

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
OCTOBER 24, 2024

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

Present: Director Mark Goodell
Director Tracy Kraft-Tharp
Director Dave Lester

Attorney Ryan Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
Kathleen LaLiberte, Jefferson County Clerk to the Board Office
Mikhalia Zamora, Jefferson County Clerk to the Board Office
Tracie Kaminski, Pinnacle Consulting Group, Inc
Jeff Streeter, Jeffcom911
Director Kevin Biegert, Jeffcom911
Travis Hopwood, West Metro Fire Rescue
Jacinda English, Broomfield PD
Sara Gallegos, Westy911

Director Goodell called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Lester, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of September 26, 2024.

TREASURER'S REPORT

Ms. Kaminski presented the unaudited financial statements prepared by PCGI through September 30, 2024 (copy attached). Mr. Kaminski advised that through September 30th we recognized total revenues of \$15,822,323, offsetting total expenditures through September 30th of \$13,405,647 and leaving an ending fund balance of just over \$6M. This fulfills the capital reserve and operating reserve at 25% of expenditure and then there is a little bit unrestricted.

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

Ms. Kaminski then presented the cash encumbrance report (copy attached).

Ms. Kaminsky and Mr. Irvin then discussed the proposed 2025 budget (see column f of page 2 of the September financial statements).

There was discussion regarding setting the ETC rate for 2025 and scheduling of the November meeting and 2025 budget hearing hearing on November 21.

The Board upon motion of Director Goodell duly seconded by Director Lester and by unanimous vote, approved the increasing the ETC rate to \$2.12 effective February 1st, 2025.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for October 2024 (copy attached).

The Board upon motion of Director Kraft-Tharp duly seconded by Director Goodell and by unanimous vote, approved the October 2024 expenditure requests in the amount of \$1,322,304.75.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English advised they are doing well and are doing a lot of work to finalize their backup center which is in their detention center. They are planning next month to run a full test during which they will operate out of the backup center for a day. They are in a hiring process looking to fill two positions. Ms. English thanked Mr. Irvin for meeting with her and Ms. Gallegos to answer questions regarding JCECA and for providing guidance when needed. She thanked the board for approving the Mobile Reach renewal, saying it has been a great resource for them.
- **Jeffcom ECC** – Mr. Streeter advised that they have undergone some restructuring and now have two deputy director positions. Gina Ramirez is being assigned to Support Services as the Deputy Director to include their training element, Q&A, accreditation and a number of different projects to include the emergency notification system. Jennifer Sandoval has been appointed Deputy Director of Operations. They just completed and made announcements regarding the new operation manager roles. Kyle Michelson and Gina Gomez will be promoted to the operation manager roles. Next week they will commence with testing for their supervisory process and the week after that for the lead process. With regard to the new building they are looking to move some management offices in December and aiming for moving operations in mid-January. The 433 S Allison Pkwy facility will become the hot backup and they'll be live at 440 Indiana St.
- **Westminster ECC** – Ms. Gallegos discussed their hiring advising they are down two and have two in backgrounds. She thanked Mr. Irvin and echoed what Ms. English said about how helpful their meeting was. She mentioned that they were able to pass out Lookout Alert handout cards at the recent Westy Fest and look forward to receiving the new Spanish version.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) showing an increase of 445 opt-ins.

Website – Mr. Irvin mentioned that the JCECA website (<https://www.iceca.org/>) is nearing completion of a redesign to bring it into compliance with statutory accessibility and transparency requirements.

ColoTrust – Mr. Irvin shifted \$1M into ColoTrust that is now earning greater interest.

CCOA – the Broomfield and Westminster ECC representatives have expressed interest in joining the Colorado Council of Authorities (<http://www.ccoa911.org/>). Mr. Irvin will reach out and come back in January with an expenditure request.

NENA GTW – the group that shares the costs of our lobbyists (Adams, Arapahoe and JCECA Authorities) have agreed to share the cost of sending one of the lobbyists to NENA Goes to Washington in 2025.

LEGAL COUNSEL REPORT

Mr. Tharp reported:

Lobbyists – not a lot to report with respect to the lobbyists as the legislature is not in session.

PUC Matters

- CenturyLink filed a new amended tariff to add several services. BRETSA (Boulder Regional Telephone Authority) and PUC staff both filed an opposition to the tariff. This means that the PUC has the discretion to not adopt the tariff and start a proceeding. Mr. Tharp anticipates that we will intervene and participate in that proceeding. The proceeding will be about the structure, costs, and services offered along with the payment terms.
- Director Appointments – Mr. Irvin mentioned that the BCC met Wednesday afternoon, 10/23, and appointed Mr. Biegert and Mr. Hopwood as JCECA special district directors.
- Officers – Mr. Irvin mentioned that the JCECA bylaws require that at the first meeting of the year (January) that the board appoint officers.

NEW BUSINESS

There was no new business.

ADJOURNMENT

Director Goodell adjourned the meeting upon motion of Director Kraft-Tharp and Director Lester.



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, 2023 and September 30, 2024. We have also prepared the accompanying 2025 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 "Tracie L. Kaminski". The signature is written in a cursive style with a large initial "T".

Pinnacle Consulting Group, Inc.
October 15, 2024

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, 2023 and September 30, 2024		
	Audited Actual 12/31/2023	Unaudited Actual 9/30/2024
Assets		
Current Assets		
Cash, Checking	\$ 551,005	\$ 3,825,540
Cash, Savings	2,396,205	1,201,187
Accounts Receivable	1,659,260	2,265,348
Prepaid Expense	301,822	66,734
Total Current Assets	\$ 4,908,292	\$ 7,358,810
Long-Term Assets		
Construction in Progress	\$ 4,835,724	\$ 4,835,724
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(450,178)	(450,178)
Total Long-Term Assets	\$ 5,845,137	\$ 5,845,137
Total Assets	\$ 10,753,429	\$ 13,203,947
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,248,958	\$ 1,282,801
Total Current Liabilities	\$ 1,248,958	\$ 1,282,801
Total Liabilities	\$ 1,248,958	\$ 1,282,801
Fund Equity		
Net Investment in Fixed Assets	\$ 5,845,137	\$ 5,845,137
Fund Balance		
Nonspendable	301,822	66,734
Unassigned	3,357,512	6,009,275
Total Fund Equity	\$ 9,504,471	\$ 11,921,147
Total Liabilities and Fund Equity	\$ 10,753,429	\$ 13,203,947
	=	=


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	2025
	Actual	Budget	Actual	09/30/24	09/30/24	09/30/24	Budget	Variance	Comments
Revenues									
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 18,000,000	\$ 13,861,581	\$ 13,310,507	\$ 551,074	\$ 19,473,006	\$ 1,319,758	Estimating 80% collection of \$2.12 Fee
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	1,341,405	1,355,825	(14,420)	1,947,301	131,976	Estimating 10% of ETC Revenue
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	564,354	679,597	(115,243)	778,920	52,790	Estimating 4% of ETC Revenue
Interest Income	46,205	10,000	87,000	54,982	10,000	44,982	50,000	40,000	Estimate
Miscellaneous Income	12	500	500	-	500	(500)	500	-	
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,603,630	\$ 15,822,323	\$ 15,356,430	\$ 465,893	\$ 22,249,727	\$ 1,544,524	
Expenditures									
Administrative	\$ 323,461	\$ 307,153	\$ 340,730	\$ 256,610	\$ 239,660	\$ 16,950	\$ 351,230	\$ 44,077	
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	1,033,482	1,033,483	(1)	1,515,775	137,798	
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,722,472	1,722,471	1	2,526,291	229,663	
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	8,727,190	8,727,189	1	12,799,877	1,163,625	
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)	158,400	94,746	
GIS System	196,766	190,962	190,962	-	-	-	192,000	1,038	
Line Charges	786,570	674,648	674,648	429,735	585,182	(155,447)	528,129	(146,519)	
Notification Systems (ENS)	153,993	210,640	374,286	189,539	162,980	26,558	389,674	179,034	
Special Projects	905,661	1,395,887	1,437,487	1,024,215	1,120,084	(95,869)	807,000	(588,887)	
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 13,405,647	\$ 13,628,438	\$ (222,791)	\$ 19,268,376	\$ 1,114,575	
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 2,211,005	\$ 2,416,675	\$ 1,727,992	\$ 688,684	\$ 2,981,350	\$ 429,949	
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334			5,870,339	143,157	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,076,009			\$ 8,851,689	\$ 573,106	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,598,156	4,538,450			4,817,094	278,644	
Unrestricted	(1,020,390)	2,990,133	522,183	787,559			3,284,595	294,462	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,076,009			\$ 8,851,689	\$ 573,106	

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

	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	2025
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	Comments
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	
	Actual	Budget	Actual	09/30/24	09/30/24	09/30/24	Budget	Variance	
Administration									
Accounting	\$ 86,120	\$ 84,500	\$ 84,500	\$ 68,593	\$ 65,475	\$ 3,118	\$ 94,365	\$ 9,865	Audit \$7,000 (emailed Hinkle) Pinnacle increased by 2.7%
Bank Charges	1,316	7,416	7,147	4,764	6,162	(1,398)	8,167	751	Averaged 2024 actual for 2025 budget.
Executive Director (ED)									
401k & Benefits	27,781	26,548	26,548	19,414	19,911	(497)	25,885	(663)	Averaged 2024 actual for 2025 budget.
Mileage Reimbursement	39	518	518	-	389	(389)	500	(18)	Contingency amount per Jeff
Payroll Tax	10,395	10,271	10,271	8,155	7,703	452	10,905	634	Averaged 2024 actual for 2025 budget.
Wages & Salaries	134,124	128,510	128,510	105,053	95,885	9,168	140,070	11,560	Averaged 2024 actual for 2025 budget.
Insurance	6,095	6,069	6,069	4,428	4,552	(124)	5,473	(96)	Averaged 2024 actual for 2025 budget.
Legal	25,928	31,827	50,290	33,527	29,870	3,656	44,679	12,852	Averaged 2024 actual for 2025 budget.
Meeting & Misc									
Admin Web/Lists/serve	833	484	484	-	363	(363)	-	(484)	No longer using these SAS services.
Meeting & Misc - Other	10,038	4,371	11,723	8,526	4,371	4,155	14,369	9,997	Averaged 2024 actual for 2025 budget.
Phone/Web Conferencing	147	437	437	-	328	(328)	-	(437)	No longer incurring costs for these services.
Office Supplies & Postage	820	849	849	583	637	(54)	753	(96)	Averaged 2024 actual for 2025 budget.
Payroll Expenses	19,825	5,135	5,135	3,364	3,851	(487)	4,564	(570)	Averaged 2024 actual for 2025 budget.
Public Web	-	218	8,250	204	164	41	1,500	1,282	Increased maintenance costs for statutory accessibility requirements.
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 340,730	\$ 256,610	\$ 239,660	\$ 16,950	\$ 351,230	\$ 44,077	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 1,033,482	\$ 1,033,483	\$ (1)	\$ 1,515,775	\$ 137,798	10% Increase for 2025
Westminster	1,987,068	2,296,628	2,296,628	1,722,472	1,722,471	1	2,526,291	229,663	10% Increase for 2025
Jeffcom	10,118,480	11,636,252	11,636,252	8,727,190	8,727,189	1	12,799,877	1,163,625	10% Increase for 2025
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 11,483,144	\$ 11,483,143	\$ (1)	\$ 16,841,943	\$ 1,531,086	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	WMFR lease for 433 hot backup center + 10% contingency for other costs
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	
GIS System									
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	Reimb FTE to Jeffcom for GIS services + GeoComm wireless svcs.
Total GIS System	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	
Line Charges									
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 5,551	\$ 6,616	\$ (1,065)	\$ 7,270	\$ (2,618)	Averaged 2024 actual for 2025 budget.
ESNet	780,369	659,610	659,610	423,084	574,703	(151,619)	518,974	(140,636)	Averaged 2024 actual for 2025 budget.
Other	-	5,150	5,150	1,100	3,863	(2,763)	1,885	(3,265)	Averaged 2024 actual for 2025 budget.
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 429,735	\$ 585,182	\$ (155,447)	\$ 526,129	\$ (146,519)	
Notification Systems (ENS)									
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 13,905	\$ (7,362)	\$ 11,216	\$ (7,324)	Jeff will schedule
ENS	126,900	188,387	227,883	182,996	146,290	36,706	244,458	56,071	RAVE Alert, Collaborate amd AWARE, includes 10% contingency, see ENS schedule.
VoIP Record Extract	16,551	3,713	3,713	-	2,785	(2,785)	4,000	287	
ENS Systems Support	-	-	124,150	-	-	-	130,000	130,000	Reimb Jeffcom for FTE to administer ENS systems.
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 189,539	\$ 162,980	\$ 26,558	\$ 389,674	\$ 179,034	
Special Projects									
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)	\$ 7,000	\$ 104	Annual maintenance project + repair contingency
Fiber Special Projects	462,281	500,000	541,600	215,179	358,333	(143,154)	300,000	(200,000)	
Fiber Optics	1,779	-	-	-	-	-	-	-	
Last Mile Fiber Project	115,819	400,000	400,000	173,579	300,000	(126,421)	200,000	(200,000)	
North Metro	-	100,000	100,000	-	58,333	(58,333)	100,000	-	Assumes property rights issue will be resolved
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600	-	-	Project completed in 2024.
J-FON O&M	60,424	494,400	494,400	477,925	460,800	17,125	200,000	(294,400)	Includes reimb FTE to Jeffcom for Network Administrator
Smart911	89,161	94,591	94,591	66,871	70,943	(4,073)	100,000	5,409	
Special Projects Contingency	292,075	300,000	300,000	264,100	225,000	39,100	200,000	(100,000)	May need for Jeffcom 440 costs in 2025.
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 1,024,215	\$ 1,120,084	\$ (95,869)	\$ 807,000	\$ (588,887)	
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 13,405,647	\$ 13,628,438	\$ (222,791)	\$ 19,268,376	\$ 19,268,376	

**Jefferson County Emergency Communications Authority
2024 Cash Projection Report**

	Q1 Actual	Q2 Actual	July Actual	August Actual	September Actual	Q3 Actual	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 3,426,928	\$ 3,692,632	\$ 3,905,625	\$ 4,822,208	\$ 4,822,208	\$ 5,246,817
<u>Expected Inflows:</u>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 5,538,920	\$ 1,809,997	\$ 2,330,884	\$ 1,579,295	\$ 5,720,177	\$ 5,552,992
<u>Expected Outflows:</u>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 88,811	\$ 22,151	\$ 34,292	\$ 29,597	\$ 86,040	\$ 50,318
Agency Operating Fund (AOF) Total	3,661,292	3,827,714	1,275,905	1,275,905	1,275,905	3,827,714	3,994,137
Disaster & Recovery Plan (DRP) Total	13,156	9,249	-	-	-	-	41,249
GIS System Total	11,286	-	-	-	-	-	179,676
Line Charges Total	169,007	170,690	58,645	25,651	12,742	97,037	237,924
Notification Systems (ENS) Total	13,098	-	-	-	1,525	1,525	355,949
Special Projects Total	384,125	315,990	240,303	78,454	55,005	373,762	363,609
Total Expected Outflows	\$ 4,334,125	\$ 4,412,454	\$ 1,597,004	\$ 1,414,302	\$ 1,374,774	\$ 4,386,080	\$ 5,195,363
Net Inflows/Outflows	\$ 2,566,166	\$ 1,126,466	\$ 212,994	\$ 916,582	\$ 204,522	\$ 1,334,098	\$ 357,629
Estimated Cash Position	\$ 2,566,166	\$ 3,692,632	\$ 3,905,625	\$ 4,822,208	\$ 5,026,729	\$ 5,026,729	\$ 5,370,609

JCECA - 2024 Oct Expenditure Request Authorization 102224 0031					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-025		Multi	Renew RAVE Mobile Reach 1yr	ENS	46,400.00
2024-026		Multi	ECC distributions for Nov 2024	AOF	1,275,904.75
				Total	1,322,304.75
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
04/25/2024	183,320	700
05/23/2024	185,120	1,800
06/27/2024	187,481	2,361
07/25/2024	188,624	1,143
08/22/2024	202,619	13,995
09/26/2024	205,743	3,124
10/24/2024	206,188	445
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0
04/25/2024	466,194	0
05/23/2024	466,194	0
06/27/2024	466,194	0
07/25/2024	466,194	0
08/22/2024	368,866	-97,328
09/26/2024	368,866	0
09/26/2024	368,866	0

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
NOVEMBER 21, 2024, AT 11 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 24, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2025 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.



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, 2023 and September 30, 2024. We have also prepared the accompanying 2025 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 "Tracie L. Kaminski". The signature is written in a cursive style with a large initial "T".

Pinnacle Consulting Group, Inc.
October 15, 2024

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, 2023 and September 30, 2024		
	Audited Actual 12/31/2023	Unaudited Actual 9/30/2024
Assets		
Current Assets		
Cash, Checking	\$ 551,005	\$ 3,825,540
Cash, Savings	2,396,205	1,201,187
Accounts Receivable	1,659,260	2,265,348
Prepaid Expense	301,822	66,734
Total Current Assets	\$ 4,908,292	\$ 7,358,810
Long-Term Assets		
Construction in Progress	\$ 4,835,724	\$ 4,835,724
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(450,178)	(450,178)
Total Long-Term Assets	\$ 5,845,137	\$ 5,845,137
Total Assets	\$ 10,753,429	\$ 13,203,947
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,248,958	\$ 1,282,801
Total Current Liabilities	\$ 1,248,958	\$ 1,282,801
Total Liabilities	\$ 1,248,958	\$ 1,282,801
Fund Equity		
Net Investment in Fixed Assets	\$ 5,845,137	\$ 5,845,137
Fund Balance		
Nondspendable	301,822	66,734
Unassigned	3,357,512	6,009,275
Total Fund Equity	\$ 9,504,471	\$ 11,921,147
Total Liabilities and Fund Equity	\$ 10,753,429	\$ 13,203,947
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	2025
	Actual	Budget	Actual	09/30/24	09/30/24	09/30/24	Budget	Variance	Comments
Revenues									
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 18,000,000	\$ 13,861,581	\$ 13,310,507	\$ 551,074	\$ 19,473,006	\$ 1,319,758	Estimating 80% collection of \$2.12 Fee
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	1,341,405	1,355,825	(14,420)	1,947,301	131,976	Estimating 10% of ETC Revenue
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	564,354	679,597	(115,243)	778,920	52,790	Estimating 4% of ETC Revenue
Interest Income	46,205	10,000	87,000	54,982	10,000	44,982	50,000	40,000	Estimate
Miscellaneous Income	12	500	500	-	500	(500)	500	-	
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,603,630	\$ 15,822,323	\$ 15,356,430	\$ 465,893	\$ 22,249,727	\$ 1,544,524	
Expenditures									
Administrative	\$ 323,461	\$ 307,153	\$ 340,730	\$ 256,610	\$ 239,660	\$ 16,950	\$ 351,230	\$ 44,077	
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	1,033,482	1,033,483	(1)	1,515,775	137,798	
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,722,472	1,722,471	1	2,526,291	229,663	
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	8,727,190	8,727,189	1	12,799,877	1,163,625	
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)	158,400	94,746	
GIS System	196,766	190,962	190,962	-	-	-	192,000	1,038	
Line Charges	786,570	674,648	674,648	429,735	585,182	(155,447)	528,129	(146,519)	
Notification Systems (ENS)	153,993	210,640	374,286	189,539	162,980	26,558	389,674	179,034	
Special Projects	905,661	1,395,887	1,437,487	1,024,215	1,120,084	(95,869)	807,000	(588,887)	
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 13,405,647	\$ 13,628,438	\$ (222,791)	\$ 19,268,376	\$ 1,114,575	
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 2,211,005	\$ 2,416,675	\$ 1,727,992	\$ 688,684	\$ 2,981,350	\$ 429,949	
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334			5,870,339	143,157	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,076,009			\$ 8,851,689	\$ 573,106	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,598,156	4,538,450			4,817,094	278,644	
Unrestricted	(1,020,390)	2,990,133	522,183	787,559			3,284,595	294,462	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,076,009			\$ 8,851,689	\$ 573,106	

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

	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	2025
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	Comments
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	
	Actual	Budget	Actual	09/30/24	09/30/24	09/30/24	Budget	Variance	
Administration									
Accounting	\$ 86,120	\$ 84,500	\$ 84,500	\$ 68,593	\$ 65,475	\$ 3,118	\$ 94,365	\$ 9,865	Audit \$7,000 (emailed Hinkle) Pinnacle increased by 2.7%
Bank Charges	1,316	7,416	7,147	4,764	6,162	(1,398)	8,167	751	Averaged 2024 actual for 2025 budget.
Executive Director (ED)									
401k & Benefits	27,781	26,548	26,548	19,414	19,911	(497)	25,885	(663)	Averaged 2024 actual for 2025 budget.
Mileage Reimbursement	39	518	518	-	389	(389)	500	(18)	Contingency amount per Jeff
Payroll Tax	10,395	10,271	10,271	8,155	7,703	452	10,905	634	Averaged 2024 actual for 2025 budget.
Wages & Salaries	134,124	128,510	128,510	105,053	95,885	9,168	140,070	11,560	Averaged 2024 actual for 2025 budget.
Insurance	6,095	6,069	6,069	4,428	4,552	(124)	5,473	(96)	Averaged 2024 actual for 2025 budget.
Legal	25,928	31,827	50,290	33,527	29,870	3,656	44,679	12,852	Averaged 2024 actual for 2025 budget.
Meeting & Misc									
Admin Web/Lists/serve	833	484	484	-	363	(363)	-	(484)	No longer using these SAS services.
Meeting & Misc - Other	10,038	4,371	11,723	8,526	4,371	4,155	14,369	9,997	Averaged 2024 actual for 2025 budget.
Phone/Web Conferencing	147	437	437	-	328	(328)	-	(437)	No longer incurring costs for these services.
Office Supplies & Postage	820	849	849	583	637	(54)	753	(96)	Averaged 2024 actual for 2025 budget.
Payroll Expenses	19,825	5,135	5,135	3,364	3,851	(487)	4,564	(570)	Averaged 2024 actual for 2025 budget.
Public Web	-	218	8,250	204	164	41	1,500	1,282	Increased maintenance costs for statutory accessibility requirements.
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 340,730	\$ 256,610	\$ 239,660	\$ 16,950	\$ 351,230	\$ 44,077	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 1,033,482	\$ 1,033,483	\$ (1)	\$ 1,515,775	\$ 137,798	10% Increase for 2025
Westminster	1,987,068	2,296,628	2,296,628	1,722,472	1,722,471	1	2,526,291	229,663	10% Increase for 2025
Jeffcom	10,118,480	11,636,252	11,636,252	8,727,190	8,727,189	1	12,799,877	1,163,625	10% Increase for 2025
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 11,483,144	\$ 11,483,143	\$ (1)	\$ 16,841,943	\$ 1,531,086	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	WMFR lease for 433 hot backup center + 10% contingency for other costs
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	
GIS System									
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	Reimb FTE to Jeffcom for GIS services + GeoComm wireless svcs.
Total GIS System	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	
Line Charges									
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 5,551	\$ 6,616	\$ (1,065)	\$ 7,270	\$ (2,618)	Averaged 2024 actual for 2025 budget.
ESInet	780,369	659,610	659,610	423,084	574,703	(151,619)	518,974	(140,636)	Averaged 2024 actual for 2025 budget.
Other	-	5,150	5,150	1,100	3,863	(2,763)	1,885	(3,265)	Averaged 2024 actual for 2025 budget.
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 429,735	\$ 585,182	\$ (155,447)	\$ 528,129	\$ (146,519)	
Notification Systems (ENS)									
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 13,905	\$ (7,362)	\$ 11,216	\$ (7,324)	Jeff will schedule
ENS	126,900	188,387	227,883	182,996	146,290	36,706	244,458	56,071	RAVE Alert, Collaborate amd AWARE, includes 10% contingency, see ENS schedule.
VoIP Record Extract	16,551	3,713	3,713	-	2,785	(2,785)	4,000	287	
ENS Systems Support	-	-	124,150	-	-	-	130,000	130,000	Reimb Jeffcom for FTE to administer ENS systems.
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 189,539	\$ 162,980	\$ 26,558	\$ 389,674	\$ 179,034	
Special Projects									
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)	\$ 7,000	\$ 104	Annual maintenance project + repair contingency
Fiber Special Projects	462,281	500,000	541,600	215,179	358,333	(143,154)	300,000	(200,000)	
Fiber Optics	1,779	-	-	-	-	-	-	-	
Last Mile Fiber Project	115,819	400,000	400,000	173,579	300,000	(126,421)	200,000	(200,000)	
North Metro	-	100,000	100,000	-	58,333	(58,333)	100,000	-	Assumes property rights issue will be resolved
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600	-	-	Project completed in 2024.
J-FON O&M	60,424	494,400	494,400	477,925	460,800	17,125	200,000	(294,400)	Includes reimb FTE to Jeffcom for Network Administrator
Smart911	89,161	94,591	94,591	66,871	70,943	(4,073)	100,000	5,409	
Special Projects Contingency	292,075	300,000	300,000	264,100	225,000	39,100	200,000	(100,000)	May need for Jeffcom 440 costs in 2025.
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 1,024,215	\$ 1,120,084	\$ (95,869)	\$ 807,000	\$ (588,887)	
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 13,405,647	\$ 13,628,438	\$ (222,791)	\$ 19,268,376	\$ 19,268,376	