

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

NOTICE OF 2020 BUDGET ADOPTION

The Jefferson County Emergency Communications Authority (“JCECA”) will consider adoption of the 2020 budget during a public hearing on Thursday, November 21, 2019, at 10:00 a.m. The hearing will be held at the Jefferson County Courts & Administration Building, 100 Jefferson County Parkway, 1st Floor Hearing Room, Golden, Colorado 80401. The proposed budget is available for inspection and copying between 9:00 a.m. and 4:00 p.m., Monday through Friday (except holidays), at the West Metro Fire Protection District, 433 South Allison Parkway, 1st Floor Reception Desk, Lakewood, Colorado 80226 or can be viewed and downloaded on the JCECA public web at <https://jceca.org/>. Any interested person may file in writing any objection to or comments regarding the proposed budget prior to the hearing date by mailing such comments to Mr. Jeff Irvin, Executive Director, JCECA, 433 South Allison Parkway, Lakewood, Colorado 80226 or via email to: jirvin@jceca.org. Any interested person may also attend the scheduled hearing and address the JCECA Board of Directors.



Accountant's Financial Statement Preparation Report

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

I have prepared the accompanying balance sheet of Jefferson County Emergency Communications Authority as of December 31, 2018 and September 30, 2019, and the related statements of revenues and expenditures for the periods then ended. I 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.

I 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, 2020.

Substantially all of 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 Authority's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink, appearing to read "Brendan Campbell", is written over a horizontal line.

Brendan Campbell, CPA
October 10, 2019

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			10-Oct-19
BALANCE SHEET			
December 31, 2018 and September 30, 2019			
	Unaudited Actual 12/31/2018	Unaudited Actual 9/30/2019	
Assets			
Current Assets			
Cash, Checking	\$ 368,184	\$ 1,288,907	
Cash, Savings	502	504	
Accounts Receivable	1,348,500	1,330,836	
Prepaid Expense	2,729	2,637	
Total Current Assets	\$ 1,719,915	\$ 2,622,884	
Long-Term Assets			
Construction in Progress	\$ 3,644,781	\$ 3,644,781	
Infrastructure	25,895	25,895	
Right of Ways	517,862	517,862	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(161,841)	(161,841)	
Total Long-Term Assets	\$ 4,892,311	\$ 4,892,311	
Total Assets	\$ 6,612,226	7,515,195	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 904,286	\$ 642,713	
Total Current Liabilities	\$ 904,286	\$ 642,713	
Total Liabilities	\$ 904,286	\$ 642,713	
Fund Equity			
Net Investment in Fixed Assets	\$ 4,892,311	\$ 4,892,311	
Fund Balance			
Nonspendable	2,729	2,637	
Unassigned	812,899	1,977,534	
Total Fund Equity	\$ 5,707,939	\$ 6,872,482	
Total Liabilities and Fund Equity	\$ 6,612,226	7,515,195	
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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							10-Oct-19
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2018 Actual, 2019 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2019							
2020 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND	2018	2019	2019	Actual	Budget	Variance	2020
	Unaudited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	09/30/19	09/30/19	09/30/19	Budget
Revenues							
9-1-1 fee (ETC)	\$ 10,504,117	\$ 9,878,142	\$ 10,126,458	\$ 7,594,843	\$ 7,408,607	\$ 186,236	\$ 11,162,301
9-1-1 fee (prepaid)	234,369	237,858	238,276	178,707	178,393	314	268,779
Interest Income	17	5,000	1,500	-	3,750	(3,750)	10,000
Miscellaneous Income	4,563	500	-	-	375	(375)	500
Total Revenues	\$ 10,743,066	\$ 10,121,500	\$ 10,366,234	\$ 7,773,550	\$ 7,591,125	\$ 182,425	\$ 11,431,080
Expenditures							
Administrative	\$ 378,693	\$ 343,073	\$ 258,216	\$ 183,428	\$ 267,305	\$ 83,877	\$ 338,414
Agency Operating Fund - BRO	874,624	734,590	734,590	458,440	550,943	92,503	769,737
Agency Operating Fund - WES	980,382	565,570	565,570	458,080	424,177	(33,903)	1,282,895
Agency Operating Fund - JEFFCOM	4,444,186	6,325,767	6,325,767	4,744,325	4,744,325	0	6,500,000
Disaster & Recovery Plan (DRP)	301,833	50,000	90,000	71,524	42,710	(28,814)	53,750
GIS System	166,180	160,000	160,000	160,000	160,000	-	172,000
Line Charges	526,599	356,700	356,700	264,563	267,525	2,962	544,703
Notification Systems (ENS)	106,892	125,020	113,020	106,520	119,645	13,125	134,397
Phone Systems (911)	259,387	-	-	-	-	-	-
Public Education	22,036	200	200	-	150	150	215
Special Projects	2,371,154	886,567	209,161	162,128	688,429	526,301	1,258,634
Total Operating Expenditures	\$ 10,431,967	\$ 9,547,487	\$ 8,813,224	\$ 6,609,008	\$ 7,265,209	\$ 656,201	\$ 11,054,745
Revenues over/(under) Expenditures	311,099	\$ 574,013	\$ 1,553,010	\$ 1,164,542	\$ 325,916	\$ 838,626	\$ 376,335
Beginning Fund Balance	504,529	284,313	815,629	815,629			2,368,638
Ending Fund Balance	\$ 815,629	\$ 858,326	\$ 2,368,638	\$ 1,980,171			\$ 2,744,973
Components of Ending Fund Balance							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			1,618,638	1,230,171			1,994,973
Unrestricted			-	-			-
Ending Fund Balance	\$ -	\$ -	\$ 2,368,638	\$ 1,980,171			\$ 2,744,973

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							10-Oct-19
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2018 Actual, 2019 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2019							
2020 Proposed							
	2018	2019	2019	Actual	Budget	Variance	2020
	Unaudited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	9/30/2019	9/30/2019	9/30/2019	Budget
Administrative							
911 Admin Fees	\$ 58,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	56,904	65,000	50,000	34,584	48,750	14,166	52,000
Bank Charges	6,195	3,731	7,861	7,861	2,799	(5,062)	3,843
Executive Director (ED)							
401k & Benefits	22,751	23,588	22,250	16,687	17,691	1,004	24,295
Mileage Reimbursement	447	460	460	127	345	218	474
Payroll Tax	8,752	19,341	12,818	9,613	14,506	4,893	19,922
Wages & Salaries	112,088	114,180	101,555	73,163	85,635	12,472	117,605
Insurance	5,375	6,132	6,132	5,367	4,599	(768)	6,316
Legal	101,594	100,000	50,000	32,416	85,000	52,584	103,000
Meeting & Misc							
Admin Web/Listserve	212	218	218	80	164	84	225
Meeting & Misc - Other	630	5,000	1,500	604	3,750	3,146	5,150
Phone/Web Conferencing	745	560	560	90	420	330	577
Office Supplies & Postage	1,387	1,401	1,401	471	1,051	580	1,443
Payroll Expenses	3,370	3,460	3,460	2,365	2,595	230	3,564
Total Administrative Expenses	\$ 378,693	\$ 343,073	\$ 258,216	\$ 183,428	\$ 267,305	\$ 83,877	\$ 338,414
BRO - Agency Operating Fund (AOF)							
BRO Non-Recurring	\$ 700,165	\$ 734,590	\$ 734,590	\$ 458,440	\$ 550,943	\$ 92,503	\$ -
BRO Recurring	174,459	-	-	-	-	-	769,737
Total BRO Agency Operating Fund (AOF)	\$ 874,624	\$ 734,590	\$ 734,590	\$ 458,440	\$ 550,943	\$ 92,503	\$ 769,737
WES - Agency Operating Fund (AOF)							
WES Non-Recurring	\$ 622,284	565,570	\$ 565,570	\$ 458,080	424,177	(33,903)	\$ -
WES Recurring	358,098	-	-	-	-	-	1,282,895
Total WES Agency Operating Fund (AOF)	\$ 980,382	\$ 565,570	\$ 565,570	\$ 458,080	\$ 424,177	\$ (33,903)	\$ 1,282,895
Jeffcom - Agency Operating Fund (AOF)							
Jeffcom Non-Recurring	\$ 221,647	-	\$ -	\$ -	-	-	\$ -
Jeffcom Wages & Salaries	4,222,540	6,325,767	6,325,767	4,744,325	4,744,325	0	6,500,000
Total Jeffcom Agency Operating Fund (AOF)	\$ 4,444,186	\$ 6,325,767	\$ 6,325,767	\$ 4,744,325	\$ 4,744,325	\$ 0	\$ 6,500,000
Disaster & Recovery Plan (DRP)							
SRBC Non-Recurring	\$ 296,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SRBC Recurring	5,132	50,000	90,000	71,524	42,710	(28,814)	53,750
Total Disaster & Recovery Plan (DRP)	\$ 301,833	\$ 50,000	\$ 90,000	\$ 71,524	\$ 42,710	\$ (28,814)	\$ 53,750
GIS System							
GIS System Support	\$ 166,180	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	-	\$ 172,000
Total GIS System	\$ 166,180	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -	\$ 172,000
Line Charges							
ANI/ALI SR	\$ 250,478	\$ 300,000	\$ 300,000	\$ 235,709	\$ 225,000	\$ (10,709)	\$ 483,750
Call Box MRC	6,327	7,200	7,200	5,912	5,400	(512)	7,740
Jeffcom DS1	39,665	30,000	30,000	16,695	22,500	5,805	32,250
N Interop QMOE	95,882	-	-	-	-	-	-
Other	64,244	19,500	19,500	6,247	14,625	8,378	20,963
Transport (MOE, T-1)	70,002	-	-	-	-	-	-
Total Line Charges	\$ 526,599	\$ 356,700	\$ 356,700	\$ 264,563	\$ 267,525	\$ 2,962	\$ 544,703
Notification Systems (ENS)							
ALI Database Extract (ADE)	\$ -	\$ 18,000	\$ 6,000	\$ -	\$ 13,500	\$ 13,500	\$ 19,350
CodeRed (ECN)	103,642	103,520	103,520	103,520	103,520	-	111,284
VoIP Record Extract	3,250	3,500	3,500	3,000	2,625	(375)	3,763
Total Notification Systems (ENS)	\$ 106,892	\$ 125,020	\$ 113,020	\$ 106,520	\$ 119,645	\$ 13,125	\$ 134,397

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							10-Oct-19
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2018 Actual, 2019 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2019							
2020 Proposed							
	2018	2019	2019	Actual	Budget	Variance	2020
	Unaudited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	9/30/2019	9/30/2019	9/30/2019	Budget
Phone Systems							
Phone System Hardware	\$ 189,603	\$ -	\$ -	\$ -	\$ -	\$ -	-
Phone System Support	69,784	-	-	-	-	-	-
Total Phone Systems	\$ 259,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Education							
Public Education Other	\$ 21,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Web	891	200	200	-	150	150	215
Total Public Education	\$ 22,036	\$ 200	\$ 200	\$ -	\$ 150	\$ 150	\$ 215
Special Projects							
CDOT Federal	\$ 66,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box Project	-	6,000	5,000	4,812	5,604	792	6,120
Fiber Optics							
AHEC-DUS	6,210	109,477	5,000	945	82,108	81,163	-
Goldline Fiber	3,150	-	-	-	-	-	-
J-FON	41,301	173,720	50,000	28,469	130,290	101,821	202,514
Last Mile Fiber Project	99,441	50,000	50,000	35,449	37,500	2,051	300,000
North Metro	41,252	457,770	10,000	3,292	343,328	340,036	458,000
South Metro	140,074	-	-	-	-	-	-
US36BRT	8,051	-	-	-	-	-	-
Jeffcom Transition Cost	1,662,001	-	-	-	-	-	-
Fire Station Alerting	213,334	-	-	-	-	-	-
Special Projects	-	-	-	-	-	-	292,000
Regionalization Study	-	-	-	-	-	-	-
Smart911	89,600	89,600	89,161	89,161	89,600	439	-
WES Console Replacements	-	-	-	-	-	-	-
Total Special Projects	\$ 2,371,154	\$ 886,567	\$ 209,161	\$ 162,128	\$ 688,429	\$ 526,301	\$ 1,258,634
Total Expenditures	\$ 10,431,967	\$ 9,547,487	\$ 8,813,224	\$ 6,609,008	\$ 7,265,209	\$ 656,201	\$ 11,054,745