE SHEET									
December 31, 2022 and September 30, 2023									
	Audited Actual	Unaudited Actual							
	12/31/2022	9/30/2023							
Assets									
Current Assets									
Cash, Checking	\$ 5,453,819	\$ 996,743							
Cash, Savings	-	2,612,173							
Accounts Receivable	1,512,850	1,821,798							
Prepaid Expense	211,133	47,559							
Total Current Assets	\$ 7,177,802	\$ 5,478,273							
Long-Term Assets									
Construction in Progress	\$ 4,090,785	\$ 4,090,785							
Infrastructure	25,895	25,895							
Right of Ways	568,082	568,082							
West Corridor Fiber Optic	865,614	865,614							
Accumulated Depreciation	(401,718)	(401,718)							
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658							
Total Assets	\$ 12,326,460	\$ 10,626,932							
Liabilities									
Current Liabilities									
Accounts Payable	\$ 1,578,823	\$ 1,194,086							
Total Current Liabilities	\$ 1,578,823	\$ 1,194,086							
Total Liabilities	\$ 1,578,823	\$ 1,194,086							
Fund Equity									
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658							
Fund Balance									
Nonspendable	211,133	47,559							
Unassigned	5,387,846	4,236,628							
Total Fund Equity	\$ 10,747,637	\$ 9,432,846							
Total Liabilities and Fund Equity	\$ 12,326,460	\$ 10,626,931							
	=	=							

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2022	2023	2023	Actual	Budget	Variance	2024	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	2024
Revenues	Actual	Budget	Actual	09/30/23	09/30/23	09/30/23	Budget	Variance	Comments
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 11,992,638	\$ 8,932,853	\$ 9,375,000	\$ (442,147)	\$ 18,153,248	\$ 5,653,248	Based on 80% collection of \$2.05 Fee
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,634,759	1,257,506	1,275,000	(17,494)	1,815,325	540,325	
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	786,360	604,893	550,000	54,893	726,130	176,130	
Interest Income	-	5,000	49,000	12,173	5,000	7,173	10,000	5,000	
Miscellaneous Income	-	500	12	12	500	(488)	500	-	
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,462,769	\$ 10,807,437	\$ 11,205,500	\$ (398,063)	\$ 20,705,203	\$ 6,374,703	
Expenditures									
Administrative	\$ 247,101	\$ 293,181	\$ 297,764	\$ 227,163	\$ 224,149	\$ 3,014	\$ 307,153	\$ 13,972	
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	904,578	904,578	-	1,377,977	179,736	
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	1,507,630	1,507,630	-	2,296,628	299,560	
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	7,638,658	7,638,658	-	11,636,252	1,517,772	
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	38,656	57,390	(18,734)	63,654	1,854	
GIS System	185,220	185,400	185,400	46,480	185,400	(138,920)	190,962	5,562	
Line Charges	742,802	654,998	649,584	584,748	650,548	(65,800)	674,648	19,650	
Notification Systems (ENS)	291,424	204,505	204,505	106,754	211,522	(104,767)	210,640	6,135	
Special Projects	693,535	2,245,185	2,035,265	1,067,562	1,848,454	(780,892)	1,395,887	(849,298)	
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,724,962	\$ 12,122,229	\$ 13,228,328	\$ (1,106,099)	\$ 18,153,801	\$ 1,194,944	
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (2,262,193)	\$ (1,314,792)	\$ (2,022,828)	\$ 708,036	\$ 2,551,401	\$ 5,179,759	
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979			5,727,182	(306,443)	
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,336,786	\$ 4,284,187			\$ 8,278,583	\$ 4,873,316	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,181,241	4,181,241			4,538,450	298,736	
Unrestricted	1,268,751	(1,584,447)	(1,594,455)	(647,054)			2,990,133	4,574,580	
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,336,786	\$ 4,284,187			\$ 8,278,583	\$ 4,873,316	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2022	2023	2023	Actual	Budget	Variance	2024	Year to Year	2024
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	Comments
	Actual	Budget	Actual	09/30/23	09/30/23	09/30/23	Budget	Variance	
Administration									
Accounting	\$ 43,048	\$ 77,013	\$ 77,013	\$ 63,160	\$ 59,860	\$ 3,300	\$ 84,500	\$ 7,487	Audit \$7,000 - auditor confirmed
Bank Charges	291	7,200	1,755	1,316	4,500	(3,184)	7,416	216	Per Acct analysis stmt 06.30.22
Executive Director (ED)									
401k & Benefits	26,646	25,775	25,775	18,819	19,331	(512)	26,548	773	No increase to Exec. Dir Comp at this time
Mileage Reimbursement	234	503	250	39	377	(339)	518	15	Contingency amount per Jeff
Payroll Tax	8,421	9,972	9,972	7,701	7,479	222	10,271	299	No increase to Exec. Dir Comp at this time
Wages & Salaries	125,908	124,767	124,767	99,106	95,577	3,529	128,510	3,743	No increase to Exec. Dir Comp at this time
Insurance	5,633	5,892	5,892	4,373	4,419	(46)	6,069	177	Expected increase per Jeff
Legal	19,373	30,900	30,900	19,150	23,175	(4,026)	31,827	927	Estimate to cover special projects work
Meeting & Misc									
Admin Web/Listserve	761	470	712	712	353	359	484	14	
Meeting & Misc - Other	8,099	4,244	15,000	9,169	4,244	4,925	4,371	127	Per discussion with Jeff
Phone/Web Conferencing	147	424	212	-	318	(318)	437	13	Per discussion with Jeff
Office Supplies & Postage	558	824	319	239	618	(379)	849	25	Per discussion with Jeff
Payroll Expenses	7,982	4,985	4,985	3,379	3,739	(360)	5,135	150	Estimating 10% increase
Public Web	-	212	212	-	159	(159)	218	6	
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 297,764	\$ 227,163	\$ 224,149	\$ 3,014	\$ 307,153	\$ 13,972	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 904,578	\$ 904,578	\$ -	\$ 1,377,977	\$ 179,736	15% Increase for 2024
Westminster	1,815,515	1,997,068	1,997,068	1,507,630	1,507,630	-	2,296,628	299,560	15% Increase for 2024
Jeffcom	9,198,617	10,118,480	10,118,480	7,638,658	7,638,658	-	11,636,252	1,517,772	15% Increase for 2024
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 10,050,866	\$ 10,050,866	\$ -	\$ 15,310,857	\$ 1,997,068	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)	\$ 63,654	\$ 1,854	Flat on 5 year plan
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 38,656	\$ 38,656	\$ 57,390	\$ (18,734)	\$ 63,654	\$ 1,854	
GIS System									
GIS System Support	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,400	\$ (138,920)	\$ 190,962	\$ 5,562	and assume responsibility for GIS. In process of discussion with ECC's
Total GIS System	\$ 185,220	\$ 185,400	\$ 185,400	\$ 46,480	\$ 185,400	\$ (138,920)	\$ 190,962	\$ 5,562	
Line Charges									
Call Box MRC	\$ 27,506	\$ 9,600	\$ 4,186	\$ 4,186	\$ 6,400	\$ (2,214)	\$ 9,888	\$ 288	OK to assume costs will not increase over actual anticipated for 2022
Jeffcom DS1	25,163	-	-	-	-	-	-	-	Discontinue line item, consolidated into ESInet, see ESInet schedule tab
ESInet	685,477	640,398	640,398	580,562	640,398	(59,836)	659,610	19,212	See ESInet schedule tab
Other	4,656	5,000	5,000	-	3,750	(3,750)	5,150	150	Contingency per Jeff
Total Line Charges	\$ 742,802	\$ 654,998	\$ 649,584	\$ 584,748	\$ 650,548	\$ (65,800)	\$ 674,648	\$ 19,650	
Notification Systems (ENS)									
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 18,000	\$ 11,579	\$ 13,500	\$ (1,921)	\$ 18,540	\$ 540	Jeff will schedule
ENS	274,242	182,900	182,900	95,175	195,318	(100,143)	188,387	5,487	Year 4 of 5 year contract modified
VoIP Record Extract	4,453	3,605	3,605	-	2,704	(2,704)	3,713	108	
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 204,505	\$ 106,754	\$ 211,522	\$ (104,767)	\$ 210,640	\$ 6,135	
Special Projects									
Call Box Project	\$ 157,024	\$ 6,695	\$ 6,695	\$ -	\$ 9,577	\$ (9,577)	\$ 6,896	\$ 201	Annual maintenance project + repair contingency
Fiber Special Projects	-	1,466,654	1,167,958	360,563	585,000	(224,437)	500,000	(966,654)	
Last Mile Fiber Project	-	300,000	210,000	136,899	225,000	(88,101)	400,000	100,000	
North Metro	-	686,654	480,658	-	-	-	100,000	(586,654)	Assumes property rights issue will be resolved
Equipment Refresh Project	-	480,000	477,300	221,886	360,000	(138,114)	-	(480,000)	Replace routers and associated software/licenses
J-FON O&M	336,494	480,000	460,000	445,086	450,000	(4,914)	494,400	14,400	Increase related to portion of Jeffcom Network Analyst
Smart911	89,161	91,836	200,612	66,871	68,877	(2,006)	94,591	2,755	
Special Projects Contingency	110,856	200,000	200,000	195,042	150,000	45,042	300,000	100,000	Contingency amount per Jeff
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 2,035,265	\$ 1,067,562	\$ 1,848,454	\$ (422,107)	\$ 1,395,887	\$ (849,298)	
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,724,962	\$ 12,122,229	\$ 13,228,328	\$ (747,315)	\$ 18,153,801	\$ 1,194,944	

**Jefferson County Emergency Communications Authority
2023 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)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,607,237	\$ 3,073,933	\$ 2,681,086
Expected Inflows:												
2023 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,386	\$ 1,013,100	\$ 770,569	\$ 1,230,198	\$ 751,427	\$ 1,230,830	\$ 1,230,830	\$ 1,230,830
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	155,597	96,201	156,275	143,442	47,748	47,748	47,748
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	54,754	64,201	60,567	61,869	1,865	1,865	1,865
Interest Income	-	-	-	-	-	-	-	1,103	11,070	(2,391)	(2,391)	(2,391)
Miscellaneous Income	-	-	-	-	-	-	-	12	0	163	163	163
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,223,451	\$ 930,971	\$ 1,448,154	\$ 967,808	\$ 1,278,215	\$ 1,278,215	\$ 1,278,215
Expected Outflows:												
2023 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,097	\$ 271	\$ 6,278	\$ 11,960	\$ 5,898	\$ 5,898	\$ 5,898
Bank Charges	1,316	-	-	-	-	-	-	-	-	1,961	1,961	1,961
Executive Director (ED)	14,005	14,184	13,944	13,944	14,082	13,944	13,944	14,092	13,944	11,645	11,645	11,645
Insurance	-	-	-	-	-	-	-	-	342	1,850	1,850	1,850
Legal	-	-	11,073	-	-	3,855	1,174	-	3,048	3,917	3,917	3,917
Admin Web/Listserve	-	-	-	-	-	-	-	192	20	86	86	86
Meeting & Misc	3,772	150	-	1,998	2,858	1,215	55	83	-	2,858	1,215	55
Phone/Web Conferencing	-	-	-	-	-	-	-	-	-	141	141	141
Office Supplies & postage	-	-	60	-	127	-	-	-	26	204	204	204
Public Web	-	-	-	-	-	-	-	-	-	71	71	71
Payroll Expense	322	448	318	318	195	328	338	205	488	675	675	675
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 25,440	\$ 15,782	\$ 20,850	\$ 29,827	\$ 29,305	\$ 27,662	\$ 26,502
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ -	\$ 199,707	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,009,629	\$ 1,209,336	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ -	\$ 7,715	\$ 7,715	\$ 7,715
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ -	\$ 7,715	\$ 7,715	\$ 7,715
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ 138,920	\$ -	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ 138,920	\$ -	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ 663	\$ 666	\$ 666	\$ 666	\$ 666	\$ 666	\$ 666
ESInet	98,927	51,358	123,713	55,006	56,131	59,681	55,692	55,702	61,152	7,679	7,679	7,679
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	1,667	1,667	1,667
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 56,794	\$ 60,344	\$ 56,358	\$ 56,368	\$ 61,818	\$ 10,012	\$ 10,012	\$ 10,012
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ -	\$ 2,458	\$ 2,458	\$ 2,458
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	1,750	1,855	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ -	\$ 4,208	\$ 4,313	\$ 2,458
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,232	\$ 2,232	\$ 2,232
Fiber Optics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,779	\$ -	\$ -	\$ -
J-FON	158,142	15,324	361,411	43,835	172,698	4,582	5,219	4,801	4,374	4,374	4,374	4,374
Last Mile Fiber Project	12,390	-	-	-	4,149	6,253	14,006	25,141	87,349	87,349	87,349	87,349
North Metro	-	-	-	-	-	-	-	-	-	228,885	228,885	228,885
Equipment Refresh Project	-	-	-	-	-	-	-	4,720	-	158,427	158,427	158,427
Smart911	-	-	-	-	-	-	-	-	-	30,612	30,612	30,612
Other	192,042	-	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 176,847	\$ 10,835	\$ 19,225	\$ 34,662	\$ 93,502	\$ 511,878	\$ 511,878	\$ 511,878
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,206,101	\$ 1,202,773	\$ 1,122,470	\$ 1,394,483	\$ 1,811,519	\$ 1,671,062	\$ 1,668,047
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (63,369)	\$ 17,349	\$ (271,802)	\$ 325,684	\$ (426,675)	\$ (533,304)	\$ (392,846)	\$ (389,831)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,607,237	\$ 3,073,933	\$ 2,681,086	\$ 2,291,255

JCECA - 2023 Oct Expenditure Request Authorization 102523 1332					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-020		Multi	ECC distributions for November 2023	AOF	1,109,482.42
2023-021		Multi	RAVE Mobile Reach license 1 yr	ENS	46,400.00
2023-022		JCECA	JFON connection for Jeffcom 440 Indiana St facility	SpProj	126,789.00
2023-023		JCECA	JFON 14th and Pierce St relocation due to Lakewood storm sewer project	SpProj	61,200.00
2023-024		JCECA	JFON connection for WMF Fleet Services facility	SpProj	55,200.00
				Total	1,399,071.42
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
NOVEMBER 30, 2023, AT 9 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:
 - i. October 26, 2023, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2024 Budget Hearing (copy of proposed budget attached)
 - 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.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2022	2023	2023	Actual	Budget	Variance	2024	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	2024
Revenues	Actual	Budget	Actual	09/30/23	09/30/23	09/30/23	Budget	Variance	Comments
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 11,992,638	\$ 8,932,853	\$ 9,375,000	\$ (442,147)	\$ 18,153,248	\$ 5,653,248	Based on 80% collection of \$2.05 Fee
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,634,759	1,257,506	1,275,000	(17,494)	1,815,325	540,325	
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	786,360	604,893	550,000	54,893	726,130	176,130	
Interest Income	-	5,000	49,000	12,173	5,000	7,173	10,000	5,000	
Miscellaneous Income	-	500	12	12	500	(488)	500	-	
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,462,769	\$ 10,807,437	\$ 11,205,500	\$ (398,063)	\$ 20,705,203	\$ 6,374,703	
Expenditures									
Administrative	\$ 247,101	\$ 293,181	\$ 297,764	\$ 227,163	\$ 224,149	\$ 3,014	\$ 307,153	\$ 13,972	
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	904,578	904,578	-	1,377,977	179,736	
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	1,507,630	1,507,630	-	2,296,628	299,560	
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	7,638,658	7,638,658	-	11,636,252	1,517,772	
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	38,656	57,390	(18,734)	63,654	1,854	
GIS System	185,220	185,400	185,400	46,480	185,400	(138,920)	190,962	5,562	
Line Charges	742,802	654,998	649,584	584,748	650,548	(65,800)	674,648	19,650	
Notification Systems (ENS)	291,424	204,505	204,505	106,754	211,522	(104,767)	210,640	6,135	
Special Projects	693,535	2,245,185	2,035,265	1,067,562	1,848,454	(780,892)	1,395,887	(849,298)	
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,724,962	\$ 12,122,229	\$ 13,228,328	\$ (1,106,099)	\$ 18,153,801	\$ 1,194,944	
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (2,262,193)	\$ (1,314,792)	\$ (2,022,828)	\$ 708,036	\$ 2,551,401	\$ 5,179,759	
Beginning Fund Balance	5,805,069	6,033,625	5,598,979	5,598,979			5,727,182	(306,443)	
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,336,786	\$ 4,284,187			\$ 8,278,583	\$ 4,873,316	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,181,241	4,181,241			4,538,450	298,736	
Unrestricted	1,268,751	(1,584,447)	(1,594,455)	(647,054)			2,990,133	4,574,580	
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,336,786	\$ 4,284,187			\$ 8,278,583	\$ 4,873,316	

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
NOVEMBER 30, 2023

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

Present: Director Alan Fletcher
 Director Mike Clement
 Director Mike Kulp
 Director Dave Lester
 Director Tracy Kraft-Tharp
 Attorney Ryan Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Michael Garcia, Pinnacle Consulting Group, Inc.
 Anthony Coraggio, Broomfield PD
 Mark Goodell, Broomfield PD
 Jeff Streeter, Jeffcom911
 Michael Brewer, Jeffcom911
 Kinde Yetemgn, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Kevin Biegert, Jeffcom911
 Lara Mitchell, Westminster PD/FD
 Sara Gallegos, Westminster PD/FD

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of October 26, 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 10/31/23 (copy attached). Ms. Kaminsky advised that through October 31st JCECA has recognized revenue of just over \$12M to support total expenditures of \$13,487,584 leaving an ending fund balance of \$4,140,628. From a projection standpoint we are coming in slightly over budget on revenues at \$14.337M as opposed to the original \$14.330M. Expenditures are trending slightly under the budgeted \$16.9M; we are projecting just under \$16.8M ending 2023. This is in alignment with how we thought the year would go lowering some special project projections conservatively that we don't believe will come to fruition in 2023.

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

Ms. Kaminski then reviewed the October 31st cash encumbrance report (attached).

BUDGET HEARING

Director Fletcher opened the 2024 budget hearing for public comment. There was no public comment.

Ms. Kaminski reviewed the 2024 proposed budget (see attached copy of the October 31st financial statements). She advised we are proposing the emergency telephone charge (ETC) be increased to \$2.05 estimating 80% collection in 2024 with full collection starting in 2025. Total revenues for 2024 are budgeted at \$20,705,203 helping to support expenditures of 18,153,801. As discussed previously with the board we are factoring in those steady 10% AOF distribution increases year over year until we hit the payroll support level outlined by the board earlier.

The Board upon motion of Director Kulp, duly seconded by Director Lester and by unanimous vote, adopted the 2024 budget.

Director Fletcher then closed the budget hearing.

The Board upon motion of Director Fletcher, duly seconded by Director Lester and by unanimous vote, increased the ETC rate to \$2.05 for 2024.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for November 2023 (copy attached).

The Board upon motion of Director Kulp and duly seconded by Director Clement and by unanimous vote, approved the November 2023 expenditure requests in the amount of \$1,513,859.99.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Coraggio advised that Broomfield in a hiring process now for one person. After that they will be up to staff with two in training. They are hiring a manager who is now in backgrounds and will hopefully be onboard by February 1st.
- **Jeffcom ECC** – Mr. Streeter advised Jeffcom is 100% staffed. They continue to take applications in the process to start an academy January 15th. They just completed a technology study and are completing a cultural study through which they will learn more about what their authorized strength should be. The staffing level for emergency communication specialists (ECSs) was set back in 2016. They now have 118 but feel that is lacking. A lot is going on with the new building. Mr. Irvin will be meeting him at the building this afternoon. The JFON fiber installation started yesterday putting them ahead of schedule. Architectural design is going forward. They're hoping to start construction after the first of the year, targeting completion in the latter half of 2024 but they are starting to see some supply chain issues. At the November 16th board meeting Clear Creek county presented a formal request for Jeffcom to take over services. The

board granted the request. February 21st they will be taking over dispatch services for six agencies in Clear Creek county. The call load is relatively minimal and will not have a big impact.

- **Westminster ECC** – Ms. Mitchell advised they have one in backgrounds and will be opening a supervisor position in January. Their CAD to CAD system that has been up for most of the year has been incredible; the collaboration with the north area agencies has been super valuable to them.

EXECUTIVE DIRECTOR’S REPORT

Lookout Alert – Mr. Irvin reported that last month we reported 175,892 opt-ins, today we’re at 177,079 for an increase of 1,187 this month. As a result of implementation of the RAVE Mobile Reach add-on we now have a report of “All Loaded Public Data Emergency Use” that indicates we now have access to 437,673 mobile numbers for our service area.

Automation of Revenue Collection – Mr. Irvin has discussed this with PCGI and others, continuing to look for a cost-effective solution.

TSP List for Notice Mailings – Mr. Irvin advised he spent considerable time this last month working on updating the list of telephone service providers (TSP’s) who are currently remitting, updating addresses for the ETC increase notice mailings that Mr. Tharp’s office will complete.

LEGAL COUNSEL REPORT

Mr. Tharp advised they will be preparing to send out the ETC increase notices. They intervened in the CenturyLink tariff proceeding that they implemented a couple of weeks ago to “be at the table” during the proceedings. He is waiting for the PUC to rule on the motion for intervention.

NEW BUSINESS

There was no new business.

Director reminded everyone there will be no meeting in December. The next meeting will be on January 25, 2024.

ADJOURNMENT

Director Fletcher reiterated that the next meeting will be on November 30th. The meeting was adjourned by Director Fletcher.



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, 2022 and October 31, 2023. We have also prepared the accompanying 2024 proposed 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 Casteel". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
November 17, 2023

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
 BALANCE SHEET
 December 31, 2022 and October 31, 2022

	Audited Actual 12/31/2022	Unaudited Actual 10/31/2022
Assets		
Current Assets		
Cash, Checking	\$ 9,492,819	\$ 929,366
Cash, Savings	-	2,823,759
Accounts Receivable	1,018,890	1,078,378
Prepaid Expenses	211,743	40,719
Total Current Assets	\$ 11,723,452	\$ 3,872,222
Long-Term Assets		
Construction in Progress	\$ 4,222,766	\$ 4,222,766
Infrastructure	26,996	26,996
Right of Ways	668,090	668,090
Net Book Value of Plant	298,214	858,214
Accumulated Depreciation	(297,716)	(407,216)
Total Long-Term Assets	\$ 5,143,950	\$ 5,348,750
Total Assets	\$ 12,326,402	\$ 9,468,522
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,678,823	\$ 1,179,236
Total Current Liabilities	\$ 1,678,823	\$ 1,179,236
Total Liabilities	\$ 1,678,823	\$ 1,179,236
Fund Equity		
Net Investment in Fixed Assets	\$ 5,143,950	\$ 5,143,950
Fund Balance		
Nonspendable	211,133	40,719
Assigned	5,357,546	4,222,212
Total Fund Equity	\$ 10,747,537	\$ 8,289,287
Total Liabilities and Fund Equity	\$ 12,326,402	\$ 9,468,522

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


	2022 Assigned Actual	2023 Assigned Budget	2023 Projected Actual	2023 Actual Through 10/31/23	2023 Budget Through 10/31/23	Variance Through 10/31/23	2024 Proposed Budget	Year to Year Budget Variance	2024 Comments
Revenues									
State Fee - EOC	\$ 11,655,000	\$ 12,500,000	\$ 11,840,000	\$ 9,994,000	\$ 10,402,000	\$ (408,000)	\$ 15,100,000	\$ 1,000,000	Based on 80% collection of \$2.05 Fee
State Fee (Project)	1,635,660	1,275,000	1,061,000	1,415,400	1,200,000	215,400	1,750,000	640,000	
FUG Statewide (State Trust: Homecare)	587,168	510,000	787,100	655,214	550,000	105,214	725,130	170,130	
Interest Income	-	5,000	60,500	23,700	1,000	16,700	12,000	8,000	
Miscellaneous Income	-	500	75	75	-	75	500	425	
Total Revenues	\$ 14,277,828	\$ 14,890,500	\$ 14,337,125	\$ 12,529,239	\$ 12,247,655	\$ (281,922)	\$ 20,702,230	\$ 6,374,725	
Expenditures									
Administrative	\$ 247,101	\$ 233,181	\$ 234,051	\$ 248,001	\$ 269,840	\$ (25,839)	\$ 327,153	\$ (82,152)	
Agency Operating Fund - BPO	1,089,312	1,199,241	1,159,241	1,024,431	1,004,451	19,980	1,371,000	271,736	
Agency Operating Fund - WBS	816,616	1,007,243	1,007,103	1,074,054	1,074,054	-	1,206,623	206,623	
Agency Operating Fund - JET/COM	2,098,617	10,119,482	10,119,441	8,491,665	8,491,665	-	11,519,372	1,617,727	
Disaster & Recovery Plan/OPR	57,380	57,000	38,000	38,656	50,000	(11,344)	67,554	10,554	
GIS System	154,200	181,400	180,400	40,400	185,400	(45,000)	100,000	60,000	
Line Charges	742,800	254,000	151,656	641,111	551,768	89,343	674,640	12,529	
Notification Systems - EMS	221,421	224,500	214,222	119,200	210,322	(91,122)	210,640	9,135	
Special Projects	693,535	1,240,185	2,007,655	1,230,233	2,010,101	(779,868)	1,345,887	(140,726)	
Total Operating Expenditures	\$ 14,200,910	\$ 16,508,658	\$ 16,766,720	\$ 12,487,584	\$ 14,546,639	\$ (2,059,255)	\$ 18,180,801	\$ 1,994,944	
Revenues over/under Expenditures	\$ 876,918	\$ (2,628,358)	\$ (2,429,595)	\$ (1,468,345)	\$ (2,298,973)	\$ 841,022	\$ 2,521,429	\$ 4,379,781	
Beginning Fund Balance	5,806,060	5,013,620	5,699,979	5,698,979			3,180,785	(2,881,240)	
Ending Fund Balance	\$ 6,682,978	\$ 3,405,262	\$ 3,280,384	\$ 4,240,634			\$ 6,361,614	\$ 2,326,579	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (20% of Expend)	3,400,000	4,200,000	4,100,000	4,100,000			4,500,000	400,000	
Unrestricted	2,532,978	2,455,262	2,430,384	2,390,634			2,111,614	(318,720)	
Ending Fund Balance	\$ 6,682,978	\$ 3,405,262	\$ 3,280,384	\$ 4,240,634			\$ 6,361,614	\$ 2,326,579	

REPERSON COUNTY EMERGENCY COMMUNICATIONS CENTER
STATEMENT OF REVENUES & EXPENDITURES BY FUND DETAIL
GENERAL FUND

	2022 Actual	2023 Adopted Budget	2023 FY Actuals	2023 Actual Through 10/31/23	2023 Budget Through 10/31/23	2023 % of Budget	2024 Proposed Budget	Year-to-Year Budget Variance	2024 Comments
Administration									
Accounting	\$ 2,742	\$ 2,742	\$ 2,742	\$ 2,742	\$ 2,742	100%	\$ 2,742	\$ 0	
Bank Charges	107	107	107	107	107	100%	107	0	
Executive Director/ED	25,642	25,777	25,777	25,777	25,777	100%	25,777	135	No increase to Exec Dir Salary
Utility & Insurance	214	214	214	214	214	100%	214	0	
Mississippi Commission	8,400	9,970	9,970	9,970	9,970	100%	9,970	1,570	No increase to Exec Dir Commission
Payroll Tax	12,925	12,925	12,925	12,925	12,925	100%	12,925	0	No increase to Exec Dir Commission
Telephone	1,573	1,573	1,573	1,573	1,573	100%	1,573	0	Projected increase per contract
Legal	15,770	15,770	15,770	15,770	15,770	100%	15,770	0	Projected increase per contract
Meeting & Staff	70	70	70	70	70	100%	70	0	
Meeting & Staff - Cont	1,709	1,709	1,709	1,709	1,709	100%	1,709	0	
Regional Collaboration	147	494	494	494	494	100%	494	347	Regional Collaboration
Office Supplies & Postage	351	351	351	351	351	100%	351	0	
Print Expenses	758	4,089	4,089	4,089	4,089	100%	4,089	3,331	Printing 10% increase
Postage	270	270	270	270	270	100%	270	0	
Total Administration Expenses	\$ 27,172	\$ 27,172	\$ 27,172	\$ 27,172	\$ 27,172	100%	\$ 27,172	\$ 0	
Agency Operating Fund - ACU									
Electricity	\$ 1,182,047	\$ 1,182,047	\$ 1,182,047	\$ 1,182,047	\$ 1,182,047	100%	\$ 1,182,047	\$ 0	Rate increase for 2024
Water	1,182,047	1,182,047	1,182,047	1,182,047	1,182,047	100%	1,182,047	\$ 0	Rate increase for 2024
Total Agency Operating Fund - ACU	\$ 2,364,094	\$ 2,364,094	\$ 2,364,094	\$ 2,364,094	\$ 2,364,094	100%	\$ 2,364,094	\$ 0	
Classroom Recovery Plan - CRP									
Print Expenses	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	100%	\$ 1,300	\$ 0	
Total Classroom & Recovery Plan - CRP	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	100%	\$ 1,300	\$ 0	
GIS System									
GIS System Support	\$ 12,222	\$ 12,222	\$ 12,222	\$ 12,222	\$ 12,222	100%	\$ 12,222	\$ 0	Contract may add 10% and new contract for 2024
GIS System	\$ 4,842	\$ 4,842	\$ 4,842	\$ 4,842	\$ 4,842	100%	\$ 4,842	\$ 0	
Line Charges									
Cell Phone	\$ 2,126	\$ 2,126	\$ 2,126	\$ 2,126	\$ 2,126	100%	\$ 2,126	\$ 0	Contract may add 10% and new contract for 2024
Cell Phone - Cont	2,126	2,126	2,126	2,126	2,126	100%	2,126	0	Contract may add 10% and new contract for 2024
Editor	686,071	670,000	670,000	670,000	670,000	100%	670,000	16,071	See line item schedule
Other	4,000	4,000	4,000	4,000	4,000	100%	4,000	0	Contingency reserve
Total Line Charges	\$ 726,323	\$ 700,352	\$ 700,352	\$ 700,352	\$ 700,352	100%	\$ 700,352	\$ 25,971	
Notification Systems - DNS									
ACU Notification System - DNS	\$ 17,770	\$ 17,770	\$ 17,770	\$ 17,770	\$ 17,770	100%	\$ 17,770	\$ 0	Contract scheduled
Other	274,242	187,850	187,850	187,850	187,850	100%	187,850	86,392	Contract scheduled
Notification System - DNS	4,452	4,452	4,452	4,452	4,452	100%	4,452	0	
Total Notification Systems - DNS	\$ 226,464	\$ 210,072	\$ 210,072	\$ 210,072	\$ 210,072	100%	\$ 210,072	\$ 116,382	
Special Projects									
CA 100 Project	\$ 107,224	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	100%	\$ 1,000	\$ 106,224	Assume the maintenance project is completed
Per. & Equip. Cont	400,000	400,000	400,000	400,000	400,000	100%	400,000	0	
Per. & Equip. Cont - Cont	210,000	210,000	210,000	210,000	210,000	100%	210,000	0	
Per. & Equip. Cont - Cont	600,000	600,000	600,000	600,000	600,000	100%	600,000	0	
Equipment Refresh Project	300,000	300,000	300,000	300,000	300,000	100%	300,000	0	Assume properly replaced equipment
RFID QR Code	10,000	10,000	10,000	10,000	10,000	100%	10,000	0	Assume properly replaced equipment
RFID QR Code - Cont	10,000	10,000	10,000	10,000	10,000	100%	10,000	0	Assume properly replaced equipment
Special Projects Contingency	10,000	10,000	10,000	10,000	10,000	100%	10,000	0	Contingency reserve
Total Special Projects	\$ 1,127,224	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	100%	\$ 1,320,000	\$ 107,224	
Total Expenditures	\$ 14,332,513	\$ 12,285,818	\$ 12,285,818	\$ 12,285,818	\$ 12,285,818	100%	\$ 12,285,818	\$ 2,046,695	

**Jefferson County Emergency Communications Authority
2023 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	(Estimate)	(Estimate)
Cash on Hand	\$ 5,447,004	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,607,237	\$ 3,452,775	\$ 3,043,436
Expected Inflows:												
2023 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,366	\$ 1,013,100	\$ 770,569	\$ 1,230,198	\$ 751,427	\$ 998,953	\$ 1,346,769	\$ 1,345,769
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	155,597	96,201	156,275	143,442	146,941	127,770	127,770
PLC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	54,754	64,201	60,667	61,869	61,063	60,547	60,547
Interest Income	-	-	-	-	-	-	-	1,103	11,070	11,536	-	-
Miscellaneous Income	-	-	-	-	-	-	-	12	0	-	244	244
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,223,451	\$ 930,971	\$ 1,448,154	\$ 967,808	\$ 1,217,493	\$ 1,535,329	\$ 1,535,329
Expected Outflows:												
2023 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,097	\$ 271	\$ 6,278	\$ 11,960	\$ 5,913	\$ 5,890	\$ 5,890
Bank Charges	1,316	-	-	-	-	-	-	-	-	-	2,942	2,942
Executive Director (ED)	14,005	14,164	13,944	13,944	14,082	13,944	13,944	14,092	13,944	13,944	14,003	14,003
Insurance	-	-	-	-	-	-	-	-	342	-	2,775	2,775
Legal	-	-	11,073	-	-	3,855	1,174	-	3,048	-	5,875	5,875
Admin Web/Listserve	-	-	-	-	-	-	-	192	20	-	129	129
Meeting & Misc	3,772	150	-	1,998	2,858	1,215	55	83	-	399	1,215	55
Phone/Web Conferencing	-	-	-	-	-	-	-	-	-	147	139	139
Office Supplies & postage	-	-	60	-	127	-	-	-	26	-	305	305
Public Web	-	-	-	-	-	-	-	-	-	-	106	106
Payroll Expense	322	448	318	318	195	328	338	205	486	338	843	843
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 25,440	\$ 15,782	\$ 20,850	\$ 29,827	\$ 20,740	\$ 34,223	\$ 33,063
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ -	\$ 199,707	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,009,529	\$ 1,209,336	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SR3C Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,572	\$ 11,572
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,572	\$ 11,572
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,920	\$ -
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,920	\$ -
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ 663	\$ 666	\$ 666	\$ 666	\$ 672	\$ 672	\$ 672
ESInet	98,927	51,358	123,713	55,006	56,131	59,681	56,692	55,702	61,152	55,960	57,046	57,046
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	2,500	2,500
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 56,669	\$ 56,794	\$ 60,344	\$ 56,358	\$ 56,368	\$ 61,818	\$ 56,631	\$ 60,218	\$ 60,218
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ -	\$ 953	\$ 3,210	\$ 3,210
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	1,750	1,555
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ -	\$ 953	\$ 4,960	\$ 5,065
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,348	\$ 3,348
Fiber Optics	-	-	-	-	-	-	-	-	1,779	-	-	-
J-FON	158,142	15,324	361,411	43,635	172,698	4,582	5,219	4,801	4,374	9,706	3,706	8,706
Last Mile Fiber Project	12,390	-	-	-	4,149	-	14,006	25,141	87,349	11,097	-	11,097
North Metro	-	-	-	-	-	-	-	-	-	-	343,327	343,327
Equipment Refresh Project	-	-	-	-	-	-	-	4,720	-	152,725	161,277	161,277
Smart911	-	-	-	-	-	-	-	-	-	-	45,918	45,918
Other	192,042	-	-	-	-	-	-	-	-	11,621	11,621	11,621
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,635	\$ 176,847	\$ 10,835	\$ 19,225	\$ 34,652	\$ 63,502	\$ 184,148	\$ 585,292	\$ 585,292
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,206,101	\$ 1,202,773	\$ 1,122,470	\$ 1,394,483	\$ 1,371,955	\$ 1,944,666	\$ 1,804,693
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (53,369)	\$ 17,349	\$ (271,802)	\$ 325,684	\$ (426,675)	\$ (154,462)	\$ (409,339)	\$ (269,364)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,607,237	\$ 3,452,775	\$ 3,043,436	\$ 2,774,072

JCECA - 2023 Nov Expenditure Request Authorization 112823 0923					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2023-025		JCECA	Call Box 2024 Testing and Maintenance, Scott Comm Quote #111523	SpProj	5,411.80
2023-026		Multi	ECC distributions for December 2023	AOF	1,109,482.42
2023-027,28		Multi	RAVE 911 Suite (Smart911), Aware, Collaborate 2024 services	ENS/SpProj:Smart911	149,080.97
2023-029		Multi	Reimb Jeffcom for JFON Network Admin 2023 salary	SpProj:JFON O&M	110,884.80
2023-030		Multi	Reimb Jeffcom for 2023 GIS Support Services	GIS Support	139,000.00
				Total	1,513,859.99
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
JANUARY 25, 2024, AT 9 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:
 - i. November 30, 2023, 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
 - a. Resolution 2024-01 Designating a Posting Location
 - b. Resolution 2024-02 Setting Schedule of Regular Meetings
 - c. Resolution 2024-03 Setting the Emergency Telephone Charge (ETC)
9. Adjournment.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.