MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY JANUARY 23, 2020

The Jefferson County Emergency Communications Authority ("JCECA") Board of Directors met in regular session at the Jefferson County Government Center, 100 Jefferson County Parkway, Golden, Colorado.

Present: Director Casey Tighe

Director Gary Creager Director Alan Fletcher Director Bob Olme Director Ken Olsen Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Vicki Pickett, Jeffcom

Ron Angle, Pinnacle Consulting Karen Sweet, Westminster PD/FD Kim Barron, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous vote, approved the Minutes of December 26, 2019.

TREASURER'S REPORT

Mr. Angle presented the Treasurer's Report (see attached copy of financial statements):

- The Board finished 2019 with \$1.7 million dollars in checking with a total fund equity of \$7.8M, \$4.8M in fixed assets, leaving \$2.357M in the fund balance, which is very good.
- 2019 expenditure line items were either on or under budget. Overall expenditures for the year were \$567,000 under budget. Revenue was \$400,000 greater than anticipated.
- Savings were realized in 2019 through admin and special project costs being lower than budgeted allowing for Westminster and Broomfield expenses to be slightly over without causing issue.
- Finer financial details will be worked out as the end of year processes still need time to be wrapped up which may require minor corrections moving forward.
- The cash encumbrance report was not prepared as there was not yet enough data due to changing revenue rates; it will be ready for the February Board meeting.

The Board upon the motion of Director Olsen, duly seconded by Director Olme and by unanimous vote, approved the financial report.

Mr. Irvin presented the expenditure requests for January (see attached signed copy of the summary).

Mr. Irvin discussed the process going forward for approval by the board of the monthly agency operating fund (AOF) disbursement to the three PSAP agencies.

The Board upon the motion of Director Olsen, duly seconded by Director Olme and by unanimous vote, approved the January expenditure requests in the amount of \$168,000.

The Board upon the motion of Director Olme, duly seconded by Director Olson and by unanimous vote, approved the expenditure of \$712,719.33 for the February 15, 2020 distribution to the PSAP partners.

PSAP PARTNERS REPORT

There were no reports.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin presented the executive director report:

- CodeRED: Grey LaCerte, JCSO Emergency Management, will be updating the All-Call test after action report upon receipt of a Validata report from Onsolve Preliminary numbers indicate 37,000 non-working numbers were found. This is lower than last year.
- Colorado PUC 9-1-1 Task Force: the Legislative Subcommittee continues to work with sponsors regarding the 9-1-1 bill. Mr. Irvin and Mr. Tharp continue to monitor and will keep the board apprised of the status.
- NG9-1-1 Migration: the Aurora ECC has cut to NG-911. So far the migration has been going smooth with few issue reported. The ESInet conference calls continue and have been very informative and constructive.

LEGAL COUNSEL REPORT

No Report

NEW BUSINESS

No new business.

ADJOURNMENT



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

Brendan Campbell, CPA

Blille

January 17, 2020

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTI	IORITY			ı	17-Jan	1-20
BALANCE SHEET							
December 31, 2018 and December 31, 2019						•	•
						•	
			:			•	
	Audited	Ui	naudited			•	
	Actual		Actual		•••	i	•
	12/31/2018	12	/31/2019				
Assets		· · · · · · ·					
Current Assets							
Cash, Checking	\$ 368,18	4 \$	1,782,455				
Cash, Savings	50		504				
	1,348,50		1,331,020				
Accounts Receivable	1,340,50			.		:	
Prepaid Expense	2,72		2,637				
Total Current Assets	\$1,719,91	5 ₁ ,5.	3,116,616				
		1.					
Long-Term Assets							
Construction in Progress	\$ 3,644,78		3,644,781				
Infrastructure	25,89	5	25,895				
Right of Ways	517,8€	2	517,862				
West Corridor Fiber Optic	865,61		865,614				
Accumulated Depreciation	(161,84		(210,301)			•	
Total Long-Term Assets	\$ 4,892,31		4,843,851				
Total Estig Total Floods	; w 1/00m/01	' . •	1010101				
Total Assets	\$ 6,612,22	6	7,960,467				
	· # 0,512,22	-	-				
7 1-1 10141						-	
Liabilities							
Current Liabilities	\$ 904,28						
:Accounts Payable			758,947				
Total Current Liabilities	\$ 904,28	6 : \$	758,947				
	1						
Total Liabilities	\$ 904,28	6 \$	758,947				
Fund Equity							
Net Investment in Fixed Assets	\$ 4,892,31	1 . \$	4,843,851				
Fund Balance							
Nonspendable	2,72	9	2,637		-	···	
Unassigned	812,89		2,355,032				
Total Fund Equity	\$ 5,707,93		7,201,520				
Total I salid Equity		~ V	.,201,020				
Total Liabilities and Fund Equity	\$ 6,612,22	6 \$	7,960,467				
Total Manifes and Fund Equity	·· 	=-≔					
		=	= '				

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIO	ONS AUTHOR	NT1	7					17-Jan-201		
STATEMENT OF REVENUES & EXPENDITURES	WITI	BUDGETS				•		•	:		
December 31, 2018 Actual and 2019 Adopted Bud									:		
Year-to-date Actual and Variance through Decem	ber	31, 2019			: .						
2020 Adopted Budget			:								
1	: .				Mod	lified Accrual Bud	lgetary Basis				
GENERAL FUND		2018	Ι΄.	2019	1	Actual	Budget	-	Variance		2020
1		Audited	1	Adopted	.]	Through	Through	-	Through		Adopted
Revenues		Actual		Budget	Ι.	12/31/19	12/31/19		12/31/19		Budget
9-1-1 fee (ETC)	\$	10,504,117	\$	9,878,142	\$	10,290,524 \$	9,878,142	\$	412,382	\$	11,162,301
.9-1-1 fee (prepaid)	: '	234,369	1	237,858	1	231,137	237,858		(6,721)		268,779
Interest Income		17	ľ	5,000		- :	5,000	-	(5,000)		10,000
Miscellaneous Income		4,563		500	7		500		(500)		500
Total Revenues	\$	10,743,066	\$	10,121,500	\$	10,521,661 \$	10,121,500	\$	400,161	\$	11,431,080
Expenditures					.]			:			
Administrative	_ \$	378,693	\$	343,073	\$	258,166 S	343,073	\$	84,907	\$	338,414
Agency Operating Fund - BRO		874,624	<u> </u>	734,590	. .	782,658	734,590		(48,068)		769,737
Agency Operating Fund - WES		980,382		565,570	.	566,599	565,570		(1,029)		1,282,895
Agency Operating Fund - JEFFCOM		4,444,186		6,325,767	.].	6,325,767	6,325,767			. . .	6,500,000
Disaster & Recovery Plan (DRP)		301,833		50,000		75,681	50,000	:	(25,681)		53,750
GIS System		1 66,180		160,000	.	160,000	160,000	:	Ŧ		172,000
Line Charges		526,599	l	356,700		357,547	356,700		(847)		544,703
Notification Systems (ENS)		106,892		125,020		242,996	125,020		(117,976)		134,397
Phone Systems (911)		259,387		-		-	-				-
Public Education		22,036]	200		-	200		200		215
Special Projects		2,371,154	L	886,567	[210,207	886,567		676,360		1,258,634
Total Operating Expenditures	, \$	10,431,967	\$	9,547,487	\$	8,979,621 _ \$	9,547,487	. . \$	567,866	\$	11,054,745
Revenues over/(under) Expenditures		311,099	\$	574,013	\$	1,542,040 : \$	574,013	\$	968,027	\$	376,335
Beginning Fund Balance		504,529		284,313		815,629		! 			2,357,669
Ending Fund Balance	\$	815,629	\$	858,326	\$	2,357,669				\$	2,734,004
			Г								
Components of Ending Fund Balance					4					_	200 000
Capital Reserve				!	<u>.</u> \$	750,000		i		\$	750,000
Operating Reserve (Target 25% of Expenditures)	: .			:	4	1,607,669					1,984,004
Unrestricted	_		L								-
Ending Fund Balance	_\$_		\$	<u> </u>	<u> </u>	2,357,669		<u> </u>		\$	2,734,004
l					-						

JEFFERSON COUNTY EMERGENCY COMMUNIC										17-Jan-20		
STATEMENT OF REVENUES & EXPENDITURES		BUDGETS	- DE	TAIL			[ĺ			
December 31, 2018 Actual and 2019 Adopted Bud					 				1			
Year-to-date Actual and Variance through Decem	ber	31, 2019										
2020 Adopted Budget	:											
·			:									
· · · · · · · · · · · · · · · · · · ·					İ		i					
ļ · ·	 	2018	7-	2019	†	Actual	†=	Budget	ݬ	Variance	İ	2020
· — — — — — — — — — — — — — — — — — —		Audited		Adopted	╁	Through	1	Through		Through	 - -	Adopted
		Actual	1	Budget		2/31/2019 —		2/31/2019		2/31/2019		Budget
Administrative		ACTUAL .	1	<u>Buager</u>	. ·	43 1/20 13		2/3 1/2019	} <u>÷</u>	2/3 1/2015	l- –	<u> buuqet</u>
		50.044		-		_			- <u>-</u> -		<u>-</u>	
911 Admin Fees	\$	58,244	\$		\$	40 700	\$	-	3	-	\$_	
Accounting		56,904		65,000		49,796	L	65,000	<u> </u>	15,204	-	52,000
Bank Charges		6,195		3,731		7,861		3,731		(4,130)	_	3,843
Executive Director (ED)]		<u></u> .			
401k & Benefits		22,751		23,588	1	22,357	1	23,588	L	1,231	Ι.	24,295
Mileage Reimbursement		447		460	i	485		4 60		(25)		474
Payroll Tax		8,752		19,341		17,705		19,341		1,636		19,922
Wages & Salaries		112,088		114,180]	95,098		114,180		19,082	ĺ	117,605
Insurance		5,375	1	6,132		5,927	i	6,132		205		6,316
Legal		101,594		100,000	İ	49,807		100,000		50,193		103,000
Meeting & Misc		,				,,		. • - •		201.77		
Admin Web/Listserve		212		218	1	1,826	İ	218	l	(1,608)		225
: Meeting & Misc - Other		630	1	5,000	1	3,172		5,000	l	1,828		5,150
Phone/Web Conferencing		745	-	560				560	l	292	l	577
	İ					268 925			İ			
Office Supplies & Postage		1,387		1,401				1,401		476		1,443
Payroll Expenses	<u> </u>	3,370	L	3,460	L_	2,939		3,460	<u> </u>	521		3,564
Total Administrative Expenses	\$	378,693	\$	343,073	\$	258,166	\$	343,073	\$	84,907	\$	338,414
		i									[
BRO - Agency Operating Fund (AOF)											["-	
BRO Non-Recurring	\$	700,165	\$	734,590	\$	782,658	\$	734,590	\$	(48,068)	\$	-
BRO Recurring		174,459	1	- " 1				-		-		769,737
Total BRO Agency Operating Fund (AOF)	\$	874,624	\$	734,590	\$	782,658	\$	734,590	\$	(48,068)	\$	769,737
	Ť	· · · · · · · · · · · · · · · · · · ·	÷						Ť	(<u> </u>	,
WES - Agency Operating Fund (AOF)	-		-		-		-		ł		\vdash	
WES - Agency Operating Fund (AOF) WES Non-Recurring	<u> </u>	622,284	-	565,570		566,599	5	565,570		(1,029)		
	Φ			363,370	- 	200,088	3	505,570	\$	(1,029)		4 000 005
WES Recurring		358,098	-	- :	<u> </u>	-	_	-	_	/4 000	_	1,282,895
Total WES Agency Operating Fund (AOF)	_\$	980,382	\$	565,570	\$	566,599	\$	565,570	\$	(1,029)	\$	1,282,895
					Į.	_	L				l _	
Jeffcom - Agency Operating Fund (AOF)					ļ						_	
Jeffcom Non-Recurring	\$	221,647	\$	-	\$		\$	-	\$		\$	_
Jeffcom Wages & Salaries		4,222,540	Ì	6,325,767	1	6,325,767		6,325,767			-	6,500,000
Total Jeffcom Agency Operating Fund (AOF)	- \$	4,444,186	\$	6,325,767	S	6,325,767	S	6,325,767	\$	-	\$	6,500,000
	Ť		 		Ė				 		_	
Disaster & Recovery Plan (DRP)	+	-	+	<u>-</u>			···-		· ·		\vdash	
SRBC Non-Recurring	\$	296,701	\$	<u> </u>	\$		\$		\$		\$	
	φ			50,000	Φ.	75,681	1	50,000	. ₽	(25,681)		FO 750
SRBC Recurring	+ •	5,132			-		_		_			53,750
Total Disaster & Recovery Plan (DRP)	\$	301,833	\$	50,000	\$	75,681	\$	50,000	\$	(25,681)	\$	53,750
_	i			l					١.			
GIS System		i										
GIS System Support	\$	166,180	\$	160,000	\$	160,000	\$	160,000	\$	-	\$	172,000
Total GIS System	\$	166,180	\$	160,000	\$	160,000	\$	160,000	\$	-	\$	172,000
			\vdash						T	TI	$\overline{}$	
Line Charges			\vdash		t				t		\vdash	
ANI/ALI SR	S	250,478	\$	300,000	\$	319,926	\$	300,000	\$	(19,926)	\$	483,750
, a 407 to 1014	1 .	6,327	Ψ	7,200	†. Ψ .−	7,888	۳	7,200	† [*]	(688)	Ψ	7,740
Call Box MRC				30,000	-	24,821		30,000		5,179		32,250
Call Box MRC		30 EEE	1	20,000	1	24,02		30,000		9,179		oz,z00
Jeffcom DS1		39,665	1				ı	-	1	-		- 00.000
Jeffcom DS1 N Interop QMOE		95,882		-		-		40	1	44		20,963
Jeffcom DS1 N Interop QMOE Other		95,882 64,244		19,500		4,912		19,500	Ĭ	14,588		
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1)		95,882 64,244 70,002				· -		-		-		-
Jeffcom DS1 N Interop QMOE Other	\$	95,882 64,244	\$	19,500 - 356,700	\$	4,912 - 357,547	\$	19,500 - 356,700	\$	14,588 - (847)	\$	544,703
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1)	S	95,882 64,244 70,002	\$		\$	· -	\$	-	\$	-	\$	-
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1) Total Line Charges	S	95,882 64,244 70,002	\$		\$	· -	\$	-	\$	-	\$	-
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1) Total Line Charges Notification Systems (ENS)	\$	95,882 64,244 70,002		356,700		357,547		356,700		(847)		544,703
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1) Total Line Charges Notification Systems (ENS) ALI Database Extract (ADE)	\$	95,882 64,244 70,002 526,599	\$	356,700 18,000	\$	357,547 13,818		356,700 18,000		4,182	\$	544,703
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1) Total Line Charges Notification Systems (ENS) ALI Database Extract (ADE) CodeRed (ECN)	\$	95,882 64,244 70,002 526,599		356,700 18,000 103,520		357,547 13,818 226,178		356,700 18,000 103,520		4,182 (122,658)		544,703 19,350 111,284
Jeffcom DS1 N Interop QMOE Other Transport (MOE, T-1) Total Line Charges Notification Systems (ENS) ALI Database Extract (ADE)	\$	95,882 64,244 70,002 526,599		356,700 18,000		357,547 13,818	\$	356,700 18,000		4,182	<u>\$</u>	544,703

JEFFERSON COUNTY EMERGENCY COMMUNICA						:			17-Jan-20		
STATEMENT OF REVENUES & EXPENDITURES W		- DE	TAIL							:	
December 31, 2018 Actual and 2019 Adopted Bud			-								
Year-to-date Actual and Variance through December	per 31, 2019			:						:	
2020 Adopted Budget		-								:	
						:					
		1 .		: †·		i		1		i	
	2018		2019	ļ	Actual		Budget	1	Variance		2020
	Audited		Adopted		Through		Through		Through		Adopted
	Actual		Budget	1	2/31/2019]]	12/31/2019]]	12/31/2019	ļ	Budget
l				-		ļ		-		-	
Phone Systems	400.000	s				ļ.,		f.		-	
Phone System Hardware	\$ 189,603 69,784	۵ ا		⊅.		\$		\$	-	-	-
Phone System Support	\$ 259,387	Φ.		Φ.		\$		\$		\$	
Total Phone Systems	φ 205,007	\$		\$	-	φ.	-	φ.		1 2	
Public Education			-	-						ł	
Public Education Public Education Other	\$ 21,145	·			-	\$		ď		s	
Public Web	ъ 21,145 891	\$	200	\$, Đ	200	\$.	200	٦	215
Total Public Education	\$ 22,036	\$	200	\$		\$	200	\$	200	\$	215
Total Fubile Education	\$ 22,030	Φ	200	Ψ		Ψ.	200	Ι.Ψ.	200	٦	
TO THE POST OF THE PROPERTY OF						-		ł		-	
Special Projects		,		_		\$		\$		٦.	
CDOT Federal	\$ 66,740	\$		\$	5,625	Þ	6.000	P	375	\$	6 100
Call Box Project	- 1	}	6,000		5,625		6,000	ł	310	ŀ	6,120
Fiber Optics AHEC-DUS	6,210	}	109,477		945		109,477	ł	108,532	ł	
Goldline Fiber	3,150	ŀ	109,477		945		109,477	1	100,532	ł	
J-FON	41,301	ŀ	173,720	İ	35,618		173,720	1	138,102	-	202,514
Last Mile Fiber Project	99,441	ŀ	50,000		43,320		50,000	1	6,680		300,000
North Metro	41,252	ŀ	457,770	ĺ	3,292		457,770		454,478	ŀ	458,000
South Metro	140,074	}	-101,11U	l	3,232		401,110				
US36BRT	8,051	ŀ			_	1				ĺ	
Jeffcom Transition Cost	1,662,001	ŀ			_	1		· ·		ļ	
Fire Station Alerting	213,334	1		1						1	
Regionalization Study	210,004			- "				·	· · · · · · · · -	٠.	
Special Projects	. <u> </u>	ŀ			22,796	1			(22,796)		292,000
Regionalization Study				1		t				ŀ	
Special Projects:Other Misc Service Cost					9,450			ļ · ·	(9,450)	l	
Smart911	89,600		89,600	1	89,161		89,600	† ···	439		
WES Console Replacements	50,555			1	. 22,101.		- 23,000	† -··			
Total Special Projects	\$ 2,371,154	\$	886,567	\$	210,207	s	886.567	s	676,360	\$	1,258,634
A STATE OF THE STA	1 11.01	F		ŕ				 -		Ť	
Total Expenditures	\$ 10,431,967	\$	9,547,487	\$	8,979,621	\$	9,547,487	\$	567,866	\$	11,054,745

Jefferson County Emergency Communications Authority 2019 Cash Projection Report

		January Adual Costs)		ebruary ctual Coats)		March	ſA	April ctua Costs)	/A:	May steal Coxts)	ıA	June	IAc	July		August		aptember etual Costsi		ctober		lovember (dual Costs)		ocember tus Coss)
Cash on Hand	\$	368,184	\$	368,194			\$		s	611,712			5		\$									1,554,972
Expected Inflows: 2019 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepald) Interest Income	\$	808,573 18,280	\$	687,776 18,515	\$	875,829 15,036	s	981,135 15,981	5	817,293 18,463	5	952,945 17,53 5	\$	865,743 20,764	\$	867,743 17,759	s	789.423 18,269	s s	934,657 18,105		872,416 17,777	\$	886,959 16,876
Miscel aneous Income Total Expected Inflows	s	1,193,037		706,291	<u>.</u>	890,864	s	997,116	s	835,756		970,480		886,506		885,502		807,692		952,761		890,193		903.845
Expected Outflows: 2019 Obligations (As projected, less paid) Administrative Accounting	s	1,909		21,678	•	·	\$	19,031	\$	11,310			5	1,230		2,010		1,660		2,877		3,863		3,477 6,000
Audit Bank Charges		6,454		-		1,407		-		•		·		-		-		-		3,115		-		-
Executive Director (ED) Legal Meeting & Misc Office Supplies & postage Payroll Expense Administrative Total	s	9,186 4,246 - 273 22,069	 \$	12,849 2,404 535 60 386 37,913	<u>.</u>	10,975 1,660 390 276 273	 T	11,012 - 326 746 - 285 	 \$	10,975 4,269 296 26,849	s	10,975 9,679 493 6,275 267 32,506	\$	10,975 2,925 - - 364 15,493	\$	10,975 1,770 (722) 299 14,331	\$	10,975 12,123 437 25,095	\$	12,214 3,295 2,661 - 267 24,449	\$	11,857 9,568 613 74 128 26,103	\$	11,984 - 25 24 159 21,669
Agency Operating Fund (AOF) BRO Non-Recurring WES Non-Recurring Agency Operating Fund (AOF) Total	\$	25,298 6,682 31,980		2,325 2,325 4,650		36,268 38,993 75,260	\$	9,527 147,112 156,638	5	308,357 2,279 310,636		2,201 148,073 150,273	5 \$	48,600 8,701 57,301		62,727 73,283 136,010		8,925	s	291,365 45,665 337,030		31,532 13,855 46,387		6,379 49,008 55,387
Disaster & Recovery Plan (DRP) SRBC Recurring Disaster & Recovery Plan (DRP) Total	-	31,574 31,574	s	1,816 1,816	S		\$	26,943 26,943	\$	26,054 26,054	s	13,887 13.887	ş	11,462 11,462	\$	3,980 3,980	S		S	1,138 1,138	s	-	\$	4,157 4,157
GIS System GIS System Support GIS System Total	\$.		5	<u> </u>	5	160,000 160,000	\$		\$	-	\$		\$	<u></u> -	<u>ş</u> _	-	5	<u> </u>	s		S		\$.	<u>-</u> -
Line Charges ANI / ALI SR Call Box MRC Jeffcom DS1 Other Line Charges Total	\$	24,396 641 2,116 5,237 32,390		3,509	\$	24,404 586 3,509 1,348 29,846	s	22.526 G46 124 23.298	\$	54,065 1,169 6,094 110 61,438		661 923 303	s s	661 - 249	\$ 	28,839 606 923 965 31,333	\$ \$	1,294 544	s s	24,371 677 813 780 20,641	s s	30,866 677 550 518 32,611		28,980 621 1,847 287_ 31,735
t.ogging Systems Logging System Hardward Logging Systems Total	\$	42,250 42,250	\$	-	\$	-	\$	-	\$ 5	-	s s	-	\$	-	\$ \$	-	\$ \$	-	<u>5</u>	<u>-</u>	\$	<u>-</u>	\$ \$	
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN) VotP Record Extract Notification Systems (ENS) Total	\$	- - <u>-</u>	\$ S	103,520	\$ 3	-	\$	3,000	\$	- - 	\$ 	-	\$ 	- - - -	\$		\$	<u>:</u>	\$	-	\$	12,658 12,658	\$	4,977 - - - - - - - - - - - - - - - - - -
Public Education Public Web Public Education Total	s	<u> </u>	<u>s</u>		<u>-</u> -	-	\$		\$		s		\$		5 \$	<u>.</u>	\$ \$	-	\$		\$		\$ \$	
Special Projects Call Box Project Fiber Optics Jeffcon Wages & Salaries Radio Replacements (Morrison PD & Lakaside PD) Smart 911 Special Projects Total	\$	4,812 9,769 650,000 - - - 664,581	\$	118 527,147 - 89,161 618,237	\$	3,876 527,147	\$	10,584 527,147 -	5	11,052 527,147 -	2	5,772 527,147 - 532,919	\$ \$	10,197 527,147 - - 537,345		25,149 527,147 552,296	s	7,303 527,147 534,451	\$	2,176 527,147 - 529,323		813 4,138 527,147 9,450 541,548		7,994 527,147 22,796
Total Expected Outflows	\$	824,843		769,644		811,100		770,008		963,177			\$	646,851		737,961		629,290		918,582		658,307		676,362
Net Inflows/Outflows	. \$	368,194		(63,353)		79,764		227,108		[127,421]	_,	239,006	-	239,655		147,551		178,402		34,180		231,886		227,483
Estimated Cash Position	\$	368,194		304,840	\$	384,605	\$	611,712		484,291		723,298	\$	962,953		1,110,504				1,323,D86		1,554,972		1,782,455

Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Payment Due Date
2020-005	1/13/20	Multi	GeoComm GIS services, year 3 of 5yr agreement, Inv 7381	GIS system support Total	168,000.00 168,000.00	03/22/20
			Expenditures Recommended by Advisory Committee (date):	N/A		
			Expenditures Approved by Executive Director (signature):	Marie	7	
			Expenditures Approved by Board Member (signature):	Carry Jan	4	
			Expenditures Approved by Board Member (signature):	(sof w) Then	_	

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") FEBRUARY 27, 2020 AT 10 A.M.

JEFFERSON COUNTY ADMINISTRATION AND COURTS BUILDING 100 JEFFERSON PKWY, FIRST FLOOR, HEARING ROOM GOLDEN, COLORADO

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. January 2020 Regular Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. HB20-1293 review, discussion of board position.
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY February 27, 2020

The Jefferson County Emergency Communications Authority ("JCECA") Board of Directors met in regular session at the Jefferson County Government Center, 100 Jefferson County Parkway, Golden, Colorado.

Present: Director Casey Tighe

Director Gary Creager Director Alan Fletcher Director Bob Olme Attorney Ryan Tharp

Excused: Director Olsen

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting via Telephone

Jeff Streeter, Jeffcom Mike Brewer, Jeffcom Vicki Pickett, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD Chris Malmgren, Pleasant View FPD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the Minutes of January 23, 2020.

TREASURER'S REPORT

Mr. Angle, Pinnacle Consulting Group, Inc. (PCGI) presented the financial report (copy attached).

- PCIG is reformatting the line items and budget report to remove items that have been nearly or totally paid to avoid future confusion. Three main line items: GIS; Code Red and Smart-911 have been either completely or nearly paid off for 2020.
- JCECA is currently in a strong financial position less than the 8% of the total budget has been spent on January expenses, a positive indicator.

Mr. Angle presented the Cash Projection Report (copy attached):

- The numbers presented were projections based on current numbers but are still an
 estimate that will need to be revised as material conditions evolve.
- Cash-on-Hand projections show JCECA increasing total reserve amounts due to lower costs and higher anticipated revenues

- It is too early to see any impact from the increased fees as the Providers must first collect the new fees, then remit them to JCECA, a process which can take from one to three months.
- JCECA should be seeing increased revenue from the new fees in either March or April.

Mr. Irvin presented the expenditure requests for February. (see attached copy of summary). Following discussion, the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$790,359.39.

PSAP PARTNERS REPORT

There were no reports.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin gave the executive director's report:

- Colorado PUC 9-1-1 Advisory Task Force
 - HB20-1293 Mr. Irvin summarized and discussed the current state of the bill with the board.
 - Four of the five board members indicated they support the bill but are hesitant to enact a resolution of support until more information is received.
 - Director Tighe indicated that he needs to discuss the bill with his fellow commissioners before he can commit to support.
 - Mr. Irvin and Mr. Tharp will keep the board apprised of the status of the bill as it moves through the legislative process.

LEGAL COUNSEL REPORT

Mr. Tharp presented the Legal Counsel Report discussing the ongoing meetings and reporting by Century Link regarding network diversity.

NEW BUSINESS

There was no New Business.

<u>ADJOURNMENT</u>



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, 2019 and January 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

February 24, 2020

JEFFERSON COUNTY EMERGENCY COMMU	NICATIONS AU	THORIT	Υ .	:			24-Feb-20
BALANCE SHEET						:	
December 31, 2019 and January 31, 2020	•					·	•
				. i	•		•
	•			• •	•	:	
	Unaudite	ď	Unaudited		•		•
• •	Actual	•	Actual	• •			
•	12/31/201	0	1/31/2020			-	:
Assets	12/3/1/201	* .	113112020				:
Current Assets							
1.0	\$ 1.782.	455 S	4 002 020		-	-	
Cash, Checking	.,		.,				
Cash, Savings		504	504				
Accounts Receivable	1,331,		1,374,771				
Prepaid Expense		537	2,198	;:			
Total Current Assets	\$ 3,116,	516 S	3,340,501				
Long-Term Assets							
Construction in Progress	\$ 3,644,	781 🗒 \$	3,644,781		·		
Infrastructure	25,	395	25,895	***			
Right of Ways	517,		517,862			•	
West Corridor Fiber Optic	865,0		865,614				
Accumulated Depreciation	(210,		(210.301)		• •	•	
Total Long-Term Assets	\$ 4,843,		4,843,851				
. Total Eding Tellit Nodeta	; • • • • • • • • • • • • • • • • • • •	,,,,	4,040,001	.: -		•	
Total Assets	\$ 7,960,4	167	8,184,352			•	
Total Assets	¥ 7,200,	=	0,104,302			:	
				- 11			
Liabilities		:.		:.	i		
Current Liabilities						:	
Accounts Payable	\$ 648,9		1,056,139	- !		:	
Total Current Liabilities	\$ 648,9	947 . \$	1,056,139				
		11			:		
Total Liabilities	\$ 648,9	147 \$	1,056,139	• • • • • • • • • • • • • • • • • • • •			·
			1	•		•	
Fund Equity							:
Net Investment in Fixed Assets	\$ 4.843.8	351 \$	4,843,851	•			
Fund Balance	L * 10 - 150			•			
Nonspendable	2 /	37	2.198				
Unassigned	2,465,0		2,282,164	:.			!
Total Fund Equity	\$ 7,311,5		7,128,213	1.			!
Total Lund Equity	3 1,311,5	3	1,120,213				
Total Clabilities and Eural Equits	. c 7000	E7 F	0.404.252	1.1			
Total Liabilities and Fund Equity	\$ 7,960,4		8,184,352	. !!		:	
1		=	=				

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February (Estimate)		March (Estimate)		April (Estimate)		May (Estimate)		June (Estimate)		July (Estimate)	August (Estimate)		September (Estimate)		October (Estimate)		vember		cember
Cash on Hand	\$	1,782,455	\$	1,963,028		1,956,268	\$	2,116,807	\$	2,278,997	\$	2,441,187		2,597,376 \$	2,753,	66	. ,	\$	3,077,946	,	3,240,135	,	3,402,325
Expected Inflows:																							
2020 Revenues (As projected, less paid) 9-1-1- fee (ETC)	\$	925,135	¢	930.192	\$	930,192	\$	930.192	\$	930.192	\$	930.192	¢	930.192 \$	930 -	92	\$ 930.192	2 (930,192	\$	930,192	ŧ	930.192
9-1-1- fee (ETG)	Ψ	16,415	Ψ	22,398	Ψ	22,398	Ψ	22,398	Ψ	22,398	Ψ	22,398	Ψ	22,398	22,3		22,398		22,398	Ψ	22,398	ν	22,398
Interest Income		-		-		-		-		-		-		-	,	-	22,000		-		-		-
Miscellaneous Income		-		-		-		-		-		-		-		-			-		-		-
Total Expected Inflows	\$	2,724,005	\$	952,590	\$	952,590	\$	952,590	\$	952,590	\$	952,590	\$	952,590 \$	952,	90	\$ 952,590	\$	952,590	\$	952,590	\$	952,590
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	2,865	\$		\$	4,500		2,850		2,850		2,850		8,850		50	2,850		2,850		2,850		2,850
Bank Charges		-		320		320		320		320		320		320		20	320		320		320		320
Executive Director (ED)		11,885		13,525		13,525		13,525		13,525		13,525		13,525	13,	25	13,525	,	13,525		13,525		13,525
Insurance		-										6,000			0.1	-	0.500		-		-		-
Legal		5,800		8,583		8,583 496		8,583		8,583 496		8,583 496		8,583		83	8,583		8,583 496		8,583		8,583
Meeting & Misc		43 116		496 120		496 120		496 120		496 120		496 120		496 120		96 20	496 120		120		496 120		496 120
Office Supplies & postage Public Web		110		120		120		120		120		120		120		20	120		120		120		120
Payroll Expense		287		297		297		297		297		297		297		97	297	,	297		297		297
Administrative Total	\$	20,996	\$	27,141	\$		\$	26,191	\$		\$		\$	32,191 \$		91				\$	26,191	\$	26,191
Agency Operating Fund (AOF) BRO Recurring	\$	451	\$	64,145	•	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145 \$	64 -	45	\$ 64,145	. ¢	64.145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries	Ψ.	527.147	•	541,667	Ψ.	541.667	•	541,667	•	541,667	Ψ.	541,667	Ψ.	541,667	541,6		541,667		541,667	•	541,667	~	541,667
WES Recurring		325		106,908		106,908		106,908		106,908		106,908		106,908	106,9		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	527,923	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720 \$	712,	20	\$ 712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$		\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,8	886	\$ 4,886	\$	4,886	\$	4,886	\$	4,886
Disaster & Recovery Plan (DRP) Total	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,8	86	\$ 4,886	\$	4,886	\$	4,886	\$	4,886
GIS System GIS System Support	\$	-	\$	168,000	\$	_	\$	_	\$	_	\$	_	\$	- \$		- :	\$.	- \$	_	\$	- 5	\$	_
GIS System Total	\$	_	\$	168,000	\$	_	\$	-	\$	_	\$	_	\$	- \$		- :	\$. \$	-	\$	- 5	\$	
Line Charges				·																			
ANI / ALI SR		-		43,977		43,977		43,977		43,977		43,977		43,977	43,9		43,977		43,977		43,977		43,977
Call Box MRC		-		704		704		704		704		704		704		04	704		704		704		704
Jeffcom DS1 Other		669		2,932 1,906		2,932 1,906		2,932 1,906		2,932 1,906		2,932 1,906		2,932 1,906)32)06	2,932 1,906		2,932 1,906		2,932 1,906		2,932 1,906
Line Charges Total	\$	669	\$	49,519	\$	49,519	\$	49,519	\$	49,519	\$		\$	49,519 \$		19				\$	49,519	\$	49,519
· ·	Ψ	003	Ψ	43,313	Ψ	43,313	Ψ	40,010	Ψ	43,513	Ψ	40,010	Ψ	45,515 ψ	40,0	,10	p +0,010	Ψ	40,010	Ψ	40,010	ν	45,515
Notification Systems (ENS)	•	2011	•	0.55	•	055	•	055	•	055	•	055	•	055 0	,				055	•	055		055
ALI Database Extractio (ADE)	\$	8,841 110,000	\$	955 117	\$	955 117	\$	955 117	\$	955 117	\$	955 117	\$	955 \$ 117		55 : 17	\$ 955 117	\$	955 117	\$	955 S 117	Þ	955 117
CodeRed (ECN) VoIP Record Extract		110,000		342		342		342		342		342		342		342	342		342		342		342
Notification Systems (ENS) Total	\$	118,841	\$	1,414	\$	1,414	\$	1,414	\$	1,414	\$	1,414	\$	1,414 \$		14			1,414	\$	1,414	\$	1,414
Special Projects																							
Call Box Project	\$		\$	556	\$	556	\$	556	\$	556	\$	556	\$	556 \$		56	\$ 556	\$	556	\$	556	\$	556
Smart911		89,161		-		-		-		-		-		-		-		•	-		-		-
Other Special Projects Total	\$	3,387 92,548	\$	556	\$	556	\$	556	\$	556	\$	556	\$	556 \$		56	\$ 556	· 5 \$	- 556	\$	556	\$	556
Total Expected Outflows	\$	760,977		959,350		792,050		790,400		790,400		796,400		796,400 \$		00			790,400		790,400		790,400
Net Inflows/Outflows	\$	1,963,028		(6,760)		160,540		162,190		162,190		156,190		156,190 \$	162,				162,190		162,190		162,190
																			•		•		
Estimated Cash Position		1,963,028	\$	1,956,268	\$	2,116,807	\$	2,278,997		2,441,187	\$	2,597,376	\$	2,753,566 \$	2,915,	J b	\$ 3,077,946	\$	3,240,135	\$;	3,402,325	•	3,564,515

JEFFERSON COUNTY EMERGENCY COMMUNIC			۲IT۱	7						24-Feb-20
STATEMENT OF REVENUES & EXPENDITURES V		RUDGETS							-	
December 31, 2019 Actual and 2020 Adopted Bud									-	
Year-to-date Actual and Variance through Januar	y 31	, 2020								
							:			
		:			Кла	odified Accrual	 	dastanı Basin		
•					LUIC	odined Accruai	Dut	agetary basis		
GÉNÉRAL FÜND		2019		2020		2020		Actual	Budget	%
		Unaudited		Adopted		Projected]	Through	Remaining	Budget
Revenues		Actual		Budget		Budget	ľ	01/31/20	1/31/2020	Remaining
9-1-1 fee (ETC)	\$	10,290,524	S	11,162,301	\$	11,162,301	\$	942,125	\$ 10,220,176	92%
9-1-1 fee (prepaid)		231,137		268,779		268,779		25,698	243,081	90%
Interest Income		- '		10,000		10,000		-	10,000	100%
Miscellaneous Income				500		5,000	[500	100%
Total Revenues	\$	10,521,661	\$	11,441,580	\$	11,446,080	\$	967,823	\$ 10,473,757	92%
	:									
Expenditures		0=0.400		000 444	٦.				aimane:	. 646
Administrative	, \$ _.	258,166	.\$	338,414	 \$.	338,414	S	21,119		94%
Agency Operating Fund - BRO		782,658	1	769,737		769,737		64,145	705,592	92%
Agency Operating Fund - WES		566,599		1,282,895		1,282,895		106,908		92%
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000	ļ	6,500,000	1	541,667	5,958,333	92%
Disaster & Recovery Plan (DRP)	-	75,681	1	53,750		53,750			53,750	100%
GIS System	-	160,000	ļ	172,000		172,000		168,000	4,000	2%
Line Charges	-	357,547		544,703		544,703		26,809	517,894	95%
Notification Systems (ENS)	-	132,996		134,397		134,397		111,235	23,162	17%
Special Projects	_	210,207	Ļ	1,258,634	_	1,258,634	L	111,247	1,147,387	91%
Total Operating Expenditures	. \$	8,869,621	.\$	11,054,530	. \$	11,054,530	\$	1,151,130	\$ 9,903,400	90%
Revenues over/(under) Expenditures		1,652,040	\$	387,050	\$	391,550	\$	(183,307)		
Beginning Fund Balance		815,629	ļ ·	2,289,882	-	2,467,669		2,467,669		
Ending Fund Balance	S	2,467,669	\$	2,676,932	\$	2,859,219	\$	2,284,362		
A						-	ļ	:		
Components of Ending Fund Balance Capital Reserve			1	•	\$	750,000	\$	750,000	,	
Operating Reserve (Target 25% of Expenditures) Unrestricted	Ì				. •	2,109,219		1,534,362		
Ending Fund Balance	\$	-	\$	-	\$	2,859,219	\$	2,284,362		
1 -	_		_				<u></u>	Taro	et Percentage:	92%

JEFFERSON COUNTY EMERGENCY COMMUNI					:							24-Feb-26
STATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DE	ΓAIL							:	
December 31, 2019 Actual and 2020 Adopted Bi Year-to-date Actual and Variance through Janu		2020	:									
	,,				-		:				:	
•												
		2019		2020		2020		Actual		Budget		Variance
	. 0	naudited	}	Adopted		Projected Budget		Through 1/31/2020		Through 1/31/2020	-	Through 1/31/2020
Administrative		Actual	+	<u>Budget</u>		Budger		1/3 1/2020	1	1/3/1/2020	ł	1/3 1/2020
Accounting	·s	49,796	s	52,000	ls	52,000	\$	3,905	\$	4,333	\$	428
Bank Charges		7,861	1	3,843	`	3,843	•		1	320	ľ	320
Executive Director (ED)		-	1	•								
401k & Benefits		22,357		24,295	[24,295]	1,853		2,025		172
Mileage Reimbursement		485		474		474	İ			40		40
Payroll Tax		17,705		19,922		19,922	l	2,711		2,711		
Wages & Salaries		95,098		117,605		117,605		7,321	-	9,800		2,479
Insurance		5,927 49,807		6,3 1 6 103,000		6,3 1 6 103,000	-	440	-	526 8,583		86 4,141
Legal Meeting & Misc		49,007		103,000		103,000 .	}	4,442		0,000		4,141
Admin Web/Listserve		1,826	}	225		225		_		19		19
Meeting & Misc - Other	:	3,172		5,150		5,150		25		429	ŀ	404
Phone/Web Conferencing		268		577		577		18		48	†	30
Office Supplies & Postage		925		1,443		1,443		117		120		3
Payroll Expenses		2,939		3,564		3,564]	287		297		10
Public Web				215		215	<u>_</u>			18		18
Total Administrative Expenses	\$	258,166	\$	338,629	\$	338,629	\$	21,119	\$	29,270	\$	8,151
Agency Operating Fund (AOF)		:	٦	maa mau	· ~					04.445	,	
Broomfiled	, \$	782,658	\$	769,737	\$	769,737	\$	64,145	\$	64,145	\$	-
Westminster Jeffcom	!	566,599		1,282,895 6,500,000		1,282,895	ŀ	106,908 541,667	-	106,908 5 4 1,667		-
Other		6,325,767	-	6,500,000		6,500,000		241,007		541,001		-
Total Agency Operating Fund (AOF)	\$	7,675,024	\$	8,552,632	\$	8,552,632	S	712,720	\$	712,720	\$	-
	:											
Disaster & Recovery Plan (DRP)		75 691		53,750	\$	53,750			\$		Q.	
SRBC Recurring Total Disaster & Recovery Plan (DRP)	\$	75,681 75,681	\$	53,750	\$	53,750	\$ \$		\$		\$ \$	
Total Bladster & Recovery Flam (BRF)			ř	33,130	Ψ	30,700	Ĕ		ΙΨ.		Ψ.	
GIS System		-		-			1					
GIS System Support	. \$	160,000	S	172,000	\$	172,000	\$	168,000	\$	168,000	\$	-
Total GIS System	\$	160,000	\$	172,000	\$	172,000	\$	168,000	\$	168,000		-
		····		<u> </u>								
Line Charges									Ī			
ANI/ALI SR	\$	319,926	\$	483,750	\$	483,750	\$	24,357	S	40,313	\$	15,956
Call Box MRC		7,888		7,740		7,740		631		645		. 14
Jeffcom DS1		24,821		32,250		32,250		923		2,688		1,765
Other		4,912	<u></u>	20,963 544,703	۳.	20,963 544,703	Φ.	898 26,809		1,747 45,392		849
Total Line Charges		357,547	\$	544,703	\$	544,703	\$	20,009	13	45,39∠	Φ	18,583
Notification Systems (ENS)							ŀ				١.	
ALI Database Extract (ADE)	· \$ ·	13,818	\$	19,350	s	19,350	\$	1,235		1,613	\$	378
CodeRed (ECN)	Ψ.	116,178	Ψ	111,284	J	111,284	Ψ	110,000	۳.	110,000	Ψ.	370
VoIP Record Extract	!	3,000		3,763		3,763				314		314
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	111,235	\$	111,926	\$	691
Special Projects							1		ļ			
Call Box Project	S	5,625	\$	6,120	\$	6,120	5	· · · · · · · · · · · · · · · · · · ·	\$		\$	-
Fiber Optics		:										
AHEC-DUS		945										
J-FON	:	35,618		202,514		202,514		22,086		16,876		(5,210
Last Mile Fiber Project		43,320		300,000		300,000	-			25,000		25,000
North Metro		3,292		458,000		458,000	-	00.464		38,167		38,167
Smart911 Special Projects		89,161 32,246		89,161 202,839		89,161 202,839		89,161	1	89,16 <u>1</u> 16,903	-	16,903
Total Special Projects	S	210,207	\$	1,258,634	\$	1,258,634	S	111,247		186,107	S	74,860
Total operation regions			Ť	.,200,007	Ψ	.,_00,00-	Ť		· •	100/101		, ,,,,,,,,
Total Expenditures	\$	8,869,621	\$	11,054,745	\$	11,054,745	\$	1,151,130	\$	1,253,415	\$	102,285
							_					

JCECA - 202	0 Feb Expend	liture Requ	est Authorization 022620 1155			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-007		BRO	VESTA SIP Upgrade for NG911 Migration, Converge One Quote	Lines:other	11,031.82	
2020-008		SRBC	Logging system Side B NICE maintenance 1 yr	SRBC	13,278.00	
2020-009		JCECA	2019 Audit engagement - Hinkle & Company	Admin:accounting	6,500.00	
2020-010		WES	NRC for 9-1-1 logging migration to IP for ESInet cut 03/10/20	Lines:other	35,031.00	
2020-011		Multi	PSAP payments for Mar 2020	AOF	712,719.33	
2020-012		SRBC	Reimb Jeffcom for payment of SRBC HVAC maint agreement 1 yr	SRBC	1,222.00	
2020-013		J-FON	Increase 2020-001 OCx router maintenance 1 yr	J-FON:O&M	10,577.24	
				Total	790,359.39	
			Expenditures Recommended by Advisory Committee (date) :	02/26/2020		
			Expenditures Approved by Executive Director (signature):	Massel	\.,	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MARCH 26, 2020 AT 10 A.M.

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

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

https://meet.google.com/ayo-zxjt-vew 502-430-2832 PIN: 825 224 030#

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. February 27, 2020 Regular Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Update status of ESInet migration.
 - b. Update status of ETC collections.
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY March 26, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Alan Fletcher Attorney Ryan Tharp

Excused: Director Bob Olme

Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

Ronald Angle, Pinnacle Consulting Group, Inc.

Monty Heffner, Broomfield PD

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the Minutes of February 27, 2020.

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting gave the Treasurer's Report:

- Mr. Angle presented the financial statements as of 02/29/20 (copy attached), Noting that
 in most cases expenditures are under budget and falling in line with where we would
 want to see them.
- Mr. Angle advised revenue year-to-date is coming in above budget. This is a good sign.
- Director Tighe expressed concern that we may see some reduction in revenue due to subscriber cancellations as the economy tightens due to the COVID-19 pandemic.
- Mr. Irvin advised that most all providers have started remitting at the higher \$1.30 rate in March
- Mr. Angle reviewed the balance sheet advising the ending fund equity is \$7.3M of which \$4.8M is in fixed assets leaving \$2.5M of fund equity that is either receivable or liquid.
- Mr. Angle then presented the Cash Encumbrance Report (copy attached) that contains actual figures for January and February. Expenditures were as expected.

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

unanimous vote, approved the Treasurer's Report.

PSAP PARTNERS REPORT

There were no reports. Director Tighe asked the PSAP representatives to express to their personnel how much their hard work is appreciated.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin presented the expenditure requests for the month of March (copy attached). After discussion the Board, on motion of Director Creager and seconded by Director Fletcher, <u>approved</u> the February expenditure requests totaling \$754,803.33.

Mr. Irvin updated the board on the status of ESInet migrations.

- The Broomfield and Westminster ECC's (PSAP's) were functionally migrated on 03/10/20. There remains some work to be done regarding ALI migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are completed.
- Jeffcom is scheduled to complete migration on 05/05/20. It remains to be seen if this schedule will be kept given the pandemic lockdown.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - HB20-1293 no change due to the suspension of legislative activity as a result of the pandemic.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - A new statewide GIS subcommittee will be forming in order to bring agency GIS professionals together regarding ESInet needs.

LEGAL COUNSEL REPORT

Ryan Tharp presented the Legal Counsel Report:

 The PUC is delayed in working on the diversity proceeding and ESInet transition due to restrictions imposed by the pandemic.

NEW BUSINESS

There was no New Business.

<u>ADJOURNMENT</u>



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, 2019 and February 29, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blille

March 19, 2020

JEFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHORI	ITY .			19-Mar-2
BALANCE SHEET					
December 31, 2019 and February 29, 2020					
			: ·		
	Unaudited	Unaudited			
	Actual	Actual			
	12/31/2019	2/29/2020			
Assets					
Current Assets			· :	·	
Cash, Checking	\$ 1,785,955	\$ 1,921,373	• •	•	•
Cash, Savings	504	504	•	•	•
Accounts Receivable	1,331,020	1,421,483	•	;	•
Prepaid Expense	2,637	1,539	•		•
Total Current Assets	\$ 3,120,116		•		
Total Current Assets	3,120,110	\$ 3,344,088	;		
		1			
Long-Term Assets			·		:
Construction in Progress	\$ 3,644,781	\$ 3,644,781	•		
Infrastructure	25,895	25,895			1
Right of Ways	517,862	517,862			
West Corridor Fiber Optic	865,614	865,614			
Accumulated Depreciation	(210,301)	(210,301)			
Total Long-Term Assets	\$ 4,843,851	\$ 4,843,851			
				•	
Fotal Assets	\$ 7,963,967	8,188,750.00		:	
			** *	:	
Liabilities		:	•	•	
Current Liabilities			•		
		φ pno 400 '			
Accounts Payable	\$ 648,947	\$ 830,490			
Total Current Liabilities	\$ 648,947	\$ 830,490			
Total Liabilities	\$ 648,947	\$ 830,490			
Fund Equity					
Net Investment in Fixed Assets	\$ 4,843,851	\$ 4,843,851			
Fund Balance			•••		
Nonspendable	2,637	1,539			•
Unassigned	2,468,532	2,512,870			
Total Fund Equity	\$ 7,315,020			· · • ·	
i otal t and Equity	# 7,010,0E0	w ,,000,200		·· · •	
Total I labilities and Eural Paulte	\$ 7,963,967	\$ 8,188,750.00			
Total Liabilities and Fund Equity	100,000	φ ο,100,700.00			
	≒ .	<u></u>			

JEFFERSON COUNTY EMERGENCY COMMUNICATION			ŅТY	•						•		19-Mar-20
STATEMENT OF REVENUES & EXPENDITURES V		I BUDGETS										
December 31, 2019 Actual and 2020 Adopted Bud												
Year-to-date Actual and Variance through Februa	ry 2	9, 2020										
						-						
							<u>.</u>					
		-			Mo	odified Accrual	Bud	getary Basis				
GENERAL FUND		2019	1	2020	:	2020	ı	Actual	:	Budget		Variance
		Unaudited		Adopted		Projected	1	Through		Through		Through
Revenues		Actual		Budget		Budget	ĺ	02/29/20	:	02/29/20		02/29/20
9-1-1 fee (ETC)	\$	10,290,524	\$	11,162,301	` \$	11.162,301	\$	1,902,153	S	1,860,384	\$	41,770
9-1-1 fee (prepaid)		231,137	1	268,779		268,779		51,395		44,797		6,599
Interest Income		-	!	10,000		10,000	İ	-		1,667		(1,667)
Miscellaneous Income		-	i	500		500	1	-		83		(83)
Total Revenues	\$	10,521,661	\$	11,441,580	\$	11,441,580	\$	1,953,548	\$	1,906,930	\$	46,618
Expenditures						:	-					
Administrative	's	258,166	\$	338,414	s	335,786	\$	35,128	· ç	56.753	\$	21,625
Agency Operating Fund - BRO	. •	782,658	*	769,737	•	769,737	*	128,290	. •	128,290	*	- 1,020
Agency Operating Fund - WES		566,599	ŀ	1,282,895		1,282,895		214.034		213.816		(218)
Agency Operating Fund - JEFFCOM		6,325,767	1	6,500,000		6,500,000		1,083,334		1,083,333		(1)
Disaster & Recovery Plan (DRP)		75,681	1	53,750	-	53,750		1.222		-	-	(1,222)
GIS System		160,000	1.	172,000		172,000		168.000		168.364		364
Line Charges		357,547	1	544,703	-	544,703		55.714		90,784	•	35.070
Notification Systems (ENS)		132,996		134,397	-	134,397		111,235		113,969		2,734
Special Projects		206,707	İ	1,258,634		1,258,634	İ	113,351		283.053		169,702
Total Operating Expenditures	\$	8,866,121	\$	11,054,530	. \$	11,051,902	\$	1,910,308	\$	2,138,362	. \$	228,054
Revenues over/(under) Expenditures		1,655,540	\$	387,050	\$	389,678	\$	43,240	\$	(231,432)	\$	274,672
Beginning Fund Balance		815,629		2,289,882		2,471,169		2,471,169				
Ending Fund Balance	\$	2,471,169	\$	2,676,932	. \$	2,860,847	\$	2,514,409				
Components of Ending Fund Balance												
Capital Reserve					s	750,000	\$	750.000				
Operating Reserve (Target 25% of Expenditures)	Į.				4	2,110.847	1 4	1,764,409				
Unrestricted	Ē					4,110,047		1,104,408				
Ending Fund Balance	_		\$		\$	2,860,847	\$	2,514,409				
chang rand balance	Ф.	<u>-</u>	4		φ	£,000,047	₽	4,014,405				

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

Cash on Hand	\$	January Actual 1,785,955		February Actual 1,966,528	\$	March (Estimate) 1,921,373	\$	April (Estimate) 2,081,913	\$	May (Estimate) 2,244,103	\$	June (Listimate) 2,406,293	\$	July (Estimate) 2,562,482		August (Estimale) 2,718,672	0	ptember Estimate) 2,880,862 \$	(October (Estimate) 3,043,051	(F	vember (stimate) 3,205,241 \$	(1	ecember Fstimate) 3,367,431
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income Miscellapeous Income	\$	925,135 16,415	\$	920,449 18,564 -	\$	930,192 22,398 -	\$	930,192 22.398 -	\$	930,192 22,398	\$	930,192 22,398 -	\$	930,192 5 22,398	£	930.192 22,398	\$	930,192 \$ 22,398	6	930,192 22,398	\$	930,192 \$ 22,398	ħ	930.192 22,398 -
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	952,590	\$	952,590	\$	952,590	\$	952,590	\$	952,590	\$	952,590	\$	952,590 \$	•	952,590	\$	952,590	\$	952,590
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative Accounting Bank Charges	\$	115	\$	3,870	\$	4,500 320		2,850 320		2,850 320		2,850 320		8,850 320		2, 8 50 320		2,850 320		2,850 320		2,850 320		2,850 320
Executive Director (ED)		11,885		11,909		13,525		13.525		13,525		13,525		13,525		13,525		13,525		13,525		13,525		13,525
Insurance Legal		-		5,015		8,583		8,583		8,583		6,000 8,583		8,583		8,583		8,583		8,583		8,583		8,583
Meeting & Misc Office Supplies & postage		359 116		797 16		496 120		496 120		496 120		496 120		496 120		496 120		496 120		496 120		496 120		496 120
Public Web		- 110		- 10		120		120		120		120		120				120		120		-		-
Payroll Expense		287		400		297		2 97		297		297		297		297		297		297		297		297
Administrative Total	\$	12,762	\$	22,008	\$	27,841	\$	26,191	\$	26,191	\$	32,191	\$	32,191	\$	26,191	\$	26,191	5	26,191	\$	26.191 \$	Б	26,191
Agency Operating Fund (AOF) BRO Recurring	\$	451	\$	64,145 541,667	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145 541,667	\$	64,145 \$	Б	64,145	\$	64,145 5 541,667	S	64,145 541,667
Jeffcom Wages & Salaries WES Recurring		527,147 3.747		107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		106,908		54 1 ,667 106,908		541,667 106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$		\$	712,720	\$	712,720	s	712,720	\$	712,720	S	712,720	£		\$	712,720 \$	5	712,720	\$	712,720 \$	5	712,720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$		\$	1,222	_\$	4,886_	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	<u> </u>	4.886	\$	4,886 3	<u> </u>	4,886
Disaster & Recovery Plan (DRP) Total	S	-	\$	1,222	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 5	5	4,886	\$	4,886 \$	\$	4,886
GIS System GIS System Support	. s		\$	168,000	. \$	٠	\$		\$		\$		\$:	5		\$	- 8	S	-	s	- \$	\$	
GIS System Total	\$		\$	168,000	\$		\$		\$		\$		\$	- 5	S	-	\$	- \$	5	- 1	\$	- \$	\$	-
Line Charges ANI / ALI SR Call Box MRC		-		50,778		43,977 704		43 ,977 704		43,977 704		4 3,977 704		43,977 704		43,977 704		43, 977 704		43,977 704		43,977 704		43.977 704
Jeffcom DS1		-		1,375 2,770		2,932		2,932		2,932		2,932		2,932		2,932		2,932		2,932		2,932		2,932
Other		669		1,077		1,906		1,906		1,906		1,906		1.906		1,906		1,906		1,906		1,906		1,906
Line Charges Total	\$	669	\$	56,001	\$	49,519	\$	49,519	\$	49,519	\$	49,519	\$	49,519	\$	49,519	\$	49,519	\$	49,519	\$	49,519	₽.	49,519
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	s	8,841 110,000	\$	1,235	\$	955 117	\$	955 117	\$	955 117	\$	955 117	\$	955 3 117	\$	955 117	S	955 \$ 117	\$	955 117	\$	955 \$ 117	\$	955 117
VoIP Record Extract Notification Systems (ENS) Total	\$	118,841		1,235		342_ 1,414	_		s	342 1,414	\$	342 1,414	s	<u>342</u> 1.414		_ <u>342</u> 1,414	\$	1,4 1 4 \$	1	342 1,4 1 4	d:	342 1,414 \$	r	342 1,414
notification systems (ENs) Total	٥	110,041	Þ	1,233	Þ	1,414	Ş	1,414	Ф	1,414	٥	1,414	٥	1,414	Þ	1,414	Ф	1,414 4	₽	1,414	Φ	1,74174 4	Þ	1,414
Special Projects Call Box Project Liber Opties Smart911	s	4,812 - 89,161		22,874	\$	556	\$	556	\$	556	\$	556	\$	556	\$	556	\$	556 \$	\$	556	\$	556 \$ - -	\$	556 -
Other		3,387				-		-						-				-		-		-		-
Special Projects Total	S	97,360	\$	22,874	\$	556	\$	556	\$	556	S	556	S	556	\$	556	\$	556 \$	\$	556	\$	556	\$	556
Total Expected Outflows	\$	760,977	\$	984,168	\$	792,050	\$	790,400	\$	790,400	\$	796,4D0	\$	796,400	\$	790,400	\$	790,400	\$	790,400	\$	790,400	\$	790,400
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	Ş.	160,540	\$	162,190	\$	162,190	\$	156,190	\$	156,190	\$	162,190	\$	162,190	\$	162,190	\$	1 62,1 9D \$	\$	162,190
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,081,913	\$	2,244,103	\$	2,406,293	\$	2,562,482	\$	2,718,67 <u>2</u>	\$	2,880,862	\$	3,043,051	\$	3,205,241	\$	3,367,431	\$	3,529,620

JEFFERSON COUNTY EMERGENCY COMMUNIC STATEMENT OF REVENUES & EXPENDITURES				ΓAIL					-			19-Mar-20
December 31, 2019 Actual and 2020 Adopted Bu												
Year-to-date Actual and Variance through Febru	ary 2	9, 2020										
:	-	-										
		2019	1	2020		2020		Actual	[Budget	1	/ariance
		Unaudited	ļ	Adopted		Projected		Through		Through		hrough
·		Actual		Budget		Budget		2/29/2020		2/29/2020		/29/2020
Administrative			İ								-	
Accounting	\$	49,796	\$	52,000	\$	52,000	\$	6,324	\$	8,667	S	2,343
Bank Charges		7,861		3,843		1,000		-		-		-
Executive Director (ED)]]			-		i
401k & Benefits		22,357		24,295		24,295		3,706		4,049		343
Mileage Reimbursement		485		474		474	١.	39		79		40
Payroll Tax		17,705		19,922		19,922		5,407		4,276		(1,131)
Wages & Salaries		95,098		117,605		117,605		14,642		19,601		4,959
Insurance		5,927		6,316		6,316		879		1,053		174
Legal		49,807		103,000		103,000	1.	2,550	.	17,167		14,617
Meeting & Misc		4.800		أغفه		200			-	-		انتدير
Admin Web/Listserve Meeting & Misc - Other		1,826	-	225		225	1	48 697		38		(11)
Meeting & Misc - Other Phone/Web Conferencing	:	3,172 2 6 8		5,150 577		5,150 577		697 18	-	858 _. 96		161
Office Supplies & Postage		∠ნ8 925		1,443		1,443		131		95 241		78 110
Payroll Expenses		2,939	ł	3,564		3,564		687		594		(93)
Public Web		2,555	1	215		215		001		36		36
Total Administrative Expenses	- 5	258,166	: \$	338,629	\$	335,786	\$	35,128	\$	56,753	<u> </u>	21,625
·	=		Ť	000,020		000,100	-	00,120		001.00	<u></u>	
Agency Operating Fund (AOF)						:	ŀ					1
Broomfiled	\$	782,658	\$	769,737	ŝ	769,737	\$	128,290	\$	128,290	\$	_
Westminster		566,599	1	1,282,895		1,282,895	j '.	214,034	'	213,816	l	(218)
Jeffcom		6,325,767	ĺ	6,500,000		6,500,000		1,083,334		1,083,333		(1)
. Other	•			- '		-		-	İ			` 1
Total Agency Operating Fund (AOF)	\$	7,675,024	\$	8,552,632	Ş	8,552,632	\$	1,425,658	\$	1,425,439	\$	(219)
Disaster & Recovery Plan (DRP)		:	١.				١.				_	
SRBC Recurring	\$_	75,681	\$	53,750		53,750	\$	1,222	\$		\$	(1,222)
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	>	53,750	>	1,222	<u> </u>	-	\$	(1,222)
GIS System							ŀ					
GIS System Support	\$	160,000	\$	172,000	s	172,000	\$	168,000	\$	168,364	\$	364
Total GIS System	-\$	160,000	\$	172.000	\$	172.000	S	168,000	\$	168,364	\$	364
· · · · · · · · · · · · · · · · · · ·	-		Ė				Ė		<u></u> -		Ť	
Line Charges		-	Ì									i
ANI/ALI SR	\$	319,926	\$	483,750	\$	483,750	5	50,746	\$	80,625	\$	29,879
Call Box MRC		7,888	İ	7,740		7,740	İ	1,375		1,290	i .	(85)
Jeffcom DS1		24,821		32,250		32,250		1,847		5,375		3,528
Other		4,912		20,963		20,963	L	1,746		3,494		1,748
Total Line Charges	\$	357,547	\$	544,703	\$	544,703	\$	55,714	\$	90,784	\$	35,070
the common at the common terms.									ļ			
Notification Systems (ENS)			_	. = 1	_		_	. 55.	_	<u>.</u> 12 211		
ALI Database Extract (ADE)	្ន	13,818	\$	19,350	S	19,350	\$	1,235	\$	3,225	\$	1,990
CodeRed (ECN)		116,178		111,284		111,284		110,000		110,117		117
VoIP Record Extract Total Notification Systems (ENS)	5	3,000 132,996	\$	3,763 134,397	-	3,763 134,397	_	- 444 00E	σ.	627	rt-	627
rotal Notification Systems (ENS)	3	132,996	<u> </u>	134,397	Þ	134,397	<u>\$</u>	111,235	<u> </u>	113,969	Φ	2,734
Cassial Decisate	1 .		}									
Special Projects Call Box Project	\$	5,625	\$	6,120	e	6,120	\$		\$		\$	-
Fiber Optics	٦	5,625	٦	0,120	Ģ	0,120	٦	-	Φ	-	μΦ.	- 1
AHEC-DUS	:	945				:			ĺ			
J-FON	:	35,618		202.514		202.514	}	24,190		33,752		9,562
Last Mile Fiber Project		43,320		300,000		300,000		27,100	l	50,000		50,000
North Metro		3,292		458.000		458,000	1	_	l	76,333		76,333
Smart911		89,161		89.161		89,161		89,161	l	89,161	l	10,000
Special Projects		32,246		202,839		202,839	†	-		33,807		33,807
Total Special Projects	5	210,207	\$	1,258,634	\$	1,258,634	\$	113,351	\$	283,053	\$	169,702
				!								
Total Expenditures	\$	8,869,621	\$	11,054,745	\$	11,051,902	\$	1,910,308	\$	2,138,362	\$	228,054
·										- 110.10		

0 Mar Expen	diture Requ	uest Authorization 032420 1030			
Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
	Multi	TriTech Inform CAD Message Switch	SpProj	6,384.00	
	Jeffcom	NRC for 9-1-1 logging migration to IP for ESInet cut 05/05/20	Jeffcom	35,700.00	
	Multi	PSAP payments for Apr 2020	AOF	712,719.33	
			Total	754,803.33	
		Expenditures Recommended by Advisory Committee (date):	03/24/2020		
		Expenditures Approved by Executive Director (signature):	Hall		
		Expenditures Approved by Board Member (signature):			
		Expenditures Approved by Board Member (signature):			
	Date of Board	Date of Board Agency Approval Multi Jeffcom	Board Approval Multi TriTech Inform CAD Message Switch Jeffcom NRC for 9-1-1 logging migration to IP for ESInet cut 05/05/20 Multi PSAP payments for Apr 2020 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):	Date of Board Agency Approval Multi TriTech Inform CAD Message Switch Jeffcom NRC for 9-1-1 logging migration to IP for ESInet cut 05/05/20 Multi PSAP payments for Apr 2020 Expenditures Recommended by Advisory Committee (date): 03/24/2020	Date of Board Approval Multi TriTech Inform CAD Message Switch SpProj 6,384.00 Jeffcom NRC for 9-1-1 logging migration to IP for ESInet cut 05/05/20 Multi PSAP payments for Apr 2020 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Ölme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
Assets	12/31/2019	3/31/2020	
Current Assets			
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	φ 1,703,933	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Total Galletti / tooto	ψ 0,000,110	φ σ,σ,σ,σσσ	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25.895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761		
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 3,103,400	\$ 5,100,100	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS										
December 31, 2019 Actual and 2020 Adopted Bud												
Year-to-date Actual and Variance through March 3	31, 2	2020					-					
					Мо	dified Accrual	Bud	getary Basis				
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830
9-1-1 fee (prepaid)		213,360	1	268,779	_	268,779	1	77,324		67,195		10,129
Interest Income		-		10.000		10,000		-		2,500		(2,500)
Miscellaneous Income		-		500		500		-		125		(125)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334
Expenditures												
Administrative	\$	257,361	\$	338.414	\$	257,264	\$	55.886	\$	83.697	\$	27.811
Agency Operating Fund - BRO	Ψ	783,108	Ψ	769.737	Ψ	769.737	Ψ	192.434	Ψ	192.434	Ψ	27,011
Agency Operating Fund - WES		570.479		1.282.895		1.282.895		320.724		320.724		
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	-	1,625,000		1,625,000		
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629
GIS System		160,000		172,000		168,000		168,000		168,000		10,020
Line Charges		361,083		544.703		544,703		84,821		136,176		51.355
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827
Special Projects		211.867		1.258.634		1.258.634		122.975		386,119		263,144
Total Operating Expenditures	\$	8,878,342	\$,,	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899				
Components of Ending Fund Balance					_	750.000		750.000				
Capital Reserve					\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures)			_			2,254,945	-	2,366,899				
Unrestricted	_		_									
Ending Fund Balance	\$	-	\$	<u> </u>	\$	3,004,945	\$	3,116,899				

FFERSON COUNTY EMERGENCY COMMUNI				· A II								20-Apr-2
TATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DEI	AIL								
cember 31, 2019 Actual and 2020 Adopted B												
ar-to-date Actual and Variance through Marc	n 31, 2	2020										
		2019		2020		2020		Actual		Dudget		Variance
		Unaudited		Adopted		Projected		Actual Through		Budget Through		Through
		Actual		Budget		Budget		3/31/2020		3/31/2020		3/31/2020
Administrative	•	40.006		F2 000	•	F2 000	•	11 500	•	12 000		1 40
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,40
Bank Charges Executive Director (ED)		7,861		3,843		1,000	-	-		-	-	
401k & Benefits		22.605		24,295		24,295		5,686		6,074		20
		485		474		474		39		119		38
Mileage Reimbursement Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,64
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,68
Insurance		6,147		6,316		6,316		1,319		1,579		26
Legal		48,052		103,000		35,000		5,242		25,750		20,50
Meeting & Misc		40,032		103,000		33,000		3,242		23,730		20,30
Admin Web/Listserve		1,898		225		225		48		56		
												49
Meeting & Misc - Other Phone/Web Conferencing		3,416 304		5,150 577	-	5,150 577		796 54		1,288 144		49
<u> </u>					-						-	
Office Supplies & Postage		925		1,443	-	1,443		210		361	-	15
Payroll Expenses Public Web		2,939		3,564	-	3,564		846		891	-	
		-		215		215		-		54	_	5
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$ I	27,81
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other	•	7,679,354	-	8,552,632	•	8,552,632	•	- 0.420.450	Φ.	- 2 420 450	•	
Total Agency Operating Fund (AOF)	\$	7,079,334	\$	0,002,002	\$	6,332,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,62
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		53,750	\$	14,500	\$	28,129	\$	13,62
Total Bisaster & Necessary Flair (Brtt.)	Ψ	70,001	Ť	00,700	Ψ	00,700	<u> </u>	14,000	Ι Ψ	20,120	T	10,02
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	Φ	483,750	\$	77,061	\$	120,938	æ	43,87
Call Box MRC	φ	7,888	Ψ	7,740	φ	7,740	φ	2,063	φ	1,935	Ψ	(12
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,27
Other		5,461		20,963		20,963		2,791		5,241		2,33
Total Line Charges	\$	361,083	\$	544,703	Ф	544,703	\$	84,821	\$	136,176	\$	51,35
Total Line Charges	Ψ	301,003	۳	344,703	Ψ	344,703	Ψ	04,021	Ι Ψ	130,170	<u>ΙΨ</u>	31,30
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	60
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(71
VoIP Record Extract		3,000		3,763		3,763		-		941		94
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	82
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,12
Fiber Optics												
AHEC-DUS		945										
J-FON		35,772		202,514		202,514		30,387		50,629		20,24
Last Mile Fiber Project		39,820		300,000		300,000		235		75,000		74,76
North Metro		3,292		458,000		458,000		-		114,500		114,50
Smart911		89,161		89,161		89,161		89,161		89,161		
Special Projects		32,440		202,839	L	202,839		3,192	L	50,710		47,5
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,14
Total Expenditures	\$	8,878,342	¢	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,76
											-	330 //

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		May		June		July		August		eptember		October			Decemb	
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate 2,481,	,
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,	,077
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,	,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		•		•	4 005 704	•		•		•		•				•		_		•		000	
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	Þ	908,475	\$	908,475	\$	908,475	\$	908,475 \$	908,	4/5
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	Ф	3.870	¢	575	Ф	5,271	¢	5,271	\$	5.271	\$	5,271	•	5.271	Ф	5,271	\$	5.271	\$	5,271 \$	5	,271
Bank Charges	φ	113	φ	3,670	φ	575	φ	111	φ	111	φ	111	φ	111	Þ	111	Φ	111	φ	111	φ	5,271 ş		,∠,, 111
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648		,648
Insurance		11,005		11,505		11,304		12,040		12,040		6,316		12,040		12,040		12,040		12,040		12,040	12,	-
Legal		_		5,015		_		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3	,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120		120
Public Web		-		-		-		120		120		120		-		-		120		-		-		-
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$		\$		\$		\$	22,281	\$	22,281	\$	28,597	\$	22,281	\$	22,281	\$		\$		\$	22,281 \$,281
		, -		,		,-		, -		,		.,		, -		, -		, -		, -		,		
Agency Operating Fund (AOF)	•	454	•	04.445	_	04.445	•	04.445	•	04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445 0	0.4	445
BRO Recurring	\$		\$		\$. ,	\$	64,145	\$	64,145	\$. ,	\$	64,145	Þ	64,145	\$. ,	\$	64,145	\$	64,145 \$	- ,	,145
Jeffcom Wages & Salaries		527,147 3,747		541,667 107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908	541,	,00 <i>1</i> ,908
WES Recurring	\$		\$	712,830	\$		\$	712,720	\$	712,720	\$	712,720	\$	712,720	•		\$		\$		\$	712,720 \$	712,	
Agency Operating Fund (AOF) Total	Ф	551,545	ф	112,030	Ф	112,120	Ф	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 3	Þ	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	/ 12,	720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	<u>\$</u>	4,886	\$	4,886 \$	4,	,886_
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,	,886
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	_	\$	-	\$	- 9	\$	_	\$	-	\$	_	\$	- \$		-
•																								
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	\$	-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,	,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1		-		2,770		-		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276	3,	,276
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064		,064
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929 \$	50,	,929
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	-	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,	,030
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143		143
VolP Record Extract		-		-		-		418		418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591 \$	1,	,591
Special Projects																								
Call Box Project	\$	4,812			\$	_	Ф	145	Ф	145	Ф	145	\$	145	t	145	Ф	145	•	145	\$	145 \$		145
Fiber Optics	φ	4,012		22,874	φ	-	Ψ	104,182	φ	104,182	φ	104,182	φ	104,182	Ψ	104,182	Ψ	104,182	φ	104,182	Ψ	104,182		,182
Smart911		89,161		22,014		-		104,102		104,102		104,102		107,102		104,102		107,102		104,102		107,102	104,	-
Other		3,387		_		_		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161	22	,161
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	\$		\$		\$		\$	126,488 \$	126,	
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	914,010	\$	914,010	\$	920,326	\$	914,010	\$	914,010	\$	914,010	\$	914,010	\$	914,010 \$	914,	
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)		(5,535) \$	(5	,535)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$		\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$		\$		\$	2,481,303 \$	2,475,	
Laumateu Caam Fuaitium	Ψ_	1,300,320	Ą	1,341,3/3	Ą	4,001,099	Ą	4,040,004	Ą	2,520,629	Ą	4,000,570	Ą	4,000,440	P	4,431,300	φ	4,434,313	Ψ	4,400,030	Ą	401,303 ڳ	۷,415,	100

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Masses		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Blotte

Brendan Campbell, CPA May 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHO	RITY	20-May-20
BALANCE SHEET December 31, 2019 and April 30, 2020	·	······································	
· · · · · · · · · · · · · · · · · · ·			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	4/30/2020	<u> </u>
Assets	,		
Current Assets		· · · · · · · · · · · · · · · · · · ·	
Cash, Checking	\$ 1,785,955	\$ 2,251,586	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,495,713	
Prepaid Expense	112,418	659	
Total Current Assets	\$ 3,303,446	\$ 3,748,462	
<u></u>		! <u></u>	
Long-Term Assets	A 4 205 570	1	
Construction in Progress	\$ 3,965,578	\$ 3, <u>965,578</u>	
Infrastructure	25,895	25,895	i
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)	(258,761)	
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	:
Total Assets	\$ 8,469,854	8,914,870.00	
Liabilities			. !
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
Total Liabilities	\$ 770,701	\$ 844,666	
			1
Fund Equity		<u> </u>	
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	
Total Fund Equity	\$ 7,699,153	\$ 8,070,204	İ
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 8,914,870.00	:
Total Empirites and Fully Equity		<u> </u>	· · · · · · · · · · · · · · · · · · ·
	· <u>=</u>	. = ;	i

JEFFERSON COUNTY EMERGENCY COMMUNICATION	ATIO	NS AUTHOR	RITY									20-May-20
STATEMENT OF REVENUES & EXPENDITURES V							•					40 11.0, 40
December 31, 2019 Actual, 2020 Adopted and Pro												
Year-to-date Actual and Variance through April 30												
	,											
	:					•						
. :					Mo	dified Accrual	 Bude	getary Basis				
•								g,		-		
GENERAL FUND		2019]	2020		2020] .	Actual		Budget		Variance
•	˙υ	naudited	1	Adopted		Projected	1	Through		Through		Through
Revenues		Actual	1	Budget		Budget	1	04/30/20		04/30/20		04/30/20
9-1-1 fee (ETC)	`\$ ^	0.381,849	\$	11.162,301	`\$	11,162,301	\$	3,874,986	\$	3.720.767	\$	154,219
9-1-1 fee (prepaid)		213,360	1	268,779		268,779		95,962		89.593		6,369
Interest Income		-	1	10,000		7,000	İ	_		3,333		(3,333)
Miscellaneous Income		-	1	500		500	1			167		(167)
Total Revenues	\$ 1	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
Expenditures	-										-	
Administrative	· s	257,361	\$	338,414	\$	272,264	\$	77,371	· \$	90.421	· \$	13.050
Agency Operating Fund - BRO	. '	783,108	'	769,737	•	769,737	ľ	256,579	. •	256,579	•	;
Agency Operating Fund - WES		570,479	İ	1,282,895		1,282,895	ŀ	427.632		427,632		15
Agency Operating Fund - JEFFCOM	•	6,325.767	İ	6,500,000		6,500,000		2,166.667		2,166,667		(0)
Disaster & Recovery Plan (DRP)		75,681	ľ	53,750	•	53,750		14,500		15,000		500
GIS System		160,000	ľ	172,000		168,000		168,000		168,000		
Line Charges		361,083	ľ	544,703		544,703		243,954		256,318		12,364
Notification Systems (ENS)		132,996	İ	134,397		134,397		116,591		118,988		2,397
Special Projects	;	211,867	İ	1,258,634		1,258,634		128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878		2,289,882		2,532,745	ļ	2,532,745				
Ending Fund Balance	\$	2,532,745	S	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance									-			
Capital Reserve					\$	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures) Unrestricted	Ι.					2,236,945	•	2,153,796				
Ending Fund Balance	-		S		S	2,986,945	s	2.903,796				
Enang Fana Dalatie	<u> </u>					=,000,040	<u> </u>	2,300,730			_	

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTHOR	RITY				20-May-20
STATEMENT OF REVENUES & EXPENDITURE		DETAIL				,
December 31, 2019 Actual, 2020 Adopted and I						
Year-to-date Actual and Variance through Apri	il 30, 2020					
	:	:.				
•	2019	2020	2020	Actual	Budget	Variance
•	Unaudited	Adopted	Projected	Through	Through	Through
•	Actual	Budget	Budget	4/30/2020	4/30/2020	4/30/2020
Administrative	. Actual	· · · · · · · · · · · · · · · · · · ·	<u> padder</u> .	4/30/2020	413012020	4/30/2020
Accounting	\$ 49,926	\$ 52,000	S 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000		-	- (=1++ 1)
Executive Director (ED)	· · · · · · · · · · · · · · · · · · ·	'	,	•		
401k & Benefits	22,605	24,295	24,295	7,539	8,098	559
Mileage Reimbursement	485	474	474	39	158	119
Payroll Tax	8,699	19,922	9,400	3,106	3,133	27
Wages & Salaries	104,104	117,605	117,605	36,951	39,202	2,251
Insurance	6,147	6,316	6,316	1,636	2,105	469
Legal	48,052	103,000	50,000	5,692	16,667	10,975
Meeting & Misc		.	. ,			
Admin Web/Listserve	1,898	225	. 225	48	. 75	27
Meeting & Misc - Other	3,416	5,150	5,150	696	1,717	1,021
Phone/Web Conferencing	304	577	577	54	192	138
Office Supplies & Postage	925	1,443	1,443	579	481	(98)
Payroll Expenses	2,939	3,564	3,564	1,304	1,188	(116)
Public Web		215	215 ;	-	72	72
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund (AOF)	700 400					•
Broomfield	\$ 783,108	\$ 769,737		\$ 256,579		\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	- (0)
Jeffcom	6,325,767	6,500,000	6,500,000	2,166,667	2,166,667	(0)
Other Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8.552,632	\$ 2,850,878	\$ 2,850,878	\$ (0)
						<u> </u>
Disaster & Recovery Plan (DRP)	•	1	. :			
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 15,000	\$ 500
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750			\$ 500
GIS System	•		:		•	
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -
•						
Line Charges						
ANI/ALI SR	\$ 321,990	\$ 483,750		\$ 233,027		\$ 2,973
Call Box MRC	7,888	7,740	7,740	2,749	2,580	(169)
Jeffcom DS1	25,744	32,250	32,250	3,714	10,750	7,036
Other	5,461	20,963	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
in the second of						
Notification Systems (ENS)		.				
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591		
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VolP Record Extract	3,000	3,763	3,763	- 440,504	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988 <u>.</u>	\$ 2,397
Special Projects	•					
Call Box Project	\$ 10,437	s 6,120	\$ 6,120 ·	s -	\$ 6,120	s 6,120
Fiber Optics	. 4 10,437	- 0,120	. Ψ 0,120.		Ψ 0,120 <u>.</u>	0,120
AHEC-DUS	945	· _		· · ·	<u>.</u> .	_
J.FON	35,772	202,514	202,514	32,823	67,505	34,682
Last Mile Fiber Project	39,820	300,000	300,000	235	100,000	99,765
North Metro	3,292	458,000	458,000	1	152,667	152,667
Smart911	89,161	89,161	89,161	89,161	89,161	
Special Projects	32,440	202,839	202,839	6,384	67,613	61,229
Total Special Projects	\$ 211,867	\$ 1,258,634			\$ 483,065	
Total Expenditures	\$ 8,878,342	\$ 11,054,745	\$ 10,984,380	\$ 3,599,897	\$ 3,982,671	\$ 382,774

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January	ı	February		March	April		May		June		July		August	S	eptember		October	N	lovember	D	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	(Estimate) 2,251,586	\$	(Estimate) 2,274,111	\$	(Estimate) 2,218,574	\$	(Estimate) 2,247,054	\$	(Estimate) 2,275,533	\$	(Estimate) 2,304,012		(Estimate) 2,332,491		(Estimate) 2,360,970
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-			-		-		-		-		-		-		-		-
Miscellaneous Income		-		-		-			-		-		-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	633,632	\$	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	115	\$	3.870	\$	575 \$	8.037	\$	4,925	\$	4.925	\$	4.925	\$	4.925	\$	4,925	\$	4,925	\$	4.925	\$	4,925
Bank Charges	•	-	•	-	•	-	-,		111	•	111	•	111	•	111	•	111	•	111	•	111	-	111
Executive Director (ED)		11,885		11,909		11,984	12,315		12,960		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				, 0 0 0		,	.2,0.0				6,316										-		
Legal				5,015		_	3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	0,000		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8		120		120		120		120		120		120		120		120
Public Web		-		-		-			.20		.20		.20		.20		.20		.20		.20		.20
Payroll Expense		287		400		159			302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$		\$	12,815 \$	23,360	\$		\$		\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
Administrative rotal	Ψ	12,702	Ψ	22,000	Ψ	12,015 ψ	20,000	Ψ	30,707	Ψ	30,731	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	30,473
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	64,145	\$	64,145	\$	64,145	\$	64,145	\$		\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747		107,018		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	_	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
010.0 4 7.44	•		•	100.000	•	•		•		•		•		•		•		•		•		•	
GIS System Total	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	145,150	\$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC		-		1,375		688	686		686		686		686		686		686		686		686		686
Jeffcom DS1		-		2,770		-	944		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276
Other		669		1,077		637	348		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	147,128	\$	31,026	\$	106,026	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	5,356	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030
CodeRed (ECN)	Ψ	110,000	Ψ	1,200	Ψ		0,000	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143
VoIP Record Extract		-		_		_			418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	5,356	\$		\$		\$		\$		\$	1,591	\$		\$		\$	1,591
reduication cyclems (Erec) rotal	Ψ	110,041	Ψ	1,200	Ψ	Ψ	0,000	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001
Special Projects																							
Call Box Project	\$	4,812	\$	_	\$	- \$		\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '	8,911		116,091		116,091		116,091		116,091		116,091		116,091		116,091		116,091
Smart911		89,161		· -		-					· -						· -		· -		· -		· -
Other		3,387					3,192		24,533		24,533		24,533		24,533		24,533		24,533		24,533		24,533
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	12,103			\$		\$		\$		\$		\$		\$	140,769	\$	140,769
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	913,944	\$	916,893	\$	997,897	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(280,313) \$	22,525	\$	(55,537)	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

JCECA - 202	0 Apr Expend	liture Requ	est Authorization 052620 1130			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-020		JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days
2020-021		Multi	PSAP payments for Jun 2020	AOF	712,719.33	
				Total	892,719.33	
			Expenditures Recommended by Advisory Committee (date):	03/26/20		
			Expenditures Approved by Executive Director (signature):	Masse		
			Expenditures Approved by Board Member (signature):			
	T		Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Ölme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
Assets			
Current Assets	A 4 - 0- 0	2 2 7 2 4 2 2 2	
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Long-Term Assets	A 0.005		
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)		
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 0,.00,100	7 2,130,100	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS										
December 31, 2019 Actual and 2020 Adopted Budg												
Year-to-date Actual and Variance through March 3	31, 2	.020					-					
					Мо	dified Accrual	Bud	getary Basis				
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted	Projected			Through		Through		Through
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830
9-1-1 fee (prepaid)		213,360	1	268,779	_	268,779	1	77,324	_	67,195		10,129
Interest Income		-		10.000		10,000				2,500		(2,500)
Miscellaneous Income		-		500		500		-		125		(125)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334
Expenditures												
Administrative	\$	257,361	\$	338.414	\$	257,264	\$	55.886	\$	83.697	\$	27.811
Agency Operating Fund - BRO	Ψ	783,108	۳	769.737	Ψ	769.737	Ψ.	192.434	Ψ	192.434	Ψ	27,011
Agency Operating Fund - WES		570.479		1.282.895		1.282.895		320.724		320.724		
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		_
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629
GIS System		160,000		172,000		168,000		168,000		168,000		-
Line Charges		361,083		544.703		544,703		84,821		136,176		51.355
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827
Special Projects		211.867		1.258.634		1.258.634		122,975		386,119		263,144
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899				
O												
Components of Ending Fund Balance Capital Reserve					\$	750.000	\$	750.000				
Operating Reserve (Target 25% of Expenditures)					ф	2,254,945	1.2	2,366,899				
Unrestricted						2,254,945		2,300,899				
Ending Fund Balance	\$	_	\$		\$	3.004.945	\$	3.116.899				
Linuing I und Dalance	Ψ	-	₩ <u></u>	-	Ψ	3,004,345	<u> </u>	3,110,033				

FFERSON COUNTY EMERGENCY COMMUNI				T A II			+					20-Apr-
ATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DEI	AIL								
cember 31, 2019 Actual and 2020 Adopted Bu												
ar-to-date Actual and Variance through Marc	n 31, 2	020										
		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
		<u>Actual</u>		Budget		Budget		3/31/2020		3/31/2020		3/31/2020
Administrative											L.	
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,4
Bank Charges		7,861		3,843		1,000		-		-		
Executive Director (ED)												
401k & Benefits		22,605		24,295		24,295		5,686		6,074		3
Mileage Reimbursement		485		474		474		39		119		
Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,6
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,6
Insurance		6,147		6,316		6,316		1,319		1,579		2
Legal		48,052		103,000		35,000		5,242		25,750		20,5
Meeting & Misc												
Admin Web/Listserve		1,898		225		225		48		56		
Meeting & Misc - Other		3,416		5,150		5,150		796		1,288		4
Phone/Web Conferencing		304		577		577		54		144		
Office Supplies & Postage		925		1,443		1,443		210		361		1
Payroll Expenses		2,939		3,564		3,564		846		891		
Public Web		-		215		215		-		54		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$	27,8
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other				-		-		-	L	-	L_	
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750		53,750	\$	14,500	\$	28,129	\$	13,6
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	77,061	\$	120,938	\$	43,8
Call Box MRC		7,888		7,740		7,740		2,063		1,935		(1
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,2
Other		5,461		20,963		20,963		2,906		5,241		2,3
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	84,821	\$	136,176	\$	51,3
<u> </u>									İ		İ	
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	6
CodeRed (ECN)		116,178	Ψ	111,284	Ψ	111,284	Ψ.	112,000	Ψ	111,284	Ψ.	(7
VoIP Record Extract		3,000		3,763		3,763		112,000		941		
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	
· · · · · · · · · · · · · · · · · · ·		,	Ť	,		101,001	Ť	,	<u> </u>	,	<u> </u>	
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,1
Fiber Optics		10, 101	Ψ.	0,120	Ψ.	0,120	Ψ.		Ψ.	0,120	Ι Ψ	,
AHEC-DUS		945				_						
J-FON		35,772		202,514		202,514		30,387		50,629		20,2
		39,820		300,000		300,000				75,000		74,7
Last Mile Fiber Project					1			235			_	
North Metro		3,292		458,000	1	458,000		90 161		114,500	_	114,5
Smart911		89,161		89,161		89,161		89,161		89,161		,,,
Special Projects	Φ.	32,440	•	202,839	Φ.	202,839	Φ.	3,192	.	50,710	Φ.	47,5
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,1
			1	11,054,745			<u> </u>			3,057,341	\$	356,7
Total Expenditures	\$	8,878,342			- \$	10,969,380	∣ \$	2,700,575	- \$			

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		May		June		July		August		eptember		October			December	
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate) 2,481,303	
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077	5	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,077	
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,398	
Interest Income		-		-		-		-		-		-		-		-		-		-		-	-	
Miscellaneous Income	_	0.707.505	•		•	4 005 704	•		•		•		•		_		_		_		_			_
Total Expected Inflows	\$	2,727,505	Þ	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	Þ	908,475	Þ	908,475	Þ	908,475	Þ	908,475 \$	908,475	
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	Ф	3.870	¢	575	Ф	5,271	¢	5,271	\$	5.271	\$	5,271		5.271	Ф	5,271	\$	5.271	\$	5,271 \$	5,271	
Bank Charges	φ	113	φ	3,670	φ	575	φ	111	φ	111	φ	111	φ	111	Р	111	Φ	111	φ	111	Φ	5,271 \$ 111	111	
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648	12,648	
Insurance		11,005		11,505		11,304		12,040		12,040		6,316		12,040		12,040		12,040		12,040		12,040	12,040	
Legal		_		5,015		_		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3,333	
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496	496	
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120	120	
Public Web		-		-		-		120		120		120		-		-		120		120		-	120	
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302	302	
Administrative Total	\$	12,762	\$		\$		\$	22,281	\$	22,281	\$	28,597	\$	22,281	5	22,281	\$		\$		\$	22,281 \$	22,281	
		,		,		,-		, -		, -		-,		, -		, -		, -		,		, - ,	, -	
Agency Operating Fund (AOF)	•	454	•	04.445	•	04.445	•	04.445	•	04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445 0	04.445	
BRO Recurring	\$	451	\$		\$. ,	\$	64,145	\$	64,145	\$	64,145	\$	64,145	þ	64,145	\$. ,	\$	64,145	\$	64,145 \$	64,145	
Jeffcom Wages & Salaries WES Recurring		527,147 3,747		541,667 107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908	541,667 106,908	
· ·	\$	531,345	\$	712,830	\$		\$	712,720	\$	712,720	\$	712,720	\$	712,720			\$		\$		\$	712,720 \$	712,720	
Agency Operating Fund (AOF) Total	Ф	551,545	Ф	112,030	Ф	112,120	Ф	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 3	Þ	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	112,120	
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_		\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	5	4,886	\$	4,886	<u>\$</u>	4,886	_\$_	4,886 \$	4,886	_
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	5	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,886	
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	_	\$	- 5	6	_	\$	-	\$	-	\$	- \$	-	
•																								-
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	5	-	\$	-	\$	-	\$	- \$	-	
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	5	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,958	
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631	631	
Jeffcom DS1		-		2,770		-		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276	3,276	
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064	2,064	
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$	50,929	5	50,929	\$	50,929	\$	50,929	\$	50,929 \$	50,929	
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	-	\$	1,030	\$	1,030	\$	1,030	\$	1,030	3	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,030	
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143	143	
VolP Record Extract				-		-		418		418		418		418		418		418		418		418	418	_
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	5	1,591	\$	1,591	\$	1,591	\$	1,591 \$	1,591	
Special Projects																								
Call Box Project	\$	4,812			\$	_	Ф	145	Ф	145	Ф	145	\$	145	Ŀ	145	Ф	145	Ф	145	\$	145 \$	145	
Fiber Optics	φ	4,012		22,874	φ	-	Ψ	104,182	φ	104,182	φ	104,182	φ	104,182	V	104,182	Ψ	104,182	Ψ	104,182	Ψ	145 \$ 104,182	104,182	
Smart911		89,161		22,014		-		104,102		104,102		104,102		107,102		104,102		107,102		107,102		- 104, 102	104,102	
Other		3,387		_		_		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161	22,161	
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	<u> </u>		\$		\$		\$	126,488 \$	126,488	
Total Expected Outflows	\$	760,977		984,168		755,206		914,010		914,010		920,326		914,010		914,010		914,010		914,010	\$	914,010 \$	914,010	_
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	<u> </u>	(5,535)	\$	(5,535)	\$	(5,535)		(5,535) \$	(5,535)	-
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$		\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$		\$		\$	2,481,303 \$	2,475,768	
Latinated Cash Fualtion	<u> </u>	1,300,320	Ą	1,341,3/3	Ą	4,001,099	Ą	4,040,004	Ą	2,520,629	Ą	4,000,370	Ą	4,000,440	,	4,431,300	Ą	4,434,313	Ψ	4,400,000	<u> </u>	4,401,303 \$	2,410,100	_

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Masses		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom
Jeff Streeter, Jeffcom
Michael Brewer, Jeffcom
Monty Heffner, Broomfield PD
Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, approved the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Blotte

Brendan Campbell, CPA May 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHO	RITY	20-May-20
BALANCE SHEET December 31, 2019 and April 30, 2020	·	······································	
· · · · · · · · · · · · · · · · · · ·			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	4/30/2020	<u> </u>
Assets	,		
Current Assets		· · · · · · · · · · · · · · · · · · ·	
Cash, Checking	\$ 1,785,955	\$ 2,251,586	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,495,713	
Prepaid Expense	112,418	659	
Total Current Assets	\$ 3,303,446	\$ 3,748,462	
<u></u>		!	
Long-Term Assets	A 4 205 570	1	
Construction in Progress	\$ 3,965,578	\$ 3, <u>965,578</u>	
Infrastructure	25,895	25,895	i
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)	(258,761)	
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	:
Total Assets	\$ 8,469,854	8,914,870.00	
Liabilities			. !
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
Total Liabilities	\$ 770,701	\$ 844,666	
			1
Fund Equity		<u> </u>	
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	
Total Fund Equity	\$ 7,699,153	\$ 8,070,204	İ
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 8,914,870.00	:
Total Empirites and Fully Equity		<u> </u>	· · · · · · · · · · · · · · · · · · ·
	· <u>=</u>	. = 1	i

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIC	NS AUTHOR	RITY	,								20-May-20
STATEMENT OF REVENUES & EXPENDITURES V	NITH	BUDGETS										ŕ
December 31, 2019 Actual, 2020 Adopted and Pro	jecto	d Budget				•						
Year-to-date Actual and Variance through April 30	0, 20	20										
	:											
					Mc	odified Accrual	Bud	getary Basis				
GÉNERAL FUND		2019	1	2020		2020	1.	Actual		Budget		Variance
	٠ ،	Unaudited	1	Adopted		Projected	1	Through		Through		Through
Revenues	:	Actual	1	Budget		Budget	1	04/30/20		04/30/20		04/30/20
.9-1-1 fee (ETC)	· s	10.381,849	s	11.162,301	S	11,162,301	s	3,874,986	S	3.720.767	5	154,219
9-1-1 fee (prepaid)		213,360	1	268,779	•	268,779		95,962	•	89.593	•	6,369
Interest Income		-	1	10,000		7,000	i	_		3,333		(3,333)
Miscellaneous Income		-	1	500		500	1			167		(167)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
Expenditures											-	
Administrative	s	257,361	\$	338,414	\$	272,264	\$	77.371	. \$	90,421	· 5	13.050
Agency Operating Fund - BRO	. *	783,108	"	769,737	*	769,737	١*	256.579	. •	256,579	Ψ	10,000
Agency Operating Fund - WES		570,479	1	1,282,895		1,282,895	1	427.632		427,632		
Agency Operating Fund - JEFFCOM	•	6,325.767		6,500,000		6,500,000		2,166.667		2,166,667		(0)
Disaster & Recovery Plan (DRP)		75.681	İ	53,750		53,750		14.500		15,000		500
GIS System		160.000	İ	172,000		168,000		168,000		168,000		
Line Charges		361,083	İ	544,703		544,703		243,954		256,318		12,364
Notification Systems (ENS)		132,996	1	134,397		134,397		116,591		118,988		2,397
Special Projects	;	211,867	İ	1,258,634		1,258,634		128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures	_	1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878		2,289,882		2,532,745	†	2,532,745				
Ending Fund Balance	\$	2,532,745	S	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance												
Components of Ending Fund Balance Capital Reserve	:				s	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures)	Ι.		1		. 3	2,236,945	٦	2,153,796				
Unrestricted	J		1			2,230,840		4,100,790				
Ending Fund Balance	-		S		S	2,986,945	\$	2,903,796				
Enang rana balane	<u> </u>		_			2,000,040	<u> </u>	-,3v0,730				

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTHOR	RITY				20-May-20
STATEMENT OF REVENUES & EXPENDITURE		DETAIL				,
December 31, 2019 Actual, 2020 Adopted and I						
Year-to-date Actual and Variance through Apri	il 30, 2020					
	:	:.				
•	2019	2020	2020	Actual	Budget	Variance
•	Unaudited	Adopted	Projected	Through	Through	Through
•	Actual	Budget	Budget	4/30/2020	4/30/2020	4/30/2020
Administrative	. Actual	· · · · · · · · · · · · · · · · · · ·	<u> padder</u> .	4/30/2020	413012020	4/30/2020
Accounting	\$ 49,926	\$ 52,000	S 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000		-	- (=1++ 1)
Executive Director (ED)	· · · · · · · · · · · · · · · · · · ·	'	,	•		
401k & Benefits	22,605	24,295	24,295	7,539	8,098	559
Mileage Reimbursement	485	474	474	39	158	119
Payroll Tax	8,699	19,922	9,400	3,106	3,133	27
Wages & Salaries	104,104	117,605	117,605	36,951	39,202	2,251
Insurance	6,147	6,316	6,316	1,636	2,105	469
Legal	48,052	103,000	50,000	5,692	16,667	10,975
Meeting & Misc		.	. ,			
Admin Web/Listserve	1,898	225	. 225	48	. 75	27
Meeting & Misc - Other	3,416	5,150	5,150	696	1,717	1,021
Phone/Web Conferencing	304	577	577	54	192	138
Office Supplies & Postage	925	1,443	1,443	579	481	(98)
Payroll Expenses	2,939	3,564	3,564	1,304	1,188	(116)
Public Web		215	215 ;	-	72	72
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund (AOF)	700 400					•
Broomfield	\$ 783,108	\$ 769,737		\$ 256,579		\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	- (0)
Jeffcom	6,325,767	6,500,000	6,500,000	2,166,667	2,166,667	(0)
Other Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8.552,632	\$ 2,850,878	\$ 2,850,878	\$ (0)
						<u> </u>
Disaster & Recovery Plan (DRP)	•	1	. :			
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 15,000	\$ 500
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750			\$ 500
GIS System	•		:		•	
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -
•						
Line Charges						
ANI/ALI SR	\$ 321,990	\$ 483,750		\$ 233,027		\$ 2,973
Call Box MRC	7,888	7,740	7,740	2,749	2,580	(169)
Jeffcom DS1	25,744	32,250	32,250	3,714	10,750	7,036
Other	5,461	20,963	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
in the second of						
Notification Systems (ENS)		.				
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591		
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VolP Record Extract	3,000	3,763	3,763	- 440,504	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988 <u>.</u>	\$ 2,397
Special Projects	•					
Call Box Project	\$ 10,437	s 6,120	\$ 6,120 ·	s -	\$ 6,120	s 6,120
Fiber Optics	. 4 10,437	- 0,120	. Ψ - O,12O .		Ψ 0,120 <u>.</u>	0,120
AHEC-DUS	945	· _		· · ·	<u>.</u> .	_
J.FON	35,772	202,514	202,514	32,823	67,505	34,682
Last Mile Fiber Project	39,820	300,000	300,000	235	100,000	99,765
North Metro	3,292	458,000	458,000	1	152,667	152,667
Smart911	89,161	89,161	89,161	89,161	89,161	
Special Projects	32,440	202,839	202,839	6,384	67,613	61,229
Total Special Projects	\$ 211,867	\$ 1,258,634			\$ 483,065	
Total Expenditures	\$ 8,878,342	\$ 11,054,745	\$ 10,984,380	\$ 3,599,897	\$ 3,982,671	\$ 382,774

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	April		May		June		July		August	S	eptember		October	N	lovember	D	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	(Estimate) 2,251,586	\$	(Estimate) 2,274,111	\$	(Estimate) 2,218,574	\$	(Estimate) 2,247,054	\$	(Estimate) 2,275,533	\$	(Estimate) 2,304,012		(Estimate) 2,332,491		(Estimate) 2,360,970
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-			-		-		-		-		-		-		-		-
Miscellaneous Income		-		-		-			-		-		-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	633,632	\$	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	115	\$	3.870	\$	575 \$	8.037	\$	4,925	\$	4.925	\$	4.925	\$	4.925	\$	4,925	\$	4,925	\$	4.925	\$	4,925
Bank Charges	•	-	•	-	•	-	-,		111	•	111	•	111	•	111	•	111	•	111	•	111	-	111
Executive Director (ED)		11,885		11,909		11,984	12,315		12,960		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				, 0 0 0		,	.2,0.0				6,316										-		
Legal				5,015		_	3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	0,000		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8		120		120		120		120		120		120		120		120
Public Web		-		-		-			.20		.20		.20		.20		.20		.20		.20		.20
Payroll Expense		287		400		159			302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$		\$	12,815 \$	23,360	\$		\$		\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
Administrative rotal	Ψ	12,702	Ψ	22,000	Ψ	12,015 ψ	20,000	Ψ	30,707	Ψ	30,731	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	50,475	Ψ	30,473	Ψ	30,473
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	64,145	\$	64,145	\$	64,145	\$	64,145	\$		\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747		107,018		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	_	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
010.0 4 7.44	•		•	100.000	•	•		•		•		•		•		•		•		•		•	
GIS System Total	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	145,150	\$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC		-		1,375		688	686		686		686		686		686		686		686		686		686
Jeffcom DS1		-		2,770		-	944		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276
Other		669		1,077		637	348		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	147,128	\$	31,026	\$	106,026	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	5,356	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030
CodeRed (ECN)	Ψ	110,000	Ψ	1,200	Ψ		0,000	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143
VoIP Record Extract		-		_		_			418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	5,356	\$		\$		\$		\$		\$	1,591	\$		\$		\$	1,591
reduication cyclems (Erec) rotal	Ψ	110,041	Ψ	1,200	Ψ	Ψ	0,000	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001
Special Projects																							
Call Box Project	\$	4,812	\$	_	\$	- \$		\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '	8,911		116,091		116,091		116,091		116,091		116,091		116,091		116,091		116,091
Smart911		89,161		· -		-					· -						· -		· -		· -		· -
Other		3,387					3,192		24,533		24,533		24,533		24,533		24,533		24,533		24,533		24,533
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	12,103			\$		\$		\$		\$		\$		\$	140,769	\$	140,769
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	913,944	\$	916,893	\$	997,897	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(280,313) \$	22,525	\$	(55,537)	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

JCECA - 202	0 Apr Expend	liture Requ	est Authorization 052620 1130			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-020		JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days
2020-021		Multi	PSAP payments for Jun 2020	AOF	712,719.33	
				Total	892,719.33	
			Expenditures Recommended by Advisory Committee (date):	03/26/20		
			Expenditures Approved by Executive Director (signature):	Masse		
			Expenditures Approved by Board Member (signature):			
	T		Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Ölme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
Assets			
Current Assets	A 4 - 0- 0	2 2 7 2 4 2 2 2	
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Long-Term Assets	A 0.005		
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)		
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 0,.00,100	7 2,130,100	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS										
December 31, 2019 Actual and 2020 Adopted Bud												
Year-to-date Actual and Variance through March 3	31, 2	2020					-					
					Мо	dified Accrual	Bud	getary Basis				
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830
9-1-1 fee (prepaid)		213,360	1	268,779	_	268,779	1	77,324		67,195		10,129
Interest Income		-		10.000		10,000		-		2,500		(2,500)
Miscellaneous Income		-		500		500		-		125		(125)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334
Expenditures												
Administrative	\$	257,361	\$	338.414	\$	257,264	\$	55.886	\$	83.697	\$	27.811
Agency Operating Fund - BRO	Ψ	783,108	Ψ	769.737	Ψ	769.737	Ψ	192.434	Ψ	192.434	Ψ	27,011
Agency Operating Fund - WES		570.479		1.282.895		1.282.895		320.724		320.724		
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	-	1,625,000		1,625,000		
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629
GIS System		160,000		172,000		168,000		168,000		168,000		10,020
Line Charges		361,083		544.703		544,703		84,821		136,176		51.355
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827
Special Projects		211.867		1.258.634		1.258.634		122.975		386,119		263,144
Total Operating Expenditures	\$	8,878,342	\$,,	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899				
Components of Ending Fund Balance					_	750.000		750.000				
Capital Reserve					\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures)			_			2,254,945	-	2,366,899				
Unrestricted	_		_									
Ending Fund Balance	\$	-	\$	<u> </u>	\$	3,004,945	\$	3,116,899				

FFERSON COUNTY EMERGENCY COMMUNI				· A II								20-Apr-2
TATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DEI	AIL								
cember 31, 2019 Actual and 2020 Adopted B												
ar-to-date Actual and Variance through Marc	n 31, 2	2020										
		2019		2020		2020		Actual		Dudget		Variance
		Unaudited		Adopted		Projected		Actual Through		Budget Through		Through
		Actual		Budget		Budget		3/31/2020		3/31/2020		3/31/2020
Administrative	•	40.006		F2 000	•	F2 000	•	11 500	•	12 000		1 40
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,40
Bank Charges Executive Director (ED)		7,861		3,843		1,000	-	-		-	-	
401k & Benefits		22.605		24,295		24,295		5,686		6,074		20
		485		474		474		39		119		38
Mileage Reimbursement Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,64
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,68
Insurance		6,147		6,316		6,316		1,319		1,579		26
Legal		48,052		103,000		35,000		5,242		25,750		20,50
Meeting & Misc		40,032		103,000		33,000		3,242		23,730		20,30
Admin Web/Listserve		1,898		225		225		48		56		
												49
Meeting & Misc - Other Phone/Web Conferencing		3,416 304		5,150 577		5,150 577		796 54		1,288 144		49
<u> </u>					-						-	
Office Supplies & Postage		925		1,443	-	1,443		210		361	-	15
Payroll Expenses Public Web		2,939		3,564	-	3,564		846		891	-	
		-		215		215		-		54	_	5
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$ I	27,81
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other	•	7,679,354	-	8,552,632	•	8,552,632	•	- 0.420.450	Φ.	- 2 420 450	•	
Total Agency Operating Fund (AOF)	\$	7,079,334	\$	0,002,002	\$	6,332,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,62
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		53,750	\$	14,500	\$	28,129	\$	13,62
Total Bisaster & Necessary Flair (Bitt.)	Ψ	70,001	Ť	00,700	Ψ	00,700	<u> </u>	14,000	Ι Ψ	20,120	T	10,02
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	Φ	483,750	\$	77,061	\$	120,938	æ	43,87
Call Box MRC	φ	7,888	Ψ	7,740	φ	7,740	φ	2,063	φ	1,935	Ψ	(12
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,27
Other		5,461		20,963		20,963		2,791		5,241		2,33
Total Line Charges	\$	361,083	\$	544,703	Ф	544,703	\$	84,821	\$	136,176	\$	51,35
Total Line Charges	Ψ	301,003	۳	344,703	Ψ	344,703	Ψ	04,021	Ι Ψ	130,170	<u>ΙΨ</u>	31,30
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	60
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(71
VoIP Record Extract		3,000		3,763		3,763		-		941		94
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	82
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,12
Fiber Optics												
AHEC-DUS		945										
J-FON		35,772		202,514		202,514		30,387		50,629		20,24
Last Mile Fiber Project		39,820		300,000		300,000		235		75,000		74,76
North Metro		3,292		458,000		458,000		-		114,500		114,50
Smart911		89,161		89,161		89,161		89,161		89,161		
Special Projects		32,440		202,839	L	202,839		3,192	L	50,710		47,5
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,14
Total Expenditures	\$	8,878,342	¢	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,76
											-	330 //

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		May		June		July		August		eptember		October			Decemb	
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate 2,481,	,
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,	,077
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,	,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		•		•	4 005 704	•		•		•		•				•		_		•		000	475
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	Þ	908,475	\$	908,475	\$	908,475	\$	908,475 \$	908,	4/5
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	Ф	3.870	¢	575	Ф	5,271	¢	5,271	\$	5.271	\$	5,271	•	5.271	Ф	5,271	\$	5.271	\$	5,271 \$	5	,271
Bank Charges	φ	113	φ	3,670	φ	575	φ	111	φ	111	φ	111	φ	111	Þ	111	Φ	111	φ	111	φ	5,271 ş		,∠,, 111
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648		,648
Insurance		11,005		11,505		11,304		12,040		12,040		6,316		12,040		12,040		12,040		12,040		12,040	12,	-
Legal		_		5,015		_		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3	,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120		120
Public Web		-		-		-		120		120		120		-		-		120		-		-		-
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$		\$		\$		\$	22,281	\$	22,281	\$	28,597	\$	22,281	\$	22,281	\$		\$		\$	22,281 \$,281
		, -		,		,-		, -		,		.,		, -		, -		, -		, -		,		
Agency Operating Fund (AOF)	•	454	•	04.445	_	04.445	•	04.445	•	04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445 0	0.4	445
BRO Recurring	\$		\$		\$. ,	\$	64,145	\$	64,145	\$. ,	\$	64,145	Þ	64,145	\$. ,	\$	64,145	\$	64,145 \$	- ,	,145
Jeffcom Wages & Salaries		527,147 3,747		541,667 107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908	541,	,00 <i>1</i> ,908
WES Recurring	\$		\$	712,830	\$		\$	712,720	\$	712,720	\$	712,720	\$	712,720	•		\$		\$		\$	712,720 \$	712,	
Agency Operating Fund (AOF) Total	Ф	551,545	ф	112,030	Ф	112,120	Ф	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 3	Þ	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	/ 12,	720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	<u>\$</u>	4,886	\$	4,886 \$	4,	,886_
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,	,886
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	_	\$	-	\$	- 9	\$	_	\$	-	\$	_	\$	- \$		-
•																								
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	\$	-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,	,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1		-		2,770		-		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276	3,	,276
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064		,064
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929 \$	50,	,929
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	-	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,	,030
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143		143
VolP Record Extract		-		-		-		418		418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591 \$	1,	,591
Special Projects																								
Call Box Project	\$	4,812			\$	_	Ф	145	Ф	145	Ф	145	\$	145	t	145	Ф	145	•	145	\$	145 \$		145
Fiber Optics	φ	4,012		22,874	φ	-	Ψ	104,182	φ	104,182	φ	104,182	φ	104,182	Ψ	104,182	Ψ	104,182	φ	104,182	Ψ	104,182		,182
Smart911		89,161		22,014		-		104,102		104,102		104,102		107,102		104,102		107,102		104,102		107,102	104,	-
Other		3,387		_		_		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161	22	,161
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	\$		\$		\$		\$	126,488 \$	126,	
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	914,010	\$	914,010	\$	920,326	\$	914,010	\$	914,010	\$	914,010	\$	914,010	\$	914,010 \$	914,	
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)		(5,535) \$	(5	,535)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$		\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$		\$		\$	2,481,303 \$	2,475,	
Laumateu Caam Fuaitium	Ψ_	1,300,320	Ą	1,341,3/3	Ą	4,001,099	Ą	4,040,004	Ą	2,520,629	Ą	4,000,570	Ą	4,000,440	P	4,431,300	φ	4,434,313	Ψ	4,400,030	Ą	401,303 ڳ	۷,415,	100

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Masses		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment



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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGEN	CA COMMONIC	CATIONS AUTHOR	ŖITY				16-Jun-20
BALANCE SHEET							
December 31, 2019 and May 31, 20	020						
•							
•						•	
•		Audited	Unaudited				•
•		Actual	Actual		•		
		12/31/2019	5/31/2020				
Assets			····				•
Current Assets						•	
Cash, Checking		\$ 1,785,955	\$ 2,413,354				-
Cash, Savings		504	504				•
Accounts Receivable		1,404,569	1,721,157		-		•
Prepaid Expense		112,418	220	:			
Total Current Assets		\$ 3,303,446					-
Total Culterit Massets		\$ 5'005'440	Ψ 4,100, <u>5</u> 00	i			
Lang Torm Appets		1					
Long-Term Assets		\$ 3,965,578		<u>-</u>	-	!	
Construction in Progress							
Infrastructure		25,895	25,895			:	
Right of Ways		568,082	568,082		-		
West Corridor Fiber Optic		865,614	865,614				
Accumulated Depreciation		(256,338)		- :			
Total Long-Term Assets		\$ 5,168,831	\$ 5,168,831	. :			
Total Assets		\$ 8,472,277	9,304,066.00	·			
				_			_
Liabilities							
Current Liabilities							
Accounts Payable		. \$ 773,124	\$ 860,445			•	
Total Current Liabilities		\$ 773,124	\$ 860,445				
Total Liabilíties		\$ 773,124	\$ 860,445				
	•		· · · · · · · · · · · · · · · · · · ·				•
Fund Equity	•						•
Net Investment in Fixed Assets		\$ 5,168,831	\$ 5,168,831			:	
Fund Balance			. 0,100,001	. :			•
Nonspendable		112,418	220	. :	-	•	•
Unassigned		2,417.904	3,274,570		-		•
Total Fund Equity		\$ 7,699,153		:	-		•
Total Linu Eduity		, 5 7,000,100	Ψ 0,443,621				•
Total Liabilities and Fund Equity		\$ 8,472,277	\$ 9,304,066.00				•
i otal Elabilities and Fund Equity							
		= .	=				

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY								١	16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES V			·						<u></u>		ļ [.]	
December 31, 2019 Actual, 2020 Adopted and Pro			1.						<u> </u>		! !	
Year-to-date Actual and Variance through May 31,	, 202	:0	i						<u>.</u>			
	!		<u>.</u>						<u> </u>			
			<u>-</u>		<u> </u>		<u> </u>					
	<u>i</u>		<u> </u>		Мо	dified Accrual	Budg	getary Basis				
	<u> </u>						e-					
GENERAL FUND	<u>!</u>	2019	l	2020		2020		Actual		Budget		Variance
·		Audited	1	Adopted	i	Projected		Through		Through		Through
Revenues	l	<u>Actual</u>		Budget		Budget		05/31/20		05/31/20		05/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	1 1 ,162,301	\$	5,015,131	\$	4,650,959	\$	364,172
9-1-1 fee (prepaid)		213,360		268,779	1	268,779		116,236		111,991		4,245
Interest Income		- 1		10,000		7,000		-		4,167		(4,167)
Miscellaneous Income			L	500		500			:	208		(208)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	5,131,367	\$	4,767,325	\$	364,042
Expenditures		!										
Administrative	\$	257,361	\$	338,414	\$	272,264	\$	97,468	S	113,027	\$	15,559
Agency Operating Fund - BRO		783,108	ĺ	769,737		769,737		320,724		320,724		-
Agency Operating Fund - WES		570,479	i	1,282,895	i	1.282,895	1	534,540		534,540	:	
Agency Operating Fund - JEFFCOM	!	6,325,767	1	6,500,000		6.500,000		2,708,334		2,708,334		(Ö
Disaster & Recovery Plan (DRP)		75.681		53,750	!	53,750	1	14,500		19,844		5,344
GIS System		160,000	İ	172,000		168,000		168,000		168,000	'	-
Line Charges		361,083	İ	544,703		544,703		295,317		286,397	-	(8,920
Notification Systems (ENS)	:	132,996		134,397	ļ.	134,397		116,591		120,914	 	4,323
Special Projects		214,290	ŀ	1,258,634		1.258,634	1	131,425		580,011	-	448,586
Total Operating Expenditures	\$	8,880,765	\$	11,054,530			\$	4,386,899	\$	4,851,791		464,892
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	454,200	\$	744,468	\$	(84,466)	\$	828,934
Beginning Fund Balance		815,878		2,289,882		2,530,322		2,530,322			-	
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	2,984,522	\$	3,274,790			<u> </u>	
	_	-	H						•			
Components of Ending Fund Balance	i		t		į		1					
Capital Reserve			ŀ		\$	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures)		:	1		Ψ.	2,234,522	"	2,524,790	:	İ	į	
Unrestricted	!	į	ŀ					_,0,,00				
Ending Fund Balance	Ŝ		\$		5	2.984.522	5	3,274,790				
Enany and Dalunce	-		Ψ.			£,504,022	¥	0,47 4,150				

FFERSON COUNTY EMERGENCY COMMUNIC												16-Jun-
ATEMENT OF REVENUES & EXPENDITURES			DE	TAIL							ļ <u>-</u>	
cember 31, 2019 Actual, 2020 Adopted and Pr					<u> </u>		!		ļ		: :	
ar-to-date Actual and Variance through May 3	3, 202	20	. 	· · · · · · · · · · · · · · · · · · ·								<u></u>
			1				<u>.</u>					
							-·				ļ	
				_===					<u> </u>	·	-	
	;	2019	1	2020		2020		Actual		Budget		Variance
	l	Audited	1	Adopted	i	Projected .	1	Through		Through		Through
		Actual		<u>Budget</u>		<u>Budget</u>		5/31/2020		5/31/2020		5/31/2020
Administrative		!	١,				1.		_			
Accounting	\$	4 9,926	\$	52,000	;\$	52,000	\$	27,133	\$	21,667	\$	(5,4
Bank Charges		7,861		3,843		1,000	l				:	
Executive Director (ED)	,	- :					ļ			-		
401k & Benefits		22,605		24 ,295		24,295	l	9,392		10,123		7
Mileage Reimbursement		485		474		474	i	39		198		1
Payroll Tax		8,699		19,922		9,400	l	3,872		3,917		
Wages & Salaries		104,104	[117,605	į	117,605	l	46,189		49,002		2,8
Insurance		6,147		6,316		6,316		2,198		2,632		4
Legal	-	48,052		103,000		50,000		5,692		20,833		15,1
Meeting & Misc			1							_	-	
Admin Web/Listserve	1	1,898	T .	225	!	225		48	:	94		
Meeting & Misc - Other	- 17	3,416	T	5,150		5,150	1	783		2,146		1,3
Phone/Web Conferencing		304	1	577		577		54		240		1
Office Supplies & Postage	- -	925	1	1,443	Ι.	1.443	1	455		601		1
Payroll Expenses		2,939	1	3,564	÷	3,5 6 4	1	1,613	Ì	1,485		(1
Public Web			ļ	215		215	 :			90		,
Total Administrative Expenses		257,361	\$	338,629	\$	272.264	\$	97,468	\$	113,027	-\$	15,5
	—	201,001	Ť	000,020	Ψ.		Ť	37,700	Τ	110,021	<u>; Ψ</u>	1010
Agency Operating Fund (AOF)	- 1		+			-					-	
Broomfield	Ф	700 100	\$	760 707	٠.	769,737	S	320,724	-	320,724	m	
	Ф	783,108 570,479	1 3	769,737	•		3		Φ		. Ф	
Westminster				1,282,895		1,282,895		534,540		534,540		
Jeffcom		6,325,767	1	6,500,000		6,500,000		2,708,334		2,708,334		
Other	_	7 270 054	_	-							-	
Total Agency Operating Fund (AOF)	_\$_	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	\$	3,563,598	\$	
			Ι.				_		ļ			<u></u>
Disaster & Recovery Plan (DRP)		i	۱		<u>. </u>		<u>.</u>		<u> </u>			
SRBC Recurring	\$	75,681	\$	53,750		53,750	\$	14,500	\$	19,844	\$	5,3
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,3
					:							
GIS System		:				ı			i			
GIS System Support	\$	160,000 .	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	-\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
			\vdash						T			
Line Charges	T	···· · · · · · · · · · · · · · · · · ·	1		i		·					
ANI/ALI SR	S	321,990	\$	483,750	s.	483,750	\$	282,928	\$	261,000	 :R:	(21,9
Call Box MRC		7,888	Ť	7,740	1.*	7,740	†- -	3,435	<u>.</u> *	3,225	*	(2
Jeffcom DS1		25,744	1-	32,250	:	32,250	1	4,617	<u>.</u>	13,438	†·	8,8
Other		5,461	╂—	20,963		20,963	├	4,337		8,735	 -	4,3
Total Line Charges	<u></u>	361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	T	(8,9
Total Ellie Ollarges	Ψ	001,000	۳	UTT, / US	φ	J44, (U3	۴	233,317	ψ	200,397	; 4 0	(0,8
N-48-4	i		1		:							
Notification Systems (ENS)		45.51.5	1	40.00-	_	46.555	_		٠,		_	_
ALI Database Extract (ADE)	\$	13,818	\$	19,350	4	19,350	\$	4,591	\$	8,063	\$	3,4
CodeRed (ECN)		116,178		111,284		111,284		112,000	i	111,284	į	(7
VolP Record Extract		3,000	<u></u>	3,763		3,763	<u></u>			1,568	:	1,5
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	120,914	: \$	4,3
Special Projects												
Call Box Project	, \$	10,437	\$	6,120	\$	6,120	\$	_	\$	6,120	\$	6,1
Fiber Optics		:	1							•		,
AHEC-DUS		945		-		_		_		_	:	
J-FON	-	35,772	1	202,514		202,514	1	35,645		84,381		48,7
Last Mile Fiber Project		39,820	1	300,000		300,000		235		125,000	:	124,7
North Metro		3,292	1	458,000		458,000	1	200		190,833		190,8
		91,584	1	89,161		458,000 89,161		89,161		89,161		190,0
Smort011		32,440		202,839	:	202,839						70 4
Smart911			1	ZUZ 0.59		ZUZ,039	!	6,384	:	84,516	1	78,1
Special Projects			r.		(P			404 400	φ.	EBO D44	· ch	440 -
	\$	214,290	\$	1,258,634	\$	1,258,634	\$	131,425	\$	580,011	\$	448,5
Special Projects	\$					1,258,634	\$ \$	131,425 4,386,899	\$	580,011 4,851,791		448,5 464,8

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

	January		February		March	April		May		June		July	August	Se	eptember	October		November	De	ecember
Cash on Hand	Actual 1,785,95	5 \$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	Actual 2,251,586		(Estimate) 2,413,354	\$	(Estimate) 2,333,094 \$	(Estimate) 2,338,766		(Estimate) 2,344,437	(Estimate) 2,350,10	9 \$	(Estimate) 2,355,781	,	Estimate) 2,361,452
Expected Inflows:																				
2020 Revenues (As projected, less paid)																				
9-1-1- fee (ETC)	925,13	5 \$		\$	1,342,024 \$		\$	915,520	\$,	\$	915,520 \$	915,520	\$	915,520				\$	915,520
9-1-1- fee (prepaid)	16,41	5	18,564		23,707	18,638		19,456		22,398		22,398	22,398		22,398	22,39	8	22,398		22,398
Interest Income		-	-		-	-		-		-		-	-		-		-	-		-
Miscellaneous Income				_							_			_					_	
Total Expected Inflows	2,727,50	5 \$	939,014	\$	1,365,731 \$	633,632	\$	934,976	\$	937,918	\$	937,918 \$	937,918	\$	937,918	937,91	8 \$	937,918	\$	937,918
Expected Outflows:																				
2020 Obligations (As projected, less paid)																				
Administrative		- •	0.070	•	575 0	0.007	•	2 2 2 4	_	F 057	•	5.057 0	5.057	•	5.057 A			5.057	•	5.057
Accounting \$	11:	5 \$	3,870	\$	575 \$	8,037	\$	2,604	\$		\$	5,257 \$,	\$	5,257	-, -		-, -	\$	5,257
Bank Charges	44.00	-	44.000		-	40.047		44.057		111		111	111		111	11		111		111
Executive Director (ED)	11,88)	11,909		11,984	12,017		11,857		12,648		12,648	12,648		12,648	12,64	В	12,648		12,648
Insurance		-	5,015		-	3,000		-		6,316 11,873		11,873	11,873		11,873	11,87	-	11,873		11,873
Legal	359	,	5,015 797		18	3,000		- 50		496		496	496		496	49		496		496
Meeting & Misc Office Supplies & postage	110		16		79	8		121		120		120	120		120	12		120		120
Public Web	111	-	10		79	0		121		120		120	120		120	12	-	120		120
Payroll Expense	28	7	400		159	297		309		302		302	302		302	30	2	302		302
Administrative Total \$				\$	12,815 \$	23,360	\$	14,941	\$		\$	30,807 \$		\$	30,807				\$	30,807
	12,70	- Ψ	22,000	Ψ	12,010 φ	20,000	Ψ	14,041	Ψ	07,120	Ψ	σσ,σσι φ	00,007	Ψ	00,007	00,00	, ψ	00,007	Ψ	00,007
Agency Operating Fund (AOF)																				
BRO Recurring			- ,	\$	64,145 \$	64,145	\$	64,145	\$	- ,	\$	64,145 \$	64,145	\$	64,145				\$	64,145
Jeffcom Wages & Salaries	527,14		541,667		541,667	541,667		541,667		541,667		541,667	541,667		541,667	541,66		541,667		541,667
WES Recurring	3,74		107,018		106,908	106,908	_	106,908		106,908	_	106,908	106,908	_	106,908	106,90		106,908	_	106,908
Agency Operating Fund (AOF) Total	531,34	5 \$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720 \$	712,720	\$	712,720	712,72	0 \$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																				
SRBC Recurring	;	- \$	1,222	\$	- \$	13,278	\$	- (\$	5,607	\$	5,607 \$	5,607	\$	5,607	5,60	7 \$	5,607	\$	5,607
Disaster & Recovery Plan (DRP) Total		- \$	1,222	Φ.	- \$	13,278	¢	- 9	¢	5,607	Φ.	5,607 \$	5,607	¢	5,607	5.60	7 \$	5,607	¢	5,607
GIS System		- ψ	1,222	Ψ	- ψ	13,270	Ψ	- \	Ψ	3,007	Ψ	3,007 φ	3,007	Ψ	5,007	3,00	, ψ	3,007	Ψ	3,007
GIS System Support	:	- \$	168,000	\$	- \$	_	\$	- 9	\$	_	\$	- \$	_	\$	- 9	;	- \$	-	\$	_
			,												,				•	
GIS System Total	;	- \$	168,000	\$	- \$	-	\$	- (\$	-	\$	- \$	-	\$	- \$	6	- \$	-	\$	-
Line Charges																				
ANI / ALI SR	;	- \$	50,778	\$	28,346 \$	145,150	\$	37,168	\$	100,000	\$	20,385 \$	20,385	\$	20,385	20,38	5 \$	20,385	\$	20,385
Call Box MRC		-	1,375		688	686		686		615		615	615		615	61		615		615
Jeffcom DS1		-	2,770		-	944		923		3,945		3,945	3,945		3,945	3,94		3,945		3,945
Other	669		1,077		637	348		1,343		2,413		2,413	2,413		2,413	2,41		2,413		2,413
Line Charges Total	669	9 \$	56,001	\$	29,671 \$	147,128	\$	40,120	\$	106,972	\$	27,357 \$	27,357	\$	27,357	27,35	7 \$	27,357	\$	27,357
Notification Systems (ENS)																				
ALI Database Extractio (ADE)	8,84	1 \$	1,235	\$	- \$	5,356	\$	- 3	\$	560	\$	560 \$	560	\$	560	5 56	0 \$	560	\$	560
CodeRed (ECN)	110,00)	-		-	-		-		183		183	183		183	18		183		183
VoIP Record Extract		-	-		-	-		-		538		538	538		538	53		538		538
Notification Systems (ENS) Total	118,84	1 \$	1,235	\$	- \$	5,356	\$	- 9	\$	1,281	\$	1,281 \$	1,281	\$	1,281	1,28	1 \$	1,281	\$	1,281
Special Projects																				
Call Box Project	4,81	2 \$	-	\$	- \$	-	\$	- (\$	145	\$	145 \$	145	\$	145 \$	5 14	5 \$	145	\$	145
Fiber Optics	,	- 1	22,874	•		8,911	٠	2,236	-	132,356	•	132,356	132,356	•	132,356	132,35		132,356		132,356
Smart911	89,16	1	-		-	-		-		-		-	-		-	- ,	-	-		-
Other	3,38		-			3,192		3,192		27,581		27,581	27,581		27,581	27,58	1	27,581		27,581
Special Projects Total	97,36) \$	22,874	\$	- \$	12,103	\$	5,428	\$	160,082	\$	160,082 \$	160,082	\$	160,082	160,08	2 \$	160,082	\$	160,082
Total Expected Outflows	760,97	7 \$	984,168	\$	755,206 \$	913,944	\$	773,209	\$	1,018,178	\$	932,246 \$	932,246	\$	932,246	932,24	6 \$	932,246	\$	932,246
Net Inflows/Outflows	1,966,52	3 \$	(45,155)	\$	610,525 \$	(280,313)	\$	161,767	\$	(80,260)	\$	5,672 \$	5,672	\$	5,672	5,67	2 \$	5,672	\$	5,672
Estimated Cash Position	1,966,52	3 \$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,413,354	\$	2,333,094	\$	2,338,766 \$	2,344,437	\$	2,350,109	2,355,78	1 \$	2,361,452	\$	2,367,124

Jefferson County Emergency Communications Authority

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

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Budgetary Comparison Schedule - General Fund	12



Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Hill & Company.pc

Greenwood Village, Colorado June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 2,498,426	\$ 5,214,868 <u>781,980</u>
Total Net Position	<u>\$ 7,665,257</u>	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		Dec 31, 2019		Dec 31, 2018
Operating Revenues	\$	10 505 200	\$	10 422 265
Emergency Telephone Charges Miscellaneous	Ф	10,595,209	Ф	10,423,265 7,607
Wilscenancous	-	<u>-</u>	_	7,007
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses	_	8,926,802	_	10,112,454
Net Operating Income (Loss)	_		_	318,418
Non-operating Revenues				
Investment Income		1		17
		_		
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849	_	5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_	<u>-</u>	_	5,678,413
Net Position, Ending	\$	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

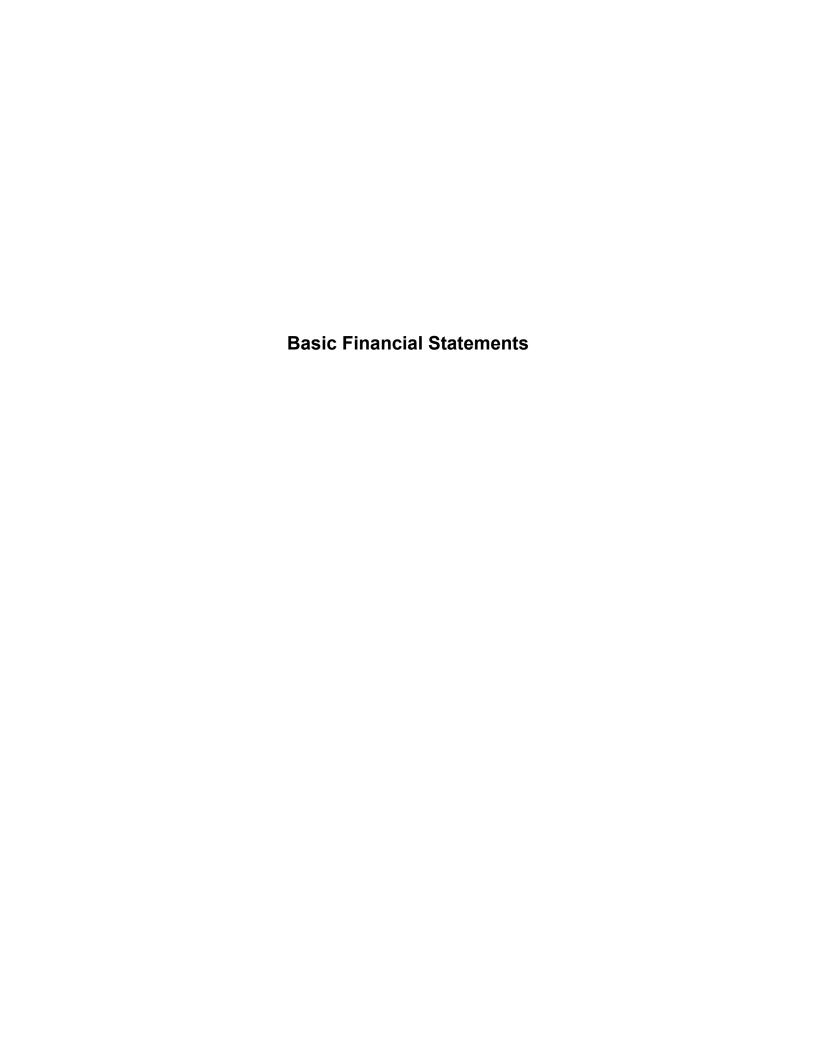
JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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



Jefferson County Emergency Communications Authority Statement of Net Position

Statement of Net Position Proprietary Funds December 31, 2019

ASSELS

Assets		
Current Assets		
Cash	\$	1,786,459
Accounts Receivable		1,404,569
Prepaid Expenses	_	112,418
Total Current Assets	_	3,303,446
Noncurrent Assets		
Capital Assets, not being depreciated		4,533,660
Capital Assets, net of Accumulated Depreciation	_	635,171
Total Noncurrent Assets	_	5,168,831
Total Assets	\$_	8,472,277
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$	773,124
Noncurrent Liabilities		
Accrued Compensated Absences	_	33,896
Total Liabilities		807,020
Net Desitters	_	_
Net Position		E 400 004
Net Investment in Capital Assets Unrestricted		5,168,831
Officsulcted	_	2,496,426
Total Net Position	_	7,665,257
Total Liabilities and Net Position	\$	8,472,277
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Jefferson County Emergency
Communications Authority
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

Operating Revenues	
Emergency Telephone Charges	\$ <u>10,595,209</u>
Total Operating Revenues	10,595,209
Operating Expenses	
Administrative	257,361
Agency Operating	1,353,781
Depreciation	48,460
Disaster and Recovery Plan	75,681
GIS System	160,000
Line Charges	361,083
Notification System	132,996
Special Projects	6,537,439
Total Operating Expenses	8,926,801
Net Operating Loss	1,668,408
Nonoperating Revenues Investment Income	1
Change in Net Position	1,668,409
Net Position, Beginning of year	5,996,848
Net Position, End of year	\$7,665,257_

4

Jefferson County Emergency Communications Authority

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges Cash Paid to Employees Cash Payments to Suppliers	\$	10,539,140 (103,857) (9,015,088)
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities Investment Earnings Received	_	1_
Net Decrease in Cash		1,417,773
Cash, Beginning of year	_	368,686
Cash, End of year	φ	1,786,459
	Φ_	1,700,439
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	\$ <u></u>	1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	\$ = \$	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	\$	1,668,408 48,460 (56,069)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Notes to Financial Statements
December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

		Balance 12/31/18		Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated	_	4,533,660	_	50,220	-	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		-		-		891,509
Accumulated Deprecations	_	(210,301)	_	(46,037)	-		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	-		_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

	Balance				Balance		
	12/31/18	Additions		 Deletions	12/31/19		
Compensated Absences	\$ 33,649	\$	247	\$ -	\$ 33,896		

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Notes to Financial Statements December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.



Jefferson County Emergency
Communications Authority
Budgetary Comparison Schedule
General Fund For the Year Ended December 31, 2019

		Original and Final Budget		Actual		Variance Positive (Negative)
Revenues						
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209
Miscellaneous		500		-		(500)
Investment Income	-	5,000	_	1	_	(4,999)
Total Revenues	-	10,121,500	_	10,595,210	-	473,710
Expenses						
Administrative		343,073		257,361		85,712
Agency Operating		1,300,160		1,353,781		(53,621)
Disaster and Recovery Plan		50,000		75,681		(25,681)
GIS System		160,000		160,000		-
Line Charges		356,700		361,083		(4,383)
Notification System		125,020		132,996		(7,976)
Public Education		200		<u>-</u>		200
Special Projects		7,212,334	-	6,587,659		624,675
Total Expenses	-	9,547,487	=	8,928,561	-	618,926
Change in Net Position, Budgetary Basis	\$_	574,013		1,666,649	\$	1,092,636
Adjustments to GAAP Basis				F0 220		
Capital Outlay Depreciation				50,220 (48,460)		
Depreciation			-	(40,400)		
Change in net Position, GAAP Basis				1,668,409		
Net Position, Beginning of year			_	5,996,848		
Net Position, End of year			\$_	7,665,257		

JCECA - 2020) Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Masse	<u></u>	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY July 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of June 25, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 06/30/20 (copy attached). Mr. Angle reviewed the various expense categories. He then reviewed the revenues and observed revenue is \$460,000 higher than anticipated. The fund balance at the end of June was approximately \$3.5M. Mr. Angle then reviewed the balance sheet.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Treasurer's Report.

There was then a discussion of cash goals for JCECA. Mr. Angle advised that he discussed this with Amanda Castle, PCGI and Mr. Irvin. PCGI recommends reserving three months of operating expenses. Mr. Irvin advised that a question mark remains regarding the Special Projects and what will be expended in 2020. If the RTD North Metro Line ROW issues are resolved it is possible that payments totaling \$5M could be made to RTD in 2020. If not, that liability could carry over to 2021 along with the final payment of \$250K. Director Olsen asked if there was any long range (five year) planning going on with regard to JCECA that would require additional reserves. Mr. Irvin advised that he had begun discussing this with the ECC's. He also

noted that he needs to look at the SRBC (South Regional Backup Center) to see what hardware and software refreshments may be needed in the coming years. Mr. Irvin noted that the recent enactment of HB20-1293 will result in reimbursement of recurrent licensing costs in the ECC's. He is awaiting direction from the PUC as to how the changes will be implemented.

The board discussed adopting a guideline regarding annual budget reserves.

The Board upon motion of Director Fletcher, duly seconded by Director Olme and by unanimous vote, approved a guideline that 25% of the annual budget be held in reserve.

Mr. Angle reviewed the cash encumbrance report (copy attached).

Mr. Irvin presented the Expenditure Requests for the month of July (copy attached). There was discussion regarding these requests:

- Westminster J-FON Last Mile Connection request approval of funds to move forward with this project pending a resolution by the Westminster City Council to adopt the J-FON Policy.
- ETC Collection System there was a discussion of a proposal from Inteserra to create a
 web based ETC collection system to lessen the labor involve involved in processing
 paper checks and returns. The board elected to table this expenditure until Mr. Irvin can
 explore other options for the "back end" of the system that processes ACH and credit
 card remittances. It was agreed that Inteserra would be invited to present at the meeting
 in August.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, <u>approved</u> the July expenditure requests totaling \$868,369.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Mr. Heffner advised nothing to report from the Broomfield ECC.
- Ms. Sweet advised the Westminster ECC experienced a "spoofing" attack that came in on non-emergent lines. Their IT department was able to block the incoming calls.
- Mr. Streeter advised that on 7/15 Jeffcom completed ESInet migration with no issues. Ms. Pickett advised there were some issues with the ENS system during the Elephant Butte wildfire incident. Mr. Irvin advised he had discussed this with Ms. Pickett and the Gina Ramirez, Jeffcom Call-Take Manager. They agreed it may be time to consider another vendor to provide ENS services. There was a discussion regarding problems the ECC's have had with the CodeRED system. Ms. Sweet advised the City of Westminster has been using the Rave Mobile Safety product for about a year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month:

- All three ECC's are fully migrated to the ESInet. The Broomfield and Westminster ECC's advised Mr. Irvin that they were comfortable with moving forward with CAMA trunk disconnects. Mr. Irvin then notified CenturyLink complete the disconnects.
- Mr. Irvin discussed the process for seeking grant reimbursement for the non-recurring and first six months recurring ESInet migration costs. He also advised that there will be credits coming from CenturyLink for CAMA charges that extend beyond the ESInet

- migration.
- The J-FON committee held meetings to discuss various last mile projects and further partnering with Jeffco Schools to extend the J-FON footprint. A mapping and recordkeeping subcommittee was established to move forward with consolidating all the J-FON records in an esri based system accessible to IT personnel in the served agencies. Kevin Biegert, Jeffcom, created a portal on for upload of records so the work of creation of the system can begin.
- Mr. Irvin has been in contact with Deborah Churchill, BCC Chief of Staff regarding the
 nomination and appointment process for the director positions that will be vacated at the
 end of September due to term limitations. A letter was created and sent to the Cities and
 Towns and the Special Districts (Fire/EMS) requesting nominations (sample copy
 attached).
- Mr. Irvin advised that the Colorado PUC 9-1-1 Task force discussed the ramifications of the enactment of HB20-1293. The PUC will be holding a hearing to consider a temporary rulemaking regarding the setting of the emergency telephone charge (ETC) for the statewide 9-1-1 trust fund and for the ETC ceiling for individual authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Mr. Irvin discussed the 2021 budgeting process. Director Olme requested that the board get a draft prior to October. Director Creager agreed that getting a draft earlier than October would be helpful especially if there is to be consideration of increasing the ETC. Director Tighe stated he would like to see a draft earlier in order that the incumbent board members can review and have considered before the new board member appointments so that work is done. Mr. Angle stated he will be able to have a draft ready for the next meeting. Director Olme agreed with Mr. Irvin that having a capital fund that can assist with catastrophic failure an ECC's should it occur needs to be considered.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom
Jeff Streeter, Jeffcom
Michael Brewer, Jeffcom
Monty Heffner, Broomfield PD
Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, approved the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Blotte

Brendan Campbell, CPA May 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHO	RITY	20-May-20
BALANCE SHEET December 31, 2019 and April 30, 2020	·	······································	
· · · · · · · · · · · · · · · · · · ·			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	4/30/2020	<u> </u>
Assets	,		
Current Assets		· · · · · · · · · · · · · · · · · · ·	
Cash, Checking	\$ 1,785,955	\$ 2,251,586	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,495,713	
Prepaid Expense	112,418	659	
Total Current Assets	\$ 3,303,446	\$ 3,748,462	
<u></u>		! <u></u>	
Long-Term Assets	A 4 205 570	1	
Construction in Progress	\$ 3,965,578	\$ 3, <u>965,578</u>	
Infrastructure	25,895	25,895	i
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)	(258,761)	
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	:
Total Assets	\$ 8,469,854	8,914,870.00	
Liabilities			. !
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
Total Liabilities	\$ 770,701	\$ 844,666	
			1
Fund Equity		<u> </u>	
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	
Total Fund Equity	\$ 7,699,153	\$ 8,070,204	İ
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 8,914,870.00	:
Total Empirites and Fully Equity		<u> </u>	· · · · · · · · · · · · · · · · · · ·
	· <u>=</u>	. = ;	i

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIO	ONS AUTHOR	RITY	,								20-May-20
STATEMENT OF REVENUES & EXPENDITURES V	VITE	BUDGETS										ŕ
December 31, 2019 Actual, 2020 Adopted and Pro	ject	ed Budget				•						
Year-to-date Actual and Variance through April 30	, 20	20										
	:											
					Mc	dified Accrual	Bud	getary Basis				
GÉNERAL FUND		2019	1	2020		2020	1 .	Actual		Budget		Variance
		Unaudited	1	Adopted		Projected	1	Through		Through		Through
Revenues	:	Actual	1	Budget		Budget	1	04/30/20		04/30/20		04/30/20
.9-1-1 fee (ETC)	· s	10.381,849	s	11.162,301	S	11,162,301	s	3,874,986	S	3.720.767	5	154,219
9-1-1 fee (prepaid)		213,360	1	268,779		268,779		95,962		89.593		6,369
Interest Income		-	1	10,000		7,000	i	_		3,333		(3,333)
Miscellaneous Income		-	1	500		500	1			167		(167)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
Expenditures	-											
Administrative	· 8	257,361	\$	338,414	\$	272,264	\$	77.371	· \$	90,421	· s	13.050
Agency Operating Fund - BRO	- '	783,108	1	769,737	•	769,737	`	256,579	. •	256,579	•	
Agency Operating Fund - WES		570,479	İ	1,282,895		1,282,895	1	427.632		427,632		
Agency Operating Fund - JEFFCOM	-	6,325.767	1	6,500,000		6,500,000		2,166.667		2,166,667		(0)
Disaster & Recovery Plan (DRP)		75,681	İ	53,750	•	53,750		14.500		15,000		500
GIS System		160,000	İ	172,000		168,000		168,000		168,000		
Line Charges		361,083	İ	544,703	•	544,703		243,954		256,318		12,364
Notification Systems (ENS)		132,996	İ	134,397	•	134,397		116,591		118,988		2,397
Special Projects	:	211,867		1,258,634		1,258,634		128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878		2,289,882		2,532,745	ļ	2,532,745				
Ending Fund Balance	\$	2,532,745	S	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance												
Components of Ending Fund Balance Capital Reserve	:				s	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures)	Ι.		1		٠.	2,236,945	٦	2,153,796				
Unrestricted]		1			Z,Z30,840 -		4,100,790				
Ending Fund Balance	-		S		S	2,986,945	s	2,903,796				
Enang rana balane	<u> </u>		_			2,000,040	<u> </u>	-,3v0,730				

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTHOR	RITY				20-May-20
STATEMENT OF REVENUES & EXPENDITURE		DETAIL				,
December 31, 2019 Actual, 2020 Adopted and I						
Year-to-date Actual and Variance through Apri	il 30, 2020					
	:	:.				
•	2019	2020	2020	Actual	Budget	Variance
•	Unaudited	Adopted	Projected	Through	Through	Through
•	Actual	Budget	Budget	4/30/2020	4/30/2020	4/30/2020
Administrative	. Actual	· · · · · · · · · · · · · · · · · · ·	<u> padder</u> .	4/30/2020	413012020	4/30/2020
Accounting	\$ 49,926	\$ 52,000	S 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000		-	- (=1++ 1)
Executive Director (ED)	· · · · · · · · · · · · · · · · · · ·	'	,	•		
401k & Benefits	22,605	24,295	24,295	7,539	8,098	559
Mileage Reimbursement	485	474	474	39	158	119
Payroll Tax	8,699	19,922	9,400	3,106	3,133	27
Wages & Salaries	104,104	117,605	117,605	36,951	39,202	2,251
Insurance	6,147	6,316	6,316	1,636	2,105	469
Legal	48,052	103,000	50,000	5,692	16,667	10,975
Meeting & Misc		.	. ,			
Admin Web/Listserve	1,898	225	. 225	48	. 75	27
Meeting & Misc - Other	3,416	5,150	5,150	696	1,717	1,021
Phone/Web Conferencing	304	577	577	54	192	138
Office Supplies & Postage	925	1,443	1,443	579	481	(98)
Payroll Expenses	2,939	3,564	3,564	1,304	1,188	(116)
Public Web		215	215 ;	-	72	72
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund (AOF)	700 400					•
Broomfield	\$ 783,108	\$ 769,737		\$ 256,579		\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	- (0)
Jeffcom	6,325,767	6,500,000	6,500,000	2,166,667	2,166,667	(0)
Other Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8.552,632	\$ 2,850,878	\$ 2,850,878	\$ (0)
						<u> </u>
Disaster & Recovery Plan (DRP)	•	1	. :			
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 15,000	\$ 500
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750			\$ 500
GIS System	•		:		•	
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -
•						
Line Charges						
ANI/ALI SR	\$ 321,990	\$ 483,750		\$ 233,027		\$ 2,973
Call Box MRC	7,888	7,740	7,740	2,749	2,580	(169)
Jeffcom DS1	25,744	32,250	32,250	3,714	10,750	7,036
Other	5,461	20,963	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
in the second of						
Notification Systems (ENS)		.				
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591		
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VolP Record Extract	3,000	3,763	3,763	- 440.504	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988 <u>.</u>	\$ 2,397
Special Projects	•					
Call Box Project	\$ 10,437	s 6,120	\$ 6,120 ·	s -	\$ 6,120	s 6,120
Fiber Optics	. 4 10,437	- 0,120	. Ψ - O,12O .		Ψ 0,120 <u>.</u>	0,120
AHEC-DUS	945	· _		· · ·	<u>.</u> .	_
J.FON	35,772	202,514	202,514	32,823	67,505	34,682
Last Mile Fiber Project	39,820	300,000	300,000	235	100,000	99,765
North Metro	3,292	458,000	458,000	1	152,667	152,667
Smart911	89,161	89,161	89,161	89,161	89,161	
Special Projects	32,440	202,839	202,839	6,384	67,613	61,229
Total Special Projects	\$ 211,867	\$ 1,258,634			\$ 483,065	
Total Expenditures	\$ 8,878,342	\$ 11,054,745	\$ 10,984,380	\$ 3,599,897	\$ 3,982,671	\$ 382,774

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	April		May		June		July		August	S	eptember		October	N	lovember	D	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	(Estimate) 2,251,586	\$	(Estimate) 2,274,111	\$	(Estimate) 2,218,574	\$	(Estimate) 2,247,054	\$	(Estimate) 2,275,533	\$	(Estimate) 2,304,012		(Estimate) 2,332,491		(Estimate) 2,360,970
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-			-		-		-		-		-		-		-		-
Miscellaneous Income		-		-		-			-		-		-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	633,632	\$	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	115	\$	3.870	\$	575 \$	8.037	\$	4,925	\$	4.925	\$	4.925	\$	4.925	\$	4,925	\$	4,925	\$	4.925	\$	4,925
Bank Charges	•	-	•	-	•	-	-,		111	•	111	•	111	•	111	•	111	•	111	•	111	-	111
Executive Director (ED)		11,885		11,909		11,984	12,315		12,960		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				, 0 0 0		,	.2,0.0				6,316										-		
Legal				5,015		_	3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	0,000		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8		120		120		120		120		120		120		120		120
Public Web		-		-		-			.20		.20		.20		.20		.20		.20		.20		.20
Payroll Expense		287		400		159			302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$		\$	12,815 \$	23,360	\$		\$		\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
Administrative rotal	Ψ	12,702	Ψ	22,000	Ψ	12,015 ψ	20,000	Ψ	30,707	Ψ	30,731	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	30,473
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	64,145	\$	64,145	\$	64,145	\$	64,145	\$		\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747		107,018		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	_	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
010.0 4 7.44	•		•	100.000	•	•		•		•		•		•		•		•		•		•	
GIS System Total	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	145,150	\$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC		-		1,375		688	686		686		686		686		686		686		686		686		686
Jeffcom DS1		-		2,770		-	944		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276
Other		669		1,077		637	348		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	147,128	\$	31,026	\$	106,026	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	5,356	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030
CodeRed (ECN)	Ψ	110,000	Ψ	1,200	Ψ		0,000	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143
VolP Record Extract		-		_		_			418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	5,356	\$		\$		\$		\$		\$	1,591	\$		\$		\$	1,591
reduication cyclems (Erec) rotal	Ψ	110,041	Ψ	1,200	Ψ	Ψ	0,000	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001
Special Projects																							
Call Box Project	\$	4,812	\$	_	\$	- \$		\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '	8,911		116,091		116,091		116,091		116,091		116,091		116,091		116,091		116,091
Smart911		89,161		· -		-					· -						· -		· -		· -		· -
Other		3,387					3,192		24,533		24,533		24,533		24,533		24,533		24,533		24,533		24,533
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	12,103			\$		\$		\$		\$		\$		\$	140,769	\$	140,769
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	913,944	\$	916,893	\$	997,897	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(280,313) \$	22,525	\$	(55,537)	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

Apr Expend	liture Requ	est Authorization 052620 1130					
Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes		
	JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days		
	Multi	PSAP payments for Jun 2020	AOF	712,719.33			
			Total	892,719.33			
		Expenditures Recommended by Advisory Committee (date):	03/26/20				
		Expenditures Approved by Executive Director (signature):	Masse				
		Expenditures Approved by Board Member (signature):					
		Expenditures Approved by Board Member (signature):					
	Date of Board	Date of Board Agency Approval JCSO	Board Agency Description JCSO Riley Peak radio site relocation assistance Multi PSAP payments for Jun 2020 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):	Date of Board Agency Approval JCSO Riley Peak radio site relocation assistance SpProj Multi PSAP payments for Jun 2020 AOF Total Expenditures Recommended by Advisory Committee (date): 03/26/20	Date of Board Approval JCSO Riley Peak radio site relocation assistance Multi PSAP payments for Jun 2020 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Board Member (signature): Expenditures Approved by Board Member (signature):		

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Ölme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	<u>12/31/2019</u>	3/31/2020	
Assets			
Current Assets			
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)	(258,761)	
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 0,100,400	Ψ 0,100,400	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	
	7 3, 33,004	_	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20	
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS											
December 31, 2019 Actual and 2020 Adopted Budget													
Year-to-date Actual and Variance through March 3	31, 2	.020					-						
			Modified Accrual Budgetary Basis										
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance	
	Unaudited		Adopted		Projected		Through		Through		Through		
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20	
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830	
9-1-1 fee (prepaid)		213,360	1	268,779	_	268,779	1	77,324	_	67,195		10,129	
Interest Income		-		10.000		10,000				2,500		(2,500)	
Miscellaneous Income		-		500		500		-		125		(125)	
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334	
Expenditures													
Administrative	\$	257,361	\$	338.414	\$	257,264	\$	55.886	\$	83.697	\$	27.811	
Agency Operating Fund - BRO	Ψ	783,108	۳	769.737	Ψ	769.737	Ψ.	192.434	Ψ	192.434	Ψ	27,011	
Agency Operating Fund - WES		570.479		1.282.895		1.282.895		320.724		320.724			
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		_	
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629	
GIS System		160,000		172,000		168,000		168,000		168,000		-	
Line Charges		361,083		544.703		544,703		84,821		136,176		51.355	
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827	
Special Projects		211.867		1.258.634		1.258.634		122,975		386,119		263,144	
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766	
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100	
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745					
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899					
O													
Components of Ending Fund Balance Capital Reserve					φ	750.000	\$	750.000					
Operating Reserve (Target 25% of Expenditures)					\$	2,254,945	1.2	2,366,899					
Unrestricted						2,254,945		2,300,899					
Ending Fund Balance	\$	_	\$		\$	3.004.945	\$	3.116.899					
Linuing I und Dalance	Ψ	-	₩ <u></u>	-	Ψ	3,004,345	4	3,110,033					

FFERSON COUNTY EMERGENCY COMMUNI				· A II								20-Apr-2
TATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DEI	AIL								
cember 31, 2019 Actual and 2020 Adopted B												
ar-to-date Actual and Variance through Marc	n 31, 2	2020										
		2019		2020		2020		Actual		Dudget		Variance
		Unaudited		Adopted		Projected		Actual Through		Budget Through		Through
		Actual		Budget		Budget		3/31/2020		3/31/2020		3/31/2020
Administrative	•	40.006		F2 000	•	F2 000	•	11 500	•	12 000		1 40
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,40
Bank Charges Executive Director (ED)		7,861		3,843		1,000	-	-		-	-	
401k & Benefits		22.605		24,295		24,295		5,686		6,074		20
		485		474		474		39		119		38
Mileage Reimbursement Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,64
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,68
Insurance		6,147		6,316		6,316		1,319		1,579		26
Legal		48,052		103,000		35,000		5,242		25,750		20,50
Meeting & Misc		40,032		103,000		33,000		3,242		23,730		20,30
Admin Web/Listserve		1,898		225		225		48		56		
												49
Meeting & Misc - Other Phone/Web Conferencing		3,416 304		5,150 577		5,150 577		796 54		1,288 144		49
<u> </u>					-						-	
Office Supplies & Postage		925		1,443	-	1,443		210		361	-	15
Payroll Expenses Public Web		2,939		3,564	-	3,564		846		891	-	
		-		215		215		-		54	_	5
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$ I	27,81
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other	•	7,679,354	-	8,552,632	•	8,552,632	•	- 0.420.450	Φ.	- 2 420 450	•	
Total Agency Operating Fund (AOF)	\$	7,079,334	\$	0,002,002	\$	6,332,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,62
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		53,750	\$	14,500	\$	28,129	\$	13,62
Total Bisaster & Necessary Flair (Bitt.)	Ψ	70,001	Ť	00,700	Ψ	00,700	<u> </u>	14,000	Ι Ψ	20,120	T	10,02
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	Φ	483,750	\$	77,061	\$	120,938	æ	43,87
Call Box MRC	φ	7,888	Ψ	7,740	φ	7,740	φ	2,063	φ	1,935	Ψ	(12
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,27
Other		5,461		20,963		20,963		2,791		5,241		2,33
Total Line Charges	\$	361,083	\$	544,703	Ф	544,703	\$	84,821	\$	136,176	\$	51,35
Total Line Charges	Ψ	301,003	۳	344,703	Ψ	344,703	Ψ	04,021	Ι Ψ	130,170	<u>ΙΨ</u>	31,30
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	60
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(71
VoIP Record Extract		3,000		3,763		3,763		-		941		94
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	82
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,12
Fiber Optics												
AHEC-DUS		945										
J-FON		35,772		202,514		202,514		30,387		50,629		20,24
Last Mile Fiber Project		39,820		300,000		300,000		235		75,000		74,76
North Metro		3,292		458,000		458,000		-		114,500		114,50
Smart911		89,161		89,161		89,161		89,161		89,161		
Special Projects		32,440		202,839	L	202,839		3,192	L	50,710		47,5
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,14
Total Expenditures	\$	8,878,342	¢	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,76
											-	330 //

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		May		June		July		August		eptember		October			Decemb	
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate 2,481,	,
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,	,077
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,	,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		•		•	4 005 704	•		•		•		•				•		_		•		000	475
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	Þ	908,475	\$	908,475	\$	908,475	\$	908,475 \$	908,	4/5
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	Ф	3.870	¢	575	Ф	5,271	¢	5,271	\$	5.271	\$	5,271	•	5.271	Ф	5,271	\$	5.271	\$	5,271 \$	5	,271
Bank Charges	φ	113	φ	3,670	φ	575	φ	111	φ	111	φ	111	φ	111	Þ	111	Φ	111	φ	111	φ	5,271 ş		,∠,, 111
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648		,648
Insurance		11,005		11,505		11,304		12,040		12,040		6,316		12,040		12,040		12,040		12,040		12,040	12,	-
Legal		_		5,015		_		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3	,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120		120
Public Web		-		-		-		120		120		120		-		-		120		-		-		-
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$		\$		\$		\$	22,281	\$	22,281	\$	28,597	\$	22,281	\$	22,281	\$		\$		\$	22,281 \$,281
		, -		,		,-		, -		,		.,		, -		, -		, -		, -		,		
Agency Operating Fund (AOF)	•	454	•	04.445	_	04.445	•	04.445	•	04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445 0	0.4	445
BRO Recurring	\$		\$		\$. ,	\$	64,145	\$	64,145	\$. ,	\$	64,145	Þ	64,145	\$. ,	\$	64,145	\$	64,145 \$	- ,	,145
Jeffcom Wages & Salaries		527,147 3,747		541,667 107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908	541,	,00 <i>1</i> ,908
WES Recurring	\$		\$	712,830	\$		\$	712,720	\$	712,720	\$	712,720	\$	712,720	•		\$		\$		\$	712,720 \$	712,	
Agency Operating Fund (AOF) Total	Ф	551,545	ф	112,030	Ф	112,120	Ф	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 3	Þ	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	/ 12,	720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	<u>\$</u>	4,886	\$	4,886 \$	4,	,886_
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,	,886
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	_	\$	-	\$	- 9	\$	_	\$	-	\$	_	\$	- \$		-
•																								
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	\$	-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,	,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1		-		2,770		-		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276	3,	,276
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064		,064
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929 \$	50,	,929
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	-	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,	,030
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143		143
VolP Record Extract		-		-		-		418		418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591 \$	1,	,591
Special Projects																								
Call Box Project	\$	4,812			\$	_	Ф	145	Ф	145	Φ	145	\$	145	t	145	Ф	145	•	145	\$	145 \$		145
Fiber Optics	φ	4,012		22,874	φ	-	Ψ	104,182	φ	104,182	φ	104,182	φ	104,182	Ψ	104,182	Ψ	104,182	φ	104,182	Ψ	104,182		,182
Smart911		89,161		22,014		-		104,102		104,102		104,102		107,102		104,102		107,102		104,102		107,102	104,	-
Other		3,387		_		_		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161	22	,161
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	\$		\$		\$		\$	126,488 \$	126,	
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	914,010	\$	914,010	\$	920,326	\$	914,010	\$	914,010	\$	914,010	\$	914,010	\$	914,010 \$	914,	
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)		(5,535) \$	(5	,535)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$		\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$		\$		\$	2,481,303 \$	2,475,	
Laumateu Caam Fuallium	Ψ_	1,300,320	Ą	1,341,3/3	Ą	4,001,099	Ą	4,040,004	Ą	2,520,629	Ą	4,000,570	Ą	4,000,440	P	4,431,300	φ	4,434,313	Ψ	4,400,030	Ą	401,303 ڳ	۷,415,	100

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Masses		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment



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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGEN	CA COMMONIC	CATIONS AUTHOR	ŖITY				16-Jun-20
BALANCE SHEET							
December 31, 2019 and May 31, 20	020						
•							
•						•	
•		Audited	Unaudited				•
•		Actual	Actual		•		
		12/31/2019	5/31/2020				
Assets			····				•
Current Assets						•	
Cash, Checking		\$ 1,785,955	\$ 2,413,354				-
Cash, Savings		504	504				•
Accounts Receivable		1,404,569	1,721,157		-		•
Prepaid Expense		112,418	220	:			
Total Current Assets		\$ 3,303,446					-
Total Culterit Massets		\$ 5'005'440	Ψ 4,100, <u>5</u> 00	i			
Lang Torm Appets		1					
Long-Term Assets		\$ 3,965,578		<u>-</u>	-	!	
Construction in Progress							
Infrastructure		25,895	25,895			:	
Right of Ways		568,082	568,082		-		
West Corridor Fiber Optic		865,614	865,614				
Accumulated Depreciation		(256,338)		- :			
Total Long-Term Assets		\$ 5,168,831	\$ 5,168,831	. :			
Total Assets		\$ 8,472,277	9,304,066.00	·			
							_
Liabilities							
Current Liabilities							
Accounts Payable		. \$ 773,124	\$ 860,445			•	
Total Current Liabilities		\$ 773,124	\$ 860,445				
Total Liabilíties		\$ 773,124	\$ 860,445				
	•		· · · · · · · · · · · · · · · · · · ·				•
Fund Equity	•						•
Net Investment in Fixed Assets		\$ 5,168,831	\$ 5,168,831			:	
Fund Balance			. 0,,00,00	. :			•
Nonspendable		112,418	220	. :	-	•	•
Unassigned		2,417.904	3,274,570		-		•
Total Fund Equity		\$ 7,699,153		:	-		•
Total Linu Eduity		, 5 7,000,100	ψ 0,443,621				•
Total Liabilities and Fund Equity		\$ 8,472,277	\$ 9,304,066.00				•
i otal Elabilities and Fund Equity							
		= .	=				

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY									16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES V			·						ļ .			
December 31, 2019 Actual, 2020 Adopted and Pro			ļ.,						<u></u>			
Year-to-date Actual and Variance through May 31	, 20	20	j.,						ļ.,			
	1		<u>.</u>		· · · · · · ·	<u>:</u>	<u>. </u>		<u>. </u>			
					<u> </u>		<u> </u>					
	<u> </u>		Ţ: —·		Mo	dified Accrual	Budg	getary Basis				
GENERAL FUND	-	2019	ļ	2020		2020	ſ	Actual		Budget		Variance
	<u></u>	Audited		Adopted	<u></u>	Projected		Through		Through		Through
Revenues		Actual	l	Budget		Budget	·	05/31/20	:	05/31/20		05/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	1 1 ,162,301	\$	5,015,131	\$		\$	364,172
9-1-1 fee (prepaid)		213,360	Ι*	268,779		268,779	"	116,236	1	111.991	*	4.245
Interest Income	:	,555	[10.000		7,000				4,167		(4,167)
Miscellaneous Income	i		l	500		500	ł	_		208		(208)
Total Revenues	\$	10.595,209	\$		\$	11,438,580	\$	5.131.367	S	4.767.325	5	364,042
	Ť	10,000,200	Ť	71,117,000	•	11,100,000	<u> </u>	0,101,007	7	1,107,020	Ť	001,01-
Expenditures	:											
Administrative	\$	257,361	\$	338,414	\$	272,264	\$	97,468	S	113,027	\$	15,559
Agency Operating Fund - BRO		783,108		769,737		769,737		320,724		320,724		-
Agency Operating Fund - WES		570,479		1,282,895		1.282,895	1	534,540		534,540		
Agency Operating Fund - JEFFCOM	!	6,325,767	1	6,500,000		6.500,000		2,708,334	:	2,708,334		(0)
Disaster & Recovery Plan (DRP)	:	75.681		53,750		53,750		14,500		19,844		5,344
GIS System		160,000	İ	172,000		168,000		168,000		168,000		
Line Charges		361,083	İ	544,703		544,703		295,317		286,397		(8,920)
Notification Systems (ENS)	:	132,996		134,397	!	134,397		116,591		120,914		4,323
Special Projects		214,290	İ	1,258,634		1,258,634	1	131,425		580,011	-	448,586
Total Operating Expenditures	\$	8,880,765	\$	11,054,530	\$	10,984,380	\$	4,386,899	\$	4,851,791	\$	464,892
Revenues over/(under) Expenditures	\vdash	1,714,444	\$	387,050	\$	454,200	\$	744,468	\$	(84,466)	\$	828,934
Beginning Fund Balance		815,878		2,289,882		2,530,322		2,530,322				
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	2,984,522	\$	3,274,790				
· 	_			-					•			
Components of Ending Fund Balance	ì	•	†				1					
Capital Reserve					\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures) Unrestricted			-			2,234,522		2,524,790				
Ending Fund Balance	\$	-	\$	-	\$	2.984.522	\$	3.274,790	1			

FFERSON COUNTY EMERGENCY COMMUNIC												16-Jun-
ATEMENT OF REVENUES & EXPENDITURES			DE	TAIL							ļ <u>-</u>	
cember 31, 2019 Actual, 2020 Adopted and Pr					<u> </u>		!		ļ		: :	
ar-to-date Actual and Variance through May 3	3, 202	20	. .	· · · · · · · · · · · · · · · · · · ·					i			<u></u>
			1				<u>.</u>		·			
							-·				ļ	
				_===					<u> </u>	·		
	;	2019	1	2020		2020		Actual		Budget		Variance
	ı	Audited	i	Adopted	i	Projected .	1	Through		Through		Through
		Actual		<u>Budget</u>		<u>Budget</u>		5/31/2020		5/31/2020		5/31/2020
Administrative	۱	!	١,				1.		١.			
Accounting	\$	4 9,926	\$	52,000	;\$	52,000	\$	27,133	\$	21,667	\$	(5,4
Bank Charges		7,861		3,843		1,000	l			-	:	
Executive Director (ED)	,	- :					ļ			-		
401k & Benefits		22,605		24 ,295		24,295	l	9,392		10,123		7
Mileage Reimbursement		485		474		474	i	39		198		1
Payroll Tax		8,699		19,922		9,400	l	3,872		3,917		
Wages & Salaries		104,104		117,605	į	117,605	l	46,189		49,002		2,8
Insurance		6,147		6,316		6,316		2,198		2,632		4
Legal	•	48,052		103,000		50,000		5,692		20,833		15,1
Meeting & Misc			1							_	-	
Admin Web/Listserve	1	1,898	Ţ.,	225	!	225		48	:	94		
Meeting & Misc - Other	- 17	3,416	T	5,150		5,150	1	783		2,146		1,3
Phone/Web Conferencing		304		577		577		54		240		1
Office Supplies & Postage		925	1	1,443	1	1.443		455		601		1
Payroll Expenses		2,939	1	3,564	÷	3,5 6 4	1	1,613	ľ	1,485		(1
Public Web			ļ	215		215	 :	,		90		,
Total Administrative Expenses		257,361	\$	338,629	\$	272.264	\$	97,468	\$	113,027	-\$	15,5
		201100.1	Ħ	000,020	Ψ.		Ť	07,700	Τ,	110,021	<u>; Ψ</u>	10,0
Agency Operating Fund (AOF)			+			-					-	
Broomfield	Φ	700 400	\$	760 707	٠.	769,737	S	320,724	-	320,724	m	
	Ф	783,108 570,479	1 3	769,737	•		3		Φ.		. Ф	
Westminster				1,282,895		1,282,895		534,540		534,540		
Jeffcom		6,325,767	1	6,500,000		6,500,000		2,708,334		2,708,334		
Other	_	= === oca		-							-	
Total Agency Operating Fund (AOF)	\$_	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	; \$	3,563,598	\$	
			1				_		ļ			
Disaster & Recovery Plan (DRP)			۱		<u>. </u>		<u></u> .					
SRBC Recurring	\$	75,681	\$	53,750		53,750	\$	14,500	\$	19,844	\$	5,3
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,3
					:							
GIS System		:				ı			ı			
GIS System Support	\$	160,000 .	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
			Г						T "			
Line Charges	T		┼		i		·		1			
ANI/ALI SR	- 8	321,990	\$	483,750	· s	483,750	S	282,928	\$	261,000	 :R:	(21,9
Call Box MRC		7,888	۱ Ť	7,740	1.*	7,740	† - 	3,435	<u>.</u> .	3,225	*	(2
Jeffcom DS1		25,744	1-	32,250	†	32,250		4,617	<u></u>	13,438	† ·	8,8
Other		5,461	-	20,963		20,963	+	4,337		8,735	† -	4,3
Total Line Charges		361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	T	(8,9
Total Ellie Ollarges	Φ	001,003	۳	UTT, / US	φ	J44, (U3	۴	233,317	φ	200,397	; 4 0	
N-48-404 (CNO)			1		:							
Notification Systems (ENS)		45.515	_	40.00-		46.555	_	. == :	٠.		_	_
ALI Database Extract (ADE)	\$	13,818	\$	19,350	4	19,350	\$	4,591		8,063	\$	3,4
CodeRed (ECN)		116,178		111,284		111,284		112,000	i	111,284	į	(7
VolP Record Extract		3,000	ļ.,	3,763		3,763	<u></u>	 	<u>. </u>	1,568	:	1,5
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	120,914	: \$	4,3
Special Projects			1									
Call Box Project	, \$	10,437	\$	6,120	\$	6,120	\$	_	\$	6,120	\$	6,1
Fiber Optics		<u> -</u> . :	1	•		:				•		,
AHEC-DUS	•	945				_		_		_	:	
J-FON	•	35,772	1	202,514		202,514	1	35,645		84,381		48,7
Last Mile Fiber Project		39,820		300,000		300,000		235		125,000	:	124,7
North Metro		3,292		458,000		458,000	1	200		190,833		190,8
Smart911		91,584	1	89,161		458,000 89,161		89,161		89,161		190,0
Special Projects				202,839	:			•				70.4
Special Frojects	_	32,440	5		· ·	202,839 1,258,634	-	6,384 131,425	\$	84,516 580,011	d*	78,1 448,5
							4 Jh	1.5 1.475	35	อดน บา 1		446.5
Total Special Projects	\$_	214,290	-3	1,258,634	; ф	1,230,034	H	101,120	Ψ		. 4	
	\$	8,880,765	Ė	11,054,745			s	4,386,899	\$	4,851,791		464,8

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	Ap	ril		May		June		July		August	Se	ptember	(October	١	lovember	De	cember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actu 2,5	^{ial} 31,899	\$	Actual 2,251,586	\$	(Estimate) 2,413,354	\$	(Estimate) 2,333,094 \$		(Estimate) 2,338,766	,	Estimate) 2,344,437		(Estimate) 2,350,109		(Estimate) 2,355,781	,	stimate) 2,361,452
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$			\$		\$,-	\$	915,520 \$	6	915,520	\$		\$		\$	915,520	\$	915,520
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		_		_						_								_					
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	6	33,632	\$	934,976	\$	937,918	\$	937,918 \$	5	937,918	\$	937,918	\$	937,918	\$	937,918	5	937,918
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative	_		_		_				_		_		_				_		_		_		_	
Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	2,604	\$		\$	5,257 \$	5	5,257	\$	-, -	\$	-, -	\$	5,257	5	5,257
Bank Charges		44.005		-		-		-		44.057		111		111		111		111		111		111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		-		E 04E		-		2 000				6,316		11,873		11,873		11,873		44.072		44.072		11,873
Legal		359		5,015 797		18		3,000				11,873 496		496		496		496		11,873 496		11,873 496		496
Meeting & Misc Office Supplies & postage		116		16		79		8		50 121		120		120		120		120		120		120		120
Public Web		110		10		19		0		121		120		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		302		302		302		302		302		302		302
Administrative Total	\$		\$	22,008	\$	12,815 \$	-	23,360	\$		\$		\$	30,807 \$		30,807	\$		\$		\$	30,807	\$	30,807
	Ψ	12,702	Ψ	22,000	Ψ	12,010 ψ		_0,000	Ψ	14,041	Ψ	07,120	Ψ	σο,σοι φ	,	00,007	Ψ	00,007	Ψ	00,007	Ψ	00,007	•	00,007
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$	- , -	\$	64,145 \$		64,145	\$	64,145	\$	- ,	\$	64,145 \$	5	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		41,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747	•	107,018	•	106,908		06,908	•	106,908	•	106,908	•	106,908	_	106,908	•	106,908	_	106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	7	12,719	\$	712,720	\$	712,720	\$	712,720 \$	5	712,720	\$	712,720	\$	712,720	\$	712,720	5	712,720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	-	\$	1,222	\$	- \$		13,278	\$	-	\$	5,607	\$	5,607 \$	}	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$		13,278	\$	-	\$	5,607	\$	5,607 \$	5	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
GIS System																								
GIS System Support	\$	_	\$	168,000	\$	- \$		_	\$	_	\$	_	\$	- \$	5	- 9	\$	-	\$	-	\$	- :	£	_
Cic Cyclom Cupper			Ψ_	100,000	Ψ								Ψ	·					•					
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	-	\$	- \$	6	- :	\$	-	\$	-	\$	- ;	\$	-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	1-	45,150	\$	37,168	\$	100,000	\$	20,385 \$	5	20,385	\$	20,385	\$	20,385	\$	20,385	\$	20,385
Call Box MRC		-		1,375		688		686		686		615		615		615		615		615		615		615
Jeffcom DS1		-		2,770		-		944		923		3,945		3,945		3,945		3,945		3,945		3,945		3,945
Other		669		1,077		637		348		1,343		2,413		2,413		2,413		2,413		2,413		2,413		2,413
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	14	47,128	\$	40,120	\$	106,972	\$	27,357 \$	5	27,357	\$	27,357	\$	27,357	\$	27,357	\$	27,357
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$		5,356	\$	-	\$	560	\$	560 \$	5	560	\$	560	\$	560	\$	560	\$	560
CodeRed (ECN)		110,000		-		-		-		-		183		183		183		183		183		183		183
VoIP Record Extract		-		-		-		-		-		538		538		538		538		538		538		538
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	-	\$	1,281	\$	1,281 \$	5	1,281	\$	1,281	\$	1,281	\$	1,281	\$	1,281
Special Projects																								
Call Box Project	\$	4,812	\$	-	\$	- \$		-	\$	-	\$	145	\$	145 \$	3	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '		8,911		2,236		132,356		132,356		132,356		132,356		132,356		132,356		132,356
Smart911		89,161		-		-		-		-		-		-		-		-		-		-		-
Other		3,387		_		-		3,192		3,192		27,581		27,581		27,581		27,581		27,581		27,581		27,581
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	_	12,103	\$	5,428	\$	160,082	\$	160,082 \$	5	160,082	\$	160,082	\$	160,082	\$	160,082	\$	160,082
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	9	13,944	\$	773,209	\$	1,018,178	\$	932,246 \$	3	932,246	\$	932,246	\$	932,246	\$	932,246	\$	932,246
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(2	30,313)	\$	161,767	\$	(80,260)	\$	5,672 \$	}	5,672	\$	5,672	\$	5,672	\$	5,672	\$	5,672
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,2	51,586	\$	2,413,354	\$	2,333,094	\$	2,338,766 \$	5	2,344,437	\$	2,350,109	\$	2,355,781	\$	2,361,452	\$:	2,367,124

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Hill & Company.pc

Greenwood Village, Colorado June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 2,498,426	\$ 5,214,868 <u>781,980</u>
Total Net Position	<u>\$ 7,665,257</u>	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		Dec 31, 2019		Dec 31, 2018
Operating Revenues	\$	10 505 200	\$	10 422 265
Emergency Telephone Charges Miscellaneous	Ф	10,595,209	Ф	10,423,265 7,607
Wilscenancous	-	<u>-</u>	_	7,007
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses	_	8,926,802	_	10,112,454
Net Operating Income (Loss)	_		_	318,418
Non-operating Revenues				
Investment Income		1		17
		_		
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849	_	5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_	<u>-</u>	_	5,678,413
Net Position, Ending	\$	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

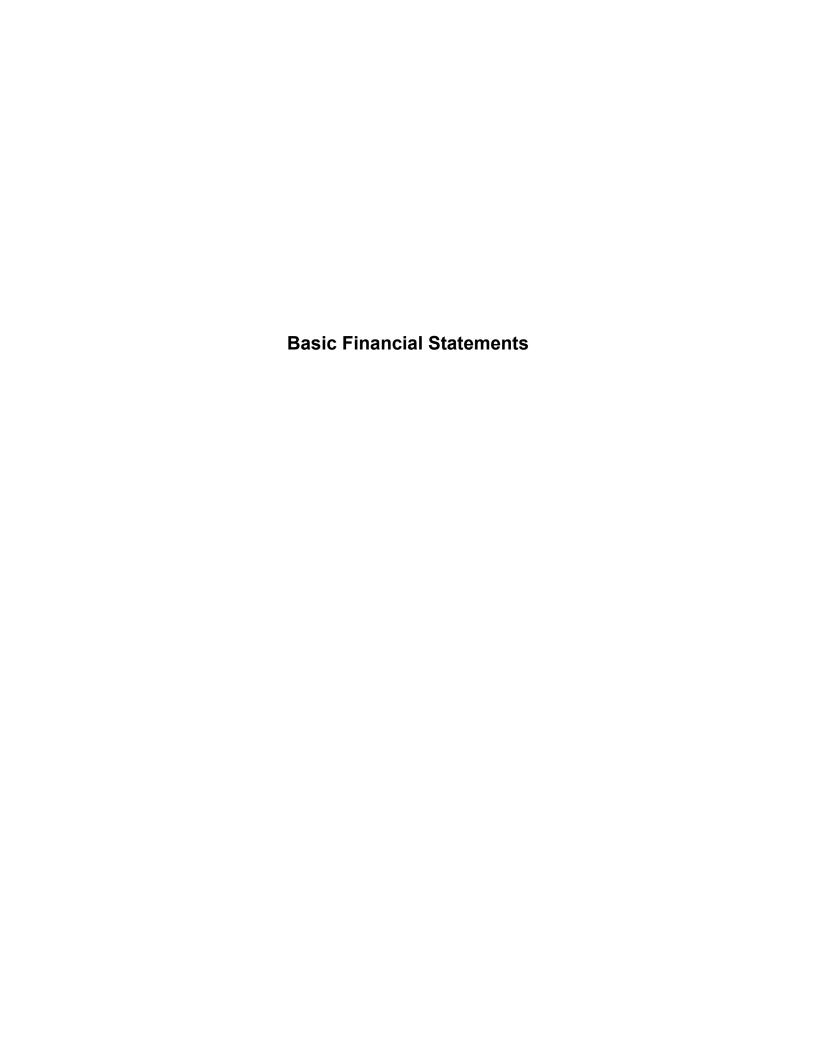
JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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



Jefferson County Emergency Communications Authority Statement of Net Position

Statement of Net Position Proprietary Funds December 31, 2019

ASSELS

Assets		
Current Assets		
Cash	\$	1,786,459
Accounts Receivable		1,404,569
Prepaid Expenses	_	112,418
Total Current Assets	_	3,303,446
Noncurrent Assets		
Capital Assets, not being depreciated		4,533,660
Capital Assets, net of Accumulated Depreciation	_	635,171
Total Noncurrent Assets	_	5,168,831
Total Assets	\$_	8,472,277
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$	773,124
Noncurrent Liabilities		
Accrued Compensated Absences	_	33,896
Total Liabilities		807,020
Net Desitters	_	_
Net Position		E 400 004
Net Investment in Capital Assets Unrestricted		5,168,831
Officsulcted	_	2,496,426
Total Net Position	_	7,665,257
Total Liabilities and Net Position	\$	8,472,277
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Jefferson County Emergency
Communications Authority
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

Operating Revenues	
Emergency Telephone Charges	\$ <u>10,595,209</u>
Total Operating Revenues	10,595,209
Operating Expenses	
Administrative	257,361
Agency Operating	1,353,781
Depreciation	48,460
Disaster and Recovery Plan	75,681
GIS System	160,000
Line Charges	361,083
Notification System	132,996
Special Projects	6,537,439
Total Operating Expenses	8,926,801
Net Operating Loss	1,668,408
Nonoperating Revenues Investment Income	1
Change in Net Position	1,668,409
Net Position, Beginning of year	5,996,848
Net Position, End of year	\$7,665,257_

4

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges Cash Paid to Employees Cash Payments to Suppliers	\$	10,539,140 (103,857) (9,015,088)
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities Investment Earnings Received	_	1
Net Decrease in Cash		1,417,773
Cash, Beginning of year	_	368,686
Cash, End of year	φ	1,786,459
	Φ_	1,700,439
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	\$ <u></u>	1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	\$ = \$	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	\$	1,668,408 48,460 (56,069)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Notes to Financial Statements December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

		Balance 12/31/18		Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated	_	4,533,660	_	50,220	-	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		_		-		891,509
Accumulated Deprecations	_	(210,301)	_	(46,037)	_		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	-		_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

	Balance			Balance
	12/31/18	 Additions	Deletions	12/31/19
Compensated Absences	\$ 33,649	\$ 247	\$ -	\$ 33,896

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Notes to Financial Statements December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.



Jefferson County Emergency
Communications Authority
Budgetary Comparison Schedule
General Fund For the Year Ended December 31, 2019

		Original and Final Budget		Actual		Variance Positive (Negative)
Revenues						
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209
Miscellaneous		500		-		(500)
Investment Income	-	5,000	-	1		(4,999)
Total Revenues		10,121,500	-	10,595,210		473,710
Expenses						
Administrative		343,073		257,361		85,712
Agency Operating		1,300,160		1,353,781		(53,621)
Disaster and Recovery Plan		50,000		75,681		(25,681)
GIS System		160,000		160,000		-
Line Charges		356,700		361,083		(4,383)
Notification System		125,020		132,996		(7,976)
Public Education		200		-		200
Special Projects	-	7,212,334	-	6,587,659		624,675
Total Expenses		9,547,487	_	8,928,561		618,926
Change in Net Position, Budgetary Basis	\$	574,013		1,666,649	\$	1,092,636
Adjustments to GAAP Basis				E0 220		
Capital Outlay				50,220		
Depreciation			-	(48,460)		
Change in net Position, GAAP Basis				1,668,409		
Net Position, Beginning of year			-	5,996,848	i	
Net Position, End of year			\$_	7,665,257	:	

JCECA - 2020) Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Masse	<u></u>	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment



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, 2019 and June 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Bloker

July 14, 2020

JEFFERSON COUNTY EMERGENCY COM	MUNICATIONS AUTHO	RITY			_	14-Jul-20
BALANCE SHEET						1
December 31, 2019 and June 30, 2020	•		!			
		:	·	- Ii		
		<u> </u>				
	Audited	Unaudited			<u> </u>	
1	Actual	Actual				
	12/31/2019	6/30/2020	: : ——			
Assets		<u>; </u>				. !
Current Assets		<u> </u>				
Cash, Checking	\$ <u>1,</u> 785,955	\$ 2,616,577			<u></u>	
Cash, Savings	504	505		<u>. </u>		
Accounts Receivable	1,404,569	1,767,439		_ :		
Prepaid Expense	112,418	5,070				
Total Current Assets	\$ 3,303,446	\$ 4,389,591	! 	<u> </u>	<u></u>	<u> </u>
		l	: 			<u>L</u>
Long-Term Assets		l.ı				·
Construction in Progress	\$ 3,965,578	\$ 3,965,578				
Infrastructure	25,895	25,895				
Right of Ways	568,082	568,082				
West Corridor Fiber Optic	865,614	865,614				1
Accumulated Depreciation	(256,338)					
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831				
						:
Total Assets	\$ 8,472, <u>277</u>	9,558,422.00		i		
					i	
Liabilities						
Current Liabilities						
Accounts Payable	\$ 773,124	\$ 821,161				
Total Current Liabilities	\$ 773,124	\$ 821,161			:	
· ·					1	
Total Liabilities	\$ 773,124	\$ 821,161				
		li				
Fund Equity						
Net Investment in Fixed Assets	\$ 5,168,831	. \$ 5,168,831				
Fund Balance						
Nonspendable	112,418	5,070				
Unassigned	2,417,904	3,563,360				
Total Fund Equity	\$ 7,699,153	\$ 8,737,261				
Total Linkillting and Fund Equity	\$ 8,472,277	\$ 9,558,422		ļ: ·		·
Total Liabilities and Fund Equity				-;		

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY				!					14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES V				-			-					
December 31, 2019 Actual, 2020 Adopted and Pro Year-to-date Actual and Variance through June 30												
Tear-to-date Actual and Variance through June 30	<u>, 201</u>		 									
	 	· · · · · · · · · · · · · · · · · · ·	ļ	<u> </u>			:					
	<u> </u>		.1		Mo	dified Accrual	: Budg	etary Basis	-			
GENERAL FUND	ļ	2019	т	2020	<u> </u>	<u></u> 20 20		Actual		Budget		Variance
· · · · · · · · · · · · · · · · · · ·	†	Audited		Adopted	†	Projected	1	Through		Through		Through
Revenues	†	Actual	·	Budget	 -	Budget		06/30/20		06/30/20		06/30/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	- 5	11,640,000	15	6,058,212	\$		\$	477.062
9-1-1 fee (prepaid)	1:	213,360	1	268,779	T	265,000	Ť	132,528	· *	134,390	1	(1,862)
Interest Income	1		†	10,000	!	5,000]			5,000	1	(5,000)
Miscellaneous Income		-		500		500		-		250		(250)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,910,500	\$	6,190,740	\$	5,720,790	\$	469,950
Expenditures	:									·-···		
Administrative		257.361	\$	338.414	\$	269,306	\$	106,272		135.632	<u> </u>	20.260
Agency Operating Fund - BRO	. •	783,108	1	769,737	Φ	769,737	10	384,868	Э.	384,868	Þ	29,360
Agency Operating Fund - BRO	-	570,479	}	1.282.895		1,282,895		641.448		641.448		
Agency Operating Fund - VES Agency Operating Fund - JEFFCOM		6,325,767	1	6,500,000		6,500,000	-	3,250,000		3,250,000		<u>-</u>
Disaster & Recovery Plan (DRP)		75.681		53,750		60,000		29,942	· · –	24,688		(5,255)
GIS System	:	160,000	1	172,000		168,000		168,000		168,000		(0,203)
Line Charges	:	361,083	1	544,703		537,453		323,266	 	341,477		18,211
Notification Systems (ENS)		132,996	1	134,397	:	125,763	ŀ	116,591		122,906		6,315
Special Projects	!	214.290	1	1.258.634	:	957,161	1	132.245	-	676,958		544.713
Total Operating Expenditures	\$	8,880,765	\$	11,054,530		10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	1,240,185	\$	1,038,108	\$	(25,185)	\$	1,063,293
Beginning Fund Balance	:	815,878		2,289,882		2,530,322		2,530,322				
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	3,770,507	\$	3,568,430				
Components of Ending Fund Balance		T	 				-					
Capital Reserve	-	· ···			\$	750,000	\$	750,000			:	
Operating Reserve (Target 25% of Expenditures) Unrestricted]		ļ			3,020,507		2,818,430	Ī			
Ending Fund Balance	•		5		\$	3,770,507	\$	3,568,430				

JEFFERSON COUNTY EMERGENCY COMMUNI											14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES December 31, 2019 Actual, 2020 Adopted and Pr			DEI	AIL							
Year-to-date Actual and Variance through June											
· ·				•	•	-					
				•							
			1			ſ					
	•	2019		2020	2020		Actual		Budget		Variance
•		Audited	-	Adopted	Projected		Through		Through		Through
Administrative	-	<u>Actual</u>		Budget	<u>Budget</u>		6/30/2020		6/30/2020		6/30/2020
Accounting		49,926	\$	52,000 \$	52,000	s	23.035	S	26,000	s	2,965
Bank Charges	. Ψ	7,861	, ×	3,843	1,000	ľ	-	•	-	. •	-
Executive Director (ED)		,	1	. =	.,						
401k & Benefits		22,605	1	24,295	24,295		11,432		12,148		716
Mileage Reimbursement		485		474	474]	. 39		237		198
Payroll Tax		8,699	ļ	19,922	9,400		4,347		4,700		353
Wages & Salaries		104,104		117,605	117,605		55,427		58,803		3,375
Insurance		6,147		6,316	5,285		2,638		3,158		520
Legal		48,052		103,000	50,000	}	5,992		25,000	:	19,008
Meeting & Misc Admin Web/Listserve		1.898	-	225	225	1			113		ee.
Meeting & Misc - Other		3,416		225 5,150	3,500		48 783		2,575		65 1,792
Phone/Web Conferencing		304	†	577	300		54		289		235
Office Supplies & Postage		925		1,443	1,443	1	463		722		259
Payroll Expenses		2,939	ľ	3,564	3,564	i .	2,014		1,782		(232)
Public Web				215	215				108		108
Total Administrative Expenses	\$	257,361	\$	338,629 \$	269,306	\$	106,272	\$	135,632	\$	29,360
						İ					
Agency Operating Fund (AOF)		· · ·	_	· *	700 707 :	١					
Broomfield	. \$	783,108	\$	769,737 \$	769,737	\$	384,868	\$	384,868	. \$	-
Westminster Jeffcom	-	570,479	ł	1,282,895	1,282,895		641,448		641,448		-
Other		6,325,767		6,500,000	6,500,000		3,250,000		3,250,000		-
Total Agency Operating Fund (AOF)	\$	7,679,354	S	8,552,632 \$	8,552,632	\$	4,276,316	\$	4,276,316	\$	-
Disaster & Recovery Plan (DRP)			1				,				
SRBC Recurring	. \$	75,681	ş	53,750 \$	60,000	\$	29,942	\$	24,688	· \$	(5,255)
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750 \$	60.000	\$	29,942	\$	24,688	\$	(5,255)
			_	 			,		 		· · · · · · · · · · · · · · · · · · ·
GIS System	-		1								
GIS System Support	\$	160,000	Ŝ	172,000 \$	168,000	\$	168,000	\$	168,000	\$	-
Total GIS System	\$	160,000	S	172,000 \$	168,000	\$	168,000	\$	168,000	<u>\$</u>	
Line Charmes											
Line Charges ANI/ALI SR	. ф	321,990	s	483,750 \$	483,750	\$	309,313	\$	311,000	•	1,687
Call Box MRC	. Ф	7,888	٦	7,740	7,740	Ι Ψ	4,231	Ψ	3,870	. 4	(361)
Jeffcom DS1		25,744		32,250	25,000	ļ	4,617		16,125		11,508
Other	•	5,461	1	20,963	20,963		5,105		10,482		5,377
Total Line Charges	\$	361,083	\$	544,703 \$	537,453	\$	323,266	\$	341,477	\$	18,211
				-							
Notification Systems (ENS)											
ALI Database Extract (ADE)	\$	13,818	\$	19,350 \$	10,000	\$	4,591	\$	9,675	. \$	5,084
CodeRed (ECN)		116,178		111,284	112,000		112,000		111,349		(651)
VoIP Record Extract Total Notification Systems (ENS)		3,000 132,996	S	3,763 134,397 \$	3,763 125,763	T.	116.591	\$	1,882 122,906		1,882 6,315
Total Notification Systems (ENS)	Φ	132,880	3	134,397 \$	125,765	1	1166'911	Ф	122,800	<u>ې</u>	0,313
Special Projects						-					
Call Box Project	\$	10,437	\$	6,120 \$	5,000	\$		\$	6,120	\$	6,120
Fiber Optics			1			1				:	
AHEC-DUS		945	[]	-		-		,
J-FON		35,772		202,514	195,000		36,165		101,257	:	65,092
Last Mile Fiber Project		39,820	1	300,000	160,000		535		150,000		149,465
North Metro		3,292		458,000	458,000				229,000		229,000
Smart911		91,584		89,161	89,161		89,161		89,161		
Special Projects		32,440 214,290	Q.	202,839	50,000	-	6,384	ė.	101,420		95,036
Total Special Projects		214,290	*	1,258,634 \$	957,161	S	132,245	٥	676,958	\$	544,713
Total Expenditures	-\$	8,880,765	\$	11,054,745 \$	10 670 315	\$	5,152,632	\$	5,745,975	\$	593,343

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual	Ju	i ne itual		July (Estimate)	Aug (Estin			eptember Estimate)		October (Estimate)		lovember (Estimate)		ember
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$	\$		\$	2,251,586 \$,	2,616,577 \$,	71,114	,	2,725,652	\$	2,780,190		2,834,728 \$,889,266
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	\$,	\$	915,520 \$	9	995,215	\$	945,192 \$		45,192	\$	945,192	\$,	\$	945,192 \$		945,192
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		17,874		21,898		21,898		21,898		21,898		21,898		21,898
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows		2,727,505	\$	939,014	\$	1,365,731 \$	\$	633,632	\$	934,976 \$	1.0	- 013,089	\$	967,090 \$	9	67,090	\$	967,090	\$	967,090	<u>s</u>	967,090 \$		967,090
Expected Outflows:	Ψ	2,727,000	Ψ	333,014	Ψ	1,505,751 ψ	ų.	000,002	Ψ	334,370 φ	.,0	313,003	Ψ	307,030 ¥	•	07,030	Ψ	307,030	Ψ	307,030	Ψ	301,030 φ		307,030
2020 Obligations (As projected, less paid)																								
Administrative																								
Accounting	\$	115	Ф	3.870	Ф	575 \$	ı.	8,037	Ф	2.604 \$		12,525	Ф	4,046 \$		4.046	\$	4,046	Ф	4.046	\$	4,046 \$		4.046
Bank Charges	Ψ	113	Ψ	5,670	Ψ	373 ¢	Ψ	0,037	Ψ	2,004 φ		12,323	Ψ	111		111	Ψ	111	Ψ	111	Ψ	4,040 \$ 111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		11,857		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		11,000		11,505		11,304		12,017		11,007		5,290		12,040		12,040		12,040		12,040		12,040		12,040
Legal		-		5,015				3,000		_		750		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18		5,000		50		750		335		335		335		335		335		335
Office Supplies & postage		116		16		79		8		121		8		120		120		120		120		120		120
Public Web		- 110		- 10		19		-		121		-		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		297		302		302		302		302		302		302
Administrative Total	\$		\$		\$	12,815 \$	\$		\$	14,941 \$			\$	29,435 \$		29,435	\$		\$	29,435	\$	29,435 \$		29,435
	Ψ	12,702	Ψ	22,000	Ψ	12,010 ψ	Ψ	20,000	Ψ	14,041 ψ		00,727	Ψ	20,400 φ		20,400	Ψ	20,400	Ψ	20,400	Ψ	20,400 φ		20,400
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$		\$	64,145 \$	\$	64,145	\$	64,145 \$. ,	\$	64,145 \$		64,145	\$	- ,	\$. ,	\$	64,145 \$		64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667		541,667		41,667		541,667		541,667		541,667		541,667
WES Recurring	_	3,747		107,018		106,908		106,908	_	106,908		106,908		106,908		06,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	\$	712,719	\$	712,720 \$	7	712,720	\$	712,720 \$	7	12,720	\$	712,720	\$	712,720	\$	712,720 \$		712,720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	_	\$	1,222	\$	- \$	\$	13,278	\$	- \$		11,462	\$	5,673 \$		5,673	\$	5,673	\$	5,673	\$	5,673 \$		5,673
Disaster & Recovery Plan (DRP) Total	\$	_	Ф	1,222	Ф	- \$	ŧ	13,278	Ф	- \$		11,462	Ф	5,673 \$		5,673	¢	5,673	Ф	5,673	Ф	5,673 \$		5,673
* * *	Ψ	_	Ψ	1,222	Ψ	- ψ	φ	13,270	Ψ	- ψ		11,402	Ψ	5,075 φ		3,073	Ψ	3,073	Ψ	3,073	Ψ	3,073 φ		3,073
GIS System GIS System Support	\$		\$	168,000	\$	- \$	ı.	_	Ф	- \$			\$	- \$			\$	_	Ф	_	Ф	- \$		
GIS System Support	Ψ		Ψ	100,000	Ψ	- ψ	Ψ		Ψ	- ψ			Ψ	- ψ			Ψ		Ψ		Ψ	- ψ		
GIS System Total	\$	-	\$	168,000	\$	- \$	\$	-	\$	- \$		-	\$	- \$		-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	\$	145,150	\$	37,168 \$		49,933	\$	28,729 \$		28,729	\$	28,729	\$	28,729	\$	28,729 \$		28,729
Call Box MRC		-		1,375		688		686		686		796		585		585		585		585		585		585
Jeffcom DS1		-		2,770		-		944		923		903		3,243		3,243		3,243		3,243		3,243		3,243
Other		669		1,077		637		348		1,343		302		937		937		937		937		937		937
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	\$	147,128	\$	40,120 \$		51,935	\$	33,494 \$		33,494	\$	33,494	\$	33,494	\$	33,494 \$		33,494
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$		_	\$	- \$		_	\$	_	\$	_	\$	- \$		_
CodeRed (ECN)	•	110,000	_	-,	•	- *	•	-	-	- *		-	•	214		214	•	214	•	214	•	214		214
VolP Record Extract		-		-		-		-		-		-		627		627		627		627		627		627
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$		-	\$	841 \$		841	\$	841	\$	841	\$	841 \$		841
Special Projects																								
Call Box Project	\$	4,812	\$	-	\$	- \$	\$		\$	- \$			\$	31 \$		31	\$		\$		\$	31 \$		31
Fiber Optics		- 00 101		22,874		-		8,911		2,236		3,022		129,326	1	29,326		129,326		129,326		129,326		129,326
Smart911		89,161		-		-		0.400				-				- 705		0.705						0.705
Other	_	3,387	Φ.	20.074	Φ.	-	1	3,192	Φ	3,192		3,022	Φ.	6,705		6,705	¢	6,705	Φ.	6,705	<u> </u>	6,705		6,705
Special Projects Total	\$	97,360	\$	22,874		- \$			\$	5,428 \$			\$	136,062 \$			\$	·	\$		\$	136,062 \$		136,062
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		773,209 \$		809,866		912,552 \$		12,552		912,552		912,552		912,552 \$		912,552
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	\$	(280,313)	\$	161,767 \$	2	203,223	\$	54,538 \$		54,538	\$	54,538	\$	54,538	\$	54,538 \$		54,538
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	\$	2,251,586	\$	2,413,354 \$	2,6	616,577	\$	2,671,114 \$	2,7	25,652	\$	2,780,190	\$	2,834,728	\$	2,889,266 \$	2,	,943,804

JCECA - 2020) Jul Expendi	ture Reque	est Authorization 072320 1045			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-030		WES	Last-mile connection to J-FON network	SpProj:Last Mile	155,650.00	
2020-031		Multi	PSAP payments for Aug 2020	AOF	712,719.33	
				Total	868,369.33	
			Expenditures Recommended by Advisory Committee (date):	07/20/20		
			Expenditures Approved by Executive Director (signature):	07/20/20	:	
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature):			

Jefferson County Emergency Communications Authority 433 S Allison Pkwy



Lakewood, CO 80226-3133 Office: 303 539 9410 Fax: 303 539 9593

www.jceca.org

INFORMATION ONLY

July 10, 2020

To: Cities, Towns, and Special Districts that are parties to JCECA's IGA

Re: Nominations Are Open for JCECA Board Member Positions

To whom it may concern,

There are two vacancies on the five member board of the Jefferson County Emergency Communications Authority ("**JCECA**"). We are seeking nominations for replacements.

Under JCECA's intergovernmental agreement (the "IGA"), two board members are nominated by special districts (fire departments) and two board members are nominated by cities and town (law enforcement). The Jefferson County Board of County Commissioners ("BOCC") appoints the board members from those nominees and appoints a fifth board member in the BOCC's discretion.

The two board members' whose terms are expiring are Ken Olsen and Bob Olme. Mr. Olsen was nominated by cities and towns (law enforcement) and Chief Olme was nominated by the special districts (fire departments).

The BOCC will appoint one board member from nominees submitted by cities and towns (law enforcement) and one board member from nominees submitted by special districts (fire departments). In each case, the BOCC will appoint the person with the most nominations. To be eligible to make a nomination, the city, town, or special district must be a party to JCECA's IGA.

Nominations are currently open for these positions. The deadline for nominations is July 31, 2020.

Please submit your nominations to me via email at jirvin@jceca.org before the deadline. I will forward the nominations to the BOCC.

If you have any questions, please contact me.

Sincerely,

Jeff Irvin **Executive Director**

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY August 27, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Ken Olsen Attorney Ryan Tharp

Excused: Director Gary Creager

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Kim Barron. Westminster PD

Jesse Daniel, JCSO JD Jepkma, JCSO

Michael Yokay, Inteserra, Inc.

Director Tighe 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 Olsen and by unanimous vote, approved the Minutes of July 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 07/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. He noted that there has been a change in the presentation of the Line Charges to reflect the transition to the ESInet and the pending reimbursements for tariff expenses by the PUC. He then reviewed the revenues on page 2 and observed as of 07/31 revenues were greater than expenditures by \$2.5M. The fund balance at the end of July was \$3.955M. Mr. Angle then reviewed the balance sheet on page 1.

There was then a discussion of what the cash position would be at the end of 2020. The cash encumbrance report (copy attached) was reviewed and the 5-year proforma (copy attached) was reviewed and discussed.

Attorney Tharp discussed the recently enacted HB20-1293. He advised that a new source of funding will cover the tariff costs. The remittance for prepaid will change from a percentage to a

dollar amount and will impact the prepaid line item. The new statute will cause the PUC to set the threshold at which an authority needs to seek permission from the PUC for increase. On the expenditure side there has been some clarification and tightening of the language. The statute is still under review, but the initial opinion is that it will not require a change to JCECA's funding model.

There was a review and discussion of the 5-year proforma. Director Olme proposed:

- Capital reserve of \$750,000.
- Operating reserve of 25% of operating expenses.
- Unrestricted balance of \$1M for emergency equipment replacement.
- Push remainder to the ECC's for their operational needs.

Director Tighe agreed philosophically but questioned if \$1M was enough for emergencies. Mr. Irvin concurred with Director Olme that the \$1M figure would be sufficient. Director Olsen recommended documenting the reasoning for the reserves and what the intent is for their use. He also agreed with pushing the remainder to the ECC's for their benefit. Mr. Irvin recommended having some level of reserve for future expansion of the J-FON network. Ms. Pickett agreed with the reserve recommendations and added that additional distribution of monies to the ECC's would be welcome given the impact to their budgets of the pandemic. Ms. Pickett affirmed that Jeffcom's equipment is insured. Ms. Sweet agreed with Ms. Picket and, too, advised that an increase in distribution would be helpful.

Mr. Angle advised he would work with Mr. Irvin to prepare budget scenarios for future consideration.

Mr. Irvin then presented the expenditure requests for August (copy attached). The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$954,313.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

• Jeffcom – Ms. Pickett reported that they have the highest level of staffing since go-live with 106 ECS (Emergency Communication Specialist) out of 118 authorized. They now have 99 ECS that are qualified to work the floor. Seven are in process for a training academy that starts the second week of September. Ms. Pickett discussed a program called ASAP to PSAP for which initial testing has been completed. They are now preparing to implement the program. This program will provide for a streamlined method for alarm companies to submit alarm notifications that will populate and update in CAD automatically eliminating numerous phone calls. The system will enhance alarm response. Jeffcom will be the first site in Colorado to go live with this program.

Director Olsen asked what the center looks like under the pandemic restrictions. Ms. Pickett described the measures that have been implemented for screening of personnel and disinfection. Ms. Pickett affirmed in response to a question from Director Tighe that Jeffcom is tracking and has submitted reimbursement requests for costs associated with pandemic mitigation.

• Westminster – Ms. Sweet advised they are going through a hiring process to fill two positions. Have two people in training. Their staffing level is high. They continue to be in lockdown mode due to the pandemic. Only dispatch personnel are allowed into the

communications center.

EXECUTIVE DIRECTOR'S REPORT

Collection System Project – Michael Yokay, Inteserra Inc. was present to discuss his firm's proposal that was presented at the July meeting and fielded question from the Directors.

Mr. Irvin then discussed the status of nominations for the positions of the directors (Olme, Olsen) whose terms expire the end of September. There are two nominees for the Cities and Towns position (DC Kim Barron, Westminster PD and Cpt. Drew Williams, Golden PD). Director Tighe asked that Director Olme poll the board to determine who the board recommends for the Cities and Towns position and that he send an email to the BCC with the result. There was one nominee for the Special Districts position (ARFPD Cpt. Mike Kulp) who Mr. Irvin advised was supported by Arvada, West Metro and Fairmount Fire Protection Districts.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY July 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of June 25, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 06/30/20 (copy attached). Mr. Angle reviewed the various expense categories. He then reviewed the revenues and observed revenue is \$460,000 higher than anticipated. The fund balance at the end of June was approximately \$3.5M. Mr. Angle then reviewed the balance sheet.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Treasurer's Report.

There was then a discussion of cash goals for JCECA. Mr. Angle advised that he discussed this with Amanda Castle, PCGI and Mr. Irvin. PCGI recommends reserving three months of operating expenses. Mr. Irvin advised that a question mark remains regarding the Special Projects and what will be expended in 2020. If the RTD North Metro Line ROW issues are resolved it is possible that payments totaling \$5M could be made to RTD in 2020. If not, that liability could carry over to 2021 along with the final payment of \$250K. Director Olsen asked if there was any long range (five year) planning going on with regard to JCECA that would require additional reserves. Mr. Irvin advised that he had begun discussing this with the ECC's. He also

noted that he needs to look at the SRBC (South Regional Backup Center) to see what hardware and software refreshments may be needed in the coming years. Mr. Irvin noted that the recent enactment of HB20-1293 will result in reimbursement of recurrent licensing costs in the ECC's. He is awaiting direction from the PUC as to how the changes will be implemented.

The board discussed adopting a guideline regarding annual budget reserves.

The Board upon motion of Director Fletcher, duly seconded by Director Olme and by unanimous vote, approved a guideline that 25% of the annual budget be held in reserve.

Mr. Angle reviewed the cash encumbrance report (copy attached).

Mr. Irvin presented the Expenditure Requests for the month of July (copy attached). There was discussion regarding these requests:

- Westminster J-FON Last Mile Connection request approval of funds to move forward with this project pending a resolution by the Westminster City Council to adopt the J-FON Policy.
- ETC Collection System there was a discussion of a proposal from Inteserra to create a
 web based ETC collection system to lessen the labor involve involved in processing
 paper checks and returns. The board elected to table this expenditure until Mr. Irvin can
 explore other options for the "back end" of the system that processes ACH and credit
 card remittances. It was agreed that Inteserra would be invited to present at the meeting
 in August.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, <u>approved</u> the July expenditure requests totaling \$868,369.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Mr. Heffner advised nothing to report from the Broomfield ECC.
- Ms. Sweet advised the Westminster ECC experienced a "spoofing" attack that came in on non-emergent lines. Their IT department was able to block the incoming calls.
- Mr. Streeter advised that on 7/15 Jeffcom completed ESInet migration with no issues. Ms. Pickett advised there were some issues with the ENS system during the Elephant Butte wildfire incident. Mr. Irvin advised he had discussed this with Ms. Pickett and the Gina Ramirez, Jeffcom Call-Take Manager. They agreed it may be time to consider another vendor to provide ENS services. There was a discussion regarding problems the ECC's have had with the CodeRED system. Ms. Sweet advised the City of Westminster has been using the Rave Mobile Safety product for about a year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month:

- All three ECC's are fully migrated to the ESInet. The Broomfield and Westminster ECC's advised Mr. Irvin that they were comfortable with moving forward with CAMA trunk disconnects. Mr. Irvin then notified CenturyLink complete the disconnects.
- Mr. Irvin discussed the process for seeking grant reimbursement for the non-recurring and first six months recurring ESInet migration costs. He also advised that there will be credits coming from CenturyLink for CAMA charges that extend beyond the ESInet

- migration.
- The J-FON committee held meetings to discuss various last mile projects and further partnering with Jeffco Schools to extend the J-FON footprint. A mapping and recordkeeping subcommittee was established to move forward with consolidating all the J-FON records in an esri based system accessible to IT personnel in the served agencies. Kevin Biegert, Jeffcom, created a portal on for upload of records so the work of creation of the system can begin.
- Mr. Irvin has been in contact with Deborah Churchill, BCC Chief of Staff regarding the
 nomination and appointment process for the director positions that will be vacated at the
 end of September due to term limitations. A letter was created and sent to the Cities and
 Towns and the Special Districts (Fire/EMS) requesting nominations (sample copy
 attached).
- Mr. Irvin advised that the Colorado PUC 9-1-1 Task force discussed the ramifications of the enactment of HB20-1293. The PUC will be holding a hearing to consider a temporary rulemaking regarding the setting of the emergency telephone charge (ETC) for the statewide 9-1-1 trust fund and for the ETC ceiling for individual authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Mr. Irvin discussed the 2021 budgeting process. Director Olme requested that the board get a draft prior to October. Director Creager agreed that getting a draft earlier than October would be helpful especially if there is to be consideration of increasing the ETC. Director Tighe stated he would like to see a draft earlier in order that the incumbent board members can review and have considered before the new board member appointments so that work is done. Mr. Angle stated he will be able to have a draft ready for the next meeting. Director Olme agreed with Mr. Irvin that having a capital fund that can assist with catastrophic failure an ECC's should it occur needs to be considered.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom
Jeff Streeter, Jeffcom
Michael Brewer, Jeffcom
Monty Heffner, Broomfield PD
Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, approved the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Blotte

Brendan Campbell, CPA May 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHO	RITY	20-May-2 0
BALANCE SHEET December 31, 2019 and April 30, 2020			
· · · · · · · · · · · · · · · · · · ·			
	Unaudited	Unaudited	·
	Actual	Actual	
	12/31/2019	4/30/2020	
Assets			
Current Assets		· · · · · · · · · · · · · · · · · · ·	
Cash, Checking	\$ 1,785,955	\$ 2,251,586	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,495,713	
Prepaid Expense	112,418	659	
Total Current Assets	\$ 3,303,446	\$ 3,748,462	
<u></u>		<u></u>	÷
Long-Term Assets	205.500	la	
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	i
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	: -
Accumulated Depreciation	(258,761)	(258,761);	
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	:
Total Assets	\$ 8, <u>469,854</u>	8,914,870.00	
Liabilities			. !
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
Total Liabilities	\$ 770,701	\$ 844,666	
			!
Fund Equity		<u> </u>	•
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	İ
Total Fund Equity	\$ 7,699,153	\$ 8,070,204	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 8,914,870.00	:
Total Empirities and Fulla Equity		<u>Ψ 0,0 (Τ,0) 0.00</u>	· · · · · · · · · · · · · · · · · · ·
	· <u>=</u>	. = ;	<u> </u>

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIC	NS AUTHOR	RITY	,								20-May-20
STATEMENT OF REVENUES & EXPENDITURES \	NITH	BUDGETS										
December 31, 2019 Actual, 2020 Adopted and Pro	jecto	ed Budget				•						
Year-to-date Actual and Variance through April 3	0, 20	20										
	:											
					Mc	odified Accrual	Bud	getary Basis		-		
GÉNERAL FUND		2019	1	2020		2020	1.	Actual		Budget		Variance
		Unaudited	1	Adopted		Projected	1	Through		Through		Through
Revenues	:	Actual	1	Budget		Budget	1	04/30/20		04/30/20		04/30/20
9-1-1 fee (ETC)	· s	10.381,849	s	11.162,301	S	11,162,301	s	3,874,986	S	3.720.767	·S	154,219
9-1-1 fee (prepaid)		213,360	1	268,779		268,779		95,962	•	89.593		6,369
Interest Income		-	1	10,000		7,000	i	_		3,333		(3,333)
Miscellaneous Income		-	1	500		500	1			167		(167)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
Expenditures										•		
Administrative	· s	257,361	\$	338,414	\$	272,264	\$	77.371	· \$	90,421	· S	13.050
Agency Operating Fund - BRO	. *	783,108	"	769,737	•	769,737	1	256.579	. *	256,579	٠	
Agency Operating Fund - WES		570,479	1	1,282,895		1,282,895	1	427.632		427,632		
Agency Operating Fund - JEFFCOM	•	6,325.767	İ	6,500,000		6,500,000		2,166.667		2,166,667		(0)
Disaster & Recovery Plan (DRP)		75.681	1	53,750		53,750		14.500		15,000		500
GIS System		160,000	İ	172,000		168,000		168,000		168,000		
Line Charges		361,083	1	544,703		544,703		243,954		256,318		12,364
Notification Systems (ENS)		132,996	İ	134,397		134,397		116,591		118,988		2,397
Special Projects	;	211,867	İ	1,258,634		1,258,634		128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878	ļ	2,289,882		2,532,745	†	2,532,745				
Ending Fund Balance	\$	2,532,745	S	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance												
Capital Reserve	:				S	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures)	Ι.		1		. "	2,236,945	•	2,153,796				
Unrestricted	1		†			2,200,040		4,100,780				
Ending Fund Balance	- 5		S		S	2,986,945	Ś	2,903,796				
	<u> </u>		_		_	=,000,040	_	=1500,750				

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIO	NS AUTHOR	ΙΤΥ									20-May-20
STATEMENT OF REVENUES & EXPENDITURE			DET	AIL								,
December 31, 2019 Actual, 2020 Adopted and				:								
Year-to-date Actual and Variance through Apri	1 30, 202	20										
	1	:				-						
		2019	i	2020		2020	į.	Actual		Budget		Variance .
•	٠.,	Jnaudited		Adopted		Projected	ł	Through		Through		Through
•	. '	Actual		Budget		Budget	ł	4/30/2020		4/30/2020		4/30/2020
Administrative		Actual .	ł	<u>Dudger</u> .		<u> padder</u>	ł	4/30/2020		41301 <u>2020</u>		4/30/2020
Accounting	. \$	49.926	\$	52,000	s	52,000	\$	19,727	\$	17,333	\$	(2,394)
Bank Charges		7,861	1	3,843	•	1,000	1	-	. *	-	. *	(=1++ 1)
Executive Director (ED)		· - '		· · ·			1		•			
401k & Benefits		22,605		24,295		24,295	1	7,539		8,098		559
Mileage Reimbursement		485		474		474	1	39		158		119
Payroll Tax		8,699		19,922		9,400		3,106		3,133		27
Wages & Salaries		104,104		117,605		117,605	ĺ	36,951		39,202		2,251
Insurance		6,147		6,316		6,316	l	1,636		2,105		469
Legal		48,052		103,000		50,000		5,692		16,667		10,975
Meeting & Misc										-		
Admin Web/Listserve		1,898		225		225 .		48		75		27
Meeting & Misc - Other		3,416		5,150 .		5,150		696		1,717		1,021
Phone/Web Conferencing		304		577		577		54		192		138
Office Supplies & Postage		925		1,443		1,443		579		481		(88)
Payroll Expenses		2,939	ļ	3,564		3,564		1,304		1,188	-	(116)
Public Web			_	215		215 ;	_	-	_	72		72
Total Administrative Expenses	<u> </u>	257,361	\$	338,629	\$	272,264	\$	77,371	\$	90,421	. \$	13,050
Agency Operating Fund (AOF)		700.400	_	705 707		700 707 '	_	050 570		050 570		
Broomfield	S	783,108	\$	769,737	\$	769,737	\$	256,579	\$	256,579	\$	-
Westminster		570,479	-	1,282,895		1,282,895		427,632		427,632		- (0)
Jeffcom		6,325,767	-	6,500,000		6,500,000	-	2,166,667		2,166,667		(0)
Other Total Agency Operating Fund (AOF)	-\$	7,679,354	\$	8,552,632	\$	8.552,632	\$	2,850,878	\$	2,850,878	\$	(0)
Disaster & Recovery Plan (DRP)	•		1			•					-	
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	15,000	\$	500
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	15,000	\$	500
GIS System]			:						
GIS System Support	_\$_	160,000	\$	172,000		168,000	\$	168,000		168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	. \$	
Line Charges			١.		_						_	
ANI/ALI SR	. \$	321,990	\$	483,750	\$	483,750	\$	233,027	\$	236,000	. \$	2,973
Call Box MRC		7,888		7,740		7,740		2,749		2,580		(169)
Jeffcom DS1		25,744		32,250		32,250		3,714		10,750		7,036
Other		5,461	_	20,963	Φ.	20,963	-	4,464		6,988		2,524
Total Line Charges		361,083	\$	544,703	Ъ	544,703	\$	243,954	<u></u>	256,318	<u></u>	12,364
The second 1 To Carallia / Anna			-									
Notification Systems (ENS)	٠,	40.040	٠	40.050	•	40.050		4.504		0.450		4.050
ALI Database Extract (ADE)	\$	13,818	\$	19,350	Þ	19,350	\$	4,591	. Ъ	6,450		1,859
CodeRed (ECN) VolP Record Extract	. :	. 116,178 3,000	ł	111,284 3,763		111,284		112,000		111,284 1,254	:	(716)
Total Notification Systems (ENS)	-\$	132,996	S	134,397	\$	3,763 134,397	\$	116,591	\$	118,988	S	1,254 2,397
	Ė		Ė				Ħ		<u> </u>		_	
Special Projects	•						1					
Call Box Project	`\$	10,437	S	6,120	\$	6,120	\$	_	\$	6,120	s	6,120
Fiber Optics	•		1				1	•				: .
AHEC-DUS	•	945					1"			-		-
J-FON		35,772		202,514		202,514		32,823		67.505		34,682
Last Mile Fiber Project	:	39,820		300,000		300,000	ľ	235	· :	100,000		99,765
North Metro		3,292		458,000		458,000			:	152,667		152,667
Smart911		89,161		89,161		89,161		89,161		89,161		-
Special Projects		32,440		202,839		202,839		6,384		67,613		61,229
Total Special Projects	S	211,867	Ş	1,258,634	\$	1,258,634	\$	128,603	\$	483,065	\$	354,462
			1									
Total Expenditures	÷	8,878,342	S	11,054,745	¢	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	April		May		June		July		August	S	eptember		October	N	lovember	D	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	(Estimate) 2,251,586	\$	(Estimate) 2,274,111	\$	(Estimate) 2,218,574	\$	(Estimate) 2,247,054	\$	(Estimate) 2,275,533		(Estimate) 2,304,012		(Estimate) 2,332,491		(Estimate) 2,360,970
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-		-		-		-		-		-		-		-
Miscellaneous Income		-		-		-			-		-		-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	633,632	\$	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	115	\$	3.870	\$	575 \$	8.037	· \$	4,925	\$	4.925	\$	4.925	\$	4.925	\$	4,925	\$	4,925	\$	4.925	\$	4,925
Bank Charges	•	-	-	-	_	-	-,		111	•	111	-	111	-	111	•	111	•	111	•	111	-	111
Executive Director (ED)		11,885		11,909		11,984	12,315	;	12,960		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				, 0 0 0		,	.2,0.0		-		6,316		-								-		-
Legal				5,015		_	3,000)	11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	0,000		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8	1	120		120		120		120		120		120		120		120
Public Web		-		-		-	`		.20		.20		.20		.20		.20		.20		.20		.20
Payroll Expense		287		400		159			302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$		\$	12,815 \$	23,360	\$		\$		\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
	•	.2,. 02	٠	22,000	Ψ.	.2,0.0 Q	20,000	· •	33,131	•	00,707	•	00,	Ψ.	00,	*	00,	•	00,	*	00, 0	*	00,0
Agency Operating Fund (AOF)	•	454	•	04.445	•	04.445 0	04.44		04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445	•	04.445
BRO Recurring	\$	451	\$		\$	64,145 \$	64,145		64,145	\$. ,	\$	64,145	\$		\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring	_	3,747	_	107,018	_	106,908	106,908		106,908	_	106,908	_	106,908	_	106,908	_	106,908	_	106,908	_	106,908	_	106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	_\$_		\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System																							
GIS System Support	_\$_	-	\$	168,000	\$	- \$		- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	- \$. \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges																							
ANI / ALI SR	\$	_	\$	50,778	\$	28,346 \$	145,150	. \$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC	Ψ.	_	٠	1,375	Ψ.	688	686		686	•	686	Ψ.	686	Ψ.	686	Ψ	686	•	686	Ψ.	686	Ψ.	686
Jeffcom DS1		_		2,770		-	944		3,276		3,276		3.276		3,276		3,276		3.276		3,276		3,276
Other		669		1,077		637	348		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064
Line Charges Total	\$	669	\$		\$	29,671 \$	147,128			\$		\$		\$		\$		\$		\$		\$	28,326
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	Φ	1,235	Ф	- \$	5,356	. •	1,030	Ф	1,030	\$	1,030	Ф	1,030	\$	1,030	Ф	1,030	•	1,030	Ф	1,030
CodeRed (ECN)	Ψ	110,000	Ψ	1,200	Ψ	- ψ	5,550	, ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143
VoIP Record Extract		110,000		_		-			418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	5,356	\$		\$		\$		\$		\$	1,591	\$		\$		\$	1,591
rtounoutori cyclems (Erro) rotai	Ψ	110,041	Ψ	1,200	Ψ	Ψ	0,000	, ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001
Special Projects																							
Call Box Project	\$	4,812	\$	-	\$	- \$		- \$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics		-		22,874		-	8,911		116,091		116,091		116,091		116,091		116,091		116,091		116,091		116,091
Smart911		89,161		-		-			-		-		· -		-		-		-		-		-
Other		3,387					3,192	2	24,533		24,533		24,533		24,533		24,533		24,533		24,533		24,533
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	12,103	\$		\$		\$		\$		\$	140,769	\$		\$	140,769	\$	140,769
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	913,944	\$	916,893	\$	997,897	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(280,313	3) \$	22,525	\$	(55,537)	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

				uest Authorization 052620 1130	liture Requ	Apr Expend	JCECA - 202
Notes	-	NTE Amt Requested	Expense Category	Description	Agency	Date of Board Approval	Request Number
completed in 60 days	.00 P	180,000.00	SpProj	Riley Peak radio site relocation assistance	JCSO		2020-020
	.33	712,719.33	AOF	PSAP payments for Jun 2020	Multi		2020-021
	.33	892,719.33	Total				
			03/26/20	Expenditures Recommended by Advisory Committee (date):			
			Masse	Expenditures Approved by Executive Director (signature):			
				Expenditures Approved by Board Member (signature):			
				Expenditures Approved by Board Member (signature):			
_			Mall	Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Ölme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
Assets			
Current Assets	A 4 - 0- 0	2 2 7 2 4 2 2 2	
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Long-Term Assets	A 0.005		
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)		
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 0,.00,100	7 2,130,100	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS										
December 31, 2019 Actual and 2020 Adopted Bud												
Year-to-date Actual and Variance through March 3	31, 2	2020					-					
					Мо	dified Accrual	Bud	getary Basis				
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830
9-1-1 fee (prepaid)		213,360	1	268,779	_	268,779	1	77,324		67,195		10,129
Interest Income		-		10.000		10,000		-		2,500		(2,500)
Miscellaneous Income		-		500		500		-		125		(125)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334
Expenditures												
Administrative	\$	257,361	\$	338.414	\$	257,264	\$	55.886	\$	83.697	\$	27.811
Agency Operating Fund - BRO	Ψ	783,108	Ψ	769.737	Ψ	769.737	Ψ	192.434	Ψ	192.434	Ψ	27,011
Agency Operating Fund - WES		570.479		1.282.895		1.282.895		320.724		320.724		
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	-	1,625,000		1,625,000		
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629
GIS System		160,000		172,000		168,000		168,000		168,000		10,020
Line Charges		361,083		544.703		544,703		84,821		136,176		51.355
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827
Special Projects		211.867		1.258.634		1.258.634		122.975		386,119		263,144
Total Operating Expenditures	\$	8,878,342	\$,,	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899				
Components of Ending Fund Balance					_	750.000		750.000				
Capital Reserve					\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures)			_			2,254,945	-	2,366,899				
Unrestricted	_		_			-						
Ending Fund Balance	\$	-	\$	<u> </u>	\$	3,004,945	\$	3,116,899				

FFERSON COUNTY EMERGENCY COMMUNI				· A II								20-Apr-2
TATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DEI	AIL								
cember 31, 2019 Actual and 2020 Adopted B												
ar-to-date Actual and Variance through Marc	n 31, 2	2020										
		2019		2020		2020		Actual		Dudget		Variance
		Unaudited		Adopted		Projected		Actual Through		Budget Through		Through
		Actual		Budget		Budget		3/31/2020		3/31/2020		3/31/2020
Administrative	•	40.006		F2 000	•	F2 000	•	11 500	•	12 000		1 40
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,40
Bank Charges Executive Director (ED)		7,861		3,843		1,000	-	-		-	-	
401k & Benefits		22.605		24,295		24,295		5,686		6,074		20
		485		474		474		39		119		38
Mileage Reimbursement Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,64
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,68
Insurance		6,147		6,316		6,316		1,319		1,579		26
Legal		48,052		103,000		35,000		5,242		25,750		20,50
Meeting & Misc		40,032		103,000		33,000		3,242		23,730		20,30
Admin Web/Listserve		1,898		225		225		48		56		
												49
Meeting & Misc - Other Phone/Web Conferencing		3,416 304		5,150 577		5,150 577		796 54		1,288 144		49
<u> </u>					-						-	
Office Supplies & Postage		925		1,443	-	1,443		210		361	-	15
Payroll Expenses Public Web		2,939		3,564	-	3,564		846		891	-	
		-		215		215		-		54	_	5
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$ I	27,81
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other	•	7,679,354	-	8,552,632	•	8,552,632	•	- 0.420.450	Φ.	- 2 420 450	•	
Total Agency Operating Fund (AOF)	\$	7,079,334	\$	0,002,002	\$	6,332,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,62
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		53,750	\$	14,500	\$	28,129	\$	13,62
Total Bisaster & Necessary Flair (Bitt.)	Ψ	70,001	Ť	00,700	Ψ	00,700	<u> </u>	14,000	Ι Ψ	20,120	T	10,02
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	Φ	483,750	\$	77,061	\$	120,938	æ	43,87
Call Box MRC	φ	7,888	Ψ	7,740	φ	7,740	φ	2,063	φ	1,935	Ψ	(12
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,27
Other		5,461		20,963		20,963		2,791		5,241		2,33
Total Line Charges	\$	361,083	\$	544,703	Ф	544,703	\$	84,821	\$	136,176	\$	51,35
Total Line Charges	Ψ	301,003	۳	344,703	Ψ	344,703	Ψ	04,021	Ι Ψ	130,170	<u>ΙΨ</u>	31,30
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	60
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(71
VoIP Record Extract		3,000		3,763		3,763		-		941		94
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	82
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,12
Fiber Optics												
AHEC-DUS		945										
J-FON		35,772		202,514		202,514		30,387		50,629		20,24
Last Mile Fiber Project		39,820		300,000		300,000		235		75,000		74,76
North Metro		3,292		458,000		458,000		-		114,500		114,50
Smart911		89,161		89,161		89,161		89,161		89,161		
Special Projects		32,440		202,839	L	202,839		3,192	L	50,710		47,5
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,14
Total Expenditures	\$	8,878,342	¢	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,76
											-	330 //

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		May		June		July		August		eptember		October			Decemb	
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate 2,481,	,
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,	,077
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,	,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		•		•	4 005 704	•		•		•		•				•		_		•		000	475
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	Þ	908,475	\$	908,475	\$	908,475	\$	908,475 \$	908,	4/5
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	Ф	3.870	¢	575	Ф	5,271	¢	5,271	\$	5.271	\$	5,271	•	5.271	Ф	5,271	\$	5.271	\$	5,271 \$	5	,271
Bank Charges	φ	113	φ	3,670	φ	575	φ	111	φ	111	φ	111	φ	111	Þ	111	Φ	111	φ	111	φ	5,271 ş		,∠,, 111
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648		,648
Insurance		11,005		11,505		11,304		12,040		12,040		6,316		12,040		12,040		12,040		12,040		12,040	12,	-
Legal		_		5,015		_		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3	,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120		120
Public Web		-		-		-		120		120		120		-		-		120		-		-		-
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$		\$		\$		\$	22,281	\$	22,281	\$	28,597	\$	22,281	\$	22,281	\$		\$		\$	22,281 \$,281
		, -		,		,-		, -		,		.,		, -		, -		, -		, -		,		
Agency Operating Fund (AOF)	•	454	•	04.445	•	04.445	•	04.445	•	04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445 0	0.4	445
BRO Recurring	\$		\$		\$. ,	\$	64,145	\$	64,145	\$. ,	\$	64,145	Þ	64,145	\$. ,	\$	64,145	\$	64,145 \$	- ,	,145
Jeffcom Wages & Salaries		527,147 3,747		541,667 107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908	541,	,00 <i>1</i> ,908
WES Recurring	\$		\$	712,830	\$		\$	712,720	\$	712,720	\$	712,720	\$	712,720	•		\$		\$		\$	712,720 \$	712,	
Agency Operating Fund (AOF) Total	Ф	551,545	ф	112,030	Ф	112,120	Ф	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 3	Þ	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	/ 12,	720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	<u>\$</u>	4,886	\$	4,886 \$	4,	,886_
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,	,886
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	_	\$	-	\$	- 9	\$	_	\$	-	\$	_	\$	- \$		-
•																								
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	\$	-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,	,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1		-		2,770		-		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276	3,	,276
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064		,064
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929	\$	50,929 \$	50,	,929
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	-	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,	,030
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143		143
VolP Record Extract		-		-		-		418		418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591 \$	1,	,591
Special Projects																								
Call Box Project	\$	4,812			\$	_	Ф	145	Ф	145	Ф	145	\$	145	t	145	Ф	145	•	145	\$	145 \$		145
Fiber Optics	φ	4,012		22,874	φ	-	Ψ	104,182	φ	104,182	φ	104,182	φ	104,182	Ψ	104,182	Ψ	104,182	φ	104,182	Ψ	104,182		,182
Smart911		89,161		22,014		-		104,102		104,102		104,102		107,102		104,102		107,102		104,102		107,102	104,	-
Other		3,387		_		_		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161	22	,161
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	\$		\$		\$		\$	126,488 \$	126,	
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	914,010	\$	914,010	\$	920,326	\$	914,010	\$	914,010	\$	914,010	\$	914,010	\$	914,010 \$	914,	
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)		(5,535) \$	(5	,535)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$		\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$		\$		\$	2,481,303 \$	2,475,	
Laumateu Caam Fuaitium	Ψ_	1,300,320	Ą	1,341,3/3	Ą	4,001,099	Ą	4,040,004	Ą	2,520,629	Ą	4,000,570	Ą	4,000,440	P	4,431,300	φ	4,434,313	Ψ	4,400,030	Ą	401,303 ڳ	۷,415,	100

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Masses		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment



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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGEN	CA COMMONIC	CATIONS AUTHOR	ŖITY				16-Jun-20
BALANCE SHEET							
December 31, 2019 and May 31, 20	020						
•							
•						•	
•		Audited	Unaudited				•
•		Actual	Actual		•		
		12/31/2019	5/31/2020				
Assets			····				•
Current Assets						•	
Cash, Checking		\$ 1,785,955	\$ 2,413,354				-
Cash, Savings		504	504				•
Accounts Receivable		1,404,569	1,721,157		-		•
Prepaid Expense		112,418	220	:			
Total Current Assets		\$ 3,303,446					-
Total Culterit Massets		\$ 5'005'440	Ψ 4,100, <u>5</u> 00	i			
Lang Torm Appets		1					
Long-Term Assets		\$ 3,965,578		<u>-</u>	-	!	
Construction in Progress							
Infrastructure		25,895	25,895			:	
Right of Ways		568,082	568,082		-		
West Corridor Fiber Optic		865,614	865,614				
Accumulated Depreciation		(256,338)		- :			
Total Long-Term Assets		\$ 5,168,831	\$ 5,168,831	. :			
Total Assets		\$ 8,472,277	9,304,066.00	·			
							_
Liabilities							
Current Liabilities							
Accounts Payable		. \$ 773,124	\$ 860,445			•	
Total Current Liabilities		\$ 773,124	\$ 860,445				
Total Liabilíties		\$ 773,124	\$ 860,445				
	•		· · · · · · · · · · · · · · · · · · ·				•
Fund Equity	•						•
Net Investment in Fixed Assets		\$ 5,168,831	\$ 5,168,831			:	
Fund Balance			. 0,100,001	. :			•
Nonspendable		112,418	220	. :	-	•	•
Unassigned		2,417.904	3,274,570		-		•
Total Fund Equity		\$ 7,699,153		:	-		•
Total Linu Eduity		, 5 7,000,100	ψ 0,443,621				•
Total Liabilities and Fund Equity		\$ 8,472,277	\$ 9,304,066.00				•
i otal Elabilities and Fund Equity							
		= .	=				

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY								١	16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES I					<u>-</u> .				J		i	
December 31, 2019 Actual, 2020 Adopted and Pro			l .						<u> </u>		! L	
Year-to-date Actual and Variance through May 31	, 20:	20	i						<u>.</u>			
	1		<u>.</u>		· · · · · · ·	<u>:</u>			<u>. </u>			
					<u> </u>		<u> </u>		·			
	<u>i</u>		<u> </u>		Мо	dified Accrual	Budg	getary Basis				
	<u> </u>						e-					
GENERAL FUND	!	2019	l	2020		2020		Actual		Budget	!	Variance
		Audited	1	Adopted	i	Projected	1	Through		Through		Through
Revenues	1	<u>Actual</u>		<u>Budget</u>		Budget		05/31/20		05/31/20		05/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	[\$	5,015,131	\$	4,650,959	\$	364,172
9-1-1 fee (prepaid)	-	213,360		268,779		268,779		116,236		111,991		4,245
Interest Income		-		10,000		7,000		-		4,167		(4,167)
Miscellaneous Income				500		500				208		(208)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	5,131,367	\$	4,767,325	\$	364,042
			[
Expenditures		ļ										
Administrative	\$	257,361	\$	338,414	\$	272,264	\$	97,468	S	113,027	\$	15,559
Agency Operating Fund - BRO		783,108		769,737		769,737		320,724		320,724		-
Agency Operating Fund - WES		570,479		1,282,895	i	1,282,895	1	534,540		534,540	:	- "
Agency Operating Fund - JEFFCOM	:	6,325,767		6,500,000		6,500,000		2,708,334		2,708,334		(Ö
Disaster & Recovery Plan (DRP)	:	75,681		53,750		53,750		14,500		19,844	i	5,344
GIS System		160,000	İ	172,000		168,000		168,000		168,000		
Line Charges		361,083	İ	544,703		544,703		295,317		286,397	Γ-	(8,920
Notification Systems (ENS)	:	132,996		134,397	!	134,397		116,591		120,914	T	4,323
Special Projects		214,290	İ	1,258,634		1.258.634	1	131,425		580,011	i —	448,586
Total Operating Expenditures	\$	8,880,765	\$	11,054,530		10,984,380	\$	4,386,899	\$	4,851,791		464,892
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	454,200	\$	744,468	\$	(84,466)	\$	828,934
Beginning Fund Balance		815,878		2,289,882		2,530,322		2,530,322			·	
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	2,984,522	\$	3,274,790				
											<u>-</u> -	_
Components of Ending Fund Balance			1									
Capital Reserve	:				\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures) Unrestricted	!					2,234,522		2,524,790 -		,		
Ending Fund Balance	\$	-	\$	-	\$	2.984.522	\$	3,274,790				

FFERSON COUNTY EMERGENCY COMMUNIC												16-Jun-
ATEMENT OF REVENUES & EXPENDITURES			DE	TAIL							ļ <u>-</u>	
cember 31, 2019 Actual, 2020 Adopted and Pr					<u> </u>		!		ļ		: :	
ar-to-date Actual and Variance through May 3	3, 202	20	. .	· · · · · · · · · · · · · · · · · · ·								<u></u>
			1				<u> </u>		·			
							-·				ļ	
				_===					<u> </u>	·		
	;	2019	1	2020		2020		Actual		Budget		Variance
	ı	Audited	i	Adopted	i	Projected .	1	Through		Through		Through
		Actual		<u>Budget</u>		<u>Budget</u>		5/31/2020		5/31/2020		5/31/2020
Administrative	۱	!	١,				1.		١.			
Accounting	\$	4 9,926	\$	52,000	;\$	52,000	\$	27,133	\$	21,667	\$	(5,4
Bank Charges		7,861		3,843		1,000	l			-	:	
Executive Director (ED)	,	- :					ļ			-		
401k & Benefits		22,605		24 ,295		24,295	l	9,392		10,123		7
Mileage Reimbursement		485		474		474	i	39		198		1
Payroll Tax		8,699		19,922		9,400	l	3,872		3,917		
Wages & Salaries		104,104		117,605	į	117,605	l	46,189		49,002		2,8
Insurance		6,147		6,316		6,316		2,198		2,632		4
Legal	•	48,052		103,000		50,000		5,692		20,833		15,1
Meeting & Misc			1							_	-	
Admin Web/Listserve	1	1,898	Ţ.,	225	!	225		48	:	94		
Meeting & Misc - Other	- 17	3,416	T	5,150		5,150	1	783		2,146		1,3
Phone/Web Conferencing		304		577		577		54		240		1
Office Supplies & Postage		925	1	1,443	1	1.443		455		601		1
Payroll Expenses		2,939	1	3,564	÷	3,5 6 4	1	1,613	ľ	1,485		(1
Public Web			ļ	215		215	 :	,		90		, .
Total Administrative Expenses		257,361	\$	338,629	\$	272.264	\$	97,468	\$	113,027	-\$	15,5
		201100.1	Ħ	000,020	Ψ.		Ť	07,700	Τ,	110,021	<u>; Ψ</u>	10,0
Agency Operating Fund (AOF)			+			-					-	
Broomfield	Φ	700 400	\$	760 707	٠.	769,737	S	320,724	-	320,724	m	
	Ф	783,108 570,479	1 3	769,737	•		3		Φ.		. Ф	
Westminster				1,282,895		1,282,895		534,540		534,540		
Jeffcom		6,325,767	1	6,500,000		6,500,000		2,708,334		2,708,334		
Other	_	= === oca	_	-							-	
Total Agency Operating Fund (AOF)	\$_	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	; \$	3,563,598	\$	
			1				_		ļ			
Disaster & Recovery Plan (DRP)			١		<u>. </u>		<u></u> .					
SRBC Recurring	\$	75,681	\$	53,750		53,750	\$	14,500	\$	19,844	\$	5,3
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,3
					:							
GIS System		:				ı			ı			
GIS System Support	\$	160,000 .	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
			Г	·					T "			
Line Charges	T		┼		i		·		1			
ANI/ALI SR	- 8	321,990	\$	483,750	· s	483,750	S	282,928	\$	261,000	 :R:	(21,9
Call Box MRC		7,888	۱ Ť	7,740	1.*	7,740	†- -	3,435	<u>.</u> .	3,225	* .	(2
Jeffcom DS1		25,744	1-	32,250	†	32,250		4,617	<u></u>	13,438	† ·	8,8
Other		5,461	-	20,963		20,963	+	4,337		8,735	† -	4,3
Total Line Charges		361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	T	(8,9
Total Fille Offarges	Φ	001,003	۳	UTT, / US	φ	J44, (U3	۴	233,317	φ	200,397	; 4 0	
N-48-4	i		1		:							
Notification Systems (ENS)		45.515	_	40.00-		46.555	_	. == :	٠.		_	_
ALI Database Extract (ADE)	\$	13,818	\$	19,350	4	19,350	\$	4,591		8,063	\$	3,4
CodeRed (ECN)		116,178		111,284		111,284		112,000	i	111,284	į	(7
VolP Record Extract		3,000	ļ.,	3,763		3,763	<u></u>	 	<u>. </u>	1,568	:	1,5
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	120,914	: \$	4,3
Special Projects			1									
Call Box Project	, \$	10,437	\$	6,120	\$	6,120	\$	_	\$	6,120	\$	6,1
Fiber Optics		<u> -</u> . :	1	•		:				•		,
AHEC-DUS	•	945				_		_		_	:	
J-FON	•	35,772	1	202,514		202,514	1	35,645		84,381		48,7
Last Mile Fiber Project		39,820		300,000		300,000		235		125,000	:	124,7
North Metro		3,292		458,000		458,000	1	200		190,833		190,8
Smart911		91,584	1	89,161		458,000 89,161		89,161		89,161		190,0
Special Projects				202,839	:			•				70.4
Special Frojects	_	32,440	5		· ·	202,839 1,258,634	-	6,384 131,425	\$	84,516 580,011	d*	78,1 448,5
							4 Jh	1.5 1.475	35	อดน บา 1		446.5
Total Special Projects	\$_	214,290	-3	1,258,634	; ф	1,230,034	H	101,120	Ψ		. 4	
	\$	8,880,765	Ė	11,054,745			s	4,386,899	\$	4,851,791		464,8

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	Ap	ril		May		June		July		August	Se	ptember	(October	١	lovember	De	cember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actu 2,5	^{ial} 31,899	\$	Actual 2,251,586	\$	(Estimate) 2,413,354	\$	(Estimate) 2,333,094 \$		(Estimate) 2,338,766	,	Estimate) 2,344,437		(Estimate) 2,350,109		(Estimate) 2,355,781	,	stimate) 2,361,452
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$			\$		\$,-	\$	915,520 \$	6	915,520	\$		\$		\$	915,520	\$	915,520
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		_		_						_								_					
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	6	33,632	\$	934,976	\$	937,918	\$	937,918 \$	5	937,918	\$	937,918	\$	937,918	\$	937,918	5	937,918
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative	_		_		_				_		_		_				_		_		_		_	
Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	2,604	\$		\$	5,257 \$	5	5,257	\$	-, -	\$	-, -	\$	5,257	5	5,257
Bank Charges		44.005		-		-		-		44.057		111		111		111		111		111		111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		-		E 04E		-		2 000				6,316		11,873		11,873		11,873		44.072		44.072		11,873
Legal		359		5,015 797		18		3,000				11,873 496		496		496		496		11,873 496		11,873 496		496
Meeting & Misc Office Supplies & postage		116		16		79		8		50 121		120		120		120		120		120		120		120
Public Web		110		10		19		0		121		120		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		302		302		302		302		302		302		302
Administrative Total	\$		\$	22,008	\$	12,815 \$	-	23,360	\$		\$		\$	30,807 \$		30,807	\$		\$		\$	30,807	\$	30,807
	Ψ	12,702	Ψ	22,000	Ψ	12,010 ψ		_0,000	Ψ	14,041	Ψ	07,120	Ψ	σο,σοι φ	,	00,007	Ψ	00,007	Ψ	00,007	Ψ	00,007	•	00,007
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$	- , -	\$	64,145 \$		64,145	\$	64,145	\$	- ,	\$	64,145 \$	5	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		41,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747	•	107,018	•	106,908		06,908	•	106,908	•	106,908	•	106,908	_	106,908	•	106,908	_	106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	7	12,719	\$	712,720	\$	712,720	\$	712,720 \$	5	712,720	\$	712,720	\$	712,720	\$	712,720	5	712,720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	-	\$	1,222	\$	- \$		13,278	\$	-	\$	5,607	\$	5,607 \$	}	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$		13,278	\$	-	\$	5,607	\$	5,607 \$	5	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
GIS System																								
GIS System Support	\$	_	\$	168,000	\$	- \$		_	\$	_	\$	_	\$	- \$	5	- 9	\$	-	\$	-	\$	- :	£	_
Cic Cyclom Cupper			Ψ_	100,000	Ψ								Ψ	·					•					
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	-	\$	- \$	6	- :	\$	-	\$	-	\$	- ;	\$	-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	1-	45,150	\$	37,168	\$	100,000	\$	20,385 \$	5	20,385	\$	20,385	\$	20,385	\$	20,385	\$	20,385
Call Box MRC		-		1,375		688		686		686		615		615		615		615		615		615		615
Jeffcom DS1		-		2,770		-		944		923		3,945		3,945		3,945		3,945		3,945		3,945		3,945
Other		669		1,077		637		348		1,343		2,413		2,413		2,413		2,413		2,413		2,413		2,413
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	1-	47,128	\$	40,120	\$	106,972	\$	27,357 \$	5	27,357	\$	27,357	\$	27,357	\$	27,357	\$	27,357
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$		5,356	\$	-	\$	560	\$	560 \$	5	560	\$	560	\$	560	\$	560	\$	560
CodeRed (ECN)		110,000		-		-		-		-		183		183		183		183		183		183		183
VoIP Record Extract		-		-		-		-		-		538		538		538		538		538		538		538
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	-	\$	1,281	\$	1,281 \$	5	1,281	\$	1,281	\$	1,281	\$	1,281	\$	1,281
Special Projects																								
Call Box Project	\$	4,812	\$	-	\$	- \$		-	\$	-	\$	145	\$	145 \$	3	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '		8,911		2,236		132,356		132,356		132,356		132,356		132,356		132,356		132,356
Smart911		89,161		-		-		-		-		-		-		-		-		-		-		-
Other		3,387		-		-		3,192		3,192		27,581		27,581		27,581		27,581		27,581		27,581		27,581
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	_	12,103	\$	5,428	\$	160,082	\$	160,082 \$	5	160,082	\$	160,082	\$	160,082	\$	160,082	\$	160,082
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	9	13,944	\$	773,209	\$	1,018,178	\$	932,246 \$	3	932,246	\$	932,246	\$	932,246	\$	932,246	\$	932,246
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(2	30,313)	\$	161,767	\$	(80,260)	\$	5,672 \$	}	5,672	\$	5,672	\$	5,672	\$	5,672	\$	5,672
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,2	51,586	\$	2,413,354	\$	2,333,094	\$	2,338,766 \$	5	2,344,437	\$	2,350,109	\$	2,355,781	\$	2,361,452	\$:	2,367,124

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

Independent Auditors' Report	1
Management's Discussion and Analysis	i
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Proprietary Funds Statement of Net Position Statement of Revenues, Expenses and Changes in Net Position Statement of Cash Flows	4
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Budgetary Comparison Schedule - General Fund	12



Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Hill & Company.pc

Greenwood Village, Colorado June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 2,498,426	\$ 5,214,868 <u>781,980</u>
Total Net Position	<u>\$ 7,665,257</u>	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		Dec 31, 2019		Dec 31, 2018
Operating Revenues	\$	10 505 200	\$	10 422 265
Emergency Telephone Charges Miscellaneous	Ф	10,595,209	Ф	10,423,265 7,607
Wilscenancous	-	<u>-</u>	_	7,007
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses	_	8,926,802	_	10,112,454
Net Operating Income (Loss)	_		_	318,418
Non-operating Revenues				
Investment Income		1		17
		_		
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849	_	5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_	<u>-</u>	_	5,678,413
Net Position, Ending	\$	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

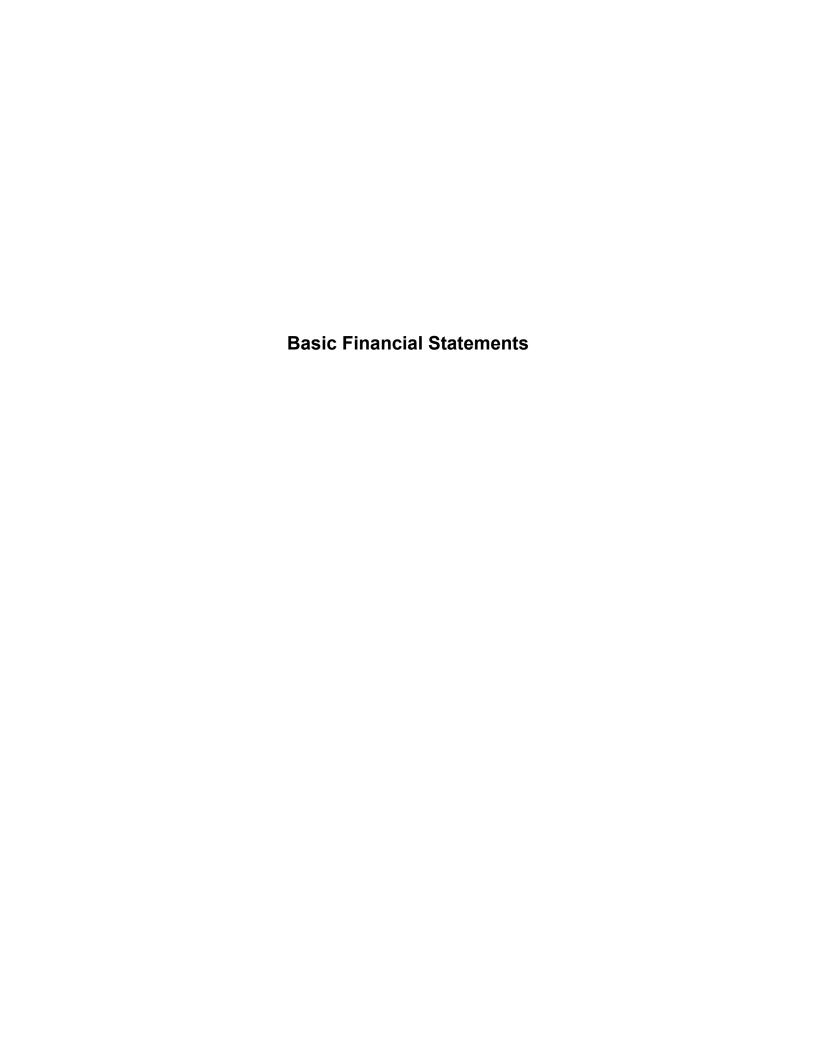
JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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



Jefferson County Emergency Communications Authority Statement of Net Position

Statement of Net Position Proprietary Funds December 31, 2019

ASSELS

Assets		
Current Assets		
Cash	\$	1,786,459
Accounts Receivable		1,404,569
Prepaid Expenses	_	112,418
Total Current Assets	_	3,303,446
Noncurrent Assets		
Capital Assets, not being depreciated		4,533,660
Capital Assets, net of Accumulated Depreciation	_	635,171
Total Noncurrent Assets	_	5,168,831
Total Assets	\$_	8,472,277
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$	773,124
Noncurrent Liabilities		
Accrued Compensated Absences	_	33,896
Total Liabilities		807,020
Net Desitters	_	_
Net Position		E 400 004
Net Investment in Capital Assets Unrestricted		5,168,831
Officsulcted	_	2,496,426
Total Net Position	_	7,665,257
Total Liabilities and Net Position	\$	8,472,277
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Jefferson County Emergency
Communications Authority
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

Operating Revenues	
Emergency Telephone Charges	\$ <u>10,595,209</u>
Total Operating Revenues	10,595,209
Operating Expenses	
Administrative	257,361
Agency Operating	1,353,781
Depreciation	48,460
Disaster and Recovery Plan	75,681
GIS System	160,000
Line Charges	361,083
Notification System	132,996
Special Projects	6,537,439
Total Operating Expenses	8,926,801
Net Operating Loss	1,668,408
Nonoperating Revenues Investment Income	1
Change in Net Position	1,668,409
Net Position, Beginning of year	5,996,848
Net Position, End of year	\$7,665,257_

4

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges Cash Paid to Employees Cash Payments to Suppliers	\$	10,539,140 (103,857) (9,015,088)
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities Investment Earnings Received	_	1
Net Decrease in Cash		1,417,773
Cash, Beginning of year	_	368,686
Cash, End of year	φ	1,786,459
	Φ_	1,700,439
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	\$ <u></u>	1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	\$ -	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	\$	1,668,408 48,460 (56,069)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Notes to Financial Statements December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

		Balance 12/31/18		Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated	_	4,533,660	-	50,220	_	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		-		-		891,509
Accumulated Deprecations	_	(210,301)	_	(46,037)	_		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	_	<u> </u>	_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

		Balance			Balance
		12/31/18	Additions	Deletions	 12/31/19
Compensated Absences	\$_	33,649	\$ 247	\$ -	\$ 33,896

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Jefferson County Emergency Communications Authority

Notes to Financial Statements December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.



Jefferson County Emergency
Communications Authority
Budgetary Comparison Schedule
General Fund For the Year Ended December 31, 2019

		Original and Final Budget		Actual		Variance Positive (Negative)
Revenues						
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209
Miscellaneous		500		-		(500)
Investment Income	-	5,000	_	1	_	(4,999)
Total Revenues	-	10,121,500	_	10,595,210	-	473,710
Expenses						
Administrative		343,073		257,361		85,712
Agency Operating		1,300,160		1,353,781		(53,621)
Disaster and Recovery Plan		50,000		75,681		(25,681)
GIS System		160,000		160,000		-
Line Charges		356,700		361,083		(4,383)
Notification System		125,020		132,996		(7,976)
Public Education		200		<u>-</u>		200
Special Projects		7,212,334	-	6,587,659		624,675
Total Expenses	-	9,547,487	=	8,928,561	-	618,926
Change in Net Position, Budgetary Basis	\$_	574,013		1,666,649	\$	1,092,636
Adjustments to GAAP Basis				F0 220		
Capital Outlay Depreciation				50,220 (48,460)		
Depreciation			-	(40,400)		
Change in net Position, GAAP Basis				1,668,409		
Net Position, Beginning of year			_	5,996,848		
Net Position, End of year			\$_	7,665,257		

JCECA - 2020) Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Masse	<u></u>	
			Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment



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, 2019 and June 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Bloker

July 14, 2020

JEFFERSON COUNTY EMERGENCY COM	MUNICATIONS AUTHO	RITY			_	14-Jul-20
BALANCE SHEET						1
December 31, 2019 and June 30, 2020	•		!			
		:	·	- 1		
		<u> </u>				
	Audited	Unaudited			<u> </u>	
1	Actual	Actual				
	12/31/2019	6/30/2020	: : ——			
Assets		<u>; </u>				. !
Current Assets		<u> </u>				
Cash, Checking	\$ <u>1,</u> 785,955	\$ 2,616,577			<u></u>	
Cash, Savings	504	505		<u>. </u>		
Accounts Receivable	1,404,569	1,767,439		_ :		
Prepaid Expense	112,418	5,070				
Total Current Assets	\$ 3,303,446	\$ 4,389,591	! 	<u> </u>	<u></u>	<u> </u>
		l	: 			<u>L</u>
Long-Term Assets		l.ı				·
Construction in Progress	\$ 3,965,578	\$ 3,965,578				
Infrastructure	25,895	25,895				
Right of Ways	568,082	568,082				
West Corridor Fiber Optic	865,614	865,614				1
Accumulated Depreciation	(256,338)					
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831				
						:
Total Assets	\$ 8,472, <u>277</u>	9,558,422.00		i		
					i	
Liabilities						
Current Liabilities						
Accounts Payable	\$ 773,124	\$ 821,161				
Total Current Liabilities	\$ 773,124	\$ 821,161			:	
· ·					1	
Total Liabilities	\$ 773,124	\$ 821,161				
		li				
Fund Equity						
Net Investment in Fixed Assets	\$ 5,168,831	. \$ 5,168,831				
Fund Balance						
Nonspendable	112,418	5,070				
Unassigned	2,417,904	3,563,360				
Total Fund Equity	\$ 7,699,153	\$ 8,737,261				
Total Linkillting and Fund Equity	\$ 8,472,277	\$ 9,558,422		ļ: ·		·
Total Liabilities and Fund Equity				-;		
	=					

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY				!					14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES V				-			-					
December 31, 2019 Actual, 2020 Adopted and Pro Year-to-date Actual and Variance through June 30												
Tear-to-date Actual and Variance through June 30	<u>, 201</u>		 									
	 	· · · · · · · · · · · · · · · · · · ·		<u> </u>			:					
	<u> </u>		.1		Mo	dified Accrual	: Budg	etary Basis	-			
GENERAL FUND	ļ	2019	т	2020	<u> </u>	<u></u> 20 20		Actual		Budget		Variance
· · · · · · · · · · · · · · · · · · ·	†	Audited		Adopted	†	Projected	1	Through		Through		Through
Revenues	†	Actual	·	Budget	 -	Budget		06/30/20		06/30/20		06/30/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	- 5	11,640,000	15	6,058,212	\$		\$	477.062
9-1-1 fee (prepaid)	1:	213,360	1	268,779	T	265,000	Ť	132,528	· *	134,390	1	(1,862)
Interest Income	1		†	10,000	!	5,000]			5,000	1	(5,000)
Miscellaneous Income		-		500		500		-		250		(250)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,910,500	\$	6,190,740	\$	5,720,790	\$	469,950
Expenditures	:									·-···		
Administrative		257.361	\$	338.414	\$	269,306	\$	106,272		135.632	<u> </u>	20.260
Agency Operating Fund - BRO	. •	783,108	1	769,737	Φ	769,737	10	384,868	Э.	384,868	Þ	29,360
Agency Operating Fund - BRO	-	570,479	}	1.282.895		1,282,895		641.448		641.448		
Agency Operating Fund - VES Agency Operating Fund - JEFFCOM		6,325,767	1	6,500,000		6,500,000	-	3,250,000		3,250,000		<u>-</u>
Disaster & Recovery Plan (DRP)		75.681		53,750		60,000		29,942	· · –	24,688		(5,255)
GIS System	:	160,000	1	172,000		168,000		168,000		168,000		(0,203)
Line Charges	:	361,083	1	544,703		537,453		323,266	 	341,477		18,211
Notification Systems (ENS)		132,996	1	134,397	:	125,763	ŀ	116,591		122,906		6,315
Special Projects	!	214.290	1	1.258.634	:	957,161	1	132.245	-	676,958		544.713
Total Operating Expenditures	\$	8,880,765	\$	11,054,530		10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	1,240,185	\$	1,038,108	\$	(25,185)	\$	1,063,293
Beginning Fund Balance	:	815,878		2,289,882		2,530,322		2,530,322				
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	3,770,507	\$	3,568,430				
Components of Ending Fund Balance		T	 				-					
Capital Reserve	-	· ···			\$	750,000	\$	750,000			:	
Operating Reserve (Target 25% of Expenditures) Unrestricted]		ļ			3,020,507		2,818,430	Ī			
Ending Fund Balance	•		5		\$	3,770,507	\$	3,568,430				

JEFFERSON COUNTY EMERGENCY COMMUNIC STATEMENT OF REVENUES & EXPENDITURES	WĪTH I	BUDGETS -		AIL [14-Jul-20
December 31, 2019 Actual, 2020 Adopted and Pr Year-to-date Actual and Variance through June 3											
	,			-							
			:								
		2019	1	2020	2020	1	Actual		Budget		Variance
•		Audited	1	Adopted	Projected		Through		Through		Through
		Actual	1	Budget	Budget		6/30/2020		6/30/2020		6/30/2020
Administrative] .								
Accounting	. \$	49,926	\$	52,000 \$	52,000	\$	23,035	S	26,000	, \$	2,965
Bank Charges Executive Director (ED)		7,861		3,843	1,000				-		-
401k & Benefits		22,605	l ·	24.295	24,295		11,432		12,148		716
Mileage Reimbursement		485		474	474	1	39		237		198
Payroll Tax		8,699		19,922	9,400		4,347		4,700		353
Wages & Salaries		104,104		117,605	117,605		55,427		58,803		3,375
Insurance		6,147		6,316	5,285		2,638		3,158		520
Legal Meeting & Misc		48,052		103,000	50,000		5,992		25,000	:	19,008
Admin Web/Listserve		1,898	-	225	225	1	48		113		65
Meeting & Misc - Other		3,416	·	5,150	3,500		783		2,575		1,792
Phone/Web Conferencing		304	1	577	300		54		289		235
Office Supplies & Postage		925		1,443	1,443] .	463		722		259
Payroll Expenses		2,939		3,564	3,564		2,014		1,782		(232)
Public Web	-\$	257,361	\$	215 338,629 \$	215 269,306	\$	106,272	\$	108 135,632	\$	108
Total Administrative Expenses	Φ	237,301	- -	330,029 \$	209,300	₽	100,212	Φ	133,032	. 4	29,360
Agency Operating Fund (AOF)											ĺ
Broomfield	\$	783,108	\$	769,737 \$	769,737	\$	384,868	\$	384,868	\$	_ [
Westminster		570,479		1,282,895	1,282,895		641,448		641,448		- [
Jeffcom		6,325,767		6,500,000	6,500,000		3,250,000		3,250,000		-
Other		W 084 0 4 1 .	_			Ļ	-				
Total Agency Operating Fund (AOF)	\$	7,679,354	S	8,552,632 \$	8,552,632	\$	4,276,316	\$	4,276,316	\$	
Disaster & Recovery Plan (DRP)		-	-	•	:						}
SRBC Recurring	. \$	75,681	s	53,750 \$	60,000	\$	29,942	ŝ	24,688	· \$	(5,255)
Total Disaster & Recovery Plan (DRP)	\$	75,681	5	53,750 \$	60.000	\$	29,942	\$	24,688		(5,255)
GIS System]								
GIS System Support	\$	160,000	Ŝ	172,000 \$	168,000 ;	\$	168,000	_	168,000		
Total GIS System	\$	160,000	S	172,000 \$	168,000	\$	168,000	\$	168,000	<u>\$</u>	
Line Charges							-				
ANI/ALI SR	· \$	321,990	s	483,750 \$	483,750	\$	309,313	\$	311.000	· \$	1,687
Call Box MRC		7,888	-	7,740	7,740	ľ	4,231	•	3,870		(361)
Jeffcom DS1		25,744		32,250	25,000		4,617		16,125		11,508
Other		5,461	_	20,963	20,963	<u> </u>	5,105		10,482		5,377
Total Line Charges	\$	361,083	\$	544,703 \$	537,453	\$	323,266	\$	341,477	5	18,211
Notification Systems (ENS)			1	-		ĺ					
ALI Database Extract (ADE)	\$	13,818	\$	19,350 \$	10,000	\$	4,591	\$	9,675	S	5,084
CodeRed (ECN)	. Ψ	116,178	*	111,284	112,000	*.	112,000		111,349	. *	(651)
VoIP Record Extract		3,000		3,763	3,763				1,882		1,882
Total Notification Systems (ENS)	\$	132,996	\$	134,397 \$	125,763	\$	116,591	\$	122,906	\$	6,315
					. :						
Special Projects	. \$	10,437	\$	6,120 "\$	5,000		:	¢	6,120		6,120
Call Box Project Fiber Optics	. Ф	10,437	٩	ij, i zυ _ֆ	2,000	\$		Ş	0,120	. 3	0,120
AHEC-DUS	-	945	t			1				:	.,
J-FON		35,772	İ	202,514	195,000	1	36,165		101,257		65,092
Last Mile Fiber Project		39,820		300,000	160,000]	535		150,000		149,465
North Metro		3,292		458,000	458,000	ļ			229,000		229,000
Smart911		91,584		89,161	89,161		89,161		89,161		
Special Projects Total Special Projects	-\$	32,440 214,290	9:	202,839 1,258,634 \$	50,000 957,161	S	6,384 132,245 i	¢	101,420 676,958	\$	95,036 544,713
. Total Openial Frojento	Ψ	# 141 F DA	۳	1,200,004 Ø	991,101	F	132,443	•	010,800	Ψ	944113
Total Expenditures	-\$	8,880,765	\$	11,054,745 \$	10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
,			<u> </u>		***************************************	Ě	-,,***	_	-,,	<u> </u>	,-

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual	Ju	i ne itual		July (Estimate)	Aug (Estin			eptember Estimate)		October (Estimate)		lovember (Estimate)		ember
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$	\$		\$	2,251,586 \$,	2,616,577 \$,	71,114	,	2,725,652	\$	2,780,190		2,834,728 \$,889,266
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	\$		\$	915,520 \$	9	995,215	\$	945,192 \$		45,192	\$	945,192	\$,	\$	945,192 \$		945,192
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		17,874		21,898		21,898		21,898		21,898		21,898		21,898
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows		2,727,505	\$	939,014	\$	1,365,731 \$	\$	633,632	\$	934,976 \$	1.0	- 013,089	\$	967,090 \$	9	67,090	\$	967,090	\$	967,090	<u>s</u>	967,090 \$		967,090
Expected Outflows:	Ψ	2,727,000	Ψ	333,014	Ψ	1,505,751 ψ	ų.	000,002	Ψ	334,370 φ	.,0	313,003	Ψ	307,030 ¥	•	07,030	Ψ	307,030	Ψ	307,030	Ψ	301,030 φ		307,030
2020 Obligations (As projected, less paid)																								
Administrative																								
Accounting	\$	115	Ф	3.870	Ф	575 \$	ı.	8,037	Ф	2.604 \$		12,525	Ф	4,046 \$		4.046	\$	4,046	Ф	4.046	\$	4,046 \$		4.046
Bank Charges	Ψ	113	Ψ	5,670	Ψ	373 ¢	Ψ	0,037	Ψ	2,004 φ		12,323	Ψ	111		111	Ψ	111	Ψ	111	Ψ	4,040 \$ 111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		11,857		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		11,000		11,505		11,304		12,017		11,007		5,290		12,040		12,040		12,040		12,040		12,040		12,040
Legal		-		5,015				3,000		_		750		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18		5,000		50		750		335		335		335		335		335		335
Office Supplies & postage		116		16		79		8		121		8		120		120		120		120		120		120
Public Web		- 110		- 10		19		-		121		-		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		297		302		302		302		302		302		302
Administrative Total	\$		\$		\$	12,815 \$	\$		\$	14,941 \$			\$	29,435 \$		29,435	\$		\$	29,435	\$	29,435 \$		29,435
	Ψ	12,702	Ψ	22,000	Ψ	12,010 ψ	Ψ	20,000	Ψ	14,041 ψ		00,727	Ψ	20,400 φ		20,400	Ψ	20,400	Ψ	20,400	Ψ	20,400 φ		20,400
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$		\$	64,145 \$	\$	64,145	\$	64,145 \$. ,	\$	64,145 \$		64,145	\$	- ,	\$. ,	\$	64,145 \$		64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667		541,667		41,667		541,667		541,667		541,667		541,667
WES Recurring	_	3,747		107,018		106,908		106,908	_	106,908		106,908		106,908		06,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	\$	712,719	\$	712,720 \$	7	712,720	\$	712,720 \$	7	12,720	\$	712,720	\$	712,720	\$	712,720 \$		712,720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	_	\$	1,222	\$	- \$	\$	13,278	\$	- \$		11,462	\$	5,673 \$		5,673	\$	5,673	\$	5,673	\$	5,673 \$		5,673
Disaster & Recovery Plan (DRP) Total	\$	_	Φ	1,222	Ф	- \$	t	13,278	Ф	- \$		11,462	Ф	5,673 \$		5,673	¢	5,673	Ф	5,673	Ф	5,673 \$		5,673
* * *	Ψ	_	Ψ	1,222	Ψ	- ψ	φ	13,270	Ψ	- ψ		11,402	Ψ	5,075 φ		3,073	Ψ	3,073	Ψ	3,073	Ψ	3,073 φ		3,073
GIS System GIS System Support	\$		\$	168,000	\$	- \$	ı.	_	Ф	- \$			\$	- \$			\$	_	Ф	_	Ф	- \$		
GIS System Support	Ψ		Ψ	100,000	Ψ	- ψ	Ψ		Ψ	- ψ			Ψ	- ψ			Ψ		Ψ		Ψ	- ψ		
GIS System Total	\$	-	\$	168,000	\$	- \$	\$	-	\$	- \$		-	\$	- \$		-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	\$	145,150	\$	37,168 \$		49,933	\$	28,729 \$		28,729	\$	28,729	\$	28,729	\$	28,729 \$		28,729
Call Box MRC		-		1,375		688		686		686		796		585		585		585		585		585		585
Jeffcom DS1		-		2,770		-		944		923		903		3,243		3,243		3,243		3,243		3,243		3,243
Other		669		1,077		637		348		1,343		302		937		937		937		937		937		937
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	\$	147,128	\$	40,120 \$		51,935	\$	33,494 \$		33,494	\$	33,494	\$	33,494	\$	33,494 \$		33,494
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$		_	\$	- \$		_	\$	_	\$	_	\$	- \$		_
CodeRed (ECN)	•	110,000	_	-,	•	- '	•	-	-	- *		-	•	214		214	•	214	•	214	•	214		214
VoIP Record Extract		-		-		-		-		-		-		627		627		627		627		627		627
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$		-	\$	841 \$		841	\$	841	\$	841	\$	841 \$		841
Special Projects																								
Call Box Project	\$	4,812	\$	-	\$	- \$	5		\$	- \$			\$	31 \$		31	\$		\$		\$	31 \$		31
Fiber Optics		- 00 404		22,874		-		8,911		2,236		3,022		129,326	1	29,326		129,326		129,326		129,326		129,326
Smart911		89,161		-		-		0.400				-				- 705		0.705						0.705
Other	_	3,387	Φ.	20.074	Φ.	-	1	3,192	Φ	3,192		3,022	Φ.	6,705		6,705	¢	6,705	Φ.	6,705	<u> </u>	6,705		6,705
Special Projects Total	\$	97,360	\$	22,874		- \$			\$	5,428 \$			\$	136,062 \$			\$	· · · · · · · · · · · · · · · · · · ·	\$		\$	136,062 \$		136,062
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		773,209 \$		809,866		912,552 \$		12,552		912,552		912,552		912,552 \$		912,552
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	\$	(280,313)	\$	161,767 \$	2	203,223	\$	54,538 \$		54,538	\$	54,538	\$	54,538	\$	54,538 \$		54,538
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	\$	2,251,586	\$	2,413,354 \$	2,6	616,577	\$	2,671,114 \$	2,7	25,652	\$	2,780,190	\$	2,834,728	\$	2,889,266 \$	2,	,943,804

JCECA - 2020) Jul Expendi	ture Reque	est Authorization 072320 1045			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-030		WES	Last-mile connection to J-FON network	SpProj:Last Mile	155,650.00	
2020-031		Multi	PSAP payments for Aug 2020	AOF	712,719.33	
				Total	868,369.33	
			Expenditures Recommended by Advisory Committee (date):	07/20/20		
			Expenditures Approved by Executive Director (signature):	07/20/20	:	
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature):			

Jefferson County Emergency Communications Authority 433 S Allison Pkwy



Lakewood, CO 80226-3133 Office: 303 539 9410 Fax: 303 539 9593

www.jceca.org

INFORMATION ONLY

July 10, 2020

To: Cities, Towns, and Special Districts that are parties to JCECA's IGA

Re: Nominations Are Open for JCECA Board Member Positions

To whom it may concern,

There are two vacancies on the five member board of the Jefferson County Emergency Communications Authority ("**JCECA**"). We are seeking nominations for replacements.

Under JCECA's intergovernmental agreement (the "IGA"), two board members are nominated by special districts (fire departments) and two board members are nominated by cities and town (law enforcement). The Jefferson County Board of County Commissioners ("BOCC") appoints the board members from those nominees and appoints a fifth board member in the BOCC's discretion.

The two board members' whose terms are expiring are Ken Olsen and Bob Olme. Mr. Olsen was nominated by cities and towns (law enforcement) and Chief Olme was nominated by the special districts (fire departments).

The BOCC will appoint one board member from nominees submitted by cities and towns (law enforcement) and one board member from nominees submitted by special districts (fire departments). In each case, the BOCC will appoint the person with the most nominations. To be eligible to make a nomination, the city, town, or special district must be a party to JCECA's IGA.

Nominations are currently open for these positions. The deadline for nominations is July 31, 2020.

Please submit your nominations to me via email at jirvin@jceca.org before the deadline. I will forward the nominations to the BOCC.

If you have any questions, please contact me.

Sincerely,

Jeff Irvin **Executive Director**



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, 2019 and July 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA August 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUN	IICATIONS AUTHO	RITY		20-Aug-20
BALANCE SHEET				1
December 31, 2019 and July 31, 2020				
· · ·	· -·			!
	Audited	Unaudited		!
- 				
	Actual	Actual		
<u> </u>	12/31/2019	7/31/2020		
Assets				1
Current Assets			 	
Cash, Checking	\$ 1,785,955	\$ 2,848,372		
Cash, Savings	504	505		
Accounts Receivable	1,404,569	1,935,577		'
Prepaid Expense	112,418	4,409		
Total Current Assets	\$ 3,303,446	\$ 4,788,863		
TOTAL CUITETII ASSETS	# 3,303,440	- 4.100,003		
		į		
Long-Term Assets		i <u></u>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578		
Infrastructure	25,895	25,895		
Right of Ways	568,082	568,082		i
West Corridor Fiber Optic	865,614	865,614		
Accumulated Depreciation	(256,338)	(256,338)		
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831		
Total Long Term Noodis		4 0,100,001		
Total Assets	\$ 8,472,277	\$ 9,957,694		
Total Assets	\$ 8,472,277	\$ 3,381,834		
		i		
Liabilities				i .
Current Liabilities		!		
Accounts Payable	\$ 773,124	\$ 833,844		1
Total Current Liabilities	\$ 773,124	\$ 833,844		
	'1121/17'	12. 122/1		
Total Liabilities	\$ 773,124	\$ 833,844	· · · · · · · · · · · · · · · · · · ·	
Total Liabilities	\$ 373,124	3 033,044		
		i		
Fund Equity			in the second second second second second second second second second second second second second second second	
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831		
Fund Balance		1		
Nonspendable	112,418	4,409		<u> </u>
Unassigned	2,417,904	3,950,610		
Total Fund Equity	\$ 7,699,153	\$ 9,123,850		
		1, 2,2,300		· · · · · · · · · · · · · · · · ·
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,957,694		!
Total Elabilities and Fund Equity				
	= <u></u>	<u> </u>		<u>i</u>

JEFFERSON COUNTY EMERGENCY COMMUNIC		RITY					20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES (İ		
December 31, 2019 Actual, 2020 Adopted and Pro				:			
Year-to-date Actual and Variance through July 31	, 2020						
2021 Proposed Budget					L		
				1	i		
····			Modified	Accrual Budgeta	iry Basis		
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
<u> </u>	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	07/31/20	07/31/20	07/31/20	<u>Budget</u>
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,047,217			\$ 11,736,000
9-1-1 fee (prepaid)	j 21 3,360	268,779	260,000	151,306	156,788	(5,482)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	·		399,256	157,662		157,662	550,000
Interest Income		10,000	5,000	-	5,833	(5,833)	10,000
Miscellaneous Income	-	500	500		292	(292)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,411,756	\$ 7,356,185	\$ 6,674,255	\$ 681,930	\$ 12,556,500
	i						
Expenditures							
Administrative	\$ 257,361	\$ 338,414	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384
Agency Operating Fund - BRO	783,108	769,737	769,737	449,013	449,013	-	769,737
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	748,356	748,356		1,282,895
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667		6,500,000
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	29,942	30,031	89	60,000
GIS System	160,000	172,000	168,000	168,000	168,000	· - ·	180,000
Line Charges	361,083	544,703	635,706	355,776	375,348	19,572	583,500
Notification Systems (ENS)	132,996	134,397	130,000	116,591	124,832	8,241	141,500
Special Projects	214,290	1,258,634	916,931 ^j	139,974	773,904	633,930	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,401
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,679,181	\$ 1,424,697	\$ 51,367	\$ 1,373,330	\$ 1,369,099
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322	· · · · · · · · · · · · · · · · · · ·		4,209,503
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,209,503	\$ 3,955,019		•••	\$ 5,578,602
<u> </u>					1		
Components of Ending Fund Balance			· · · · · · · · · · · · · · · · · · ·				
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872	1		2,796,850
Unrestricted			776,359	1,722,147	:		2,031,752
Ending Fund Balance	\$ -	\$ -	\$ 3,433,144	\$ 2,232,872			\$ 3,546,850
		11		-		===:-	

JEFFERSON COUNTY EMERGENCY COMMUNIC					·		20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES V December 31, 2019 Actual, 2020 Adopted and Pro		- DETAIL			:		
Year-to-date Actual and Variance through July 31		-		•		•	:
2021 Proposed Budget							-
							;
		<u> </u>		1			
	2019	2020	2020	Actual	Budget	Variance	2021
	Audited Actual	Adopted Budget	Projected Budget	Through 7/31/2020	Through 7/31/2020	Through 7/31/2020	Proposed Budget
Administrative	<u> </u>	Buoget	<u> Dutiget</u>	113112020	773112020	713 112020	Budger
Accounting	\$ 49,926	\$ 52,000	S 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365
Bank Charges	7,861	3,843	1,000	-	_	Ī	1,000
Executive Director (ED)						<u></u>	
401k & Benefits	22,605	24,295	24,295	13,337	14,172		24,295
Mileage Reimbursement . Payroll Tax	8. 699	474 19.922	9,400	39 5.058	277 5,483	238 425	474 9,400
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	9,400
Insurance	6,147	6.316	5,285	3,299		385	6.500
Legal	48,052	103.000	50,000	8,265	29,167	20,902	75,000
Meeting & Misc		1		1			
Admin Web/Listserve	1,898	225	225	48	131	83	225
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004		4,000
Phone/Web Conferencing Office Supplies & Postage	304	577	300	54	337	283 376	400
Office Supplies & Postage Payroll Expenses	925 2,939	1,443 3,564	1,443 3,564	466 2,350	842 2,079	(271)	1,000 3,920
Public Web	. 2,505	215	215	2,330	125	125	200
Total Administrative Expenses	\$ 257,361	\$ 338,629		\$ 132,169		\$ 29,568	
		-					
Agency Operating Fund (AOF)							
Broomfield	\$ 783,108	\$ 769,737		\$ 449,013	\$ 449,013	\$ -	\$ 769,737
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	<u>.</u>	1,282,895
Jeffcom Other	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	:	6,500,000
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	: : \$ -	\$ 8,552,632
	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>		4 1,000,000	4 1,505,000	: *	0 0,002,002
Disaster & Recovery Plan (DRP)		: : : - : : :			•	:	
SRBC Recurring	\$ 75,681	\$ 53,750		\$ 29,942			S 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
010.0							
GIS System GIS System Support	\$ 160,000	\$ 172,000	S 168,000	\$ 168,000	\$ 168,000	¢	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000			\$ 180,000
	<u></u> -						
Line Charges		[:					
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 180,555	\$ 339,792		\$ -
Call Box MRC	7.888	7,740	8,244	4,809	4,515	(294)	
Jeffcom DS1 ESInet	25,744	32,250	9,498	5,540	18,813		10,000
Other	5,461	20,963	399,256 12,360	157,662 7,210	12,228	(157,662) 5,018	550,000
Total Line Charges	\$ 361,083	\$ 544,703;		\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500
						,	
Notification Systems (ENS)				1			
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591			\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	
VolP Record Extract Total Notification Systems (ENS)	3,000 \$ 132,996	3,763 \$ 134,397 ;	3,000 \$ 130,000	\$ 116,591	2,195 \$ 124,832		3,500 \$ 141,500
Total Pouncation Systems (ENS)	φ 132,990 :	φ 134,387	φ 13V,0V0	3 110,381	φ 144,032	: P 0,241	φ 141,300
Special Projects							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics				1		:	1
AHEC-DUS	945		: 	<u></u>			ļ <u></u>
J-FON	35,772	202,514	155,000	42,897	118,133		270,000
Last Mile Fiber Project North Metro	39,820 3,292	300,0 <u>00</u> 458,000	160,000 457,770	1,532	175,000 267,167		425,000 378,885
Smart911	91,584	89,161	89,161	89,161	89,161		92,000
Special Projects	32,440	202,839	50,000	6,384	118,323		200,000
Total Special Projects	\$ 214,290	\$ 1,258,634		S 139,974	\$ 773,904		\$ 1,372,385
Total Expenditures	\$ 8,880,765	\$ 11,054,745	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,4 <u>01</u>

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual		April Actual		May	June Actual		July Actual		August Actual		ptember		October (Estimate)		lovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		2,531,899	\$	Actual 2,251,586 \$	2,413,354	\$	2,616,577 \$	5	2,848,372		3,183,483	\$		\$	3,027,623 S		3,070,490
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$	\$. ,	\$	915,520 \$	995,215	\$	978,981	5	, , .	\$		\$		\$	975,000	\$	975,000
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456	17,874		18,326		18,323		18,500		18,500		18,500		18,500
PUC Statewide 911 Trust Reimbursement Interest Income															-								
Miscellaneous Income		_		-		_		-		-	-		_		-		-		-		_		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	\$	633,632	\$	934,976 \$	1,013,089	\$	997,307	5	1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows:																							
2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3,870	\$	575 \$	\$	8,037	\$	2,604 \$	12,525	\$	3,614	5	7,346	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Bank Charges		-		-		-		-		-	-		-		1		-		-		-		-
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,857		11,750		11,854		12,648		12,648		12,648		12,648
Insurance		-		- - 045		-		2 000		-	5,290		-		450		- - 000		- - 000		- - 000		5,000
Legal Meeting & Misc		359		5,015 797		- 18		3,000		- 50	750		-		450 74		5,000 335		5,000 335		5,000 335		335
Office Supplies & postage		116		16		79		8		121	8		2		-		120		120		120		120
Public Web		-		-		-		-		-	-		-		_		-		-		-		-
Payroll Expense		287		400		159		297		309	297		439		312		297		297		297		297
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$	\$	23,360	\$	14,941 \$	30,727	\$	15,805	5	20,037	\$	22,733	\$	22,733	\$	22,733	\$	22,733
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	6	64,145	\$	64,145 \$	64,145	\$	64,145	6	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667	541,667		541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	\$	712,719	\$	712,720 \$	712,720	\$	712,720	5	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,719
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	-	\$	1,222	\$	- \$	\$	13,278	\$	- \$	11,462	\$	3,980	\$	-	\$	7,514	\$	7,514	\$	7,514	\$	7,514
Disaster & Recovery Plan (DRP) Total	\$		\$	1,222	\$	- \$	ŧ.	13,278	\$	- \$	11,462	\$	3,980	8	_	\$	7,514	\$	7,514	\$	7,514	ŧ.	7,514
	Ψ		Ψ	1,222	Ψ	- ψ	P	13,270	Ψ	- ψ	11,402	Ψ	3,300	,		Ψ	7,514	Ψ	7,514	Ψ	7,514	Ψ	7,514
GIS System GIS System Support	\$	_	\$	168,000	æ	- \$	t	-	¢	- \$	_	\$	- 9	2	_	¢	_	¢		¢	- 9	ŧ	_
Gio dystem dupport	Ψ_		Ψ	100,000	Ψ	- ψ	Ψ		Ψ	- ψ		Ψ	- ,			Ψ		Ψ		Ψ	- ,	Ψ	
GIS System Total	\$	-	\$	168,000	\$	- \$	\$	-	\$	- \$	-	\$	- \$	5	-	\$	-	\$	-	\$	- \$	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	\$	24,353	\$	26,352 \$	23,884	\$	28,904	5	-		7,234	\$	7,234	\$	7,234	\$	7,234
Call Box MRC		-		1,375		688		686		686	796		688		63		689		689		689		689
ESInet		-		- 0.770		-		120,797		10,816	26,049		-		- 0.70		241,595		-				
Jeffcom DS1 Other		669		2,770 1,077		637		944 348		923 1,343	903 302		923 336		3,878 1,737		3,665 888		3,665 888		3,665 888		3,665 888
Line Charges Total	\$	669	\$		\$	29,671 \$	ŝ	147,128	\$	40,120 \$	51,935	\$	30,852	S.		\$	254,070	\$	12,475	\$	12,475	ŝ	12,475
•	Ψ	000	Ψ	00,001	Ψ	20,071 φ	,	147,120	Ψ	40,120 ψ	01,000	Ψ	00,002	,	0,070	Ψ	204,070	Ψ	12,470	Ψ	12,470	,	12,470
Notification Systems (ENS) ALI Database Extractio (ADE)	\$	8,841	¢	1,235	¢	- \$	r	5,356	Ф	- \$		\$	- 9		_	Ф		Ф	-	¢	- (ż.	
CodeRed (ECN)	φ	110,000	φ	1,233	φ	- 4	Þ	3,330	Ψ	- ψ -		φ	- \	P	-	φ	321	φ	321	φ	321	Þ	321
VolP Record Extract		-		_		-		-		-	-		-		-		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$	-	\$	- \$	\$	-	\$	1,262	\$	1,262	\$	1,262	\$	1,262
On a sial Paris at																							
Special Projects Call Box Project	\$	4,812	¢	_	\$	- \$	r	_	Ф	- \$	_	\$	- 9		_	\$	47	Ф	47	Ф	47 \$	r	47
Fiber Optics	Ф	4,012	Φ	22,874	Ф	- 4	₽	8,911	Φ	2,236	3,022	Φ	1,855	Þ	7,215	Ф	191,722	Φ	191,722	φ	191,722	₽	191,722
Smart911		89,161		,01-7		_		-		_,			-,000		- ,210		, , , , , , ,				-		
Other	_	3,387						3,192		3,192			300		1,232		9,674		9,674		9,674		9,674
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	\$	12,103	\$	5,428 \$	3,022	\$	2,155	5	8,447	\$	201,443	\$	201,443	\$	201,443	\$	201,443
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	\$	913,944	\$	773,209 \$	809,866	\$	765,512	5	746,882	\$	1,192,227	\$	950,633	\$	950,633	\$	950,632
Net Inflows/Outflows	\$			(45,155)		610,525 \$	\$	(280,313)		161,767 \$	203,223		231,795			\$	(198,727)		42,867		42,867		42,868
	\$													_		т	. , ,						
Estimated Cash Position		1,966,528	Ф	1,921,3/3	Þ	2,531,899 \$	₽ .	2,251,586	Þ	2,413,354 \$	2,616,577		2,848,372	P	3,183,483	Ф.	2,904,/56	Þ	3,027,623	Ф	3,070,490	₽ .	3,113,357

JEFFERSON COUNTY EMERGENCY COMMUNICA	TIONS AUTHO	RITY			25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITU	RES				J
2021 2025					
	Accrual Budget				
GENERAL FUND	2021	2022	2023	2024	2025
	Proposed	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Revenues	Budget	Budget	Budget	Budget	Budget
9-1-1 fee (ETC)	\$ 11,736,000	11,736,000	11,736,000	11,736,000	11,736,000
9-1-1 fee (prepaid)	260,000	260,000	260,000	260,000	260,000
PUC Statewide 9-1-1 Trust Reimbursement	550,000	566,500	583,495	601,000	619,030
Interest Income	10,000	10,000	10,000	10,000	10,000
Miscellaneous Income	500	500	500	500	500
Total Revenues	\$ 12,556,500	\$ 12,573,000	\$ 12,589,995	\$ 12,607,500	\$ 12,625,530
Expenditures					
Administrative	\$ 297,384	\$ 306,143	\$ 315,164	\$ 324,456	\$ 334,027
Agency Operating Fund - BRO	769,737	769,737	769,737	769,737	769,737
Agency Operating Fund - WES	1,282,895	1,282,895	1,282,895	1,282,895	1,282,895
Agency Operating Fund - JEFFCOM	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Disaster & Recovery Plan (DRP)	60,000	60,000	60,000	60,000	60,000
GIS System	180,000	180,000	185,400	185,400	185,400
Line Charges	583,500	601,005	619,035	637,606	656,734
Notification Systems (ENS)	141,500	142,145	146,409	150,802	155,326
Special Projects	1,372,385	306,880	316,025	325,444	335,143
Total Operating Expenditures	\$ 11,187,401	\$ 10,148,805	\$ 10,194,666	\$ 10,236,340	\$ 10,279,263
Revenues over/(under) Expenditures	\$ 1,369,099	\$ 2,424,195	\$ 2,395,329	\$ 2,371,160	\$ 2,346,267
Beginning Fund Balance	4,209,503	5,578,602	8,002,797	10,398,126	12,769,286
Ending Fund Balance	\$ 5,578,602	8,002,797	10,398,126	12,769,286	15,115,554
Components of Ending Fund Balance					
Capital Reserve	\$ 750,000	\$ 750,019		\$ 750,021	\$ 750,022
Operating Reserve (Target 25% of Expenditures)	2,796,850	2,537,201	2,548,667	2,559,085	2,569,816
Unrestricted	2,031,752	4,715,577	7,099,439	9,460,180	11,795,716
Ending Fund Balance	\$ 5,578,602	\$ 8,002,797	\$ 10,398,126	\$ 12,769,286	\$ 15,115,554

UKE	S - DETAIL								
	2021		2022		2023		2024		2025
	Proposed		Pro Forma	Р		F	Pro Forma	F	ro Form
	Budget		Budget		Budget		Budget		Budget
\$	53,365		54,966		56,615		58,313		60,0
	1,000		1,000		1,000		1,000		1,0
			-		-		-		
	24,295		25,024		25,775		26,548		27,3
	474		488		503		518		Ę
	9,400		9,682		9,972		10,272		10,5
	117,605		121,133		124,767		128,510		132,3
	6,500		6,695		6,896		7,103		7,3
	75,000		77,250		79,568		81,955		84,4
	•		-		-		-		
	225		225		225		225		2
	4,000		4,000		4,000		4,000		4,0
	400		412		424		437		
	1,000		1,030		1,061		1,093		1,1
									4,4
			200						
\$	297,384	\$	306,143	\$	315,164	\$	324,456	\$	334,0
\$	769.737		769.737		769.737		769.737		769,7
									1,282,8
									6,500,0
	-		-		-		-		-,,
\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,6
\$	60.000		60.000		60.000		60.000		60,0
\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,0
\$	180 000		180 000		185 400		185 400		185,4
		\$		\$		\$		\$	185,4
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									16,8
\$		\$		\$		\$		\$	656,7
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	\$ \$ \$ \$	\$ 769,737 1,282,895 6,500,000 \$ 1,000 \$ 8,552,632 \$ 60,000 \$ 180,000 \$ 180,000 \$ 1,000 \$ 180,000 \$ 180,000	\$ 53,365 1,000 24,295 474 9,400 117,605 6,500 75,000 225 4,000 400 1,000 3,920 200 \$ 297,384 \$ \$ 769,737 1,282,895 6,500,000 \$ 8,552,632 \$ \$ 60,000 \$ \$ 180,000 \$ \$ 180,000 \$	Budget Budget \$ 53,365 54,966 1,000 1,000 - 24,295 25,024 474 488 9,400 9,682 117,605 121,133 6,500 6,695 75,000 77,250 - 225 4,000 4,000 400 412 1,000 1,030 3,920 4,038 200 200 \$ 297,384 \$ 306,143 \$ 769,737 769,737 1,282,895 1,282,895 6,500,000 6,500,000 \$ 60,000 \$ 8,552,632 \$ 80,000 \$ 80,000 \$ 180,000 \$ 180,000 \$ 180,000 \$ 180,000 \$ 50,000 \$ 66,500 15,000 15,450	\$ 53,365 54,966 1,000 1,000 -	Budget Budget Budget \$ 53,365 54,966 56,615 1,000 1,000 1,000 24,295 25,024 25,775 474 488 503 9,400 9,682 9,972 117,605 121,133 124,767 6,500 6,695 6,896 75,000 77,250 79,568 - - - 225 225 225 4,000 4,000 4,000 400 412 424 1,000 1,030 1,061 3,920 4,038 4,159 200 200 200 \$ 297,384 \$ 306,143 \$ 315,164 \$ 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000 6,500,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 8,552,632 \$ 8,552,632 \$ 60,000 \$ 60,000<	Budget Budget Budget \$ 53,365 54,966 56,615 1,000 1,000 1,000 24,295 25,024 25,775 474 488 503 9,400 9,682 9,972 117,605 121,133 124,767 6,500 6,695 6,896 75,000 77,250 79,568 - - - 225 225 225 4,000 4,000 4,000 400 412 424 1,000 1,030 1,061 3,920 4,038 4,159 200 200 200 \$ 297,384 \$ 306,143 \$ 315,164 \$ 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000 6,500,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 8,552,632 \$ 8,552,632 \$ \$ 180,000	Budget Budget Budget \$ 53,365 54,966 56,615 58,313 1,000 1,000 1,000 1,000 24,295 25,024 25,775 26,548 474 488 503 518 9,400 9,682 9,972 10,272 117,605 121,133 124,767 128,510 6,500 6,695 6,896 7,103 75,000 77,250 79,568 81,955 - - - - 225 225 225 225 4,000 4,000 4,000 4,000 400 412 424 437 1,000 1,030 1,061 1,093 3,920 4,038 4,159 4,283 200 200 200 200 \$ 769,737 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000	Budget Budget Budget Budget \$ 53,365 54,966 56,615 58,313 1,000 1,000 1,000 1,000 - - - - 24,295 25,024 25,775 26,548 474 488 503 518 9,400 9,682 9,972 10,272 117,605 121,133 124,767 128,510 6,500 6,695 6,896 7,103 75,000 77,250 79,568 81,955 - - - - 225 225 225 225 4,000 4,000 4,000 4,000 400 412 424 437 1,000 1,030 1,061 1,093 3,920 4,038 4,159 4,283 200 200 200 200 \$ 769,737 769,737 769,737 769,737 1,282,895 1,282,895 <t< td=""></t<>

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIO	NS AUTHO	RIT	′						25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPEN	DITURES	- DETAIL								
2021 2025										
		2021		2022		2023		2024		2025
	F	Proposed	P	ro Forma	P	ro Forma	Р	ro Forma	P	ro Forma
		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>
Notification Systems (ENS)										
ALI Database Extract (ADE)	\$	18,000	\$	18,540	\$	19,096	\$	19,669	\$	20,259
CodeRed (ECN)		120,000		120,000		123,600		127,308		131,127
VoIP Record Extract		3,500		3,605		3,713		3,825		3,939
Total Notification Systems (ENS)	\$	141,500	\$	142,145	\$	146,409	\$	150,802	\$	155,326
Special Projects										
Call Box Project	\$	6,500		6,120		6,242		6,367		6,495
Fiber Optics				-		-		-		-
AHEC-DUS		-								
J-FON		270,000		-		-		-		-
Last Mile Fiber Project		425,000		-		-		-		-
North Metro		378,885		-		-		-		-
Smart911		92,000		94,760		97,603		100,531		103,547
Special Projects		200,000		206,000		212,180		218,545		225,102
Total Special Projects	\$	1,372,385	\$	306,880	\$	316,025	\$	325,444	\$	335,143
Total Expenditures	\$ 1	11,187,401	\$ 1	10,148,805	\$ 1	0,194,666	\$ 1	10,236,340	\$ 1	0,279,263

		uest Authorization 082020 1035			
Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
	Jeffcom	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	241,594.00	
	Multi	PSAP payments for Sep 2020	AOF	712,719.33	
			Total	954,313.33	
		Expenditures Recommended by Advisory Committee (date):	08/24/20		
		Expenditures Approved by Executive Director (signature):	Masse	<u>~</u>	
		Expenditures Approved by Board Member (signature):			
		Expenditures Approved by Board Member (signature):			
	Board	Approval Jeffcom	Board Agency Description Jeffcom ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process Multi PSAP payments for Sep 2020 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):	Board Agency Description Expense Category Jeffcom ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process Lines:other Multi PSAP payments for Sep 2020 AOF Total Expenditures Recommended by Advisory Committee (date): 08/24/20	Board Approval Jeffcom ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process Lines:other 241,594.00 Multi PSAP payments for Sep 2020 AOF 712,719.33 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") SEPTEMBER 24, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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. August 27 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of director appointments by the BCC
 - b. Summary of PUC and CO PUC 9-1-1 Task Force Activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY September 24, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Bob Olme Director Alan Fletcher Attorney Ryan Tharp

Excused: Director Ken Olsen

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of August 27, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 08/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. Regarding special projects, Mr. Irvin advised the board that Emergency Management reached out to him regarding the needs of Inter-Canyon FPD for radio infrastructure upgrades. Mr. Irvin is in the process of discussing these needs with ICFPD and Jeffcom and will report back at the October board meeting. Mr. Angle then reviewed the revenues on page 2 and observed that as of 08/31 it was projected that revenues would be approximately \$900K greater than budgeted. Mr. Angle then reviewed the balance sheet on page 1.

Mr. Angle then reviewed the 2021 proposed budget column on page 2 and 3. Noting that the amounts proposed for the agency operating funds were increased. Directors Olme and Creager commented and concurred that the proposed budget should be adopted. It was agreed that the board would hold a budget hearing at the October meeting for adoption of the proposed budget.

Mr. Angle then reviewed the cash encumbrance report (copy attached) advising the projected

year in cash balance is a little over \$3M.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>accepted</u> the Treasurer Report.

Mr. Irvin then presented the expenditure requests for September (copy attached). The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$829,813.95.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom Mr. Streeter discussed the testing of the South Regional Backup Center (SRBC). He advised that an academy was started a week and a half ago with seven new hires. They are in the hiring process now for a November academy. He was proud to announce that they are very close to being fully staffed. The goal with the November academy is to get the staffing number up to 118 ECS (Emergency Communication Specialist), they have 18 supervisors which will get them to full strength. There was a discussion of ongoing problems with the logging system and performance of the vendor.
- Broomfield nothing to report.
- Westminster Ms. Sweet advised that they, too, have been having problems with performance of their logging system and performance of the vendor. There was additional discussion of steps that are being taken to motivate the vendor to improve performance.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised the status of the Director appointments to fill the positions of the directors whose terms expire the end of September (Olme, Olsen). Director Tighe advised that the Commissioners vote on the appointments at their hearing next week.

He then reviewed with the board a email message from Daryl Branson, State 9-1-1 Program Manager, regarding recent action by the PUC regarding the setting of emergency telephone charge (ETC) threshold, the setting of the statewide 9-1-1 surcharge and the prepaid 9-1-1 surcharge (see copy attached).

Mr. Irvin expressed thanks for the service of Directors Olme and Olsen. Director Tighe also expressed thanks. Mr. Irvin advised that he will conduct an orientation session for the incoming directors. Director Olme expressed thanks for the opportunity to serve.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY August 27, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Ken Olsen Attorney Ryan Tharp

Excused: Director Gary Creager

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Kim Barron. Westminster PD

Jesse Daniel, JCSO JD Jepkma, JCSO

Michael Yokay, Inteserra, Inc.

Director Tighe 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 Olsen and by unanimous vote, approved the Minutes of July 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 07/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. He noted that there has been a change in the presentation of the Line Charges to reflect the transition to the ESInet and the pending reimbursements for tariff expenses by the PUC. He then reviewed the revenues on page 2 and observed as of 07/31 revenues were greater than expenditures by \$2.5M. The fund balance at the end of July was \$3.955M. Mr. Angle then reviewed the balance sheet on page 1.

There was then a discussion of what the cash position would be at the end of 2020. The cash encumbrance report (copy attached) was reviewed and the 5-year proforma (copy attached) was reviewed and discussed.

Attorney Tharp discussed the recently enacted HB20-1293. He advised that a new source of funding will cover the tariff costs. The remittance for prepaid will change from a percentage to a

dollar amount and will impact the prepaid line item. The new statute will cause the PUC to set the threshold at which an authority needs to seek permission from the PUC for increase. On the expenditure side there has been some clarification and tightening of the language. The statute is still under review, but the initial opinion is that it will not require a change to JCECA's funding model.

There was a review and discussion of the 5-year proforma. Director Olme proposed:

- Capital reserve of \$750,000.
- Operating reserve of 25% of operating expenses.
- Unrestricted balance of \$1M for emergency equipment replacement.
- Push remainder to the ECC's for their operational needs.

Director Tighe agreed philosophically but questioned if \$1M was enough for emergencies. Mr. Irvin concurred with Director Olme that the \$1M figure would be sufficient. Director Olsen recommended documenting the reasoning for the reserves and what the intent is for their use. He also agreed with pushing the remainder to the ECC's for their benefit. Mr. Irvin recommended having some level of reserve for future expansion of the J-FON network. Ms. Pickett agreed with the reserve recommendations and added that additional distribution of monies to the ECC's would be welcome given the impact to their budgets of the pandemic. Ms. Pickett affirmed that Jeffcom's equipment is insured. Ms. Sweet agreed with Ms. Picket and, too, advised that an increase in distribution would be helpful.

Mr. Angle advised he would work with Mr. Irvin to prepare budget scenarios for future consideration.

Mr. Irvin then presented the expenditure requests for August (copy attached). The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$954,313.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

• Jeffcom – Ms. Pickett reported that they have the highest level of staffing since go-live with 106 ECS (Emergency Communication Specialist) out of 118 authorized. They now have 99 ECS that are qualified to work the floor. Seven are in process for a training academy that starts the second week of September. Ms. Pickett discussed a program called ASAP to PSAP for which initial testing has been completed. They are now preparing to implement the program. This program will provide for a streamlined method for alarm companies to submit alarm notifications that will populate and update in CAD automatically eliminating numerous phone calls. The system will enhance alarm response. Jeffcom will be the first site in Colorado to go live with this program.

Director Olsen asked what the center looks like under the pandemic restrictions. Ms. Pickett described the measures that have been implemented for screening of personnel and disinfection. Ms. Pickett affirmed in response to a question from Director Tighe that Jeffcom is tracking and has submitted reimbursement requests for costs associated with pandemic mitigation.

• Westminster – Ms. Sweet advised they are going through a hiring process to fill two positions. Have two people in training. Their staffing level is high. They continue to be in lockdown mode due to the pandemic. Only dispatch personnel are allowed into the

communications center.

EXECUTIVE DIRECTOR'S REPORT

Collection System Project – Michael Yokay, Inteserra Inc. was present to discuss his firm's proposal that was presented at the July meeting and fielded question from the Directors.

Mr. Irvin then discussed the status of nominations for the positions of the directors (Olme, Olsen) whose terms expire the end of September. There are two nominees for the Cities and Towns position (DC Kim Barron, Westminster PD and Cpt. Drew Williams, Golden PD). Director Tighe asked that Director Olme poll the board to determine who the board recommends for the Cities and Towns position and that he send an email to the BCC with the result. There was one nominee for the Special Districts position (ARFPD Cpt. Mike Kulp) who Mr. Irvin advised was supported by Arvada, West Metro and Fairmount Fire Protection Districts.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY July 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of June 25, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 06/30/20 (copy attached). Mr. Angle reviewed the various expense categories. He then reviewed the revenues and observed revenue is \$460,000 higher than anticipated. The fund balance at the end of June was approximately \$3.5M. Mr. Angle then reviewed the balance sheet.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Treasurer's Report.

There was then a discussion of cash goals for JCECA. Mr. Angle advised that he discussed this with Amanda Castle, PCGI and Mr. Irvin. PCGI recommends reserving three months of operating expenses. Mr. Irvin advised that a question mark remains regarding the Special Projects and what will be expended in 2020. If the RTD North Metro Line ROW issues are resolved it is possible that payments totaling \$5M could be made to RTD in 2020. If not, that liability could carry over to 2021 along with the final payment of \$250K. Director Olsen asked if there was any long range (five year) planning going on with regard to JCECA that would require additional reserves. Mr. Irvin advised that he had begun discussing this with the ECC's. He also

noted that he needs to look at the SRBC (South Regional Backup Center) to see what hardware and software refreshments may be needed in the coming years. Mr. Irvin noted that the recent enactment of HB20-1293 will result in reimbursement of recurrent licensing costs in the ECC's. He is awaiting direction from the PUC as to how the changes will be implemented.

The board discussed adopting a guideline regarding annual budget reserves.

The Board upon motion of Director Fletcher, duly seconded by Director Olme and by unanimous vote, approved a guideline that 25% of the annual budget be held in reserve.

Mr. Angle reviewed the cash encumbrance report (copy attached).

Mr. Irvin presented the Expenditure Requests for the month of July (copy attached). There was discussion regarding these requests:

- Westminster J-FON Last Mile Connection request approval of funds to move forward with this project pending a resolution by the Westminster City Council to adopt the J-FON Policy.
- ETC Collection System there was a discussion of a proposal from Inteserra to create a
 web based ETC collection system to lessen the labor involve involved in processing
 paper checks and returns. The board elected to table this expenditure until Mr. Irvin can
 explore other options for the "back end" of the system that processes ACH and credit
 card remittances. It was agreed that Inteserra would be invited to present at the meeting
 in August.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, <u>approved</u> the July expenditure requests totaling \$868,369.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Mr. Heffner advised nothing to report from the Broomfield ECC.
- Ms. Sweet advised the Westminster ECC experienced a "spoofing" attack that came in on non-emergent lines. Their IT department was able to block the incoming calls.
- Mr. Streeter advised that on 7/15 Jeffcom completed ESInet migration with no issues. Ms. Pickett advised there were some issues with the ENS system during the Elephant Butte wildfire incident. Mr. Irvin advised he had discussed this with Ms. Pickett and the Gina Ramirez, Jeffcom Call-Take Manager. They agreed it may be time to consider another vendor to provide ENS services. There was a discussion regarding problems the ECC's have had with the CodeRED system. Ms. Sweet advised the City of Westminster has been using the Rave Mobile Safety product for about a year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month:

- All three ECC's are fully migrated to the ESInet. The Broomfield and Westminster ECC's advised Mr. Irvin that they were comfortable with moving forward with CAMA trunk disconnects. Mr. Irvin then notified CenturyLink complete the disconnects.
- Mr. Irvin discussed the process for seeking grant reimbursement for the non-recurring and first six months recurring ESInet migration costs. He also advised that there will be credits coming from CenturyLink for CAMA charges that extend beyond the ESInet

- migration.
- The J-FON committee held meetings to discuss various last mile projects and further partnering with Jeffco Schools to extend the J-FON footprint. A mapping and recordkeeping subcommittee was established to move forward with consolidating all the J-FON records in an esri based system accessible to IT personnel in the served agencies. Kevin Biegert, Jeffcom, created a portal on for upload of records so the work of creation of the system can begin.
- Mr. Irvin has been in contact with Deborah Churchill, BCC Chief of Staff regarding the
 nomination and appointment process for the director positions that will be vacated at the
 end of September due to term limitations. A letter was created and sent to the Cities and
 Towns and the Special Districts (Fire/EMS) requesting nominations (sample copy
 attached).
- Mr. Irvin advised that the Colorado PUC 9-1-1 Task force discussed the ramifications of the enactment of HB20-1293. The PUC will be holding a hearing to consider a temporary rulemaking regarding the setting of the emergency telephone charge (ETC) for the statewide 9-1-1 trust fund and for the ETC ceiling for individual authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Mr. Irvin discussed the 2021 budgeting process. Director Olme requested that the board get a draft prior to October. Director Creager agreed that getting a draft earlier than October would be helpful especially if there is to be consideration of increasing the ETC. Director Tighe stated he would like to see a draft earlier in order that the incumbent board members can review and have considered before the new board member appointments so that work is done. Mr. Angle stated he will be able to have a draft ready for the next meeting. Director Olme agreed with Mr. Irvin that having a capital fund that can assist with catastrophic failure an ECC's should it occur needs to be considered.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom
Jeff Streeter, Jeffcom
Michael Brewer, Jeffcom
Monty Heffner, Broomfield PD
Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, approved the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Blotte

Brendan Campbell, CPA May 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHO	RITY	20-May-20
BALANCE SHEET December 31, 2019 and April 30, 2020		······································	
· · · · · · · · · · · · · · · · · · ·			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	4/30/2020	<u> </u>
Assets			
Current Assets		· · · · · · · · · · · · · · · · · · ·	
Cash, Checking	\$ 1,785,955	\$ 2,251,586	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,495,713	
Prepaid Expense	112,418	659	
Total Current Assets	\$ 3,303,446	\$ 3,748,462	
<u></u>		! <u></u>	
Long-Term Assets	A 4 205 570	1	
Construction in Progress	\$ 3,965,578	\$ 3, <u>965,578</u>	
Infrastructure	25,895	25,895	i
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)	(258,761)	
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	:
Total Assets	\$ 8,469,854	8,914,870.00	
Liabilities			. !
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
Total Liabilities	\$ 770,701	\$ 844,666	
			1
Fund Equity		<u> </u>	
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	
Total Fund Equity	\$ 7,699,153	\$ 8,070,204	İ
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 8,914,870.00	:
Total Empirites and Fully Equity		<u> </u>	· · · · · · · · · · · · · · · · · · ·
	· <u>=</u>	. = ;	i

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIO	ONS AUTHOR	RITY	,								20-May-20
STATEMENT OF REVENUES & EXPENDITURES V	VITE	BUDGETS										ŕ
December 31, 2019 Actual, 2020 Adopted and Pro	ject	ed Budget				•						
Year-to-date Actual and Variance through April 30	, 20	20										
	:											
					Mc	dified Accrual	Bud	getary Basis				
GÉNERAL FUND		2019	1	2020		2020	1 .	Actual		Budget		Variance
		Unaudited	1	Adopted		Projected	1	Through		Through		Through
Revenues	:	Actual	1	Budget		Budget	1	04/30/20		04/30/20		04/30/20
.9-1-1 fee (ETC)	· s	10.381,849	s	11.162,301	S	11,162,301	s	3,874,986	S	3.720.767	5	154,219
9-1-1 fee (prepaid)		213,360	1	268,779		268,779		95,962		89.593		6,369
Interest Income		-	1	10,000		7,000	i	_		3,333		(3,333)
Miscellaneous Income		-	1	500		500	1			167		(167)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
Expenditures	-											
Administrative	· 8	257,361	\$	338,414	\$	272,264	\$	77.371	· \$	90,421	· s	13.050
Agency Operating Fund - BRO	- '	783,108	1	769,737	•	769,737	`	256,579	. •	256,579	•	
Agency Operating Fund - WES		570,479	İ	1,282,895		1,282,895	1	427.632		427,632		
Agency Operating Fund - JEFFCOM	-	6,325.767	1	6,500,000		6,500,000		2,166.667		2,166,667		(0)
Disaster & Recovery Plan (DRP)		75,681	İ	53,750	•	53,750		14.500		15,000		500
GIS System		160,000	İ	172,000		168,000		168,000		168,000		
Line Charges		361,083	İ	544,703	•	544,703		243,954		256,318		12,364
Notification Systems (ENS)		132,996	İ	134,397	•	134,397		116,591		118,988		2,397
Special Projects	:	211,867		1,258,634		1,258,634		128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878		2,289,882		2,532,745	ļ	2,532,745				
Ending Fund Balance	\$	2,532,745	S	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance												
Components of Ending Fund Balance Capital Reserve	:				s	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures)	Ι.		1		٠.	2,236,945	٦	2,153,796				
Unrestricted]		1			Z,Z30,840 -		4,100,790				
Ending Fund Balance	-		S		S	2,986,945	s	2,903,796				
Enang rana balane	<u> </u>		_			2,000,040	<u> </u>	-,3v0,730				

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTHOR	RITY				20-May-20
STATEMENT OF REVENUES & EXPENDITURE		DETAIL				,
December 31, 2019 Actual, 2020 Adopted and I						
Year-to-date Actual and Variance through Apri	il 30, 2020					
	:	:.				
•	2019	2020	2020	Actual	Budget	Variance
•	Unaudited	Adopted	Projected	Through	Through	Through
•	Actual	Budget	Budget	4/30/2020	4/30/2020	4/30/2020
Administrative	. Actual	· · · · · · · · · · · · · · · · · · ·	<u> padder</u> .	4/30/2020	413012020	4/30/2020
Accounting	\$ 49,926	\$ 52,000	S 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000		-	- (=1++ 1)
Executive Director (ED)	· · · · · · · · · · · · · · · · · · ·	'	,	•		
401k & Benefits	22,605	24,295	24,295	7,539	8,098	559
Mileage Reimbursement	485	474	474	39	158	119
Payroll Tax	8,699	19,922	9,400	3,106	3,133	27
Wages & Salaries	104,104	117,605	117,605	36,951	39,202	2,251
Insurance	6,147	6,316	6,316	1,636	2,105	469
Legal	48,052	103,000	50,000	5,692	16,667	10,975
Meeting & Misc		.	. ,			
Admin Web/Listserve	1,898	225	. 225	48	. 75	27
Meeting & Misc - Other	3,416	5,150	5,150	696	1,717	1,021
Phone/Web Conferencing	304	577	577	54	192	138
Office Supplies & Postage	925	1,443	1,443	579	481	(98)
Payroll Expenses	2,939	3,564	3,564	1,304	1,188	(116)
Public Web		215	215 ;	-	72	72
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund (AOF)	700 400					•
Broomfield	\$ 783,108	\$ 769,737		\$ 256,579		\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	- (0)
Jeffcom	6,325,767	6,500,000	6,500,000	2,166,667	2,166,667	(0)
Other Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8.552,632	\$ 2,850,878	\$ 2,850,878	\$ (0)
						<u> </u>
Disaster & Recovery Plan (DRP)	•	1	. :			
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 15,000	\$ 500
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750			\$ 500
GIS System	•		:		•	
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -
•						
Line Charges						
ANI/ALI SR	\$ 321,990	\$ 483,750		\$ 233,027		\$ 2,973
Call Box MRC	7,888	7,740	7,740	2,749	2,580	(169)
Jeffcom DS1	25,744	32,250	32,250	3,714	10,750	7,036
Other	5,461	20,963	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
in the second of						
Notification Systems (ENS)		.				
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591		
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VolP Record Extract	3,000	3,763	3,763	- 440,504	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988 <u>.</u>	\$ 2,397
Special Projects	•					
Call Box Project	\$ 10,437	s 6,120	\$ 6,120 ·	s -	\$ 6,120	s 6,120
Fiber Optics	. 4 10,437	- 0,120	. Ψ 0,120.		Ψ 0,120 <u>.</u>	0,120
AHEC-DUS	945	· _		· · ·	<u>.</u> .	_
J.FON	35,772	202,514	202,514	32,823	67,505	34,682
Last Mile Fiber Project	39,820	300,000	300,000	235	100,000	99,765
North Metro	3,292	458,000	458,000	1	152,667	152,667
Smart911	89,161	89,161	89,161	89,161	89,161	
Special Projects	32,440	202,839	202,839	6,384	67,613	61,229
Total Special Projects	\$ 211,867	\$ 1,258,634			\$ 483,065	
Total Expenditures	\$ 8,878,342	\$ 11,054,745	\$ 10,984,380	\$ 3,599,897	\$ 3,982,671	\$ 382,774

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	April		May		June		July		August	S	eptember		October	N	lovember	D	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	(Estimate) 2,251,586	\$	(Estimate) 2,274,111	\$	(Estimate) 2,218,574	\$	(Estimate) 2,247,054	\$	(Estimate) 2,275,533	\$	(Estimate) 2,304,012		(Estimate) 2,332,491		(Estimate) 2,360,970
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-			-		-		-		-		-		-		-		-
Miscellaneous Income		-		-		-			-		-		-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	633,632	\$	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	115	\$	3.870	\$	575 \$	8.037	\$	4,925	\$	4.925	\$	4.925	\$	4.925	\$	4,925	\$	4,925	\$	4.925	\$	4,925
Bank Charges	•	-	•	-	•	-	-,		111	•	111	•	111	•	111	•	111	•	111	•	111	-	111
Executive Director (ED)		11,885		11,909		11,984	12,315		12,960		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				, 0 0 0		,	.2,0.0				6,316										-		
Legal				5,015		_	3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	0,000		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8		120		120		120		120		120		120		120		120
Public Web		-		-		-			.20		.20		.20		.20		.20		.20		.20		.20
Payroll Expense		287		400		159			302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$		\$	12,815 \$	23,360	\$		\$		\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
Administrative rotal	Ψ	12,702	Ψ	22,000	Ψ	12,015 ψ	20,000	Ψ	30,707	Ψ	30,731	Ψ	30,473	Ψ	30,473	Ψ	30,473	Ψ	50,475	Ψ	30,473	Ψ	30,473
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	64,145	\$	64,145	\$	64,145	\$	64,145	\$		\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747		107,018		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	_	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
010.0 4 7.44	•		•	100.000	•	•		•		•		•		•		•		•		•		•	
GIS System Total	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	145,150	\$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC		-		1,375		688	686		686		686		686		686		686		686		686		686
Jeffcom DS1		-		2,770		-	944		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276
Other		669		1,077		637	348		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	147,128	\$	31,026	\$	106,026	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326	\$	28,326
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	5,356	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030
CodeRed (ECN)	Ψ	110,000	Ψ	1,200	Ψ		0,000	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143	Ψ	143
VoIP Record Extract		-		_		_			418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	5,356	\$		\$		\$		\$		\$	1,591	\$		\$		\$	1,591
reduication cyclems (Erec) rotal	Ψ	110,041	Ψ	1,200	Ψ	Ψ	0,000	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001	Ψ	1,001
Special Projects																							
Call Box Project	\$	4,812	\$	_	\$	- \$		\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '	8,911		116,091		116,091		116,091		116,091		116,091		116,091		116,091		116,091
Smart911		89,161		· -		-					· -						· -		· -		· -		· -
Other		3,387					3,192		24,533		24,533		24,533		24,533		24,533		24,533		24,533		24,533
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	12,103			\$		\$		\$		\$		\$		\$	140,769	\$	140,769
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	913,944	\$	916,893	\$	997,897	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881	\$	913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(280,313) \$	22,525	\$	(55,537)	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479	\$	28,479
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

JCECA - 202	0 Apr Expend	liture Requ	est Authorization 052620 1130			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-020		JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days
2020-021		Multi	PSAP payments for Jun 2020	AOF	712,719.33	
				Total	892,719.33	
			Expenditures Recommended by Advisory Committee (date):	03/26/20		
			Expenditures Approved by Executive Director (signature):	Masse		
			Expenditures Approved by Board Member (signature):			
	T		Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Ölme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
Assets			
Current Assets	A 4 - 0- 0	2 2 7 2 4 2 2 2	
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Long-Term Assets	A 0.005		
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)		
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 0,.00,100	7 2,130,100	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS										
December 31, 2019 Actual and 2020 Adopted Bud												
Year-to-date Actual and Variance through March 3	31, 2	2020					-					
					Мо	dified Accrual	Bud	getary Basis				
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830
9-1-1 fee (prepaid)		213,360	1	268,779	_	268,779	1	77,324		67,195		10,129
Interest Income		-		10.000		10,000		-		2,500		(2,500)
Miscellaneous Income		-		500		500		-		125		(125)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334
Expenditures												
Administrative	\$	257,361	\$	338.414	\$	257,264	\$	55.886	\$	83.697	\$	27.811
Agency Operating Fund - BRO	Ψ	783,108	Ψ	769.737	Ψ	769.737	Ψ	192.434	Ψ	192.434	Ψ	27,011
Agency Operating Fund - WES		570.479		1.282.895		1.282.895		320.724		320.724		
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	-	1,625,000		1,625,000		
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629
GIS System		160,000		172,000		168,000		168,000		168,000		10,020
Line Charges		361,083		544.703		544,703		84,821		136,176		51.355
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827
Special Projects		211.867		1.258.634		1.258.634		122.975		386,119		263,144
Total Operating Expenditures	\$	8,878,342	\$,,	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899				
Components of Ending Fund Balance					_	750.000		750.000				
Capital Reserve					\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures)			_			2,254,945	-	2,366,899				
Unrestricted	_		_			-						
Ending Fund Balance	\$	-	\$	<u> </u>	\$	3,004,945	\$	3,116,899				

FFERSON COUNTY EMERGENCY COMMUNI				TA II			+					20-Apr-
ATEMENT OF REVENUES & EXPENDITURES		BUDGETS -	DEI	AIL								
cember 31, 2019 Actual and 2020 Adopted Bu												
ar-to-date Actual and Variance through Marc	n 31, 2	020										
		2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
		<u>Actual</u>		Budget		Budget		3/31/2020		3/31/2020		3/31/2020
Administrative											L.	
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,4
Bank Charges		7,861		3,843		1,000		-		-		
Executive Director (ED)												
401k & Benefits		22,605		24,295		24,295		5,686		6,074		3
Mileage Reimbursement		485		474		474		39		119		
Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,6
Wages & Salaries		104,104		117,605		117,605		27,714		29,401	_	1,6
Insurance		6,147		6,316		6,316		1,319		1,579		2
Legal		48,052		103,000		35,000		5,242		25,750		20,5
Meeting & Misc												
Admin Web/Listserve		1,898		225		225		48		56		
Meeting & Misc - Other		3,416		5,150		5,150		796		1,288		4
Phone/Web Conferencing		304		577		577		54		144		
Office Supplies & Postage		925		1,443		1,443		210		361		1
Payroll Expenses		2,939		3,564		3,564		846		891		
Public Web		-		215		215		-		54		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$	27,8
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other				-		-		-	_	-	L_	
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750		53,750	\$	14,500	\$	28,129	\$	13,6
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	77,061	\$	120,938	\$	43,8
Call Box MRC		7,888		7,740		7,740		2,063		1,935		(1
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,2
Other		5,461		20,963		20,963		2,906		5,241		2,3
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	84,821	\$	136,176	\$	51,3
<u> </u>									İ		İ	
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	(
CodeRed (ECN)		116,178	Ψ	111,284	Ψ	111,284	Ψ.	112,000	Ψ	111,284	Ψ.	(7
VoIP Record Extract		3,000		3,763		3,763		112,000		941		
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	
· · · · · · · · · · · · · · · · · · ·		,	Ť	,		101,001	Ť	,	<u> </u>	,	<u> </u>	
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$	_	\$	6,120	\$	6,1
Fiber Optics	Ψ	10,401	Τ,	0,120	Ψ	0,120	Ψ.		Ψ	0,120	<u> </u>	
AHEC-DUS		945				_						
J-FON		35,772		202,514		202 514		30,387		50,629		20,2
		39,820		300,000		202,514 300,000				75,000		74,7
Last Mile Fiber Project								235				
North Metro		3,292		458,000	1	458,000		90 161		114,500	_	114,5
Smart911		89,161		89,161		89,161		89,161		89,161		,,,
Special Projects	Φ.	32,440	•	202,839	Φ.	202,839	Φ.	3,192	.	50,710	Φ.	47,5
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,1
			1	11,054,745			<u> </u>			3,057,341	\$	356,7
Total Expenditures	\$	8,878,342		44 054 745	- \$	10,969,380	∣ \$	2,700,575	- \$			

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		May		June		July		August		eptember		October			Decembe	
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate)	,
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077	5	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,	,077
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,	,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_	0.707.505	•		•	4 005 704	•		•		•		•		_		_		_		_		200	475
Total Expected Inflows	\$	2,727,505	Þ	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	Þ	908,475	Þ	908,475	Þ	908,475	Þ	908,475 \$	908,	4/5
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	Ф	3.870	¢	575	Ф	5,271	¢	5,271	\$	5.271	\$	5,271		5.271	Ф	5,271	\$	5.271	\$	5,271 \$	5	,271
Bank Charges	φ	113	φ	3,670	φ	575	φ	111	φ	111	φ	111	φ	111	Р	111	Φ	111	φ	111	Φ	5,271 ş		,∠,, 111
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648		,648
Insurance		11,005		11,505		11,304		12,040		12,040		6,316		12,040		12,040		12,040		12,040		12,040	12,	-
Legal		_		5,015		_		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3	,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120		120
Public Web		-		-		-		120		120		120		-		-		120		120		-		-
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$		\$		\$		\$	22,281	\$	22,281	\$	28,597	\$	22,281	5	22,281	\$		\$		\$	22,281 \$,281
		, -		,		,-		, -		,		-,		, -		, -		, -		,		,	,	
Agency Operating Fund (AOF)	•	454	•	04.445	_	04.445	•	04.445	•	04.445	•	04.445	•	04.445		04.445	•	04.445	•	04.445	•	04.445 0	0.4	445
BRO Recurring	\$		\$		\$. ,	\$	64,145	\$	64,145	\$	64,145	\$	64,145	þ	64,145	\$. ,	\$	64,145	\$	64,145 \$	- ,	,145
Jeffcom Wages & Salaries		527,147 3,747		541,667 107,018		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106,908	541, 106,	
WES Recurring	\$		\$	712,830	\$		\$	712,720	\$	712,720	\$	712,720	\$	712,720	_		\$		\$		\$	712,720 \$	712,	
Agency Operating Fund (AOF) Total	Ф	551,545	Ф	112,030	Ф	112,120	Ф	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 3	Þ	/12,/20	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	/ 12,	720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	<u> </u>	4,886	\$	4,886	<u>\$</u>	4,886	_\$_	4,886 \$	4,	,886_
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	5	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,	,886
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	_	\$	_	\$	- 9	5	_	\$	-	\$	-	\$	- \$		-
•																								
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	5	-	\$	-	\$	-	\$	- \$		-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	3	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,	,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1		-		2,770		-		3,276		3,276		3,276		3,276		3,276		3,276		3,276		3,276	3,	,276
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064		,064
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$	50,929	5	50,929	\$	50,929	\$	50,929	\$	50,929 \$	50,	,929
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	-	\$	1,030	\$	1,030	\$	1,030	\$	1,030	3	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,	,030
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143		143
VolP Record Extract		-		-		-		418		418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	5	1,591	\$	1,591	\$	1,591	\$	1,591 \$	1,	,591
Special Projects																								
Call Box Project	\$	4,812			\$	_	Ф	145	Ф	145	Ф	145	\$	145	Ŀ	145	Ф	145	Ф	145	\$	145 \$		145
Fiber Optics	φ	4,012		22,874	φ	-	Ψ	104,182	φ	104,182	φ	104,182	ψ	104,182	V	104,182	Ψ	104,182	Ψ	104,182	Ψ	104,182	104,	
Smart911		89,161		22,014		-		104,102		104,102		104,102		107,102		104,102		107,102		107,102		107,102	104,	-
Other		3,387		_		_		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161	22	,161
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	<u> </u>		\$		\$		\$	126,488 \$	126,	
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	914,010	\$	914,010	\$	920,326	\$	914,010	5	914,010	\$	914,010	\$	914,010	\$	914,010 \$	914,	
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	<u> </u>	(5,535)	\$	(5,535)	\$	(5,535)		(5,535) \$	(5	,535)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$		\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$		\$		\$	2,481,303 \$	2,475,	
Laumateu Caam Fuallium	Ψ_	1,300,320	Ą	1,341,3/3	Ą	4,001,099	Ą	4,040,004	Ą	2,520,629	Ą	4,000,370	Ą	4,000,440	,	4,431,300	Ą	4,434,313	Ψ	4,400,000	<u> </u>	401,303 ڳ	4,410,	100

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Masses		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment



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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGEN	CA COMMONIC	CATIONS AUTHOR	ŖITY				16-Jun-20
BALANCE SHEET							
December 31, 2019 and May 31, 20	020						
•							
•						•	
•		Audited	Unaudited				•
•		Actual	Actual		•		
		12/31/2019	5/31/2020				
Assets			····				•
Current Assets						•	
Cash, Checking		\$ 1,785,955	\$ 2,413,354				-
Cash, Savings		504	504				•
Accounts Receivable		1,404,569	1,721,157		-	•	•
Prepaid Expense		112,418	220	:			
Total Current Assets		\$ 3,303,446					-
Total Culterit Massets		\$ 5'005'440	Ψ 4,100, <u>5</u> 00	i			
Lang Torm Appets		1					
Long-Term Assets		\$ 3,965,578		<u>-</u>	-	!	
Construction in Progress							
Infrastructure		25,895	25,895			:	
Right of Ways		568,082	568,082		-		
West Corridor Fiber Optic		865,614	865,614				
Accumulated Depreciation		(256,338)		- :			
Total Long-Term Assets		\$ 5,168,831	\$ 5,168,831	. :			
Total Assets		\$ 8,472,277	9,304,066.00	·			
				_			_
Liabilities							
Current Liabilities							
Accounts Payable		. \$ 773,124	\$ 860,445				
Total Current Liabilities		\$ 773,124	\$ 860,445				
Total Liabilíties		\$ 773,124	\$ 860,445				
	•		· · · · · · · · · · · · · · · · · · ·				•
Fund Equity	•						•
Net Investment in Fixed Assets		\$ 5,168,831	\$ 5,168,831			:	
Fund Balance			. 0,100,001	. :			•
Nonspendable		112,418	220	. :	-	•	•
Unassigned		2,417.904	3,274,570		-		•
Total Fund Equity		\$ 7,699,153		:	-		•
Total Linu Eduity		, 5 7,000,100	Ψ 0,443,621				•
Total Liabilities and Fund Equity		\$ 8,472,277	\$ 9,304,066.00				•
i otal Elabilities and Fund Equity							
		= .	=				

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY								١	16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES V			·						<u></u>		ļ [.]	
December 31, 2019 Actual, 2020 Adopted and Pro			1.						<u> </u>		! !	
Year-to-date Actual and Variance through May 31,	, 202	:0	i						<u>.</u>			
	!		<u>.</u>						<u> </u>			
			<u>-</u>		<u> </u>		<u> </u>					
	<u>i</u>		<u> </u>		Мо	dified Accrual	Budg	getary Basis				
	<u> </u>						e-					
GENERAL FUND	<u>!</u>	2019	l	2020		2020		Actual		Budget		Variance
·		Audited	1	Adopted	i	Projected		Through		Through		Through
Revenues	l	<u>Actual</u>		Budget		Budget		05/31/20		05/31/20		05/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	5,015,131	\$	4,650,959	\$	364,172
9-1-1 fee (prepaid)		213,360		268,779	1	268,779		116,236		111,991		4,245
Interest Income		- 1		10,000		7,000		-		4,167		(4,167)
Miscellaneous Income			L	500		500			:	208		(208)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	5,131,367	\$	4,767,325	\$	364,042
Expenditures		!										
Administrative	\$	257,361	\$	338,414	\$	272,264	\$	97,468	S	113,027	\$	15,559
Agency Operating Fund - BRO		783,108	ĺ	769,737		769,737		320,724		320,724		-
Agency Operating Fund - WES		570,479	i	1,282,895	i	1.282,895	1	534,540		534,540	:	
Agency Operating Fund - JEFFCOM	!	6,325,767	1	6,500,000		6.500,000		2,708,334		2,708,334		(0)
Disaster & Recovery Plan (DRP)		75.681		53,750	!	53,750	1	14,500		19,844		5,344
GIS System		160,000	İ	172,000		168,000		168,000		168,000	'	-
Line Charges		361,083	İ	544,703		544,703		295,317		286,397		(8,920
Notification Systems (ENS)	:	132,996		134,397	ļ.	134,397		116,591		120,914	 	4,323
Special Projects		214,290	ŀ	1,258,634		1.258.634	1	131,425		580,011	-	448,586
Total Operating Expenditures	\$	8,880,765	\$	11,054,530			\$	4,386,899	\$	4,851,791		464,892
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	454,200	\$	744,468	\$	(84,466)	\$	828,934
Beginning Fund Balance		815,878		2,289,882		2,530,322		2,530,322			-	
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	2,984,522	\$	3,274,790			<u> </u>	
	_	-	H						•			
Components of Ending Fund Balance	i		†		İ		1					
Capital Reserve			ŀ		\$	750,000	s	750,000				
Operating Reserve (Target 25% of Expenditures)		:	1		Ψ.	2,234,522	"	2,524,790	:	İ	į	
Unrestricted	!	į	ŀ					_,0,,00				
Ending Fund Balance	Ŝ		\$		5	2.984.522	5	3,274,790				
Enany and Dalunce	-	-	Ψ.			£,004,022	凗	0,47 4,150				

EFFERSON COUNTY EMERGENCY COMMUN TATEMENT OF REVENUES & EXPENDITURES											i	16-Jun-
ecember 31, 2019 Actual, 2020 Adopted and P			DE	I AIL							<u> </u>	
ear-to-date Actual and Variance through May					-							
	,	7 T	†····									
							Ī				Γ	
	:	2019		2020		2020		Actual		Budget		Variance
	ı	Audited		Adopted	i	Projected		Through		Through		Through
		Actual		Budget		<u>Budget</u>		5/31 <u>/2020</u>		5/31/2020		5/31/2020
Administrative	1 0	49,926	\$	52,000	: \$	52,000	\$	27.422	6	04.667	4	(E 4
Accounting Bank Charges	3	7,861	1	3,843	Þ	1,000	1	27,133	ф	21,667	\$	(5,4
Executive Director (ED)	:	1,001	-	5,045	ĺ	1,000						
401k & Benefits		22,605	ŀ	24,295	İ	24,295		9,392		10,123		7:
Mileage Reimbursement		485		474		474		39		198	ı	1:
Payroll Tax	!	8,699		19,922		9,400		3,872		3,917		
Wages & Salaries		104,104	İ	117,605		117,605		46,189		49,002		2.8
Insurance		6,147		6,316		6,316		2,198		2,632		4:
Legal		48,052		103,000	İ	50,000		5,692		20,833		15,14
Meeting & Misc			1							-		
Admin Web/Listserve	_	1,898	ļ.,	225	:	225		48		94		•
Meeting & Misc - Other	···	3 <u>,416</u>		5 <u>,150</u>	i	5,1 <u>50</u>		783	i	2,146		1,3
Phone/Web Conferencing		304	ļ	577	ļ.,	577		54		240		1
Office Supplies & Postage		925	ļ	1,443	ļ	1.443		455		601		1.
Payroll Expenses Public Web		2,939		3,564		3,5 <u>64</u>	 	1,613	: - ·	1,48 <u>5</u> 90		(1:
Total Administrative Expenses	·	257,361	\$	215 338,629	\$	215 272.264	\$	07 460	\$		•	15.5
Total Auministrative Expenses	Φ.	207,301	₽	330,029	Φ	212,204	P	97,468	ф	113,027	φ	15,5
Aronay Operating Fund (AOE)	1		-		!	-						
Agency Operating Fund (AOF) Broomfield	Φ	783,108	\$	769,737		769,737	s	320,724	\$	320,724	m	
Westminster	Ф	570,479	Φ.	1,282,895	Φ	1,282,895	•	534,540	Φ	534,540	. Ф	
Jeffcom		6,325,767		6,500,000		6,500,000		2,708,334		2,708,334		
Other		0,020,707	i	0,000,000	İ	0,300,000		2,700,004		2,700,004		
: Total Agency Operating Fund (AOF)	-\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	\$	3,563,598	\$	
l	_	1,5.0,50	Ħ			-,,	—	5,000,000	-	0,000,000		
Disaster & Recovery Plan (DRP)					$\overline{}$		\vdash					
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,3
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,3
· · · · · · · · · · · · · · · · · · ·			П		:							
GIS System	i					i						
GIS System Support	_\$_	160,000	\$	172,000		168,000	\$	168,000		168,000		
Total GIS System	_\$_	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
				·- · ·								
Line Charges			_		L		ļ					
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	282,928	\$	261,000	\$	(21,9
Call Box MRC		7,888	<u> </u>	7,740	<u> </u>	7,740		3,435	L	3,225	÷	(2
Jeffcom DS1		25,744		32,250		32,250	∔	4,617		13,438	ļ-	8,8
Other		5,461	-	20,963		20,963	4	4,337		8,735	- m	4,3
Total Line Charges	· <u>\$</u>	361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	<u>.</u>	(8,9
N-455-45 04 (CNO)			ĺ		:							
Notification Systems (ENS) ALI Database Extract (ADE)	\$	13,818	\$	19,350		19,350	\$	4,591		8,063	\$	3,4
CodeRed (ECN)	Φ	116,178	Ι Φ	111,284	Φ	111,284	٦	112,000	Φ	111,284	Φ	3, 4 (7
VolP Record Extract		3,000	-	3,763		3,763		112,000		1,568	i	1,5
Total Notification Systems (ENS)	\$	132,996	\$	134,397	S	134,397	\$	116,591	S	120,914	s	4,3
Total relineation dyes in (2.10)			Ě		Ť	70 1,00 7	Ť		. 7		-	
Special Projects							十			<u> </u>		
Call Box Project	; \$	10,437	\$	6,120	\$	6,120	\$	_	\$	6,120	\$	6,1
Fiber Optics	; +	101.70		0,120	7	-,,			*	4,125	, *	٥, ١٠
AHEC-DUS	•	945		_		<u>.</u>	1	_		_	:	
J-FON		35,772	1	202,514		202,514		35,645		84,381		48,7
Last Mile Fiber Project		39,820	1	300,000	!	300,000		235		125,000		124,7
North Metro		3,292	1	458,000		458,000				190,833		190,8
Smart911		91,584	1	89,161		89,16 1		89,161		89,161		1**
Special Projects		32,440		202,839	:	202,839		6,384		84,516		78,1
Total Special Projects	\$	214,290	\$	1,258,634	\$	1,258,634	\$	131,425	\$	580,011	\$	448,5
	_											
Total Expenditures	\$	8,880,765	\$	11,054,745	ŧ	10,984,380	\$	4,386,899	\$	4,851,791	\$	464,8
i otai Experialities	Ψ		ΙΨ.	11,004,140		10,304,300	, .	7,000,000	·			

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	Ap	ril		May		June		July		August	Se	ptember	(October	١	lovember	De	cember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actu 2,5	^{ial} 31,899	\$	Actual 2,251,586	\$	(Estimate) 2,413,354	\$	(Estimate) 2,333,094 \$		(Estimate) 2,338,766	,	Estimate) 2,344,437		(Estimate) 2,350,109		(Estimate) 2,355,781	,	stimate) 2,361,452
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$			\$		\$,-	\$	915,520 \$	6	915,520	\$		\$		\$	915,520	\$	915,520
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_		_		_						_								_					
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	6	33,632	\$	934,976	\$	937,918	\$	937,918 \$	5	937,918	\$	937,918	\$	937,918	\$	937,918	5	937,918
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative	_		_		_				_		_		_				_		_		_		_	
Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	2,604	\$		\$	5,257 \$	5	5,257	\$	-, -	\$	-, -	\$	5,257	5	5,257
Bank Charges		44.005		-		-		-		44.057		111		111		111		111		111		111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		-		E 04E		-		2 000				6,316		11,873		11,873		11,873		44.072		44.072		11,873
Legal		359		5,015 797		18		3,000				11,873 496		496		496		496		11,873 496		11,873 496		496
Meeting & Misc Office Supplies & postage		116		16		79		8		50 121		120		120		120		120		120		120		120
Public Web		110		10		19		0		121		120		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		302		302		302		302		302		302		302
Administrative Total	\$		\$	22,008	\$	12,815 \$	-	23,360	\$		\$		\$	30,807 \$		30,807	\$		\$		\$	30,807	\$	30,807
	Ψ	12,702	Ψ	22,000	Ψ	12,010 ψ		_0,000	Ψ	14,041	Ψ	07,120	Ψ	σο,σοι φ	,	00,007	Ψ	00,007	Ψ	00,007	Ψ	00,007	•	00,007
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$	- , -	\$	64,145 \$		64,145	\$	64,145	\$	- ,	\$	64,145 \$	5	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		41,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747	•	107,018	•	106,908		06,908	•	106,908	•	106,908	•	106,908	_	106,908	•	106,908	_	106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	7	12,719	\$	712,720	\$	712,720	\$	712,720 \$	5	712,720	\$	712,720	\$	712,720	\$	712,720	5	712,720
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	-	\$	1,222	\$	- \$		13,278	\$	-	\$	5,607	\$	5,607 \$	}	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$		13,278	\$	-	\$	5,607	\$	5,607 \$	5	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
GIS System																								
GIS System Support	\$	_	\$	168,000	\$	- \$		_	\$	_	\$	_	\$	- \$	5	- 9	\$	-	\$	-	\$	- :	£	_
Cic Cyclom Cupper			Ψ_	100,000	Ψ								Ψ	·					•					
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	-	\$	- \$	6	- :	\$	-	\$	-	\$	- ;	\$	-
Line Charges																								
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	1-	45,150	\$	37,168	\$	100,000	\$	20,385 \$	5	20,385	\$	20,385	\$	20,385	\$	20,385	\$	20,385
Call Box MRC		-		1,375		688		686		686		615		615		615		615		615		615		615
Jeffcom DS1		-		2,770		-		944		923		3,945		3,945		3,945		3,945		3,945		3,945		3,945
Other		669		1,077		637		348		1,343		2,413		2,413		2,413		2,413		2,413		2,413		2,413
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	14	47,128	\$	40,120	\$	106,972	\$	27,357 \$	5	27,357	\$	27,357	\$	27,357	\$	27,357	\$	27,357
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$		5,356	\$	-	\$	560	\$	560 \$	5	560	\$	560	\$	560	\$	560	\$	560
CodeRed (ECN)		110,000		-		-		-		-		183		183		183		183		183		183		183
VoIP Record Extract		-		-		-		-		-		538		538		538		538		538		538		538
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	-	\$	1,281	\$	1,281 \$	5	1,281	\$	1,281	\$	1,281	\$	1,281	\$	1,281
Special Projects																								
Call Box Project	\$	4,812	\$	-	\$	- \$		-	\$	-	\$	145	\$	145 \$	3	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics				22,874		- '		8,911		2,236		132,356		132,356		132,356		132,356		132,356		132,356		132,356
Smart911		89,161		-		-		-		-		-		-		-		-		-		-		-
Other		3,387		-		-		3,192		3,192		27,581		27,581		27,581		27,581		27,581		27,581		27,581
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	_	12,103	\$	5,428	\$	160,082	\$	160,082 \$	5	160,082	\$	160,082	\$	160,082	\$	160,082	\$	160,082
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	9	13,944	\$	773,209	\$	1,018,178	\$	932,246 \$	3	932,246	\$	932,246	\$	932,246	\$	932,246	\$	932,246
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(2	30,313)	\$	161,767	\$	(80,260)	\$	5,672 \$	}	5,672	\$	5,672	\$	5,672	\$	5,672	\$	5,672
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,2	51,586	\$	2,413,354	\$	2,333,094	\$	2,338,766 \$	5	2,344,437	\$	2,350,109	\$	2,355,781	\$	2,361,452	\$:	2,367,124

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Hill & Company.pc

Greenwood Village, Colorado June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 2,498,426	\$ 5,214,868 <u>781,980</u>
Total Net Position	<u>\$ 7,665,257</u>	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		Dec 31, 2019		Dec 31, 2018
Operating Revenues	\$	10 505 200	\$	10 422 265
Emergency Telephone Charges Miscellaneous	Ф	10,595,209	Ф	10,423,265 7,607
Wilscenancous	-	<u>-</u>	_	7,007
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses	_	8,926,802	_	10,112,454
Net Operating Income (Loss)	_		_	318,418
Non-operating Revenues				
Investment Income		1		17
		_		
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849	_	5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_	<u>-</u>	_	5,678,413
Net Position, Ending	\$	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

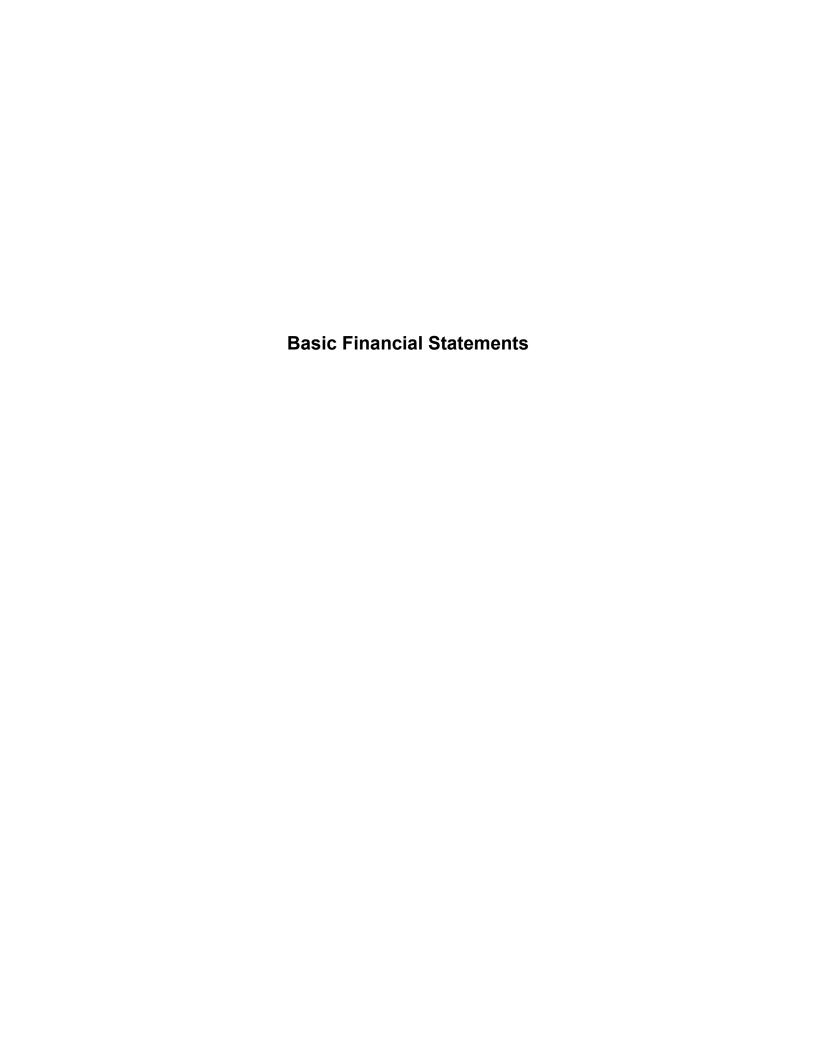
JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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



Jefferson County Emergency Communications Authority Statement of Net Position

Statement of Net Position Proprietary Funds December 31, 2019

ASSELS

Assets		
Current Assets		
Cash	\$	1,786,459
Accounts Receivable		1,404,569
Prepaid Expenses	-	112,418
Total Current Assets	_	3,303,446
Noncurrent Assets		
Capital Assets, not being depreciated		4,533,660
Capital Assets, net of Accumulated Depreciation	_	635,171
Total Noncurrent Assets	_	5,168,831
Total Assets	\$_	8,472,277
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$	773,124
Noncurrent Liabilities		
Accrued Compensated Absences	_	33,896
Total Liabilities	_	807,020
Net Position		
Net Investment in Capital Assets		5,168,831
Unrestricted		2,496,426
Officatiolea	-	2,430,420
Total Net Position	_	7,665,257
Total Liabilities and Net Position	\$	8,472,277
	T =	, , -

Jefferson County Emergency
Communications Authority
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

Operating Revenues	
Emergency Telephone Charges	\$ <u>10,595,209</u>
Total Operating Revenues	10,595,209
Operating Expenses	
Administrative	257,361
Agency Operating	1,353,781
Depreciation	48,460
Disaster and Recovery Plan	75,681
GIS System	160,000
Line Charges	361,083
Notification System	132,996
Special Projects	6,537,439
Total Operating Expenses	8,926,801
Net Operating Loss	1,668,408
Nonoperating Revenues Investment Income	1
Change in Net Position	1,668,409
Net Position, Beginning of year	5,996,848
Net Position, End of year	\$7,665,257_

4

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges Cash Paid to Employees Cash Payments to Suppliers	\$	10,539,140 (103,857) (9,015,088)
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities Investment Earnings Received	_	1_
Net Decrease in Cash		1,417,773
Cash, Beginning of year	_	368,686
Cash, End of year	\$_	1,786,459
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	\$ ₌	1,786,459 1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	\$ ₌	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	\$ <u>=</u>	1,668,408 48,460 (56,069)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Notes to Financial Statements December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

		Balance 12/31/18		Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated	_	4,533,660	_	50,220	-	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		-		-		891,509
Accumulated Deprecations	_	(210,301)	_	(46,037)	-		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	-		_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

	Balance			Balance
	12/31/18	 Additions	 Deletions	12/31/19
Compensated Absences	\$ 33,649	\$ 247	\$ -	\$ 33,896

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Notes to Financial Statements December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.



Jefferson County Emergency
Communications Authority
Budgetary Comparison Schedule
General Fund For the Year Ended December 31, 2019

		Original and Final Budget		Actual		Variance Positive (Negative)
Revenues						
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209
Miscellaneous		500		-		(500)
Investment Income	-	5,000	-	1		(4,999)
Total Revenues		10,121,500	-	10,595,210		473,710
Expenses						
Administrative		343,073		257,361		85,712
Agency Operating		1,300,160		1,353,781		(53,621)
Disaster and Recovery Plan		50,000		75,681		(25,681)
GIS System		160,000		160,000		-
Line Charges		356,700		361,083		(4,383)
Notification System		125,020		132,996		(7,976)
Public Education		200		-		200
Special Projects	-	7,212,334	-	6,587,659		624,675
Total Expenses		9,547,487	_	8,928,561		618,926
Change in Net Position, Budgetary Basis	\$	574,013		1,666,649	\$	1,092,636
Adjustments to GAAP Basis				E0 220		
Capital Outlay				50,220		
Depreciation			-	(48,460)		
Change in net Position, GAAP Basis				1,668,409		
Net Position, Beginning of year			-	5,996,848	i	
Net Position, End of year			\$_	7,665,257	:	

JCECA - 2020) Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Masse	<u></u>	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment



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, 2019 and June 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Bloker

July 14, 2020

JEFFERSON COUNTY EMERGENCY COM	MUNICATIONS AUTHO	RITY	:		-	14-Jul-20
BALANCE SHEET		l.				1
December 31, 2019 and June 30, 2020	•		!		· · · · · · · · · · · · · · · · · · ·	
		l:		- Ii		
		<u> </u>				
	Audited	Unaudited			<u> </u>	
1	Actual	Actual		<u> </u>	·	
	12/31/2019	6/30/2020	: : ——	<u> </u>		
Assets						. !
Current Assets		<u> </u>	<u></u>			
Cash, Checking	\$ <u>1,</u> 785,955	\$ 2,616,577				
Cash, Savings	504	505		. <u>. </u>		
Accounts Receivable	1,404,569	1,767,439				
Prepaid Expense	112,418	5,070				_;
Total Current Assets	\$ 3,303,446	\$ 4,389,591	! 		<u></u>	<u> </u>
		ļ	: :			
Long-Term Assets					<u>-</u>	
Construction in Progress	\$ 3,965,578	\$ 3,965,578		<u>.</u>		
Infrastructure	25,895	25,895	i			
Right of Ways	568,082	568,082				
West Corridor Fiber Optic	865,614	865,614				1
Accumulated Depreciation	(256,338)					
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831				
			<u> </u>	L		:
Total Assets	\$ 8,472, <u>277</u>	9,558,422.00	! !	i		
Liabilities						
Current Liabilities						
Accounts Payable	\$ 773,124	\$ 821,161				
Total Current Liabilities	\$ 773,124	\$ 821,161			:	
i :						
Total Liabilities	\$ 773,124	\$ 821,161				
		li				
Fund Equity						
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831				
Fund Balance		I!				
Nonspendable	112,418	5,070				
Unassigned	2,417,904	3,563,360				
Total Fund Equity	\$ 7,699,153	\$ 8,737,261	·			
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,558,422		i:		· · · · · · · · · · · · · · · · · · ·
Total Liabilities and Fund Equity			!	-;		
	=		i			

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY				!					14-Jul-20	
STATEMENT OF REVENUES & EXPENDITURES V				-			-						
December 31, 2019 Actual, 2020 Adopted and Pro Year-to-date Actual and Variance through June 30													
Tear-to-date Actual and Variance through June 30	 												
	 ···	· · · · · · · · · · · · · · · · · · ·	ļ	<u> </u>			:						
	<u> </u>		.1		Mo	dified Accrual	: Budg	etary Basis	-				
GENERAL FUND	ļ	2019	Т	2020	<u> </u>	<u></u> 20 20		Actual		Budget		Variance	
· · · · · · · · · · · · · · · · · · ·	†	Audited		Adopted	Τ-	Projected	1	Through		Through	Through		
Revenues	†	Actual	·	Budget	 -	Budget		06/30/20		06/30/20		06/30/20	
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	- 5	11,640,000	15	6,058,212	\$		\$	477.062	
9-1-1 fee (prepaid)	†: <u>-</u>	213,360	1	268,779	T	265,000	Ť	132,528	· *	134,390	1	(1,862)	
Interest Income	1		†	10,000	!	5,000]			5,000	1	(5,000)	
Miscellaneous Income		-		500		500		-		250		(250)	
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,910,500	\$	6,190,740	\$	5,720,790	\$	469,950	
Expenditures	:									·-···			
Administrative		257.361	\$	338.414	\$	269,306	\$	106,272		135.632	<u> </u>	20.260	
Agency Operating Fund - BRO	. •	783,108	1	769,737	Φ	769,737	10	384,868	Э.	384,868	Þ	29,360	
Agency Operating Fund - BRO		570,479	}	1.282.895		1,282,895		641.448		641.448			
Agency Operating Fund - VES Agency Operating Fund - JEFFCOM		6,325,767	1	6,500,000		6,500,000	-	3,250,000		3,250,000		<u>-</u>	
Disaster & Recovery Plan (DRP)		75.681		53,750		60,000		29,942	· · –	24,688		(5,255)	
GIS System	:	160,000	1	172,000		168,000		168,000		168,000		(0,200)	
Line Charges	:	361,083	1	544,703		537,453		323,266	 	341,477		18,211	
Notification Systems (ENS)		132,996		134,397	:	125,763	ŀ	116,591		122,906		6,315	
Special Projects	!	214.290	1	1.258.634	:	957,161	1	132.245	-	676,958		544.713	
Total Operating Expenditures	\$	8,880,765	\$	11,054,530		10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343	
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	1,240,185	\$	1,038,108	\$	(25,185)	\$	1,063,293	
Beginning Fund Balance	:	815,878		2,289,882		2,530,322		2,530,322					
Ending Fund Balance	\$	2,530,322	\$	2,676,932	\$	3,770,507	\$	3,568,430					
Components of Ending Fund Balance		T	 				-						
Capital Reserve		· ···			\$	750,000	\$	750,000			:		
Operating Reserve (Target 25% of Expenditures) Unrestricted			ļ			3,020,507		2,818,430	Ī				
Ending Fund Balance	•		5		\$	3,770,507	\$	3,568,430				-	

JEFFERSON COUNTY EMERGENCY COMMUNIC STATEMENT OF REVENUES & EXPENDITURES	WĪTH I	BUDGETS -		AIL [14-Jul-20
December 31, 2019 Actual, 2020 Adopted and Pr Year-to-date Actual and Variance through June 3											
	,			-							
			:								
		2019	1	2020	2020	1	Actual		Budget		Variance
•		Audited	1	Adopted	Projected		Through		Through		Through
		Actual	1	Budget	Budget		6/30/2020		6/30/2020		6/30/2020
Administrative] .								
Accounting	. \$	49,926	\$	52,000 \$	52,000	\$	23,035	S	26,000	, \$	2,965
Bank Charges Executive Director (ED)		7,861		3,843	1,000				-		-
401k & Benefits		22,605	l ·	24.295	24,295		11,432		12,148		716
Mileage Reimbursement		485		474	474	1	39		237		198
Payroll Tax		8,699		19,922	9,400		4,347		4,700		353
Wages & Salaries		104,104		117,605	117,605		55,427		58,803		3,375
Insurance		6,147		6,316	5,285		2,638		3,158		520
Legal Meeting & Misc		48,052		103,000	50,000		5,992		25,000	:	19,008
Admin Web/Listserve		1,898		225	225	}	48		113		65
Meeting & Misc - Other		3,416		5,150	3,500		783		2,575		1,792
Phone/Web Conferencing		304	1	577	300		54		289		235
Office Supplies & Postage		925		1,443	1,443] .	463		722		259
Payroll Expenses		2,939		3,564	3,564		2,014		1,782		(232)
Public Web	-\$	257,361	\$	215 338,629 \$	215 269,306	\$	106,272	\$	108 135,632	\$	108
Total Administrative Expenses	Φ	237,301	- -	330,029 \$	209,300	₽	100,212	Φ	133,032	. 4	29,360
Agency Operating Fund (AOF)											ĺ
Broomfield	\$	783,108	\$	769,737 \$	769,737	\$	384,868	\$	384,868	\$	_ [
Westminster		570,479		1,282,895	1,282,895		641,448		641,448		- [
Jeffcom		6,325,767		6,500,000	6,500,000		3,250,000		3,250,000		-
Other		W 084 0 4 1 .	_			Ļ	-				
Total Agency Operating Fund (AOF)	\$	7,679,354	S	8,552,632 \$	8,552,632	\$	4,276,316	\$	4,276,316	\$	
Disaster & Recovery Plan (DRP)		-	-	•	:						}
SRBC Recurring	. \$	75,681	s	53,750 \$	60,000	\$	29,942	ŝ	24,688	· \$	(5,255)
Total Disaster & Recovery Plan (DRP)	\$	75,681	5	53,750 \$	60.000	\$	29,942	\$	24,688		(5,255)
GIS System]								
GIS System Support	\$	160,000	Ŝ	172,000 \$	168,000 ;	\$	168,000	_	168,000		
Total GIS System	\$	160,000	S	172,000 \$	168,000	\$	168,000	\$	168,000	<u>\$</u>	
Line Charges							-				
ANI/ALI SR	· \$	321,990	s	483,750 \$	483,750	\$	309,313	\$	311.000	· \$	1,687
Call Box MRC		7,888	-	7,740	7,740	ľ	4,231	•	3,870		(361)
Jeffcom DS1		25,744		32,250	25,000		4,617		16,125		11,508
Other		5,461	_	20,963	20,963	<u> </u>	5,105		10,482		5,377
Total Line Charges	\$	361,083	\$	544,703 \$	537,453	\$	323,266	\$	341,477	\$	18,211
Notification Systems (ENS)			1	-		ĺ			-		
ALI Database Extract (ADE)	. \$	13,818	\$	19,350 \$	10,000	\$	4,591	\$	9,675	 S	5,084
CodeRed (ECN)	. Ψ	116,178	*	111,284	112,000	".	112,000	.	111,349	. *	(651)
VoIP Record Extract		3,000		3,763	3,763				1,882		1,882
Total Notification Systems (ENS)	\$	132,996	\$	134,397 \$	125,763	\$	116,591	\$	122,906	\$	6,315
0 10 10					. :						
Special Projects	. \$	10,437	\$	6,120 "\$	5,000		:	¢	6,120		6,120
Call Box Project Fiber Optics	. Ф	10,437	٩	ij, i zυ _ֆ	2,000	\$		Ş	0,120	. 3	0,120
AHEC-DUS	-	945	t			1				:	,,
J-FON		35,772	İ	202,514	195,000	1	36,165		101,257		65,092
Last Mile Fiber Project		39,820		300,000	160,000]	535		150,000		149,465
North Metro		3,292		458,000	458,000	ļ			229,000		229,000
Smart911		91,584		89,161	89,161		89,161		89,161		
Special Projects Total Special Projects	-\$	32,440 214,290	9:	202,839 1,258,634 \$	50,000 957,161	S	6,384 132,245 i	¢	101,420 676,958	\$	95,036 544,713
. Total Openial Frojento	Ψ	# 141 F DA	۳	1,200,004 Ø	991,101	F	132,443	•	010,800	Ψ	944113
Total Expenditures	-\$	8,880,765	\$	11,054,745 \$	10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
,			<u> </u>		***************************************	Ě	-,,***	_	-,,	<u> </u>	,-

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July (Estimate)	Aug (Estin			eptember Estimate)		October (Estimate)		lovember (Estimate)		ember
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$			\$	2,251,586 \$;		\$	2,616,577 \$,	71,114	,	2,725,652		2,780,190		2,834,728 \$	٠,	,889,266
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	3	,	\$	915,520 \$;	995,215	\$	945,192 \$		45,192	\$	945,192	\$		\$	945,192 \$		945,192
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		17,874		21,898		21,898		21,898		21,898		21,898		21,898
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows		2,727,505	\$	939,014	\$	1,365,731 \$		633,632	\$	934,976 \$		1,013,089	\$	967,090 \$	9	67,090	\$	967,090	\$	967,090	\$	967,090 \$		967,090
Expected Outflows:	Ψ	2,727,500	Ψ	333,014	Ψ	1,505,751 \$,	000,002	Ψ	304,370 ¥		1,010,000	Ψ	307,030 φ	•	01,030	Ψ	307,030	Ψ	301,030	Ψ	301,030 φ	'	307,030
2020 Obligations (As projected, less paid)																								
Administrative																								
Accounting	\$	115	\$	3.870	\$	575 \$:	8,037	\$	2.604 \$		12,525	\$	4,046 \$		4.046	\$	4,046	2	4.046	\$	4,046 \$		4.046
Bank Charges	Ψ	-	Ψ	5,070	Ψ	5/5 ψ	,	0,007	Ψ	2,004 ψ	•	12,020	Ψ	111		111	Ψ	111	Ψ	111	Ψ	111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		11,857		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		11,005		11,505		11,504		12,017		11,007		5,290		12,040		12,040		12,040		12,040		12,040		12,040
Legal				5,015		_		3,000		_		750		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18		-		50		-		335		335		335		335		335		335
Office Supplies & postage		116		16		79		8		121		8		120		120		120		120		120		120
Public Web		-		-		-		-		-		-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309		297		302		302		302		302		302		302
Administrative Total	\$		\$		\$	12,815 \$	3		\$	14,941 \$;		\$	29,435 \$		29,435	\$		\$	29,435	\$	29,435 \$		29,435
Agency Operating Fund (AOF)																								
Agency Operating Fund (AOF)	\$	454	Φ.	04.445	Φ.	04.445 @		04.445	•	04.445 @		04.445	•	04.445 0		04.445	Φ.	04.445	Φ.	04.445	•	64.145 \$		04.445
BRO Recurring Jeffcom Wages & Salaries	Ф	451 527,147	\$	64,145 541,667	\$	64,145 \$ 541,667)	64,145 541,667	Ъ	64,145 \$ 541,667	•	64,145 541,667	\$	64,145 \$ 541,667		64,145 41,667	Ъ	64,145 541,667	\$	64,145 541,667	\$	541,667		64,145 541,667
WES Recurring		3,747		107,018		106,908		106,908		106,908		106,908		106,908		06,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$		\$		\$	712,720 \$,		\$	712,720 \$			\$	712,720 \$			\$		\$		\$	712,720 \$		712,720
	Ф	551,545	Ф	112,030	Ф	/12,/20 \$	•	112,119	Ф	/12,/20 \$	•	/12,/20	Ф	/12,/20 \$,	12,720	Ф	112,120	Ф	112,120	Ф	/12,/20 \$	'	112,120
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	_\$_		\$	1,222	\$	- \$	<u> </u>	13,278	\$	- \$	<u> </u>	11,462	\$	5,673 \$		5,673	\$	5,673	\$	5,673	\$	5,673 \$		5,673
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	6	13,278	\$	- \$;	11,462	\$	5,673 \$		5,673	\$	5,673	\$	5,673	\$	5,673 \$		5,673
GIS System																								
GIS System Support	\$	-	\$	168,000	\$	- \$	<u> </u>	-	\$	- \$;	-	\$	- \$		-	\$	-	\$	-	\$	- \$		
GIS System Total	\$	_	\$	168,000	\$	- \$	6	_	\$	- \$;	_	\$	- \$		_	\$	-	\$	-	\$	- \$		_
•				,																				
Line Charges ANI / ALI SR	\$		\$	50,778	¢	28,346 \$		145,150	¢	37,168 \$		49,933	¢.	28,729 \$		28,729	Ф	28,729	ď	28,729	¢	28,729 \$		28,729
Call Box MRC	φ	-	φ	1,375	φ	20,340 ş 688	•	686	Φ	57,100 \$,	49,933 796	φ	585		585	Φ	585	φ	585	φ	20,729 p 585	'	585
Jeffcom DS1		-		2,770		000		944		923		903		3,243		3,243		3,243		3,243		3,243		3,243
Other		669		1,077		637		348		1,343		302		937		937		937		937		937		937
Line Charges Total	\$	669	\$		\$	29,671 \$			\$	40,120 \$			\$	33,494 \$			\$		\$		\$	33,494 \$		33,494
•	•	000	Ψ.	00,001	۳	20,0	•	, . 20	•	.0,.20 0		0.,000	•	σσ, .σ. τ		00, 10 .	Ψ	00, 10 1	Ψ.	00, .0 .	Ψ.	σο, .σ. φ		00,101
Notification Systems (ENS)	_		_		_				_				_	_			_							
ALI Database Extractio (ADE)	\$		\$	1,235	\$	- \$	ó	5,356	\$	- \$	•	-	\$	- \$			\$		\$		\$	- \$		-
CodeRed (ECN)		110,000		-		-		-		-		-		214 627		214 627		214 627		214 627		214 627		214 627
VolP Record Extract	\$	118,841	Φ.	1,235	¢.	- \$		5,356	\$	- \$			\$	841 \$			\$		\$		\$	841 \$		841
Notification Systems (ENS) Total	Ф	110,041	Ф	1,235	Ф	- \$	•	5,350	Ф	- \$	•	-	Ф	041 ф		041	Ф	041	Ф	041	Ф	04 I D	'	041
Special Projects																								
Call Box Project	\$	4,812	\$	-	\$	- \$	3	-	\$	- \$;	-	\$	31 \$		31	\$	31	\$	31	\$	31 \$		31
Fiber Optics		-		22,874		-		8,911		2,236		3,022		129,326	1	29,326		129,326		129,326		129,326		129,326
Smart911		89,161		-		-		-		-		-		-		-		-		-		-		-
Other		3,387		-		-		3,192		3,192		-		6,705		6,705		6,705		6,705		6,705		6,705
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	6	12,103	\$	5,428 \$;	3,022	\$	136,062 \$	1	36,062	\$	136,062	\$	136,062	\$	136,062 \$	_	136,062
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	6	913,944	\$	773,209 \$;	809,866	\$	912,552 \$	9	12,552	\$	912,552	\$	912,552	\$	912,552 \$		912,552
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$;	(280,313)	\$	161,767 \$	i	203,223	\$	54,538 \$		54,538	\$	54,538	\$	54,538	\$	54,538 \$		54,538
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	5 2	2,251,586	\$	2,413,354 \$;	2,616,577	\$	2,671,114 \$	2,7	25,652	\$	2,780,190	\$	2,834,728	\$	2,889,266 \$	2	,943,804

JCECA - 2020) Jul Expendi	ture Reque	est Authorization 072320 1045			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-030		WES	Last-mile connection to J-FON network	SpProj:Last Mile	155,650.00	
2020-031		Multi	PSAP payments for Aug 2020	AOF	712,719.33	
				Total	868,369.33	
			Expenditures Recommended by Advisory Committee (date):	07/20/20		
			Expenditures Approved by Executive Director (signature):	07/20/20	:	
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature):			

Jefferson County Emergency Communications Authority 433 S Allison Pkwy



Lakewood, CO 80226-3133 Office: 303 539 9410 Fax: 303 539 9593

www.jceca.org

INFORMATION ONLY

July 10, 2020

To: Cities, Towns, and Special Districts that are parties to JCECA's IGA

Re: Nominations Are Open for JCECA Board Member Positions

To whom it may concern,

There are two vacancies on the five member board of the Jefferson County Emergency Communications Authority ("**JCECA**"). We are seeking nominations for replacements.

Under JCECA's intergovernmental agreement (the "IGA"), two board members are nominated by special districts (fire departments) and two board members are nominated by cities and town (law enforcement). The Jefferson County Board of County Commissioners ("BOCC") appoints the board members from those nominees and appoints a fifth board member in the BOCC's discretion.

The two board members' whose terms are expiring are Ken Olsen and Bob Olme. Mr. Olsen was nominated by cities and towns (law enforcement) and Chief Olme was nominated by the special districts (fire departments).

The BOCC will appoint one board member from nominees submitted by cities and towns (law enforcement) and one board member from nominees submitted by special districts (fire departments). In each case, the BOCC will appoint the person with the most nominations. To be eligible to make a nomination, the city, town, or special district must be a party to JCECA's IGA.

Nominations are currently open for these positions. The deadline for nominations is July 31, 2020.

Please submit your nominations to me via email at jirvin@jceca.org before the deadline. I will forward the nominations to the BOCC.

If you have any questions, please contact me.

Sincerely,

Jeff Irvin **Executive Director**



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, 2019 and July 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA August 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUN	IICATIONS AUTHO	RITY		20-Aug-20
BALANCE SHEET				1
December 31, 2019 and July 31, 2020				
· · ·	· -·			!
	Audited	Unaudited		!
- 				
	Actual	Actual		
<u> </u>	12/31/2019	7/31/2020		
Assets				
Current Assets			 	
Cash, Checking	\$ 1,785,955	\$ 2,848,372		
Cash, Savings	504	505		
Accounts Receivable	1,404,569	1,935,577		'
Prepaid Expense	112,418	4,409		
Total Current Assets	\$ 3,303,446	\$ 4,788,863		
TOTAL CUITETII ASSETS	# 3,303,440	- 4.100,003		
		į		
Long-Term Assets		i <u></u>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578		
Infrastructure	25,895	25,895		
Right of Ways	568,082	568,082		i
West Corridor Fiber Optic	865,614	865,614		
Accumulated Depreciation	(256,338)	(256,338)		
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831		
Total Long Term Noodis		4 0,100,001		
Total Assets	\$ 8,472,277	\$ 9,957,694		
Total Assets	\$ 8,472,277	\$ 3,381,834		
Liabilities				i .
Current Liabilities		!		
Accounts Payable	\$ 773,124	\$ 833,844		1
Total Current Liabilities	\$ 773,124	\$ 833,844		
	'1121/17'	12. 122/1		
Total Liabilities	\$ 773,124	\$ 833,844	· · · · · · · · · · · · · · · · · · ·	
Total Liabilities	\$ 373,124	3 033,044		
		i		
Fund Equity			in the second second second second second second second second second second second second second second second	
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831		
Fund Balance		1		
Nonspendable	112,418	4,409		<u>l</u>
Unassigned	2,417,904	3,950,610		
Total Fund Equity	\$ 7,699,153	\$ 9,123,850		
		1, 2,.23,300		· · · · · · · · · · · · · · · · ·
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,957,694		!
Total Elabilities and Fully Equity				
	= <u></u>	<u> </u>		<u>i</u>

JEFFERSON COUNTY EMERGENCY COMMUNIC		RITY					20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES (l		
December 31, 2019 Actual, 2020 Adopted and Pro				:			
Year-to-date Actual and Variance through July 31	, 2020						
2021 Proposed Budget					L		
				1	i		
····			Modified	Accrual Budgeta	iry Basis		
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
<u> </u>	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	07/31/20	07/31/20	07/31/20	<u>Budget</u>
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,047,217			\$ 11,736,000
9-1-1 fee (prepaid)	j 21 3,360	268,779	260,000	151,306	156,788	(5,482)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	·		399,256	157,662		157,662	550,000
Interest Income		10,000	5,000	-	5,833	(5,833)	10,000
Miscellaneous Income	-	500	500		292	(292)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,411,756	\$ 7,356,185	\$ 6,674,255	\$ 681,930	\$ 12,556,500
	i						
Expenditures							
Administrative	\$ 257,361	\$ 338,414	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384
Agency Operating Fund - BRO	783,108	769,737	769,737	449,013	449,013	-	769,737
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	748,356	748,356		1,282,895
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667		6,500,000
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	29,942	30,031	89	60,000
GIS System	160,000	172,000	168,000	168,000	168,000	· - ·	180,000
Line Charges	361,083	544,703	635,706	355,776	375,348	19,572	583,500
Notification Systems (ENS)	132,996	134,397	130,000	116,591	124,832	8,241	141,500
Special Projects	214,290	1,258,634	916,931 ^j	139,974	773,904	633,930	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,401
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,679,181	\$ 1,424,697	\$ 51,367	\$ 1,373,330	\$ 1,369,099
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322	· · · · · · · · · · · · · · · · · · ·		4,209,503
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,209,503	\$ 3,955,019		•••	\$ 5,578,602
<u> </u>					1		
Components of Ending Fund Balance			· · · · · · · · · · · · · · · · · · ·				
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872	1		2,796,850
Unrestricted			776,359	1,722,147	:		2,031,752
Ending Fund Balance	\$ -	\$ -	\$ 3,433,144	\$ 2,232,872			\$ 3,546,850
		11		-		===:-	

JEFFERSON COUNTY EMERGENCY COMMUNIC					·		20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES V December 31, 2019 Actual, 2020 Adopted and Pro		- DETAIL			:		
Year-to-date Actual and Variance through July 31		-		•		•	:
2021 Proposed Budget							-
							;
		<u> </u>		1			
	2019	2020	2020	Actual	Budget	Variance	2021
	Audited Actual	Adopted Budget	Projected Budget	Through 7/31/2020	Through 7/31/2020	Through 7/31/2020	Proposed Budget
Administrative	<u> </u>	Budget	<u> Dutiget</u>	113112020	773112020	713 112020	Budger
Accounting	\$ 49,926	\$ 52,000	S 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365
Bank Charges	7,861	3,843	1,000	-	_	Ī	1,000
Executive Director (ED)						<u></u>	
401k & Benefits	22,605	24,295	24,295	13,337	14,172		24,295
Mileage Reimbursement . Payroll Tax	8. 699	474 19.922	9,400	39 5.058	277 5,483	238 425	474 9,400
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	9,400
Insurance	6,147	6.316	5,285	3,299		385	6.500
Legal	48,052	103.000	50,000	8,265	29,167	20,902	75,000
Meeting & Misc		1		1			
Admin Web/Listserve	1,898	225	225	48	131	83	225
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004		4,000
Phone/Web Conferencing Office Supplies & Postage	304	577	300	54	337	283 376	400
Office Supplies & Postage Payroll Expenses	925 2,939	1,443 3,564	1,443 3,564	466 2,350	842 2,079	(271)	1,000 3,920
Public Web	. 2,505	215	215	2,330	125	125	200
Total Administrative Expenses	\$ 257,361	\$ 338,629		\$ 132,169		\$ 29,568	
		-					
Agency Operating Fund (AOF)							
Broomfield	\$ 783,108	\$ 769,737		\$ 449,013	\$ 449,013	\$ -	\$ 769,737
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	<u>i</u>	1,282,895
Jeffcom Other	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	:	6,500,000
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	: : \$ -	\$ 8,552,632
	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>		4 1,000,000	4 1,505,000	: *	0 0,002,002
Disaster & Recovery Plan (DRP)		: : : - : : :			•	:	
SRBC Recurring	\$ 75,681	\$ 53,750		\$ 29,942			S 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
010.0							
GIS System GIS System Support	\$ 160,000	\$ 172,000	S 168,000	\$ 168,000	\$ 168,000	¢	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000			\$ 180,000
	<u></u> -						
Line Charges		[:					
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 180,555	\$ 339,792		\$ -
Call Box MRC	7.888	7,740	8,244	4,809	4,515	(294)	
Jeffcom DS1 ESInet	25,744	32,250	9,498	5,540	18,813		10,000
Other	5,461	20,963	399,256 12,360	157,662 7,210	12,228	(157,662) 5,018	550,000
Total Line Charges	\$ 361,083	\$ 544,703;		\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500
						,	
Notification Systems (ENS)				1			
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591			\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	
VolP Record Extract Total Notification Systems (ENS)	3,000 \$ 132,996	3,763 \$ 134,397 ;	3,000 \$ 130,000	\$ 116,591	2,195 \$ 124,832		3,500 \$ 141,500
Total Pouncation Systems (ENS)	φ 132,990 :	φ 134,387	9 100,000	3 110,381	φ 144,032	: P 0,241	φ 141,300
Special Projects							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics						:	1
AHEC-DUS	945		: 	<u></u>			ļ <u></u>
J-FON	35,772	202,514	155,000	42,897	118,133		270,000
Last Mile Fiber Project North Metro	39,820 3,292	300,0 <u>00</u> 458,000	160,000 457,770	1,532	175,000 267,167		425,000 378,885
Smart911	91,584	89,161	89,161	89,161	89,161		92,000
Special Projects	32,440	202,839	50,000	6,384	118,323		200,000
Total Special Projects	\$ 214,290	\$ 1,258,634		S 139,974	\$ 773,904		\$ 1,372,385
Total Expenditures	\$ 8,880,765	\$ 11,054,745	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,4 <u>01</u>

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual		April Actual		May	June Actual		July Actual		August Actual		ptember		October (Estimate)		lovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		2,531,899	\$	Actual 2,251,586 \$	2,413,354	\$	2,616,577 \$	5	2,848,372		3,183,483	\$		\$	3,027,623 S		3,070,490
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$	\$. ,	\$	915,520 \$	995,215	\$	978,981	5	, , .	\$		\$		\$	975,000	\$	975,000
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456	17,874		18,326		18,323		18,500		18,500		18,500		18,500
PUC Statewide 911 Trust Reimbursement Interest Income															-								
Miscellaneous Income		_		-		_		-		-	-		_		-		-		-		_		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	\$	633,632	\$	934,976 \$	1,013,089	\$	997,307	5	1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows:																							
2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3,870	\$	575 \$	\$	8,037	\$	2,604 \$	12,525	\$	3,614	5	7,346	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Bank Charges		-		-		-		-		-	-		-		1		-		-		-		-
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,857		11,750		11,854		12,648		12,648		12,648		12,648
Insurance		-		- - 045		-		2 000		-	5,290		-		450		- - 000		- - 000		- - 000		5,000
Legal Meeting & Misc		359		5,015 797		18		3,000		- 50	750		-		450 74		5,000 335		5,000 335		5,000 335		335
Office Supplies & postage		116		16		79		8		121	8		2		-		120		120		120		120
Public Web		-		-		-		-		-	-		-		_		-		-		-		-
Payroll Expense		287		400		159		297		309	297		439		312		297		297		297		297
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$	\$	23,360	\$	14,941 \$	30,727	\$	15,805	5	20,037	\$	22,733	\$	22,733	\$	22,733	\$	22,733
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	6	64,145	\$	64,145 \$	64,145	\$	64,145	6	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667	541,667		541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	\$	712,719	\$	712,720 \$	712,720	\$	712,720	5	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,719
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	-	\$	1,222	\$	- \$	\$	13,278	\$	- \$	11,462	\$	3,980	\$	-	\$	7,514	\$	7,514	\$	7,514	\$	7,514
Disaster & Recovery Plan (DRP) Total	\$		\$	1,222	\$	- \$	ŧ.	13,278	\$	- \$	11,462	\$	3,980	8	_	\$	7,514	\$	7,514	\$	7,514	ŧ.	7,514
	Ψ		Ψ	1,222	Ψ	- ψ	P	13,270	Ψ	- ψ	11,402	Ψ	3,300	,		Ψ	7,514	Ψ	7,514	Ψ	7,514	Ψ	7,514
GIS System GIS System Support	\$	_	\$	168,000	æ	- \$	t	-	¢	- \$	_	\$	- 9	2	_	¢	_	¢		¢	- 9	ŧ	_
Gio dystem dupport	Ψ_		Ψ	100,000	Ψ	- ψ	Ψ		Ψ	- ψ		Ψ	- ,			Ψ		Ψ		Ψ	- ,	Ψ	
GIS System Total	\$	-	\$	168,000	\$	- \$	\$	-	\$	- \$	-	\$	- \$	5	-	\$	-	\$	-	\$	- \$	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	\$	24,353	\$	26,352 \$	23,884	\$	28,904	5	-		7,234	\$	7,234	\$	7,234	\$	7,234
Call Box MRC		-		1,375		688		686		686	796		688		63		689		689		689		689
ESInet		-		- 0.770		-		120,797		10,816	26,049		-		- 0.70		241,595		-				
Jeffcom DS1 Other		669		2,770 1,077		637		944 348		923 1,343	903 302		923 336		3,878 1,737		3,665 888		3,665 888		3,665 888		3,665 888
Line Charges Total	\$	669	\$		\$	29,671 \$	ŝ	147,128	\$	40,120 \$	51,935	\$	30,852	S.		\$	254,070	\$	12,475	\$	12,475	ŝ	12,475
•	Ψ	000	Ψ	00,001	Ψ	20,071 φ	,	147,120	Ψ	40,120 ψ	01,000	Ψ	00,002	,	0,070	Ψ	204,070	Ψ	12,470	Ψ	12,470	,	12,470
Notification Systems (ENS) ALI Database Extractio (ADE)	\$	8,841	¢	1,235	¢	- \$	r	5,356	Ф	- \$		\$	- 9		_	Ф		Ф	-	¢	- (ż	
CodeRed (ECN)	φ	110,000	φ	1,233	φ	- 4	Þ	3,330	Ψ	- ψ -		φ	- \	P	-	φ	321	φ	321	φ	321	Þ	321
VolP Record Extract		-		_		-		-		-	-		-		-		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$	-	\$	- \$	\$	-	\$	1,262	\$	1,262	\$	1,262	\$	1,262
On a sial Paris at																							
Special Projects Call Box Project	\$	4,812	¢	_	\$	- \$	r	_	Ф	- \$	_	\$	- 9		_	\$	47	Ф	47	Ф	47 \$	r	47
Fiber Optics	Ф	4,012	Φ	22,874	Ф	- 4	₽	8,911	Φ	2,236	3,022	Φ	1,855	Þ	7,215	Φ	191,722	Φ	191,722	φ	191,722	₽	191,722
Smart911		89,161		,01-7		_		-		_,			-,000		- ,210		, , , , , , ,				-		
Other	_	3,387						3,192		3,192			300		1,232		9,674		9,674		9,674		9,674
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	\$	12,103	\$	5,428 \$	3,022	\$	2,155	5	8,447	\$	201,443	\$	201,443	\$	201,443	\$	201,443
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	\$	913,944	\$	773,209 \$	809,866	\$	765,512	5	746,882	\$	1,192,227	\$	950,633	\$	950,633	\$	950,632
Net Inflows/Outflows	\$			(45,155)		610,525 \$	\$	(280,313)		161,767 \$	203,223		231,795			\$	(198,727)		42,867		42,867		42,868
	\$													_		T	. , ,						
Estimated Cash Position	-	1,966,528	Ф	1,921,3/3	Þ	2,531,899 \$	₽ .	2,251,586	Þ	2,413,354 \$	2,616,577		2,848,372	P	3,183,483	Ф.	2,904,/56	Þ	3,027,623	Ф	3,070,490	₽ .	3,113,357

JEFFERSON COUNTY EMERGENCY COMMUNICA	TIONS AUTHO	RITY			25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITU	RES				J
2021 2025					
	Accrual Budget				
GENERAL FUND	2021	2022	2023	2024	2025
	Proposed	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Revenues	Budget	Budget	Budget	Budget	Budget
9-1-1 fee (ETC)	\$ 11,736,000	11,736,000	11,736,000	11,736,000	11,736,000
9-1-1 fee (prepaid)	260,000	260,000	260,000	260,000	260,000
PUC Statewide 9-1-1 Trust Reimbursement	550,000	566,500	583,495	601,000	619,030
Interest Income	10,000	10,000	10,000	10,000	10,000
Miscellaneous Income	500	500	500	500	500
Total Revenues	\$ 12,556,500	\$ 12,573,000	\$ 12,589,995	\$ 12,607,500	\$ 12,625,530
Expenditures					
Administrative	\$ 297,384	\$ 306,143	\$ 315,164	\$ 324,456	\$ 334,027
Agency Operating Fund - BRO	769,737	769,737	769,737	769,737	769,737
Agency Operating Fund - WES	1,282,895	1,282,895	1,282,895	1,282,895	1,282,895
Agency Operating Fund - JEFFCOM	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Disaster & Recovery Plan (DRP)	60,000	60,000	60,000	60,000	60,000
GIS System	180,000	180,000	185,400	185,400	185,400
Line Charges	583,500	601,005	619,035	637,606	656,734
Notification Systems (ENS)	141,500	142,145	146,409	150,802	155,326
Special Projects	1,372,385	306,880	316,025	325,444	335,143
Total Operating Expenditures	\$ 11,187,401	\$ 10,148,805	\$ 10,194,666	\$ 10,236,340	\$ 10,279,263
Revenues over/(under) Expenditures	\$ 1,369,099	\$ 2,424,195	\$ 2,395,329	\$ 2,371,160	\$ 2,346,267
Beginning Fund Balance	4,209,503	5,578,602	8,002,797	10,398,126	12,769,286
Ending Fund Balance	\$ 5,578,602	8,002,797	10,398,126	12,769,286	15,115,554
Components of Ending Fund Balance					
Capital Reserve	\$ 750,000	\$ 750,019		\$ 750,021	\$ 750,022
Operating Reserve (Target 25% of Expenditures)	2,796,850	2,537,201	2,548,667	2,559,085	2,569,816
Unrestricted	2,031,752	4,715,577	7,099,439	9,460,180	11,795,716
Ending Fund Balance	\$ 5,578,602	\$ 8,002,797	\$ 10,398,126	\$ 12,769,286	\$ 15,115,554

UKE	S - DETAIL								
	2021		2022		2023		2024		2025
	Proposed		Pro Forma	Р		F	Pro Forma	F	ro Form
	Budget		Budget		Budget		Budget		Budget
\$	53,365		54,966		56,615		58,313		60,0
	1,000		1,000		1,000		1,000		1,0
			-		-		-		
	24,295		25,024		25,775		26,548		27,3
	474		488		503		518		Ę
	9,400		9,682		9,972		10,272		10,5
	117,605		121,133		124,767		128,510		132,3
	6,500		6,695		6,896		7,103		7,3
	75,000		77,250		79,568		81,955		84,4
	•		-		-		-		
	225		225		225		225		2
	4,000		4,000		4,000		4,000		4,0
	400		412		424		437		
	1,000		1,030		1,061		1,093		1,1
									4,4
			200						
\$	297,384	\$	306,143	\$	315,164	\$	324,456	\$	334,0
\$	769.737		769.737		769.737		769.737		769,7
									1,282,8
									6,500,0
	-		-		-		-		-,,
\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,6
\$	60.000		60.000		60.000		60.000		60,0
\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,0
\$	180 000		180 000		185 400		185 400		185,4
		\$		\$		\$		\$	185,4
\vdash	.00,000	ΙΨ	100,000	ΙΨ	100,-100	Ψ	100,400	ΙΨ	100,5
Φ.		¢		\$		Φ.		\$	
$ \parallel$ $^{\Psi}$	8 500	۳	8 755	Ψ	9 N18	Ψ	0 288	۳	9,5
									11,2
									619,0
									16,8
\$		\$		\$		\$		\$	656,7
	000,000	<u>, ψ</u>	001,000	Ψ	010,000	Ψ	007,000	Ψ	000,1
	\$ \$ \$ \$	\$ 769,737 1,282,895 6,500,000 \$ 1,000 \$ 8,552,632 \$ 60,000 \$ 180,000 \$ 180,000 \$ 1,000	\$ 53,365 1,000 24,295 474 9,400 117,605 6,500 75,000 225 4,000 400 1,000 3,920 200 \$ 297,384 \$ \$ 769,737 1,282,895 6,500,000 \$ 8,552,632 \$ \$ 60,000 \$ \$ 180,000 \$ \$ 180,000 \$	Budget Budget \$ 53,365 54,966 1,000 1,000 - 24,295 25,024 474 488 9,400 9,682 117,605 121,133 6,500 6,695 75,000 77,250 - 225 4,000 4,000 400 412 1,000 1,030 3,920 4,038 200 200 \$ 297,384 \$ 306,143 \$ 769,737 769,737 1,282,895 1,282,895 6,500,000 6,500,000 \$ 60,000 \$ 8,552,632 \$ 80,000 \$ 80,000 \$ 180,000 \$ 180,000 \$ 180,000 \$ 180,000 \$ 50,000 \$ 66,500 15,000 15,450	\$ 53,365 54,966 1,000 1,000 -	Budget Budget Budget \$ 53,365 54,966 56,615 1,000 1,000 1,000 24,295 25,024 25,775 474 488 503 9,400 9,682 9,972 117,605 121,133 124,767 6,500 6,695 6,896 75,000 77,250 79,568 - - - 225 225 225 4,000 4,000 4,000 400 412 424 1,000 1,030 1,061 3,920 4,038 4,159 200 200 200 \$ 297,384 \$ 306,143 \$ 315,164 \$ 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000 6,500,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 8,552,632 \$ 8,552,632 \$ 60,000 \$ 60,000<	Budget Budget Budget \$ 53,365 54,966 56,615 1,000 1,000 1,000 24,295 25,024 25,775 474 488 503 9,400 9,682 9,972 117,605 121,133 124,767 6,500 6,695 6,896 75,000 77,250 79,568 - - - 225 225 225 4,000 4,000 4,000 400 412 424 1,000 1,030 1,061 3,920 4,038 4,159 200 200 200 \$ 297,384 \$ 306,143 \$ 315,164 \$ 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000 6,500,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 8,552,632 \$ 8,552,632 \$ \$ 180,000	Budget Budget Budget \$ 53,365 54,966 56,615 58,313 1,000 1,000 1,000 1,000 24,295 25,024 25,775 26,548 474 488 503 518 9,400 9,682 9,972 10,272 117,605 121,133 124,767 128,510 6,500 6,695 6,896 7,103 75,000 77,250 79,568 81,955 - - - - 225 225 225 225 4,000 4,000 4,000 4,000 400 412 424 437 1,000 1,030 1,061 1,093 3,920 4,038 4,159 4,283 200 200 200 200 \$ 769,737 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000	Budget Budget Budget Budget \$ 53,365 54,966 56,615 58,313 1,000 1,000 1,000 1,000 - - - - 24,295 25,024 25,775 26,548 474 488 503 518 9,400 9,682 9,972 10,272 117,605 121,133 124,767 128,510 6,500 6,695 6,896 7,103 75,000 77,250 79,568 81,955 - - - - 225 225 225 225 4,000 4,000 4,000 4,000 400 412 424 437 1,000 1,030 1,061 1,093 3,920 4,038 4,159 4,283 200 200 200 200 \$ 769,737 769,737 769,737 769,737 1,282,895 1,282,895 <t< td=""></t<>

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIO	NS AUTHO	RIT	′						25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPEN	DITURES	- DETAIL								
2021 2025										
		2021		2022		2023		2024		2025
	F	Proposed	P	ro Forma	P	ro Forma	Р	ro Forma	P	ro Forma
		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>
Notification Systems (ENS)										
ALI Database Extract (ADE)	\$	18,000	\$	18,540	\$	19,096	\$	19,669	\$	20,259
CodeRed (ECN)		120,000		120,000		123,600		127,308		131,127
VoIP Record Extract		3,500		3,605		3,713		3,825		3,939
Total Notification Systems (ENS)	\$	141,500	\$	142,145	\$	146,409	\$	150,802	\$	155,326
Special Projects										
Call Box Project	\$	6,500		6,120		6,242		6,367		6,495
Fiber Optics				-		-		-		-
AHEC-DUS		-								
J-FON		270,000		-		-		-		-
Last Mile Fiber Project		425,000		-		-		-		-
North Metro		378,885		-		-		-		-
Smart911		92,000		94,760		97,603		100,531		103,547
Special Projects		200,000		206,000		212,180		218,545		225,102
Total Special Projects	\$	1,372,385	\$	306,880	\$	316,025	\$	325,444	\$	335,143
Total Expenditures	\$ 1	11,187,401	\$ 1	10,148,805	\$ 1	0,194,666	\$ 1	10,236,340	\$ 1	0,279,263

		uest Authorization 082020 1035			
Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
	Jeffcom	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	241,594.00	
	Multi	PSAP payments for Sep 2020	AOF	712,719.33	
			Total	954,313.33	
		Expenditures Recommended by Advisory Committee (date):	08/24/20		
		Expenditures Approved by Executive Director (signature):	Masse	<u>~</u>	
		Expenditures Approved by Board Member (signature):			
		Expenditures Approved by Board Member (signature):			
	Board	Approval Jeffcom	Board Agency Description Jeffcom ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process Multi PSAP payments for Sep 2020 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):	Board Agency Description Expense Category Jeffcom ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process Lines:other Multi PSAP payments for Sep 2020 AOF Total Expenditures Recommended by Advisory Committee (date): 08/24/20	Board Approval Jeffcom ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process Lines:other 241,594.00 Multi PSAP payments for Sep 2020 AOF 712,719.33 Expenditures Recommended by Advisory Committee (date): Expenditures Approved by Executive Director (signature): Expenditures Approved by Board Member (signature):

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") SEPTEMBER 24, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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. August 27 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of director appointments by the BCC
 - b. Summary of PUC and CO PUC 9-1-1 Task Force Activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment



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, 2019 and August 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA September 17, 2020

JEFFERSON COUNTY EMERGENCY COMMI	UNICATIONS AUTHO	DRITY			17-Sep-20
BALANCE SHEET			: 		. <u></u> .
December 31, 2019 and August 31, 2020		. l <u> </u>			
		!	l i		
	·		T.		
	Audited	Unaudited		:	:
	Actual	Actual	li li		:
	12/31/2019	8/31/2020	1.	:	
	12/3/1/2019	0/3/1/2020	1:	ļ į	
Assets		:		:	
Current Assets		. :		:	
Cash, Checking	\$ 1,785,955	\$ 3,183,483			
Cash, Savings	504	505	1		
Accounts Receivable	1,404,569	1,785,772	• •	· ·	
Prepaid Expense	112,418	4,850	1		
Total Current Assets		\$ 4,974,610	··· 	· ··- ·· · ·	· · -
Total Outent Assets	9 3,303,440	o -4,314,010	· · · 		
Long-Term Assets		:			
Construction in Progress		\$ 3,965,578			
Infrastructure	25,895	25,895	il		
Right of Ways	568,082	568,082			· · · · · · · · · · · · · · · · · · ·
West Corridor Fiber Optic	865,614		··· ·	<u>-</u>	
Accumulated Depreciation	(256,338)				· · · · · · · · · · · · · · · · · · ·
	\$ 5,168,831	\$ 5,168,831	·· · · · · · · · · · · · · · · · ·		·- · · · · - ·
Total Long-Term Assets	3 3,100,631	\$ 3,106,631		. <u></u>	_
	-				
Total Assets	\$ 8,472,277	\$ 10,143,44 <u>1</u>			
		1.			
Liabilities	•				
Current Liabilities	÷ .	•	<u> </u>	;	
Accounts Payable	\$ 773,124	\$ 1,085,448	i		
			· : -		· · · · · · · · · · · · · · · · · · ·
Total Current Liabilities	\$ 773,124	\$ 1,085,448			
<u> </u>					
Fotal Liabilities	\$ 773,124	\$ 1,085,448			
		'i			
Fund Equity		-			
Net Investment in Fixed Assets	\$ 5.168.831	\$ 5,168,831			· ·
Fund Balance	, 4 01.001001				
	112,418	4,850	· · · · · · · · · · · · · · · · · · ·	· ·· · -	
Nonspendable			· ————		
Unassigned	2,417,904	3,884,312	<u> </u>		
Total Fund Equity	\$ 7,699,153	\$ 9,057,993	· <u> </u>		
			:		
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,143,441	- 1		
		:			

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIONS AUTHO	RITY	:	T			17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES V							
December 31, 2019 Actual, 2020 Adopted and Pro	jected Budget		· i		<u> </u>		
Year-to-date Actual and Variance through August	31, 2020			:	:		
2021 Proposed Budget					:		
· ······· · · · · · · · · · · · · · ·			-				
	1		Modified	Accrual Budgeta	ry Basis		
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	<u>Actual</u>	Budget	<u>Budget</u>	08/31/20	08/31/20	08/31/20	<u>Budget</u>
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,756,351	\$ 7,441,534	·	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	169,629	179,186	(9,557)	260,000
PUC Statewide 9-1-1 Trust Reimbursement		<u> </u>	362,392	362,392		362,392	550,000
Interest Income	-	10,000	5,000	-	6,667	(6,667)	10,000
Miscellaneous Income	-	500	500		\$ 333	, ,/	
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,364,892	\$ 8,288,372	\$ 7,627,720	\$ 660,652	\$ 12,55 <u>6,</u> 500
Expenditures	1		:				
Administrative	\$ 257, <u>361</u>		\$ 266,732	4 · · · · · · · · · · · · · · · · · · ·	\$ 183,110	\$ 29,825	\$ 282,519
Agency Operating Fund - BRO	783,108	769,737	769,737	513,158	513,158		<u>841,916</u>
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	855,264	855,264		1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	4,333,334	4,333,334		7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	29,942	34,775	4,833	60,000
GIS System	160,000	172,000	168,000	168,000	168,000		180,000
Line Charges	361,083	544,703	635,706	610,306	409,219	(201,087)	
Notification Systems (ENS)	132,996	134,397	130,000	116,591	128,493	11,902	141,500
Special Projects	214,290	1,258,634	916,931	149,652	870,850	721,198	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$ 6,929,532	\$ 7,496,203	\$ 566,671	\$ 11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$ 1,358,840	\$ 131,517	\$ 1,227,323	\$ 579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322			4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$ 3,889,162			\$ 4,744,343
···							
Components of Ending Fund Balance				i	<u> </u>		
Capital Reserve		<u> </u>	\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)		1	2,682,500	1,732,383	İ		2,994,343
Unrestricted		ľ	732,713	1,406,779			1,000,000
Ending Fund Balance	\$ -	\$ -	\$ 3,432,500	\$ 3,889,162			\$ 4,744,343
··· *							

EFFERSON COUNTY EMERGENCY COMMUNIC	CATIO	OHTUA SUC	RIT	Υ			:							17-Sep-20
TATEMENT OF REVENUES & EXPENDITURES	WITH	BUDGETS					}···		i				: 	
December 31, 2019 Actual, 2020 Adopted and Pr											į			
ear-to-date Actual and Variance through Augus	st 31,	2020	Ļ				<u>:</u>							
021 Proposed Budget		1	.! .			,-					-		Ŀ	
											<u>:</u>			
· · · · · · · · · · · · · · · · · · ·		2019		8/31/2020		2020	1	Actual		Budget		Variance	İ	2021
	i	Audited	i	Adopted		Projected		Through		Through		Through		Proposed -
<u></u>	i	Actual		Budget	•	Budget	1	8/31/2020		8/31/2020		8/31/2020	1	Budget
Administrative		,	İ	20000		200300		<u> </u>		<u>Did II 2020</u>				<u>Duagor</u>
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	41,026	\$	37,467	\$	(3,559)	\$	53,500
Bank Charges		7,861		3,843		1,000		1	:	1	:	-		1.000
Executive Director (ED)						i								
401k & Benefits		22,605		24,295		24,295		15,243		16,197		954		24,295
Mileage Reimbursement		485		474		200	1	39	ļ	316		277	1	474
Payroll Tax	i	8,699		19,922		8,600		5,768		5,733		(35)		9,400
Wages & Salaries		104,104		117,605		117,605	ļ	73,903		78,403		4,500	-	117,605
Insurance	:	6,147	ļ	6,316		5,285	ļ	2,858	<u>: </u>	4,211		1,353	ļ	6,500
Legal		48,052	ļ <u>-</u>	103,000		50,000	 	10,087	<u> </u>	33,333		23,246	ļ	60,000
Meeting & Misc Admin Web/Listserve	-	1,898	 	225		225	 	 92	-	150		58		225
: Meeting & Misc - Other	;	3,416		5,150		2,000		882		3,433	i.	2,551		4,000
Phone/Web Conferencing		304	 	5,130		300		<u>54</u>	 :	385		331		400
Office Supplies & Postage		925	†·-··	1,443		1,443		670		962	<u>-</u> -	292		1,000
Payroll Expenses		2,939		3,564		3,564		2,662	†	2,376		(286)		3,920
Public Web			†. ·	215		215	1			143		143	ļ	200
Total Administrative Expenses	\$	257,361	\$	338,629	\$	266,732	\$	153,285	\$	183,110	\$	29,825	\$	282,519
·	_	:		:										1
Agency Operating Fund (AOF)		i							:					
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	513,158	5	513,158	<u>s</u>	-	\$	841,916
Westminster		570,479		1,282,895		1.282,895		855,264		855,264				1,402,761
Jeffcom		6,325,767		6,500,000		6,500,000	-	4,333,334	<u></u>	4,333,334	-			7,112,789
Other	\$	7,679.354	\$	0.550.600	· e	0 550 600	-	- E 704 750	i er	- F 704 750	•			0.257.466
Total Agency Operating Fund (AOF)		1,519,354	₽	8,552,632	•	8,552,632	\$	0,701,700	. 3	5,701,756	: 🌣		\$	9,357,466
Disaster & Recovery Plan (DRP)		I											-	
SRBC Recurring	: \$	75,681	\$	53,750	\$	60,000	\$	29,942	S	34,775	. s	4,833	\$	60,000
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		60,000	\$	29,942				4,833		60,000
					-						_		\Box	
GIS System		:				. :			L.					
GIS System Support	\$_	160,000	\$	172,000		168,000	\$	168,000			\$	-	\$	180,000
Total GIS System	_\$	160,000	\$	172,000	S	168,000	\$	168,000	\$	168,000	\$	-	\$	180,000
· <u></u>	· 													
Line Charges		204 000	_	400.750		200.040		477.440	_	200 504	-	404 474	_	
ANI/ALI SR Call Box MRC	‡\$.	321,990 7,888	\$	483,750 7,740	\$	20 <u>6,348</u> 8,244	\$	177,41 <u>3</u> 5,550	3	368,58 4 5,160	3	191,171 (390)		8,500
Jeffcom DS1	- <u>-</u> !	25,744		32,250		9,498	1	20,486		21,500	į	1,014	}	10,000
ESinet		23,144	1	9 <u>2,2</u> 90		399,256		399,257		21,500	-	(399,257)	ŀ	550,000
Other		5,461	ŀ	20,963		12,360	1	7,600		13,975		6,375	1	15,000
Total Line Charges	\$	361,083	\$	544,703	\$	635,706	\$	610,306	\$	409,219	\$	(201,087)	\$	583,500
			Ė				Т		-			· 		
Notification Systems (ENS)	•]							
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	15,000	\$	4,591	-\$	14,635	\$	10,044	\$	18,000
CodeRed (ECN)		116,178		111,284		112,000		112,000	·	111,349	_	(651)	ĺ	120,000
VolP Record Extract		3,000	L	3,763		3,000		-		2,509		2,509		3,500
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	130,000	\$	116,591	\$	128,493	; \$	11,902	\$	141,500
			 _				ļ		ļ.,		ļ		ļ	<u> </u>
Special Projects		40.407	1-			F 666	- پر		ļ.,	0.400	-	··· C 400	-	
Call Box Project	\$	10,437	\$	6,120	\$.	5,000	۴.		\$	6,120	. ⊅	6,120	\$.	6,500
Fiber Optics AHEC-DUS	.	945			ļ				 	· · · · · · · · · · · · · · · · · · ·	<u>L</u>		+	
J-FON		35,772		202,514		155,000		51,143	<u></u> .	135,009	<u>-</u> :	83,866	 	270,000
Last Mile Fiber Project		39,820	-	300.000		160,000		2,964	\vdash	200,000	<u> </u>	197,036	1	425,000
North Metro	1	3,292	\vdash	458,000		457,770		<u> </u>	<u> </u>	305,333	·	305,333	 	378,885
Smart911	!	91,584	Т	89,161		89,161	1	89,161	1	89,161	į		† "	92,000
Special Projects	:	32,440	1	202,839	ļ	50,000	1	6,384		135,226		128,842		200,000
Total Special Projects	-\$	214,290	\$	1,258,634	\$	916,931	\$	149,652	\$		\$	721,198	\$	1,372,385
Total Openial Tojecta			=						_		_		_	
Total Openal Tojects	-										:			
Total Expenditures	\$	8,880,765	\$	11,054,745	\$	10,730,001	\$	6,929,532	\$	7,496,203	\$	566,671	\$	<u>11,977,370</u>

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual		April Actual		May	June Actual		July Actual		August Actual		ptember		October (Estimate)		lovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		2,531,899	\$	Actual 2,251,586 \$	2,413,354	\$	2,616,577 \$	5	2,848,372		3,183,483	\$		\$	3,027,623 S		3,070,490
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$	\$. ,	\$	915,520 \$	995,215	\$	978,981	5	, , .	\$		\$		\$	975,000	\$	975,000
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456	17,874		18,326		18,323		18,500		18,500		18,500		18,500
PUC Statewide 911 Trust Reimbursement Interest Income															-								
Miscellaneous Income		_		-		_		-		-	-		_		-		-		-		_		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	\$	633,632	\$	934,976 \$	1,013,089	\$	997,307	5	1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows:																							
2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3,870	\$	575 \$	\$	8,037	\$	2,604 \$	12,525	\$	3,614	5	7,346	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Bank Charges		-		-		-		-		-	-		-		1		-		-		-		-
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,857		11,750		11,854		12,648		12,648		12,648		12,648
Insurance		-		- - 045		-		2 000		-	5,290		-		450		- - 000		- - 000		- - 000		5,000
Legal Meeting & Misc		359		5,015 797		18		3,000		- 50	750		-		450 74		5,000 335		5,000 335		5,000 335		335
Office Supplies & postage		116		16		79		8		121	8		2		-		120		120		120		120
Public Web		-		-		-		-		-	-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309	297		439		312		297		297		297		297
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$	\$	23,360	\$	14,941 \$	30,727	\$	15,805	5	20,037	\$	22,733	\$	22,733	\$	22,733	\$	22,733
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	6	64,145	\$	64,145 \$	64,145	\$	64,145	6	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667	541,667		541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	\$	712,719	\$	712,720 \$	712,720	\$	712,720	5	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,719
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	\$	-	\$	1,222	\$	- \$	\$	13,278	\$	- \$	11,462	\$	3,980	\$	-	\$	7,514	\$	7,514	\$	7,514	\$	7,514
Disaster & Recovery Plan (DRP) Total	\$		\$	1,222	\$	- \$	ŧ.	13,278	\$	- \$	11,462	\$	3,980	8	_	\$	7,514	\$	7,514	\$	7,514	ŧ.	7,514
	Ψ		Ψ	1,222	Ψ	- ψ	P	13,270	Ψ	- ψ	11,402	Ψ	3,300	,		Ψ	7,514	Ψ	7,514	Ψ	7,514	Ψ	7,514
GIS System GIS System Support	\$	_	\$	168,000	æ	- \$	t	-	¢	- \$	_	\$	- 9	2	_	¢	_	¢		¢	- 9	ŧ	_
Gio dystem dupport	Ψ_		Ψ	100,000	Ψ	- ψ	Ψ		Ψ	- ψ		Ψ	- ,			Ψ		Ψ		Ψ	- ,	Ψ	
GIS System Total	\$	-	\$	168,000	\$	- \$	\$	-	\$	- \$	-	\$	- \$	5	-	\$	-	\$	-	\$	- \$	\$	-
Line Charges																							
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	\$	24,353	\$	26,352 \$	23,884	\$	28,904	5	-		7,234	\$	7,234	\$	7,234	\$	7,234
Call Box MRC		-		1,375		688		686		686	796		688		63		689		689		689		689
ESInet		-		- 0.770		-		120,797		10,816	26,049		-		- 0.70		241,595		-				-
Jeffcom DS1 Other		669		2,770 1,077		637		944 348		923 1,343	903 302		923 336		3,878 1,737		3,665 888		3,665 888		3,665 888		3,665 888
Line Charges Total	\$	669	\$		\$	29,671 \$	ŝ	147,128	\$	40,120 \$	51,935	\$	30,852	S.		\$	254,070	\$	12,475	\$	12,475	ŝ	12,475
•	Ψ	000	Ψ	00,001	Ψ	20,071 φ	,	147,120	Ψ	40,120 ψ	01,000	Ψ	00,002	,	0,070	Ψ	204,070	Ψ	12,470	Ψ	12,470	,	12,470
Notification Systems (ENS) ALI Database Extractio (ADE)	\$	8,841	¢	1,235	¢	- \$	r	5,356	Ф	- \$		\$	- 9		_	Ф		Ф	-	¢	- (ż.	
CodeRed (ECN)	φ	110,000	φ	1,233	φ	- 4	Þ	3,330	Ψ	- ψ -		φ	- \	P	-	φ	321	φ	321	φ	321	Þ	321
VolP Record Extract		-		_		_		-		-	-		-		-		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$	-	\$	- \$	\$	-	\$	1,262	\$	1,262	\$	1,262	\$	1,262
On a sial Paris at																							
Special Projects Call Box Project	\$	4,812	¢	_	\$	- \$	r	_	Ф	- \$	_	\$	- 9		_	\$	47	Ф	47	Ф	47 \$	r	47
Fiber Optics	Ф	4,012	Φ	22,874	Ф	- 4	₽	8,911	Φ	2,236	3,022	Φ	1,855	Þ	7,215	Φ	191,722	Φ	191,722	φ	191,722	₽	191,722
Smart911		89,161		,01-4		_		-		_,			-,000		- ,210		, , , , , , ,				-		
Other	_	3,387						3,192		3,192			300		1,232		9,674		9,674		9,674		9,674
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	\$	12,103	\$	5,428 \$	3,022	\$	2,155	5	8,447	\$	201,443	\$	201,443	\$	201,443	\$	201,443
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	\$	913,944	\$	773,209 \$	809,866	\$	765,512	5	746,882	\$	1,192,227	\$	950,633	\$	950,633	\$	950,632
Net Inflows/Outflows	\$			(45,155)		610,525 \$	\$	(280,313)		161,767 \$	203,223		231,795			\$	(198,727)		42,867		42,867		42,868
	\$													_		T	. , ,						
Estimated Cash Position	-	1,966,528	Ф	1,921,3/3	Þ	2,531,899 \$	₽ .	2,251,586	Þ	2,413,354 \$	2,616,577		2,848,372	P	3,183,483	Ф.	2,904,/56	Þ	3,027,623	Ф	3,070,490	₽ .	3,113,357

JCECA - 2020	0 Sep Expend	liture Requ	uest Authorization 092120 0830			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-034		SpProj	City of Lakewood Fiber IRU Agreement 2020 payment (1 of 3)	SpProj	61,666.66	
2020-035		SRBC	Reimb multiple SRBC expenses for maintenance, warranty, SW licenses	SpProj	45,796.99	
2020-036		BRO	Station Alerting Project final 10%, previously approved as 2018-030	SpProj	9,630.97	
2020-037		Multi	ECC distributions for Oct 2020	AOF	712,719.33	
				Total	829,813.95	
			Expenditures Recommended by Advisory Committee (date):	09/22/20		
			Expenditures Approved by Executive Director (signature):	Malle	~	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			



Jeffrey Irvin <iirvin@iceca.org>

[CO911TF] 911 Surcharge Proceeding Concluded

Branson - DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl <a href="mailto:DO

Wed, Sep 23, 2020 at 9:50 AM

Reply-To: CO911TF@googlegroups.com To: co911tf@googlegroups.com, colorado911@googlegroups.com

911 Task Force Participants and Colorado 911 Governing Bodies and PSAPs:

An official order will be published sometime over the next week, but this email is to inform you all that the Colorado Public Utilities Commission has concluded its proceeding to set a new threshold at which applications for Emergency Telephone Charges will be required, as well as rates for a new statewide 911 surcharge fee, a per-transaction wireless prepaid 911 surcharge fee, and a distribution formula.

As of January 1, 2021, the following items will go into into effect:

- The threshold at which applications are required for a 911 governing body to raise its Emergency Telephone Charge will increase from the current threshold of 70 cents to \$1.72. This means that governing bodies may raise their surcharge to any rate up to and including \$1.72 without first filing an application with the Commission. Please note that the new statute requires that Emergency Telephone Charge rates go into effect on either February 1 or June 1 of each year, and you are still required to provide 60 days notice to the carriers, so plan accordingly.
- The rate for the new statewide 911 surcharge has been set at 10 cents. This applies to all telephone bills in the state, with the exception of wireless prepaid telecommunications services. Carriers will remit these funds directly to the Commission or its contractor, and the funds will be distributed to the 911 governing bodies based on the formula discussed in the fourth bullet point below.
- The 1.4% per transaction fee on wireless prepaid 911 surcharges that is currently in place will be replaced with a flat per transaction rate of \$1.38. These funds will still be collected at the retail level and remitted to the Colorado Department of Revenue, which will still distribute those funds based on wireless call volume.
- Finally, the distribution method for statewide 911 surcharge revenues will be based on the number of concurrent sessions at each 911 governing body. The rate of ten cents was calculated to produce enough revenue to essentially reimbursed each 911 governing body for their monthly recurring charges to CenturyLink under the new ESInet tariff. How much it actually produces will depend on compliance rate from the carriers and whether the underlying assumptions under the calculation were correct.

Under the new statute, the Commission must adjust or reaffirm these rates and the formula for distribution annually.

If anyone has any questions, please let me know.

Daryl Branson, ENP RPL State 911 Program Manager P 303.894.2871 M 970.286.4711 1560 Broadway Ste 250, Denver, CO 80202 See my calendar daryl.branson@state.co.us | www.colorado.gov/dora/puc



You received this message because you are subscribed to the Google Groups "Colorado PUC 9-1-1 Task Force" group. To unsubscribe from this group and stop receiving emails from it, send an email to CO911TF+unsubscribe@ googlegroups.com.

To view this discussion on the web visit https://groups.google.com/d/msgid/CO911TF/CAJLRWJcXPvYPgAimYLjN1% 2BfYc9rN4fZe0CffZefJqzeMCJJi2A%40mail.gmail.com.

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") OCTOBER 22, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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
 - a. Welcome new Directors
 - b. Election of Treasurer
- 2. Public Comment
- 3. Approval of Minutes
 - a. September 24 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. 2021 Budget Hearing
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Executive Session
 - a. Executive Director Annual Review
- 10. Adjournment

Public Notice

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY NOTICE OF 2021 BUDGET ADOPTION

The Jefferson County Emergency Communications Authority ("JCECA") will consider adoption of the 2021 budget during a public hearing on Thursday, October 22, 2020, at 10:00 a.m. The proposed budget for inspection and instructions for attending the virtual hearing can be found at: https://jceca.org/. Any interested person may file written objections to or comments regarding the proposed budget prior to the hearing date by emailing such comments to Mr. Jeff Irvin, JCECA Executive Director, jirvin@jceca.org or mailing to JCECA, 433 S Allison Pkwy, Lakewood, CO 80226. Any interested person may also attend the virtual hearing.

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIONS AUTHO	RITY								17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES V										
December 31, 2019 Actual, 2020 Adopted and Pro	jected Budget									
Year-to-date Actual and Variance through August	t 31, 2020									
2021 Proposed Budget										
		-	Modified	Acc	rual Budgeta	ry E	Basis			
GENERAL FUND	2019	2020	2020		Actual		Budget	-	Variance	2021
GENERAL FOND	Audited	Adopted	Projected		Through	-	Through		Through	Proposed
Revenues	Actual	Budget	Budget		08/31/20		08/31/20		08/31/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	4	7,756,351	Φ	7,441,534	\$	314,817	\$ 11,736,000
9-1-1 fee (LTC)	213,360	268,779	250,000	Φ	169,629	Φ	179,186	φ	(9,557)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	213,300	200,779	362,392	-	362,392		179,100	-	362,392	550,000
Interest Income	70	10,000	5,000	-	302,392		6,667	-	(6,667)	10,000
Miscellaneous Income		500	500	-	-	\$	333	e.	(333)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12.364.892	\$	8,288,372	\$	7,627,720		660,652	
Total Revenues	ψ 10,030,203	\$ 11,441,560	φ 12,304,032	9	0,200,372	φ	7,027,720	φ	000,032	\$ 12,550,500
Expenditures										
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	\$	153,285	\$	183,110	\$	29,825	\$ 282,519
Agency Operating Fund - BRO	783,108	769,737	769,737		513,158		513,158		-	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895		855,264		855,264		5	1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000		4,333,334		4,333,334		4	7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000		29,942		34,775		4,833	60,000
GIS System	160,000	172,000	168,000		168,000		168,000		-	180,000
Line Charges	361,083	544,703	635,706		610,306		409,219		(201,087)	583,500
Notification Systems (ENS)	132,996	134,397	130,000		116,591		128,493		11,902	141,500
Special Projects	214,290	1,258,634	916,931		149,652		870,850	1	721,198	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$	6,929,532	\$	7,496,203	\$	566,671	\$ 11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,358,840	\$	131,517	\$	1,227,323	\$ 579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322		2,530,322					4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	3,889,162					\$ 4,744,343
Components of Ending Fund Balance										
Components of Ending Fund Balance Capital Reserve			\$ 750,000	\$	750,000			_		¢ 750,000
Operating Reserve (Target 25% of Expenditures)				Þ	750,000			_		\$ 750,000
Unrestricted (Target 25% of Expenditures)	-		2,682,500 732,713	-	1,732,383					2,994,343
Ending Fund Balance	\$ -	e	\$ 3,432,500	•						1,000,000 \$ 4,744,343
Enumy rund balance	\$ -	\$ -	⇒ 3,43∠,500	2	3,889,162					\$ 4,744,343

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY October 22, 2020

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

Present: **Director Casey Tighe**

> **Director Gary Creager** Director Alan Fletcher Director Kim Barron

Director Mike Kulp (via telephone)

Attorney Ryan Tharp

Jeff Irvin. Executive Director Also. Present:

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet. Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Fletcher called the meeting to order and welcomed Directors Barron and Kulp who were appointed by the County Commissioners to fill the positions vacated due to expiring terms.

Director Fletcher requested nominations for Treasurer. Mr. Irvin explained the duties of the Treasurer. After discussion, the board upon motion of Director Barron, duly seconded by Director Kulp, and by unanimous vote, elected Director Creager to the Treasurer position.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of September 24, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 09/30/2020 (copy attached). Mr. Angle reviewed the expenses on pages 3 and 4 of the financial statements. There was a discussion regarding the expenses that are over the amount budgeted for the Disaster and Recovery Plan line item. Mr. Irvin explained that this is due to an expenditure request approved for Jeffcom last month for various software licensing and software maintenance items for the South Regional Backup Center (SRBC). These expenses will be offset by PUC reimbursements that will be received by year end. Mr. Angle noted that a new line item titled ESInet is now reflecting expenses that will be offset by monies received from PUC grant and reimbursement monies. Mr. Angle projected ending the year with expenses \$500K below the budgeted expenditure amount. Mr. Angle then reviewed the revenues on page 2. He projected revenues for the year to be

about \$800K higher than what was budgeted.

The ending fund balance for September was just over \$4M. Mr. Angle then reviewed the cash encumbrance report (copy attached) noting that the year-end cash balance is projected to be just under \$3.4M.

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>accepted</u> the Treasurer Report.

Director Fletcher opened the 2021 budget hearing and asked if there was public comment. There was no public comment. The budget hearing was closed.

Mr. Angle then reviewed the 2021 budget (copy attached as part of the Treasurer Report). In answer to a question by Director Fletcher, Mr. Irvin explained that the Agency Operating Fund ("AOF") allocations were determined based on the populations of the communities served by each of the Emergency Communication Centers ("ECC's"). Director Fletcher confirmed that the AOF allocations are calculated so that each ECC is included. There was discussion regarding future ECC allocations and reserves for special projects assuming that JCECA's financial condition continues to improve. Mr. Jepkma asked if the \$180K approved in 2020 for the JCSO Riley Peak radio tower equipment relocation project would carry forward to 2021. Mr. Irvin confirmed that this was anticipated in the 2021 budget and that nor additional approval is needed.

The Board upon motion of Director Creager, duly seconded by Director Barron and by unanimous vote, <u>approved</u> adoption of the 2021 budget as presented.

Mr. Irvin then presented the expenditure requests for October (copy attached). Mr. Irvin discussed request #2020-038 that would provide special projects funding for a gateway system to enhance radio coverage for mountain LE, fire and EMS users of the DTR (digital trunked radio) system. Director Fletcher commented in support of the request and the benefit to the first responder community. The Board upon motion of Director Kulp, duly seconded by Director Barron and by unanimous vote, approved the October expenditure requests totaling \$742,075.55.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom ECC Mr. Streeter thanked the board for the support regarding the radio solution for the mountain agencies. He is working with the Jeffcom board regarding a feasibility study to look at ultimately creating an internal radio shop for operation and maintenance if the DTR (Motorola) and Harris radio systems that serve Jefferson County agencies. Director Fletcher asked if Jeffcom was nearing full staffing. Mr. Streeter advised he has an academy of seven finishing up and they are slated for another academy beginning 11/30 anticipating seven participants. When these two academies are completed it should put them very close to their maximum authorized ECS (Emergency Communications Specialist) strength.
- Broomfield ECC Mr. Heffner welcomed the new directors and had nothing to report.
- Westminster ECC Ms. Sweet welcomed the new Directors and, also, had nothing to report.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that he continues to participate in the various Colorado PUC 9-1-1 Advisory

Task Force meetings to include the Diversity workshops and the ESInet Migration status meetings. Rulemaking workshops have begun regarding the implementation first temporary PUC rules and later permanent rules for administration of the changes brought about by HB20-1293.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>approved</u> going into executive session pursuant to §24-6-402 4(b) and (f)(I) for the annual review of the Executive Director and discussion of personnel matters with counsel.

The Board will re-convene the executive session at the November meeting to continue the Executive Director review.

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>approved</u> adjourning the executive session.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Fletcher.
X
Director Alan Fletcher, Vice Chair

The meeting was adjourned by Director Flatcher

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY September 24, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Bob Olme Director Alan Fletcher Attorney Ryan Tharp

Excused: Director Ken Olsen

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of August 27, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 08/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. Regarding special projects, Mr. Irvin advised the board that Emergency Management reached out to him regarding the needs of Inter-Canyon FPD for radio infrastructure upgrades. Mr. Irvin is in the process of discussing these needs with ICFPD and Jeffcom and will report back at the October board meeting. Mr. Angle then reviewed the revenues on page 2 and observed that as of 08/31 it was projected that revenues would be approximately \$900K greater than budgeted. Mr. Angle then reviewed the balance sheet on page 1.

Mr. Angle then reviewed the 2021 proposed budget column on page 2 and 3. Noting that the amounts proposed for the agency operating funds were increased. Directors Olme and Creager commented and concurred that the proposed budget should be adopted. It was agreed that the board would hold a budget hearing at the October meeting for adoption of the proposed budget.

Mr. Angle then reviewed the cash encumbrance report (copy attached) advising the projected

year in cash balance is a little over \$3M.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>accepted</u> the Treasurer Report.

Mr. Irvin then presented the expenditure requests for September (copy attached). The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$829,813.95.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom Mr. Streeter discussed the testing of the South Regional Backup Center (SRBC). He advised that an academy was started a week and a half ago with seven new hires. They are in the hiring process now for a November academy. He was proud to announce that they are very close to being fully staffed. The goal with the November academy is to get the staffing number up to 118 ECS (Emergency Communication Specialist), they have 18 supervisors which will get them to full strength. There was a discussion of ongoing problems with the logging system and performance of the vendor.
- Broomfield nothing to report.
- Westminster Ms. Sweet advised that they, too, have been having problems with performance of their logging system and performance of the vendor. There was additional discussion of steps that are being taken to motivate the vendor to improve performance.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised the status of the Director appointments to fill the positions of the directors whose terms expire the end of September (Olme, Olsen). Director Tighe advised that the Commissioners vote on the appointments at their hearing next week.

He then reviewed with the board a email message from Daryl Branson, State 9-1-1 Program Manager, regarding recent action by the PUC regarding the setting of emergency telephone charge (ETC) threshold, the setting of the statewide 9-1-1 surcharge and the prepaid 9-1-1 surcharge (see copy attached).

Mr. Irvin expressed thanks for the service of Directors Olme and Olsen. Director Tighe also expressed thanks. Mr. Irvin advised that he will conduct an orientation session for the incoming directors. Director Olme expressed thanks for the opportunity to serve.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

ADJOURNMENT

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY August 27, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Ken Olsen Attorney Ryan Tharp

Excused: Director Gary Creager

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Kim Barron. Westminster PD

Jesse Daniel, JCSO JD Jepkma, JCSO

Michael Yokay, Inteserra, Inc.

Director Tighe 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 Olsen and by unanimous vote, approved the Minutes of July 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 07/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. He noted that there has been a change in the presentation of the Line Charges to reflect the transition to the ESInet and the pending reimbursements for tariff expenses by the PUC. He then reviewed the revenues on page 2 and observed as of 07/31 revenues were greater than expenditures by \$2.5M. The fund balance at the end of July was \$3.955M. Mr. Angle then reviewed the balance sheet on page 1.

There was then a discussion of what the cash position would be at the end of 2020. The cash encumbrance report (copy attached) was reviewed and the 5-year proforma (copy attached) was reviewed and discussed.

Attorney Tharp discussed the recently enacted HB20-1293. He advised that a new source of funding will cover the tariff costs. The remittance for prepaid will change from a percentage to a

dollar amount and will impact the prepaid line item. The new statute will cause the PUC to set the threshold at which an authority needs to seek permission from the PUC for increase. On the expenditure side there has been some clarification and tightening of the language. The statute is still under review, but the initial opinion is that it will not require a change to JCECA's funding model.

There was a review and discussion of the 5-year proforma. Director Olme proposed:

- Capital reserve of \$750,000.
- Operating reserve of 25% of operating expenses.
- Unrestricted balance of \$1M for emergency equipment replacement.
- Push remainder to the ECC's for their operational needs.

Director Tighe agreed philosophically but questioned if \$1M was enough for emergencies. Mr. Irvin concurred with Director Olme that the \$1M figure would be sufficient. Director Olsen recommended documenting the reasoning for the reserves and what the intent is for their use. He also agreed with pushing the remainder to the ECC's for their benefit. Mr. Irvin recommended having some level of reserve for future expansion of the J-FON network. Ms. Pickett agreed with the reserve recommendations and added that additional distribution of monies to the ECC's would be welcome given the impact to their budgets of the pandemic. Ms. Pickett affirmed that Jeffcom's equipment is insured. Ms. Sweet agreed with Ms. Picket and, too, advised that an increase in distribution would be helpful.

Mr. Angle advised he would work with Mr. Irvin to prepare budget scenarios for future consideration.

Mr. Irvin then presented the expenditure requests for August (copy attached). The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$954,313.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

• Jeffcom – Ms. Pickett reported that they have the highest level of staffing since go-live with 106 ECS (Emergency Communication Specialist) out of 118 authorized. They now have 99 ECS that are qualified to work the floor. Seven are in process for a training academy that starts the second week of September. Ms. Pickett discussed a program called ASAP to PSAP for which initial testing has been completed. They are now preparing to implement the program. This program will provide for a streamlined method for alarm companies to submit alarm notifications that will populate and update in CAD automatically eliminating numerous phone calls. The system will enhance alarm response. Jeffcom will be the first site in Colorado to go live with this program.

Director Olsen asked what the center looks like under the pandemic restrictions. Ms. Pickett described the measures that have been implemented for screening of personnel and disinfection. Ms. Pickett affirmed in response to a question from Director Tighe that Jeffcom is tracking and has submitted reimbursement requests for costs associated with pandemic mitigation.

• Westminster – Ms. Sweet advised they are going through a hiring process to fill two positions. Have two people in training. Their staffing level is high. They continue to be in lockdown mode due to the pandemic. Only dispatch personnel are allowed into the

communications center.

EXECUTIVE DIRECTOR'S REPORT

Collection System Project – Michael Yokay, Inteserra Inc. was present to discuss his firm's proposal that was presented at the July meeting and fielded question from the Directors.

Mr. Irvin then discussed the status of nominations for the positions of the directors (Olme, Olsen) whose terms expire the end of September. There are two nominees for the Cities and Towns position (DC Kim Barron, Westminster PD and Cpt. Drew Williams, Golden PD). Director Tighe asked that Director Olme poll the board to determine who the board recommends for the Cities and Towns position and that he send an email to the BCC with the result. There was one nominee for the Special Districts position (ARFPD Cpt. Mike Kulp) who Mr. Irvin advised was supported by Arvada, West Metro and Fairmount Fire Protection Districts.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY July 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of June 25, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 06/30/20 (copy attached). Mr. Angle reviewed the various expense categories. He then reviewed the revenues and observed revenue is \$460,000 higher than anticipated. The fund balance at the end of June was approximately \$3.5M. Mr. Angle then reviewed the balance sheet.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Treasurer's Report.

There was then a discussion of cash goals for JCECA. Mr. Angle advised that he discussed this with Amanda Castle, PCGI and Mr. Irvin. PCGI recommends reserving three months of operating expenses. Mr. Irvin advised that a question mark remains regarding the Special Projects and what will be expended in 2020. If the RTD North Metro Line ROW issues are resolved it is possible that payments totaling \$5M could be made to RTD in 2020. If not, that liability could carry over to 2021 along with the final payment of \$250K. Director Olsen asked if there was any long range (five year) planning going on with regard to JCECA that would require additional reserves. Mr. Irvin advised that he had begun discussing this with the ECC's. He also

noted that he needs to look at the SRBC (South Regional Backup Center) to see what hardware and software refreshments may be needed in the coming years. Mr. Irvin noted that the recent enactment of HB20-1293 will result in reimbursement of recurrent licensing costs in the ECC's. He is awaiting direction from the PUC as to how the changes will be implemented.

The board discussed adopting a guideline regarding annual budget reserves.

The Board upon motion of Director Fletcher, duly seconded by Director Olme and by unanimous vote, approved a guideline that 25% of the annual budget be held in reserve.

Mr. Angle reviewed the cash encumbrance report (copy attached).

Mr. Irvin presented the Expenditure Requests for the month of July (copy attached). There was discussion regarding these requests:

- Westminster J-FON Last Mile Connection request approval of funds to move forward with this project pending a resolution by the Westminster City Council to adopt the J-FON Policy.
- ETC Collection System there was a discussion of a proposal from Inteserra to create a
 web based ETC collection system to lessen the labor involve involved in processing
 paper checks and returns. The board elected to table this expenditure until Mr. Irvin can
 explore other options for the "back end" of the system that processes ACH and credit
 card remittances. It was agreed that Inteserra would be invited to present at the meeting
 in August.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, <u>approved</u> the July expenditure requests totaling \$868,369.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Mr. Heffner advised nothing to report from the Broomfield ECC.
- Ms. Sweet advised the Westminster ECC experienced a "spoofing" attack that came in on non-emergent lines. Their IT department was able to block the incoming calls.
- Mr. Streeter advised that on 7/15 Jeffcom completed ESInet migration with no issues. Ms. Pickett advised there were some issues with the ENS system during the Elephant Butte wildfire incident. Mr. Irvin advised he had discussed this with Ms. Pickett and the Gina Ramirez, Jeffcom Call-Take Manager. They agreed it may be time to consider another vendor to provide ENS services. There was a discussion regarding problems the ECC's have had with the CodeRED system. Ms. Sweet advised the City of Westminster has been using the Rave Mobile Safety product for about a year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month:

- All three ECC's are fully migrated to the ESInet. The Broomfield and Westminster ECC's advised Mr. Irvin that they were comfortable with moving forward with CAMA trunk disconnects. Mr. Irvin then notified CenturyLink complete the disconnects.
- Mr. Irvin discussed the process for seeking grant reimbursement for the non-recurring and first six months recurring ESInet migration costs. He also advised that there will be credits coming from CenturyLink for CAMA charges that extend beyond the ESInet

- migration.
- The J-FON committee held meetings to discuss various last mile projects and further
 partnering with Jeffco Schools to extend the J-FON footprint. A mapping and
 recordkeeping subcommittee was established to move forward with consolidating all the
 J-FON records in an esri based system accessible to IT personnel in the served
 agencies. Kevin Biegert, Jeffcom, created a portal on for upload of records so the work
 of creation of the system can begin.
- Mr. Irvin has been in contact with Deborah Churchill, BCC Chief of Staff regarding the
 nomination and appointment process for the director positions that will be vacated at the
 end of September due to term limitations. A letter was created and sent to the Cities and
 Towns and the Special Districts (Fire/EMS) requesting nominations (sample copy
 attached).
- Mr. Irvin advised that the Colorado PUC 9-1-1 Task force discussed the ramifications of the enactment of HB20-1293. The PUC will be holding a hearing to consider a temporary rulemaking regarding the setting of the emergency telephone charge (ETC) for the statewide 9-1-1 trust fund and for the ETC ceiling for individual authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Mr. Irvin discussed the 2021 budgeting process. Director Olme requested that the board get a draft prior to October. Director Creager agreed that getting a draft earlier than October would be helpful especially if there is to be consideration of increasing the ETC. Director Tighe stated he would like to see a draft earlier in order that the incumbent board members can review and have considered before the new board member appointments so that work is done. Mr. Angle stated he will be able to have a draft ready for the next meeting. Director Olme agreed with Mr. Irvin that having a capital fund that can assist with catastrophic failure an ECC's should it occur needs to be considered.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom
Jeff Streeter, Jeffcom
Michael Brewer, Jeffcom
Monty Heffner, Broomfield PD
Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, approved the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Blotter

Brendan Campbell, CPA May 20, 2020

JEFFERSON COUNTY EMERGENCY COMM	UNICATIONS AUTHORITY	20-May-20
BALANCE SHEET December 31, 2019 and April 30, 2020		
pecember 31, 2015 and April 30, 2020		
········	Unaudited Unaudited	
	Actual Actual	
	12/31/2019 4/30/2020	· · · · · · · · · · · · · · · · · · ·
Assets	·	····
Current Assets		•
Cash. Checking	\$ 1,785,955 S 2.251,586	· -
Cash, Savings	504 504	
Accounts Receivable	1,404,569 1,495,713	
Prepaid Expense	112,418 659	
Total Current Assets	\$ 3,303,446 \$ 3,748,462	·
		······································
Long-Term Assets		
Construction in Progress	\$ 3,965,578 S 3,965,578	
Infrastructure	25,895 25,895	····
Right of Ways	568,082 568,082	
West Carridar Fiber Optic	865,614 865,614	
Accumulated Depreciation	(258,761) (258,761)	
Total Long-Term Assets	S 5,166,408 \$ 5,166,408	
Total Assets	\$ 8,469,854 8,914,870.00	
·		
Liabilities		
Current Liabilities		
Accounts Payable	\$ 770,701 \$ 844,666	,
Total Current Liabilities	\$ 770,701 \$ 844,666	
Total Liabilities	<u>\$ 770,701</u> \$ 844,666	
···		
Fund Equity Net Investment in Fixed Assets	\$ 5.166.408 \$ 5.166.408	, · · · · · · · · · · · · · · · ·
	\$ 5,166,408 \$ 5,166,408	
Fund Balance	112,418 659	
Nonspendable		
Unassigned	2,420,327 2,903,137 \$ 7,699,153 \$ 8,070,204	
Total Fund Equity	\$ 7,699,153 \$ 8,070,204	
Total Liabilities and Fund Equity	\$ 8,469,854 \$ 8,914,870.00	<u></u>
Total Entringes and Land Educy	\$ 0,403,004 \$ 0,514,010.00	

ATIC	ONS AUTHOR	RITY		Ì		•		Ī			20-May-20
		 -				· ·					
				<u>.</u>							
1, 20	120							. .			
						<u>-</u> .					
 I	·····	.J		Mo	dified Accrual	Bud	getary Basis	l			
		ļ .			·						
						-			_		Variance ~:
		-	•			-					Through
		_								L	04/30/20
; \$		\$. ,	, \$		5		, §		. \$	154,219
	213,360		,			ļ	95.962		-		6,369
			,			1	-				(3,333)
		L.				<u> </u>	<u>-</u>				(167)
\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
		١.									
S	257.361	\$	338.414	\$	272.264	8	77.371	S	90.421	s	13,050
		1		•		. *				<u>I</u>	
	37 1		1			ŀ			•		
!					· · · · · · · · · · · · · · · · · · ·	 -					(0)
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		ŀ				İ					
		'	<u>. </u>								12,364
†	<u>-</u>	ļ ·									2,397
ļ		ŀ				· ·		• • • • • • • • • • • • • • • • • • • •			354,462
\$	8,878,342	\$	11,054,530	\$	10,984,380	8	3,599,897	\$	3,982,671	\$	382,774
	1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
	815,878		2,289,882		2,532,745		2,532,745				
\$	2,532,745	\$	2,676,932	\$	2,986,945	\$	2,903,796		· · · · · · · · · · · · · · · · · · ·		
:											
			-	٠,	750 000	_	750,000				
1 .				٥		3					
1					2,236,945		2,153.796				
\$	-	\$	-	\$	2,986,945	\$	2,903,796				
	\$ \$	2019 Unaudited Actual \$ 10,381,849 213,360 \$ 10,595,209 \$ 257,361 783,108 570,479 6,325,767 75,681 160,000 3610,936 211,867 \$ 8,878,342 1,716,867 815,878 \$ 2,532,745	2019 Unaudited Actual \$ 10,381,849 \$ 213,360 \$ \$ \$ \$ 257,361 \$ 783,108 \$ 570,479 \$ 6,325,767 \$ 75,681 160,000 361,083 132,996 211,867 \$ 8,878,342 \$ 1,716,867 \$ 815,878 \$ 2,532,745 \$	2019 2020	WITH BUDGETS	WITH BUDGETS	Modified Accrual Bud	Modified Accrual Budgetary Basis 2019 2020 2020 Actual Through Actual Budget Budget Budget D4/30/20 \$ 10,381,849 \$ 11,162,301 \$ 11,162,301 \$ 3,874,986 213,360 268,779 268,779 95,962 10,000 7,000 - 500 500 500 500 \$ 10,595,209 \$ 11,441,580 \$ 11,438,580 \$ 3,970,948 \$ \$ 257,361 \$ 338,414 \$ 272,264 \$ 77,371 783,108 769,737 769,737 256,579 570,479 1,282,895 1,282,895 427,632 6,325,767 6,500,000 6,500,000 2,166,667 75,681 53,750 53,750 14,500 160,000 172,000 168,000 361,083 544,703 544,703 243,954 132,996 134,397 134,397 116,591 211,867 1,258,634 1,258,634 128,603 \$ 8,878,342 \$ 11,054,530 \$ 10,984,380 \$ 3,599,897 1,716,867 \$ 387,050 \$ 454,200 \$ 371,051 \$ 2,532,745 \$ 2	Modified Accrual Budgetary Basis 2019	Modified Accrual Budgetary Basis 2019 2020 2020 Actual Budget Through Through Actual Budget Budget Budget D4/30/20 04/3	Modified Accrual Budgetary Basis 2019 2020 2020 Actual Budget Through Th

EFFERSON COUNTY EMERGENCY COMMUNI FATEMENT OF REVENUES & EXPENDITURES				TAIL.					l			20-May-2
ecember 31, 2019 Actual, 2020 Adopted and Pear-to-date Actual and Variance through April	rojecte	ed Budget										
ar-to-date Actual and Variance Infough April	30, 20								 		<u>-</u> -	
					: 						Ī	
			ı				1					
	i	2019		2020		2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected		Through		Through		Through
Administrative		<u>Actual</u>	-	<u>Budget</u>		<u>Budget</u>	-	4/30/2020		4/30/2020		4/30/2020
Accounting	\$	49,926	s	52,000	s	52,000	\$	19,727	· \$	17,333	\$	(2,39
Bank Charges	Ι Ψ	7,861	١٧	3,843	"	1,000	Ψ.	10,121	Ψ	17,033	Ψ	(2,35
Executive Director (ED)		7,007	1	0,040	:	1,000						
401k & Benefits		22,605	· · ·	24,295	•	24,295		7,539		8,098		55
Milcage Reimbursement		485		474		474	1	39		158	ļ	11
Payroll Tax		8,699		19,922	•	9,400	1	3,106		3,133	:	2
Wages & Salaries		104,104		117,605		117,605]	36,951		39,202		2,25
Insurance		6,147	ļ	6,316		6,316		1,636		<u>2,</u> 105		46
Legal		48,052		103,000		50,000	ļ	5,692		16,667		10,97
Meeting & Misc	. . .									<u></u>	.	
Admin Web/Listserve		1,898		225		225		48		75		
Meeting & Misc - Other		3,416		5,150		5,150		696		1,717	-	1,02
Phone/Web Conferencing		304 925		577		577		.54 579		192		13
Office Supplies & Postage Payroll Expenses		2,939		1,443 3,564		1,443 3.564	-	1,304		481 1,188	-	(9 (11
Public Web				215		215	}	1,504		72	-	7
Total Administrative Expenses	S	257,361	\$	338,629	\$	272,264	\$	77,371	S	90,421	\$	13,05
	-											
Agency Operating Fund (AOF)		702.400		700 707		700 707	_	0EC 1170		000 070		
Broomfield Westminster	\$	783,108 570,479 -	\$	769,737 1,282,895	- -	769.737 1,282.895	\$_	256,579 427,632	3	256,579 427,632		
Jeffcom		6,325,767		6.500,000		6.500.000	ŀ	2,166,667		2,166,667		(
Other		0,323,767		0.000,000		0,500.000		2,100,007		2,100,007		,
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552.632	\$	2,850,878	\$	2,850,878	\$	(
Disaster & Recovery Plan (DRP)												
SRBC Recurring	- \$	75,681	\$	53,750	<u>.</u>	53.750	\$	14,500	<u>.</u>	15,000	\$	50
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53.750	.\$	14,500	S	15,000		50
GIS System					<u> </u>		-					
GIS System Support	\$	160,000	\$	172,000	\$	168.000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168.000	\$	168,000	S	168,000	\$	
Line Charges								· · · · · · · · · · · · · · · · · · ·			.	
TABLE 1 COM	٠	224 000		483.760		483.750	٠,	233,027	¢	236,000	¢	2 07
Call Box MRC	"	321,990 7,888	1 *	483,750 7,740	Ψ.	7,740	.Ψ	2,749	Ψ	2,580	Ψ 	2,97 (16
Jeffcom DS1		25,744	1-	32,250		32.250	·	3,714		10.750	ŀ	7,03
Other		5,461	1	20,963		20,963	·	4,464		6,988	t	2,52
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	243,954	\$	256,318	\$	12,36
											ļ	
Notification Systems (ENS)		10.010	-	40.050		10.050		4.504		0.450		
ALI Database Extract (ADE)	\$	13,818	. ⊅	19,350	ф	19,350	<u></u>	4,591	₽.	6,450	<u></u>	1,85
CodeRed (ECN) VoIP Record Extract		116,178 3,000		111,284 3,763	· - ····	111,284 3,763		112,000	í	111,284 1,2 54	i	(71
Total Notification Systems (ENS)		132,996	\$	134,397	\$	134,397	\$	116,591	! \$	118,988	\$	1,25 2,39
· · · · · · · · · · · · · · · · · · ·												
Special Projects		,,				<u> </u>	ļ.					
Call Box Project	<u>\$</u>	10,437	\$	6,120	. \$	6,120	<u>\$</u> .		\$	6 120	<u> \$ </u>	6,12
Fiber Optics							L.					
AHEC-DUS		945		202 544		202 514	-	22.022		67.505		24.66
J-FON		35,772		202,514 300,000	:	202,514	-	32,823 235	!	67,505		34,68
Last Mile Fiber Project North Metro		39,820 3,292		458,000		300,000 458,000	1	235		100,000 152,667		99,76 152,66
Smart911		3,292 89,161		89,161		458,000 89,161	1	89,161		89,161		132,00
Special Projects		32,440	1	202,839		202,839		6,384		67,613		61,22
Total Special Projects	S	211,867	\$	1,258,634	\$	1,258,634	\$	128,603	\$	483,065	\$	354,46
								······································				
Total Expenditures		8,878,342	\$					3,599,897				382,77

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	April		May		June		July		August	S	eptember		October	N	lovember	D	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	(Estimate) 2,251,586	\$	(Estimate) 2,274,111	\$	(Estimate) 2,218,574	\$	(Estimate) 2,247,054	\$	(Estimate) 2,275,533		(Estimate) 2,304,012		(Estimate) 2,332,491		(Estimate) 2,360,970
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962	\$	919,962
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456		22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-			,		-		,		,		,		,		,		,		,
Miscellaneous Income		-		-		-	-		-		-		-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	633,632	\$	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
<u>Expected Outflows:</u> 2020 Obligations (As projected, less paid) Administrative																							
Accounting	\$	115	\$	3,870	\$	575 \$	8,037	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925
Bank Charges		_		-		- '			111		111		111		111		111		111		111		111
Executive Director (ED)		11,885		11,909		11,984	12,315		12,960		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				,		-	,		-,		6,316		,		-,-,-		-		,		-,-,-		-
Legal				5,015		_	3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	0,000		496		496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8		120		120		120		120		120		120		120		120
Public Web		-		-		-			120		120		120		120		120		120		120		120
Payroll Expense		287		400		159			302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	Φ.		\$	12,815 \$	23,360	\$		\$		\$	30,475	Φ	30,475	•	30,475	•	30,475	•	30,475	Φ.	30,475
Administrative rotal	φ	12,702	Φ	22,000	φ	12,010 ф	23,300	Φ	30,767	φ	30,791	φ	30,473	Φ	30,473	φ	30,473	Φ	30,473	φ	30,473	φ	30,473
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145 \$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring		3,747		107,018		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
		•		,			•				•		•		•		,		,				•
Disaster & Recovery Plan (DRP) SRBC Recurring	_\$_	_	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$_	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR	\$		\$	50,778	¢.	28,346 \$	145,150	•	25,000	œ.	100,000	¢.	22,300	Φ.	22,300	¢.	22,300	¢.	22,300	¢.	22,300	¢.	22,300
Call Box MRC	φ	-	φ		Φ		686			φ		φ	686	Φ		φ		φ		Φ	686	φ	686
		-		1,375		688	944		686		686		3.276		686		686		686 3.276				
Jeffcom DS1		669		2,770 1,077		637	348		3,276 2,064		3,276 2,064		-,		3,276 2,064		3,276 2,064		-, -		3,276		3,276 2,064
Other	\$	669	\$		\$	29,671 \$	147,128			\$		\$	2,064 28,326	\$		\$		\$	2,064 28,326	\$	2,064 28,326	\$	28,326
Line Charges Total	ф	009	Ф	36,001	Ф	29,071 \$	147,120	ф	31,020	Ф	100,026	Ф	20,320	Ф	20,320	Ф	20,320	Ф	20,320	Ф	20,320	Ф	20,320
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	5,356	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030	\$	1,030
CodeRed (ECN)		110,000		-		-			143		143		143		143		143		143		143		143
VoIP Record Extract		-		-		-			418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	5,356	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591
Special Projects	_		_		_			_		_		_		_		_		_		_		_	
Call Box Project	\$	4,812	\$		\$	- \$		\$	145	\$		\$		\$		\$	145	\$		\$	145	\$	145
Fiber Optics				22,874		-	8,911		116,091		116,091		116,091		116,091		116,091		116,091		116,091		116,091
Smart911		89,161		-		-															-		-
Other	_	3,387	_	-	_	-	3,192		24,533	_	24,533	_	24,533	_	24,533	_	24,533	_	24,533	_	24,533	_	24,533
Special Projects Total	\$ \$			22,874		- \$	12,103			\$		\$		\$		\$		\$	-,	\$	140,769		140,769
Total Expected Outflows		760,977		984,168		755,206 \$	913,944		916,893		997,897		913,881		913,881		913,881		913,881		913,881		913,881
Net Inflows/Outflows	\$	1,966,528		(45,155)		610,525 \$	(280,313		22,525		(55,537)		28,479		,	\$	28,479		28,479		28,479		28,479
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

JCECA - 2020	0 Apr Expend	liture Requ	est Authorization 052620 1130			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-020		JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days
2020-021		Multi	PSAP payments for Jun 2020	AOF	712,719.33	
				Total	892,719.33	
			Expenditures Recommended by Advisory Committee (date):	03/26/20		
			Expenditures Approved by Executive Director (signature):	Masse		
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - o Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

<u>ADJOURNMENT</u>



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIONS AUTHO	RITY	20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	<u>3/31/2020</u>	
Assets			
Current Assets			
Cash, Checking	\$ 1,785,955	\$ 2,531,899	
Cash, Savings	504	504	
Accounts Receivable	1,404,569	1,443,003	
Prepaid Expense	112,418	1,099	
Total Current Assets	\$ 3,303,446	\$ 3,976,505	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(258,761)		
Total Long-Term Assets	\$ 5,166,408	\$ 5,166,408	
Total Assets	\$ 8,469,854	9,142,913.00	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
Total Liabilities	\$ 770,701	\$ 859,606	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance	Ψ 3,100,400	Ψ 0,100,400	
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
Total Fund Equity	\$ 7,699,153	\$ 8,283,307	
Total Liabilities and Fund Equity	\$ 8,469,854	\$ 9,142,913.00	
	\$ 0,400,004	_	

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY									20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES V		BUDGETS										
December 31, 2019 Actual and 2020 Adopted Bud												
Year-to-date Actual and Variance through March	31, 2	2020										
					Мо	dified Accrual	Bud	getary Basis				
GENERAL FUND		2019		2020		2020		Actual		Budget		Variance
OLIVEICAE I GIVD		Unaudited		Adopted		Projected		Through		Through		Through
Revenues		Actual		Budget		Budget		03/31/20		03/31/20		03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$		\$	416,830
9-1-1 fee (prepaid)	1	213,360	1	268,779	Ψ.	268,779	+*	77,324	_	67,195	Ψ	10,129
Interest Income		-		10.000		10,000				2,500		(2,500)
Miscellaneous Income		_		500		500				125		(125)
Total Revenues	\$	10,595,209	\$		\$	11,441,580	\$	3,284,729	\$	2,860,395	\$	424,334
	Ė	, ,		, ,		, ,				, ,		,
Expenditures												
Administrative	\$	257,361	\$	338,414	\$	257,264	\$	55,886	\$	83,697	\$	27,811
Agency Operating Fund - BRO		783,108		769,737		769,737		192,434		192,434		-
Agency Operating Fund - WES		570,479		1,282,895		1,282,895		320,724		320,724		-
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		-
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750		14,500		28,129		13,629
GIS System		160,000		172,000		168,000		168,000		168,000		-
Line Charges		361,083		544,703		544,703		84,821		136,176		51,355
Notification Systems (ENS)		132,996		134,397		134,397		116,235		117,062		827
Special Projects		211,867		1,258,634		1,258,634		122,975		386,119		263,144
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,766
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$	(196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899				
Components of Ending Fund Balance												
Capital Reserve					\$	750.000	\$	750.000				
Operating Reserve (Target 25% of Expenditures)					_	2,254,945	+	2,366,899				
Unrestricted						_,		_,000,000				
Ending Fund Balance	\$	-	\$	-	\$	3,004,945	\$	3,116,899				

ATEMENT OF REVENUES & EXPENDITURES	WITH	BUIDGETS	DET	- A II								20-Apr
		BUDGE13 -	ושע	AIL								
cember 31, 2019 Actual and 2020 Adopted Bu ar-to-date Actual and Variance through Marcl		000										
ar-to-date Actual and Variance through Marci	1 31, 2	020										
		2019		2020		2020		Actual		Budget		Variance
		Unaudited Actual		Adopted Budget		Projected Budget		Through 3/31/2020		Through 3/31/2020		Through 3/31/2020
Administrative												
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,4
Bank Charges		7,861		3,843		1,000		-		-		
Executive Director (ED)		-								-		
401k & Benefits		22,605		24,295		24,295		5,686		6,074		3
Mileage Reimbursement		485		474		474		39		119		
Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,6
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,6
Insurance		6,147		6,316		6,316		1,319		1,579		2
Legal		48,052		103,000		35,000		5,242		25,750		20,5
Meeting & Misc										-		
Admin Web/Listserve		1,898		225		225		48		56		
Meeting & Misc - Other		3,416		5,150		5,150		796		1,288		
Phone/Web Conferencing		304		577		577		54		144		
Office Supplies & Postage		925		1,443		1,443		210		361		
Payroll Expenses		2,939		3,564		3,564		846		891		
Public Web		2,939		215		215		040		54		
	•	- 057.004	•		Φ.		Φ.	-	Φ.		Φ.	07.0
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$ I	27,8
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other		-,,		-		-		-		-		
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,0
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
ine Ohanne												
ine Charges		004.000		100 750		400 750	_	77.004		400.000	_	40
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	77,061	\$	120,938	\$	43,
Call Box MRC		7,888		7,740		7,740		2,063		1,935		(
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,3
Other		5,461		20,963		20,963		2,906		5,241		2,3
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	84,821	\$	136,176	\$	51,
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	
CodeRed (ECN)	Ф		Α Φ		φ		φ		φ	111,284	Ψ	
		116,178		111,284		111,284		112,000				(
VoIP Record Extract Total Notification Systems (ENS)	\$	3,000 132,996	\$	3,763 134,397	\$	3,763 134,397	\$	116,235	\$	941 117,062	\$	
	<u> </u>	.02,000	Ť	.01,001	Ψ		Ť	,200	<u> </u>	,002	*	
Special Projects											l,	
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$	-	\$	6,120	\$	6,
Fiber Optics					<u> </u>							
AHEC-DUS		945		-		-		-		<u>-</u>		
J-FON		35,772		202,514		202,514		30,387		50,629		20,2
Last Mile Fiber Project		39,820		300,000		300,000		235	L	75,000		74,
North Metro		3,292		458,000		458,000		-		114,500		114,
Smart911		89,161		89,161		89,161		89,161		89,161		,
Special Projects		32,440		202,839		202,839		3,192		50,710		47,
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,
Total Expenditures	\$	8,878,342	_	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March		April		Мау		June		July		August		eptember		October			December
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373	\$	(Estimate) 2,531,899	\$	(Estimate) 2,526,364	\$	(Estimate) 2,520,829	\$	(Estimate) 2,508,978 \$		(Estimate) 2,503,443		(Estimate) 2,497,908		(Estimate) 2,492,373		(Estimate) 2,486,838 \$	(Estimate) 2,481,303
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024	\$	886,077	\$	886,077	\$	886,077	\$	886,077 \$	\$	886,077	\$	886,077	\$	886,077	\$	886,077 \$	886,077
9-1-1- fee (prepaid)		16,415		18,564		23,707		22,398		22,398		22,398		22,398		22,398		22,398		22,398		22,398	22,398
Interest Income		-		-		-		-		-		-		-		-		-		-		-	-
Miscellaneous Income	_	-	_	-	_		_	-	_	-	_	-	_	-	_	-	_	-	_	-	_	-	-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475 \$	5	908,475	\$	908,475	\$	908,475	\$	908,475 \$	908,475
Expected Outflows: 2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3,870	\$	575	\$	5,271	\$	- ,	\$	- /	\$	5,271 \$	5	5,271	\$	- ,	\$	- /	\$	5,271 \$	5,271
Bank Charges								111		111		111		111		111		111		111		111	111
Executive Director (ED)		11,885		11,909		11,984		12,648		12,648		12,648		12,648		12,648		12,648		12,648		12,648	12,648
Insurance		-				-		-		-		6,316		-		-		-		-		-	-
Legal		050		5,015		-		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333	3,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496	496
Office Supplies & postage		116		16		79		120		120		120		120		120		120		120		120	120
Public Web		287		400		450		302		302		302		302		302		302		302		302	302
Payroll Expense	\$	12,762	Φ.		Φ.	159 12,815	Φ.	22,281	•	22,281	Φ.	28,597	Φ.			22,281	φ		<u>_</u>		Φ.		22,281
Administrative Total	Ф	12,762	\$	22,008	\$	12,815	\$	22,281	Ъ	22,281	\$	28,597	\$	22,281 \$	Þ	22,281	Ъ	22,281	\$	22,281	\$	22,281 \$	22,281
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145 \$	\$	64,145	\$	64,145	\$	64,145	\$	64,145 \$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667	541,667
WES Recurring		3,747		107,018		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908	106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720 \$	5	712,720	\$	712,720	\$	712,720	\$	712,720 \$	712,720
Disaster & Recovery Plan (DRP)																							
SRBC Recurring	_\$	_	\$	1,222	\$		\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,886
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$	5	4,886	\$	4,886	\$	4,886	\$	4,886 \$	4,886
GIS System																							
GIS System Support	_\$_	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$	<u> </u>	-	\$	-	\$	-	\$	- \$	
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	_	\$	- \$	5	_	\$	-	\$	-	\$	- \$	-
Line Charges																							
ANI / ALI SR	\$	_	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958 \$	1	44,958	\$	44,958	\$	44,958	\$	44,958 \$	44,958
Call Box MRC	*	_	Ψ.	1,375	Ψ	688	Ψ.	631	Ψ.	631	~	631	Ψ.	631	,	631	Ψ	631	Ψ.	631	•	631	631
Jeffcom DS1		_		2,770		-		3.276		3.276		3.276		3,276		3,276		3,276		3,276		3,276	3,276
Other		669		1,077		637		2,064		2,064		2,064		2,064		2,064		2,064		2,064		2,064	2,064
Line Charges Total	\$	669	\$	56,001	\$		\$	50,929	\$	50,929	\$	50,929	\$	50,929 \$	5		\$		\$		\$	50,929 \$	50,929
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1.235	\$	_	\$	1,030	\$	1,030	\$	1,030	\$	1,030 \$	8	1,030	\$	1,030	\$	1,030	\$	1,030 \$	1,030
CodeRed (ECN)	Ψ	110,000	Ψ	1,200	Ψ	_	Ψ	143	Ψ	143	Ψ	143	Ψ	143	,	143	Ψ	143	Ψ	143	Ψ	143	143
VoIP Record Extract		-		_		_		418		418		418		418		418		418		418		418	418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$		\$	1,591	\$	1,591	\$	1,591	5		\$		\$		\$	1,591 \$	1,591
, , ,		-,-		,				,		,		,	·	, ,		,		,		,		, ,	,
Special Projects																							
Call Box Project	\$	4,812			\$	-	\$	145	\$	145	\$		\$	145 \$	5	145	\$	145	\$		\$	145 \$	145
Fiber Optics		-		22,874		-		104,182		104,182		104,182		104,182		104,182		104,182		104,182		104,182	104,182
Smart911		89,161		-		-		-		-		-		-		-		-		-		-	-
Other	_	3,387			_	-	_	22,161	_	22,161		22,161		22,161	_	22,161		22,161	_	22,161	_	22,161	22,161
Special Projects Total	\$	97,360	\$	22,874			\$	126,488	\$	126,488	\$	126,488	\$	126,488 \$			\$		\$	-,	\$	126,488 \$	126,488
Total Expected Outflows	\$	760,977		984,168		755,206		914,010		914,010		920,326		914,010 \$		914,010		914,010		914,010		914,010 \$	914,010
Net Inflows/Outflows	\$	1,966,528		(45,155)		610,525		(5,535)		(5,535)		(11,851)		(5,535) \$		(5,535)		(5,535)		(5,535)		(5,535) \$	(5,535)
Estimated Cash Position	_\$_	1,966,528	\$	1,921,373	\$	2,531,899	\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443 \$	5	2,497,908	\$	2,492,373	\$	2,486,838	\$	2,481,303 \$	2,475,768

JCECA - 2020	O Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Malle		
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment



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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGENCY COMMI	JNICATIONS AUTHO	RITY			16-Jun-20
BALANCE SHEET		·	•	:	•
December 31, 2019 and May 31, 2020	·			·	1
·	Audited	Unaudited		·	
•	Actual	Actual	• •	·	
•	12/31/2019	5/31/2020	•		
Assets					
Current Assets					
Cash, Checking	\$ 1,785,955	\$ 2,413,354		•	•
Cash, Savings	504	504			
Accounts Receivable	1,404,569	1,721,157			
Prepaid Expense	112,418	220			
Total Current Assets	\$ 3,303,446	\$ 4,135,235			,
Long-Term Assets			•••		
Construction in Progress	\$ 3,965,578	\$ 3,965,578			··· · · · · · · · · · · · · · · · · ·
Infrastructure	25,895	25,895			
Right of Ways	568,082	568.082	1.1		
West Corridor Fiber Optic	865,614	865,614			
Accumulated Depreciation	(256,338)	(256,338)			,
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			•
· · · · · · · · · · · · · · · · · · ·					
Total Assets	\$ 8,472,277	9,304,066.00			
				•	•
Liabilities					
Current Liabilities		-			
Accounts Payable	\$ 773,124	\$ 860,445	• •		
Total Current Liabilities	\$ 773,124	\$ 860,445			
, rotal darks (Lide Made					
Total Liabilities	\$ 773,124	\$ 860,445			
Fund Equity	· : - · · · - ·				
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831			j
Fund Balance			· · · · · · · · · · · · · · · · · · ·		
Nonspendable	112,418	220			
Unassigned	2,417,904	3,274,570	•		
Total Fund Equity	\$ 7,699,153	\$ 8,443,621			1
Total Habilities and Fund Equity	\$ 8,472,277	\$ 9,304,066.00			
Total Liabilities and Fund Equity		9 9,304,000.00			
i	=	=			

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIO	ONS AUTHOR	RITY		i				-			16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES \	NITE	I BUDGETS								··· ····		
December 31, 2019 Actual, 2020 Adopted and Pro	ject	ed Budget							· · · · - ·			
Year-to-date Actual and Variance through May 31	, 20:	20	•		ļ ···	'					-	
	Ì				ì ·		_					
	•					· -·						
			•		Mc	dified Accrual	Bud	getary Basis				
			•			[
GENERAL FUND		2019	1	2020		2020		Actual		Budget		Variance
		Audited	1	Adopted		Projected	Τ	Through	•••	Through		Through
Revenues		Actual		Budget		Budget	T	05/31/20		05/31/20		05/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	5,015,131	\$	4,650,959	\$	364,172
9-1-1 fee (prepaid)		213,360	1	268.779		268.779]	116,236		111,991		4,245
Interest Income	Ĩ	-		10,000		7.000	1	-		4,167		(4,167)
Miscellaneous Income	İ	-	†	500	† 	500	· •	-		208		(208)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	5,131,367	\$	4,767,325	\$	364,042
								•	İ			
Expenditures	!						1		i -			
Administrative	\$	257,361	\$	338,414	[°] \$	272,264	\$	97,468	\$	113,027	S	15,559
Agency Operating Fund - BRO		783,108		769,737		769,737	1	320,724	İ	320,724		-
Agency Operating Fund - WES		570,479		1,282,895		1,282,895	1	534,540	:	534,540		
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	1-	2,708,334		2,708,334		(0)
Disaster & Recovery Plan (DRP)		75,681		53,750		53,750	1	14,500		19,844		5,344
GIS System		160,000	1	172,000		168,000	1	168,000		168,000		-
l ine Charges		361,083		544,703		544,703	1	295,317		286,397		(8,920)
Notification Systems (ENS)		132,996		134,397	:	134,397	1	116,591		120,914		4,323
Special Projects		214,290	†	1,258,634	i	1,258,634	1	131,425	<u>-</u>	580,011		448,586
Total Operating Expenditures	\$	8,880,765	\$	11,054,530	\$	10,984,380	\$	4,386,899	\$	4,851,791	\$	464,892
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	454,200	5	744,468	\$	(84,466)	\$	828,934
Beginning Fund Balance		815,878		2,289,882		2,530,322	1	2,530,322				
Ending Fund Balance	- 5	2,530,322	s	2,676,932	\$	2,984,522	5	3,274,790				
	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		<u></u>		 					
Components of Ending Fund Balance			+ -				1					
Capital Reserve			1		S	750,000	s	750,000	ļ			
Operating Reserve (Target 25% of Expenditures)	٦		1-		. •	2,234,522	+ ×	2,524,790	ļ			
Unrestricted							· -	. 2,324,730	··-			
Ending Fund Balance	<u> </u>		\$		S	2,984,522	\$	3.274,790				
Enough and Palatice	. 4	<u> </u>	<u> </u>			_,504,522	۳.	0,214,130	l .			

FFERSON COUNTY EMERGENCY COMMUN								· · · · - · · · · · · · · · ·				16-Jun-
ATEMENT OF REVENUES & EXPENDITURES cember 31, 2019 Actual, 2020 Adopted and F			υE	I AIL		· ·						
ar-to-date Actual and Variance through May												
····					İ							
		,			l		į					
<u> </u>	······		i	0000								
		2019 Audited	i-l	2020 Adopted		2020 Projected		Actual Through		Budget Through		/ariance Through
	+	Actual		Budget		Budget	ł···	5/31/2020		5/31/2020		/31/2020
Administrative		3 Addition		- HANDANI	•	+	 	<u>0:01/2020</u>	· ··	0.0112020	. =	O II ZOLO
Accounting	\$	49,926	1 8	52,000	\$	52,000	\$	27,133	\$	21,667	\$	(5,4)
Bank Charges		7,861		3,843	' '	1,000	Ì∸	-	· - <u>-</u> -			, ,
Executive Director (ED)									!			
401k & Benefits		22,605		24,295		24.295		9,392		10,123		7
Mileage Reimbursement		485		474	ļ	474		39		198		1
Payroll Tax		8,699		19,922	ļ	9,400		3,872		3,917		0.0
Wages & Salaries Insurance		<u>104,104</u> 6, 14 7		117,605 6,316		117,605 6,316	ļ —	46,189 2,198		49,002 2,632		2,8
Legal		48,052	+	103,000		50,000		5,692		20,833		4 15,1
Meeting & Misc	: .	40,002				30,000		0,03£		20,000		. !!!!
Admin Web/Listserve		1,898	+ .	225		225		48		94		
Meeting & Misc - Other		3,416	†	5,150		5,150		783		2,146		1,3
Phone/Web Conferencing		304	1	577		577		54		240		1
Office Supplies & Postage		925	1	1,443		1,443		455		601		1
Payroll Expenses		2,939	ļ	3,564		3,564		1,613		1,485		(1
Public Web		-	_	215	<u> </u>	215		-	<u> </u>	90		
Total Administrative Expenses	<u>\$</u>	257,361	\$	338.629	\$	272,264	\$	97,468	\$	113,027	\$	15,5
A						-						
Agency Operating Fund (AOF) Broomfield		783,108	_ ا	769,737	<u></u>	769,737	\$	320,724		320,724	\$	
Westminster	. Ф	570,479	\$	1,282,895	⊅	1,282,895	3	534,540	Ф	534,540	Ф	
Jeffcom		6,325,767	1	6,500,000		6,500,000	-	2,708,334		2,708,334		
Other		0,020,707	1	0,500,000		.0,500,000	t	2,100,004		2,700,004		
Total Agency Operating Fund (AOF)	[\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	\$	3,563,598	\$	
							П	<u> </u>				
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	<u>\$</u>	53,750	\$	14,500	_	19,844	\$	5,3
Total Disaster & Recovery Plan (DRP)	<u>\$</u>	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	<u> </u>	5,3
GIS System												
GIS System Support	\$	160,000	\$	172,000	\$	168,000	s	168,000	\$	168,000		
Total GIS System	-\$	160.000	- <u>*</u> -	172,000	-\$	168,000	5	168,000	-\$	168,000	Š	
			广		<u> </u>		Ħ					
Line Charges			1									
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	282,928	\$	261,000	\$	(21,9
Call Box MRC		7,888	.	7,740		7,740		3,435	 	3,225		(2
Jeffcom DS1		25,744	.	32,250		32,250		4,617		_13,438_		8,8
Other		5,461		20,963	_	20,963		4,337		8,735		4,3
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	\$	(8,9
Nagrania (CNC)	İ		-									
Notification Systems (ENS) ALI Database Extract (ADE)	s	13,818	\$	19,350	<u>.</u>	19,350	l	4,591	٠, ٠	8,063		3,4
CodeRed (ECN)	4	116,178	- ₽	111,284	, Ф	111,284	\$	112,000	. Ф	111,284	Ф	(7
VoIP Record Extract		3,000	1	3,763		3,763		112,000	-	1,568		1,5
Total Notification Systems (ENS)	\$	132,996	\$	134,397	S	134,397	\$	116,591	\$		\$	4,3
		<u> </u>	Ħ	=	<u> </u>		-		····		-	.,-
Special Projects			1			į						
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6.1
Fiber Optics							ļ					
AHEC-DUS		945						-			l	
J-FON		35,772	ļ Ī	202,514		202,514		35,645		84,381		48,7
Last Mile Fiber Project		39,820		300,000	·	300,000		235		125,000	L.	124,7
North Metro		3,292	.	458,000	÷	458,000				190,833		190,8
Smart911		91,584		89,161 202,839	ļ	89,161		89,161		89,161		70 4
Special Projects Total Special Projects	\$	32,440 214,290	\$	1,258,634	\$	202,839 1,258,634		6.384 131,425	\$	84.516 580,011	- <u>s</u>	78,1 448,5
Total Opedia) I Tojedis	Ψ	Z 14,Z3V	F	1,600,004	ι Ψ	1,200,004	Ψ	131,420	Ψ	J00,011	- C	140,3
Total Expenditures	\$	8,880,765	-	11,054,745	¢	10,984,380	\$	4,386,899	\$	4,851,791	\$	464,8
LOTAL EACHSHULDIGS	an an	0.000.100		11.004.743		LU.SUM.JOU		4,000,000	-	4.001.131		404,0

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January		February		March	April		May	June		July		August	Se	ptember		October	N	lovember	De	ecember
Cash on Hand	\$	Actual 1,785,955	\$	Actual 1,966,528	\$	Actual 1,921,373 \$	Actual 2,531,899	\$	Actual 2,251,586 \$	(Estimate) 2,413,354	\$	(Estimate) 2,333,094	\$	(Estimate) 2,338,766	,	Estimate) 2,344,437		(Estimate) 2,350,109	\$	(Estimate) 2,355,781	٠,	Estimate) 2,361,452
Expected Inflows:																						
2020 Revenues (As projected, less paid)																						
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$	1,342,024 \$	614,994	\$	915,520 \$	915,520	\$	915,520	\$	915,520	\$	915,520	\$	915,520	\$	915,520	\$	915,520
9-1-1- fee (prepaid)		16,415		18,564		23,707	18,638		19,456	22,398		22,398		22,398		22,398		22,398		22,398		22,398
Interest Income		-		-		-	-		-	-		-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows	\$	2,727,505	\$	939.014	\$	1,365,731 \$	633,632	\$	934,976 \$	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918
Expected Outflows:	٠	2,727,000	•	000,014	•	1,000,101 ψ	000,002	٠	004,010 Q	001,010	۳	001,010	۳	001,010	•	007,010	٠	007,010	•	007,010	•	001,010
2020 Obligations (As projected, less paid)																						
Administrative																						
Accounting	\$	115	\$	3,870	\$	575 \$	8,037	\$	2,604 \$	5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257
Bank Charges		-		-		-	-		- 1	111		111		111		111		111		111		111
Executive Director (ED)		11,885		11,909		11,984	12,017		11,857	12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		-				-	-		-	6,316		-		-		-		-		-		-
Legal				5,015		-	3,000		-	11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18	_		50	496		496		496		496		496		496		496
Office Supplies & postage		116		16		79	8		121	120		120		120		120		120		120		120
Public Web		287		400		- 159	297		309	302		302		302		302		302		302		302
Payroll Expense Administrative Total	\$		\$		\$	12,815 \$	23,360	\$	14,941 \$	37,123			\$		\$		\$		\$		\$	30,807
	Ψ	12,702	Ψ	22,000	Ψ	12,015 φ	23,300	Ψ	14,541 \$	37,123	Ψ	30,007	Ψ	30,007	Ψ	30,007	Ψ	30,007	Ψ	30,007	Ψ	30,007
Agency Operating Fund (AOF)																						
BRO Recurring	\$		\$		\$	64,145 \$	64,145	\$	64,145 \$	64,145	\$	64,145	\$		\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667	541,667		541,667	541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring	_	3,747	•	107,018	•	106,908	106,908	Φ.	106,908	106,908	Φ.	106,908	Φ.	106,908	•	106,908	•	106,908	Φ.	106,908	Φ.	106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	712,719	\$	712,720 \$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP)																						
SRBC Recurring	\$	-	\$	1,222	\$	- \$	13,278	\$	- \$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	13,278	\$	- \$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
GIS System																						
GIS System Support	\$	-	\$	168,000	\$	- \$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	- \$	-	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges																						
ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$	145,150	\$	37,168 \$	100,000	\$	20,385	\$	20,385	\$	20,385	\$	20,385	\$	20,385	\$	20,385
Call Box MRC		-		1,375		688	686		686	615		615		615		615		615		615		615
Jeffcom DS1				2,770			944		923	3,945		3,945		3,945		3,945		3,945		3,945		3,945
Other	\$	669	\$	1,077	Φ.	637 29.671 \$	348	\$	1,343 40.120 \$	2,413	\$	2,413	\$	2,413	Φ.	2,413	Φ.	2,413	\$	2,413	Φ.	2,413
Line Charges Total	ф	669	Ъ	56,001	\$	29,671 \$	147,128	Ъ	40,120 \$	106,972	Ъ	27,357	ф	27,357	\$	27,357	\$	27,357	Ъ	27,357	\$	27,357
Notification Systems (ENS)																						
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$	5,356	\$	- \$	560	\$	560	\$		\$		\$	560	\$	560	\$	560
CodeRed (ECN)		110,000		-		-	-		-	183 538		183 538		183 538		183 538		183 538		183 538		183 538
VoIP Record Extract Notification Systems (ENS) Total	\$	118,841	Ф	1,235	\$	- \$	5,356	\$	- \$	1,281	\$		\$		\$		\$		\$		\$	1,281
Notification Systems (ENS) Total	Ψ	110,041	Ψ	1,233	Ψ	- ψ	3,330	Ψ	- ψ	1,201	Ψ	1,201	Ψ	1,201	Ψ	1,201	Ψ	1,201	Ψ	1,201	Ψ	1,201
Special Projects																						
Call Box Project	\$	4,812	\$	-	\$	- \$	-	\$	- \$	145	\$	145	\$	145	\$	145	\$	145	\$	145	\$	145
Fiber Optics		-		22,874		-	8,911		2,236	132,356		132,356		132,356		132,356		132,356		132,356		132,356
Smart911		89,161		-		-	-		-	-		-		-		-		-		-		-
Other	_	3,387		-	•		3,192		3,192	27,581	_	27,581	•	27,581	^	27,581	•	27,581	•	27,581	^	27,581
Special Projects Total	\$	97,360	\$	22,874		- \$	12,103		5,428 \$	160,082		,	\$		\$,	\$,	\$		\$	160,082
Total Expected Outflows	\$	760,977		984,168		755,206 \$	913,944		773,209 \$	1,018,178		,	\$,	\$	932,246		932,246		932,246	•	932,246
Net Inflows/Outflows	\$.,,,		(45,155)		610,525 \$	(280,313)		161,767 \$	(80,260			\$	5,672		5,672		5,672		5,672		5,672
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,251,586	\$	2,413,354 \$	2,333,094	\$	2,338,766	\$	2,344,437	\$	2,350,109	\$	2,355,781	\$	2,361,452	\$	2,367,124

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Hill & Compay.pc

Greenwood Village, Colorado June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 2,498,426	\$ 5,214,868 <u>781,980</u>
Total Net Position	<u>\$ 7,665,257</u>	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		<u>Dec 31, 2019</u>		Dec 31, 2018
Operating Revenues	ф	10 505 200	ф	10 422 265
Emergency Telephone Charges Miscellaneous	\$	10,595,209	\$	10,423,265
Miscenaneous	-		_	7,607
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses		8,926,802		10,112,454
Net Operating Income (Loss)	_			318,418
Non-operating Revenues				
Investment Income	_	1	_	17
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849		5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_	_	_	5,678,413
Net Position, Ending	<u>\$</u>	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

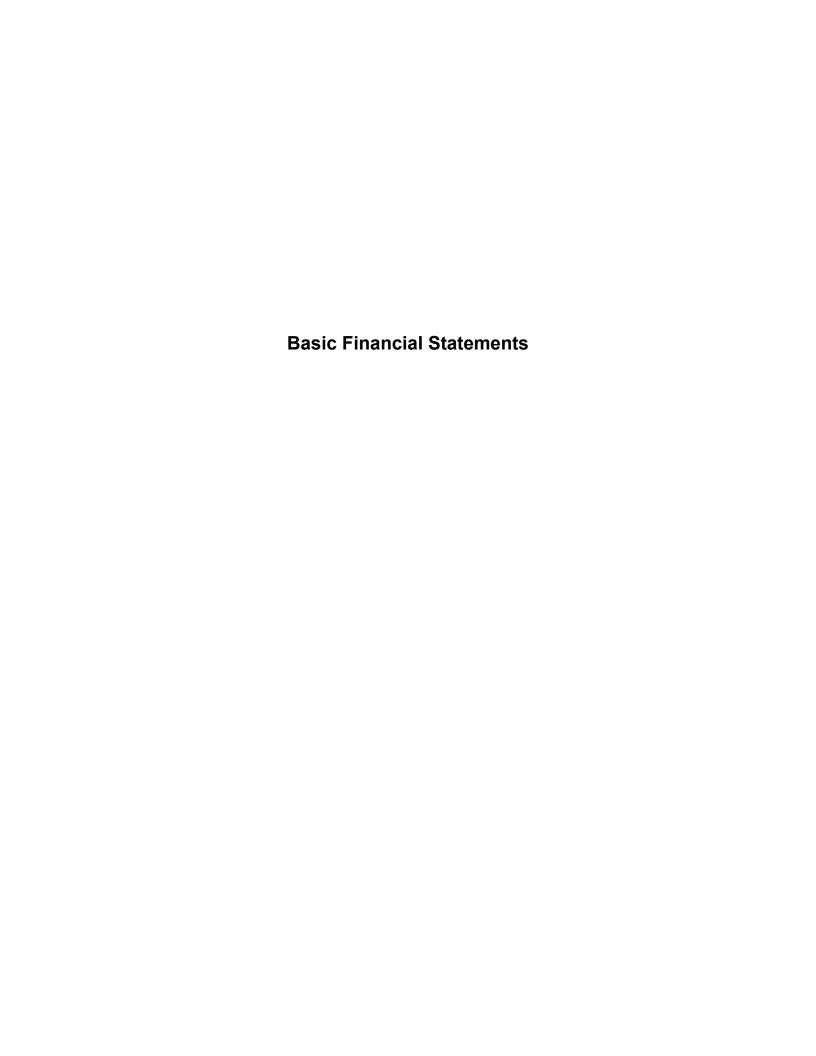
JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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



Jefferson County Emergency Communications Authority Statement of Net Position

Statement of Net Position Proprietary Funds December 31, 2019

ASSELS

Assets		
Current Assets		
Cash	\$	1,786,459
Accounts Receivable		1,404,569
Prepaid Expenses	-	112,418
Total Current Assets	_	3,303,446
Noncurrent Assets		
Capital Assets, not being depreciated		4,533,660
Capital Assets, net of Accumulated Depreciation	_	635,171
Total Noncurrent Assets	_	5,168,831
Total Assets	\$_	8,472,277
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$	773,124
Noncurrent Liabilities		
Accrued Compensated Absences	_	33,896
Total Liabilities	_	807,020
Net Position		
Net Investment in Capital Assets		5,168,831
Unrestricted		2,496,426
Officatiolea	-	2,430,420
Total Net Position	_	7,665,257
Total Liabilities and Net Position	\$	8,472,277
	T =	, , -

Jefferson County Emergency

Communications Authority
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

Operating Revenues	
Emergency Telephone Charges	\$ 10,595,209
Total Operating Revenues	10,595,209
Operating Expenses	
Administrative	257,361
Agency Operating	1,353,781
Depreciation	48,460
Disaster and Recovery Plan	75,681
GIS System	160,000
Line Charges Notification System	361,083 132,996
Special Projects	6,537,439
opedial Frejesia	
Total Operating Expenses	8,926,801
Net Operating Loss	1,668,408
Nonoperating Revenues	
Investment Income	1
Change in Net Position	1,668,409
Net Position, Beginning of year	5,996,848
Net Position, End of year	\$ 7,665,257

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges Cash Paid to Employees Cash Payments to Suppliers	\$	10,539,140 (103,857) (9,015,088)
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities Investment Earnings Received	_	1_
Net Decrease in Cash		1,417,773
Cash, Beginning of year	_	368,686
Cash, End of year	\$_	1,786,459
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	\$ ₌	1,786,459 1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	\$ ₌	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	\$ <u>=</u>	1,668,408 48,460 (56,069)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Notes to Financial Statements
December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18			Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated		4,533,660	_	50,220	_	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		-		-		891,509
Accumulated Deprecations		(210,301)	_	(46,037)	_		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	_	<u>-</u>	_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$.	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

		Balance						Balance		
		12/31/18	Additions		Deletions			12/31/19		
Compensated Absences	\$_	33,649	\$	247	\$	-	\$	33,896		

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Notes to Financial Statements December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.



Jefferson County Emergency Communications Authority Budgetary Comparison Schedule General Fund

For the Year Ended December 31, 2019

		Original and Final Budget	Actual			Variance Positive (Negative)	
Revenues							
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209	
Miscellaneous		500		-		(500)	
Investment Income	-	5,000	-	1	-	(4,999)	
Total Revenues	-	10,121,500	-	10,595,210	-	473,710	
Expenses							
Administrative		343,073		257,361		85,712	
Agency Operating		1,300,160		1,353,781		(53,621)	
Disaster and Recovery Plan		50,000		75,681		(25,681)	
GIS System		160,000		160,000		-	
Line Charges		356,700		361,083		(4,383)	
Notification System		125,020		132,996		(7,976)	
Public Education		200		-		200	
Special Projects	-	7,212,334	-	6,587,659	-	624,675	
Total Expenses	-	9,547,487	_	8,928,561	_	618,926	
Change in Net Position, Budgetary Basis	\$_	574,013		1,666,649	\$	1,092,636	
Adjustments to GAAP Basis				E0 220			
Capital Outlay				50,220			
Depreciation			-	(48,460)			
Change in net Position, GAAP Basis				1,668,409			
Net Position, Beginning of year			-	5,996,848			
Net Position, End of year			\$	7,665,257			

JCECA - 2020) Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Malle		
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment



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, 2019 and June 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Bloker

July 14, 2020

JEFFERSON COUNTY EMERGENCY COM	MUNICATIONS AUTHOR	RITY			14-Jul-20
BALANCE SHEET					
December 31, 2019 and June 30, 2020					,
•	Audited	Unaudited			
	Actual	Actual	 		
	12/31/2019	6/30/2020	· · · · · · · · · · · · · · · · · · ·		
Assets	12/3//2013	010012020		··································	
Current Assets		. — — — — — —			
Cash, Checking	\$ 1,785,955	\$ 2,616,577			
Cash, Savings	504	505	- i		
Accounts Receivable	1,404,569	1,767.439	 		
Prepaid Expense	112,418	5,070		. ——	
Total Current Assets	\$ 3,303,446	\$ 4,389,591			*
		1	 	. —…	
Long-Term Assets			i		
Construction in Progress	\$ 3,965.578	\$ 3,965,578	ļ	•	
Infrastructure	25,895	25,895	!		
Right of Ways	568.082	568,082			
West Corridor Fiber Optic	865,614	865,614	' -	•	.,
Accumulated Depreciation	(256,338)	(256,338)			
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			
······				•	
Total Assets	\$ 8,472,277	9,558,422.00			:
	· 		:	'	İ
Liabilities					
Current Liabilities					
Accounts Payable	\$ 773,124	\$ 821,161			
Total Current Liabilities	\$ 773,124	\$ 821,161			
					 :
Total Liabilities	\$ 773,124	\$ 821,161			-
Fund Equity					
Net Investment in Fixed Assets	\$ 5,168 83 1	\$ 5,168,831	ļ l _i		
Fund Balance					
Nonspendable	112,418	5,070			
Unassigned	2,417,904	3,563,360	<u> </u>		
Total Fund Equity	\$ 7,699,153	\$ 8,737,261	·		
_ ::					
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,558,422	5		
	a di a	· =			

JEFFERSON COUNTY EMERGENCY COMMUNIC											14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES								 .			
December 31, 2019 Actual, 2020 Adopted and Pro											
Year-to-date Actual and Variance through June 3	0, 2020									 .	
		l		_=	:	<u>.</u> .					
··	•	1	!	Mod	dified Accrual I	Budg	etary Basis				
GENERAL FUND	2019	- -	2020		2020	1	Actual		Budget		Variance
	Audited		Adopted		Projected	1	Through		Through		Through
Revenues	Actual	1 -	Budget		Budget	1	06/30/20	•	06/30/20		06/30/20
9-1-1 fee (ETC)	\$ 10,381,84	9 \$	11,162,301	\$	11,640,000	\$	6,058,212	\$	5,581,151	\$	477,062
9-1-1 fee (prepaid)	213,36	o _	268,779		265,000		132,528		134,390		(1,862)
Interest Income		-	10,000		5,000		_		5,000		(5,000)
Miscellaneous Income	··· ·· · · · · · · · · · · · · · · · ·	- "	500		500	1	- · · · · · · · · - · · · · -		250		(250)
Total Revenues	\$ 10,595,20	\$	11,441,580	\$	11,910,500	\$	6,190,740	\$	5,720,790	\$	469,950
Expenditures						1					
Administrative	\$ 257,36	,	338,414	\$	269,306	\$	106.272	\$	135,632	\$	29,360
Agency Operating Fund - BRO	783,10		769,737		769,737		384,868		384,868		
Agency Operating Fund - WES	570,47		1,282,895		1,282,895	1	641,448	ĺ	641,448		-
Agency Operating Fund - JEFFCOM	6,325,76	7	6,500,000		6,500,000		3,250,000		3,250,000		-
Disaster & Recovery Plan (DRP)	75,68	1 .	53,750		60,000	Γ	29,942		24,688	•	(5,255)
GIS System	160,00	וֹ נ	172,000		168,000	1	168,000		168,000		-
Line Charges	361,08	3	544,703		537,453	1	323,266		341,477		18,211
Notification Systems (ENS)	132,990	3	134,397		125,763	1	116,591		122,906		6,315
Special Projects	214,29)	1,258,634		957,161	1	132,245		676,958		544,713
Total Operating Expenditures	\$ 8,880,76	5 \$	11,054,530	\$	10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
Revenues over/{under} Expenditures	1,714,44	\$	387,050	\$	1,240,185	\$	1,038,108	\$	(25,185)	\$	1,063,293
Beginπing Fund Balance	815,87	3	2,289,882		2,530,322		2,530,322				
Ending Fund Balance	\$ 2,530,32	2 \$	2,676,932	\$	3,770,507	\$	3,568,430				
O											
Components of Ending Fund Balance		.]		ıı.	750,000	<u></u>	750.000				
Capital Reserve	1			ъ	750,000	\$	750,000	,			
Operating Reserve (Target 25% of Expenditures) Unrestricted					3,020,507		2,818,430				
Ending Fund Balance	<u>s</u>	- \$	-	\$	3,770,507	\$	3,568,430		_	İ	

EFFERSON COUNTY EMERGENCY COMMUN	ICATIO	ONS AUTHOR	UTY			:						14 Jul-20
STATEMENT OF REVENUES & EXPENDITURES			DE1	AIL.					 			
December 31, 2019 Actual, 2020 Adopted and F												
ear-to-date Actual and Variance through June	30, 20	020					l				L	
·							Ш.				L	
İ							L				l	
		i										
		2019		2020		2020		Actual		Budget		Variance
		Audited	1	Adopted		Projected		Through		Through		Through
		Actual	1	<u>Budget</u>		Budget	l	6/30/2020		6/30/2020	<u> </u>	6/30/2020
Administrative					_	_					•	
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	23,035	\$	26,000	\$	2,965
Валk Charges		7,861	1	3.843		1,000	1	-		_		-
Executive Director (ED)	•			•					1			
, 401k & Benefits		22,605	- -···-	24,295		24,295		11,432		12,148		716
Mileage Reimbursement		485	†··	474		474		39		237		198
Payroll Tax		8,699	1	19,922		9,400		4,347		4,700		353
Wages & Salaries		104,104	1	117,605		117,605	1	55,427		58,803		3,375
Insurance	· - i · · · ·	6,147		6,316		5,285	†	2,638	····	3,158		520
Legal	ł	48,052	!	103,000		50,000	1	5,992		25,000		19,008
Meeting & Misc		10,000	1	100,000				J,032	ļ	20,000		15,000
Admin Web/Listserve		1,898	1	225	;	225		48		113		65
Meeting & Misc - Other	-	3,416	1	5,150	į	3,500	1	783		2,575		1,792
Phone/Web Conferencing	į	3,416	}	5,150 577		300	1					-
			· 		 -			. 54		289		235
Office Supplies & Postage		925	 	1,443	 	1,443	 	463		722		259
Payroll Expenses		2,939	-	3,564	 	3,564	 	2,014		1,782		(232
Public Web				215	<u> </u>	215	<u> </u>			108		108
Total Administrative Expenses	<u>\$</u>	257,361	\$	338,629	\$	269,306	\$	106,272	\$	135,632	\$	29,360
Agency Operating Fund (AOF)					ļ							
Broomfield	\$	783,108	\$	769,737	: \$	769,737	\$	384,868	\$	384,868	\$	-
Westminster		570,479		1,282,895		1,282,895		641,448		641,448		
Jeffcom		6,325,767		6,500,000		6,500,000		3,250,000		3,250,000		
Other			†—				· -				• •	
¡ Total Agency Operating Fund (AOF)		7,679,354	\$	8,552,632	-\$	8,552,632	\$	4,276,316	\$	4,276,316	\$	
	_	.,	Ť	-,			Ť	1,=1-1-1-		.,=,=		
Disaster & Recovery Plan (DRP)			.+				├—					
SRBC Recurring		75,681	\$	53,750	\$	60,000	\$	29,942	\$	24.688		(5,255)
Total Disaster & Recovery Plan (DRP)	- - *	75,681	\$	53,750	<u></u> \$	60,000	\$	29,942	<u></u> \$	24,688		(5,255)
Total Disaster & Recovery Francisco)		70,001 ——————————————————————————————————	Ψ.	33,730		00,000	Ψ	23,342	Ψ	24,000	Ψ	(3,2,33)
												
GIS System		400 500	ļ. <u>.</u>	170.000			ļ					
GIS System Support	\$	160,000	. \$	172,000	\$	168,000	\$	168,000	\$	168,000	_	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
							ĺ				·	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	309,313	\$	311,000	\$	1,687
Call Box MRC		7,888		7,740		7,740		4,231		3,870		(361
Jeffcom DS1		25,744		32,250		25,000	1	4,617		16,125		11,508
Other		5,461	1	20,963		20,963		5,105		10,482		5,377
Total Line Charges	\$	361,083	- 3	544,703	\$	537,453	\$	323,266	\$	341,477	\$	18,211
, 4,4 4 - 100 gav	-		—	,,,,,,,,	-		Ě		si t e		: ====	141-11
Notification Systems (ENS)			·									
		49 040	-	40.900	ф.	10.000		4.504	<u>-</u> -	0.675		E 004
ALI Database Extract (ADE)	\$	13,818	-	19,350	Þ	10,000	₽	4,591	\$	9,675	≯.	5,084
CodeRed (ECN)		116,178		111,284	į	112,000		112,000	ļ	111,349		(651
VolP Record Extract		3,000	1	3,763	_	3,763	L_		12	1,882		1,882
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	125,763	_\$_	116,591	\$	122,906	\$	6,315
			L		1]		l			
Special Projects			1		L		1				–	
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$		\$	6,120	\$	6,120
Fiber Optics			T		1		1		[
AHEC-DUS		945	1		Γ		1		Γ. –	-		
J-FON		35,772	1	202,514		195,000	1	36,165	 	101,257	İ	65,092
Last Mile Fiber Project	į.	39,820		300,000	1	160,000		535	†	150,000	·	149,465
North Metro	!	3,292	1	458,000		458,000	1	000		229,000	·	229,000
Smart911		91,584	1	89,161		89,161		89,161	···	89,161	-	
Special Projects	÷	32,440		202,839	!	50,000		6,384		101,420	<u> </u>	95,036
	Φ.		4				•	<u> </u>	_		l or	
Total Special Projects	\$	214,290	4	1,258,634	<u>- Þ</u>	957,161	\$_	132,245	<u>\$</u>	676,958	\$	544,713
											<u> </u>	
	\$	8,880,765	\$	11,054,745	\$	10,670,315	\$	5,152,632	\$	5,745,975	.	593,343
Total Expenditures		0,000,100		11,004,140	Ψ.	10,010,313	Ψ.	3, 10Z, 00Z	-	3,143,513		

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual	June Actual		July (Estimate)		August Estimate)		ptember Estimate)		October (Estimate)		lovember (Estimate)		ember
Cash on Hand	\$	1,785,955	\$		\$	1,921,373	\$		\$	2,251,586 \$		\$	2,616,577 \$,	2,671,114	,	2,725,652		2,780,190		2,834,728 \$,889,266
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$		\$	920,449	\$	1,342,024	\$,	\$	915,520 \$,	\$	945,192 \$		945,192	\$	945,192	\$		\$	945,192 \$		945,192
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456	17,874		21,898		21,898		21,898		21,898		21,898		21,898
Interest Income		-		-		-		-		-	-		-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976 \$	1,013,089	\$	967,090 \$		967,090	\$	967,090	\$	967,090	\$	967,090 \$		967,090
Expected Outflows:	•	_,,	•	,	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	,	•	, +	.,,	•	,		,	•	,	•	,	•	*		,
2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3.870	\$	575 \$	\$	8,037	\$	2.604 \$	12,525	\$	4,046 \$		4.046	\$	4,046	\$	4.046	\$	4,046 \$		4.046
Bank Charges	•	-	-	-,	•	-	-	-	•	-,	-,	•	111		111	•	111	•	111	•	111		111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,857		12,648		12,648		12,648		12,648		12,648		12,648
Insurance				,		-		-		-	5,290		-		-		-,-,-		-		-		-
Legal				5,015		_		3,000		_	750		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18				50	-		335		335		335		335		335		335
Office Supplies & postage		116		16		79		8		121	8		120		120		120		120		120		120
Public Web		-		-		-		-		-	-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309	297		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815	\$	23,360	\$	14,941 \$	30,727	\$	29,435 \$		29,435	\$	29,435	\$	29,435	\$	29,435 \$		29,435
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$	64.145	\$	64.145	\$	64.145	\$	64.145 \$	64,145	\$	64.145 \$		64.145	\$	64.145	\$	64,145	\$	64.145 \$		64.145
Jeffcom Wages & Salaries	Ψ	527,147	Ψ	541,667	Ψ	541,667	Ψ	541,667	Ψ	541,667	541,667	Ψ	541,667		541,667	Ψ	541,667	Ψ	541,667	Ψ	541,667		541,667
WES Recurring		3,747		107,018		106,908		106,908		106,908	106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$		\$	712,830	\$	712,720	\$		\$	712,720 \$		\$	712,720 \$			\$		\$		\$	712,720 \$		712,720
	*	001,010	Ψ.	2,000	Ψ.	2,.20	•	,	•	2,.20	2,.20	•			,	Ψ	2,.20	Ψ.	2,.20	•	<u>.</u> ,		2,.20
Disaster & Recovery Plan (DRP)	•		Φ.	4 000	Φ.		Φ.	40.070	Φ.	•	44.400	Φ.	5.070 A		5.070	Φ.	F 070	Φ.	F 070	•	5.070 A		F 070
SRBC Recurring	_\$_		\$	1,222	Ъ	- \$	b	13,278	Ъ	- \$	11,462	\$	5,673 \$		5,673	Ъ	5,673	Ъ	5,673	<u>\$</u>	5,673 \$		5,673
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	\$	13,278	\$	- \$	11,462	\$	5,673 \$		5,673	\$	5,673	\$	5,673	\$	5,673 \$		5,673
GIS System																							
GIS System Support	_\$_	-	\$	168,000	\$	- \$	\$	-	\$	- \$	-	\$	- \$		-	\$	-	\$	-	\$_	- \$		-
GIS System Total	\$	-	\$	168,000	\$	- \$	\$	-	\$	- \$	-	\$	- \$		- :	\$	-	\$	-	\$	- \$		-
Line Charges																							
ANI / ALI SR	\$	_	\$	50,778	\$	28,346	\$	145,150	\$	37,168 \$	49,933	\$	28,729 \$		28,729	\$	28,729	\$	28,729	\$	28,729 \$		28,729
Call Box MRC	•	_	Ψ.	1,375	Ψ.	688	•	686	Ψ.	686	796	•	585		585	Ψ	585	Ψ.	585	•	585		585
Jeffcom DS1		_		2,770		-		944		923	903		3,243		3,243		3,243		3,243		3,243		3,243
Other		669		1,077		637		348		1,343	302		937		937		937		937		937		937
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	147,128	\$	40,120 \$	51,935	\$	33,494 \$		33,494	\$	33,494	\$	33,494	\$	33,494 \$		33,494
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- 9	\$	5,356	\$	- \$	_	\$	- \$		_	\$	_	\$	_	\$	- \$		_
CodeRed (ECN)	•	110,000	Ψ.	.,200	Ψ.	_ `	•	-	Ψ.	-	_	•	214		214	Ψ	214	Ψ.	214	•	214		214
VolP Record Extract		-		_		_		_		_	_		627		627		627		627		627		627
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	\$	5,356	\$	- \$	-	\$	841 \$			\$		\$		\$	841 \$		841
Special Projects			_							_										_			
Call Box Project	\$	4,812	\$	-	\$	- \$	\$		\$	- \$		\$	31 \$		31	\$		\$		\$	31 \$		31
Fiber Optics		-		22,874		-		8,911		2,236	3,022		129,326		129,326		129,326		129,326		129,326		129,326
Smart911		89,161		-		-		0.400		- 0.400	-				- 705		- 705						
Other Special Projects Total	\$	3,387 97,360	\$	22,874	Φ	- 9	\$	3,192 12,103	\$	3,192 5,428 \$	3,022	\$	6,705 136,062 \$		6,705 136,062	\$	6,705 136,062	\$	6,705 136,062	\$	6,705 136,062 \$		6,705 136,062
Special Projects Total Total Expected Outflows	\$ -	760,977		984,168		755,206		913,944		773,209 \$	809,866		912,552 \$		912,552	•	912,552		912,552		912,552 \$		912,552
•								<u> </u>		•	<u> </u>		•		•								
Net Inflows/Outflows	\$	1,966,528		(45,155)		610,525		(280,313)		161,767 \$	203,223		54,538 \$		54,538		54,538		54,538		54,538 \$		54,538
Estimated Cash Position	_\$_	1,966,528	\$	1,921,373	\$	2,531,899	\$	2,251,586	\$	2,413,354 \$	2,616,577	\$	2,671,114 \$		2,725,652	\$	2,780,190	\$	2,834,728	\$	2,889,266 \$	2,	,943,804

JCECA - 2020) Jul Expendi	ture Reque	est Authorization 072320 1045			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-030		WES	Last-mile connection to J-FON network	SpProj:Last Mile	155,650.00	
2020-031		Multi	PSAP payments for Aug 2020	AOF	712,719.33	
				Total	868,369.33	
			Expenditures Recommended by Advisory Committee (date):	07/20/20		
			Expenditures Approved by Executive Director (signature):	07/20/20	:	
			Expenditures Approved by Board Member (signature):			
	I		Expenditures Approved by Board Member (signature):			

Je

Jefferson County Emergency Communications Authority

433 S Allison Pkwy Lakewood, CO 80226-3133 Office: 303 539 9410

Fax: 303 539 9593 www.jceca.org

INFORMATION ONLY

July 10, 2020

To: Cities, Towns, and Special Districts that are parties to JCECA's IGA

Re: Nominations Are Open for JCECA Board Member Positions

To whom it may concern,

There are two vacancies on the five member board of the Jefferson County Emergency Communications Authority ("JCECA"). We are seeking nominations for replacements.

Under JCECA's intergovernmental agreement (the "**IGA**"), two board members are nominated by special districts (fire departments) and two board members are nominated by cities and town (law enforcement). The Jefferson County Board of County Commissioners ("**BOCC**") appoints the board members from those nominees and appoints a fifth board member in the BOCC's discretion.

The two board members' whose terms are expiring are Ken Olsen and Bob Olme. Mr. Olsen was nominated by cities and towns (law enforcement) and Chief Olme was nominated by the special districts (fire departments).

The BOCC will appoint one board member from nominees submitted by cities and towns (law enforcement) and one board member from nominees submitted by special districts (fire departments). In each case, the BOCC will appoint the person with the most nominations. To be eligible to make a nomination, the city, town, or special district must be a party to JCECA's IGA.

Nominations are currently open for these positions. The deadline for nominations is July 31, 2020.

Please submit your nominations to me via email at jirvin@jceca.org before the deadline. I will forward the nominations to the BOCC.

If you have any questions, please contact me.

Sincerely,

Jeff Irvin
Executive Director



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, 2019 and July 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA August 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNIC	CATIONS AUTHO	RITY			20-Aug 20
BALANCE SHEET			!		
December 31, 2019 and July 31, 2020				i	
					·
				· ' '	1
	Audited	Unaudited		}	÷
· · · · · · · · · · · · · · · · · · ·	Actual	Actual			
	12/31/2019	7/31/2020	_[]		
A	12/3 1/2019			<u>:</u>	
Assets		ļ		. ==	
Current Assets		<u></u>			
Cash, Checking	\$ 1,785,955	\$ 2.848,372	:		
Cash, Savings	504	505	L		
Accounts Receivable	1,404,569	1,935,577		:	İ
Prepaid Expense	112,418	4,409			T
Total Current Assets	\$ 3,303,446	\$ 4,788,863	• •	i ·	-1
				i i	
Long-Term Assets		• •			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	· ·-		
					· · · · · · · · · · · · · · · · ·
Infrastructure	25,895	25,895			
Right of Ways	568,082	568,082			
West Corridor Fiber Optic	865.614	865,614			
Accumulated Depreciation	(256,338)	(256,338)			
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			
					i ,
Total Assets	\$ 8,472,277	\$ 9,957,694			-
	<u> </u>	+ 5[00.,00.			
		·			·
Liabilities		;			
Current Liabilities		<u> </u>		Į	
Accounts Payable	\$ 773,124	\$ 833,844	li		_
Total Current Liabilities	\$ 773,124	\$ 833,844			
			· - ' ·		
Total Liabilities	\$ 773,124	\$ 833,844	·		T
					·-·
Fund Equity					
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831		:	
	\$ _3,100,031	, a 3,100,031			
Fund Balance	a				
Nonspendable	112,418	4,409		!	
Unassigned	2,417,904	3,950,610	<u> </u>		<u>:</u>
Total Fund Equity	\$ 7,699,153	\$ 9,123,850	T		
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,957,694			
	-,-,,			·	-
		l <u> </u>			<u>i</u>

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIONS AUTHO	RITY			·		20 Aug-20
STATEMENT OF REVENUES & EXPENDITURES V				····	i		
December 31, 2019 Actual, 2020 Adopted and Pro	jected Budget						
Year-to-date Actual and Variance through July 31	, 2020				ï	• •	
2021 Proposed Budget					Ī		
			Modified	Accrual Budget	ary Basis		
ĠĖNĖRAL FUND	2019	2020	2020	Actual	Budget	. Variance	2021
	Audited	Adopted	Projected	Through	. Through	Through	Proposed
Revenues	Actual	Budget	Budget	07/31/20	07/31/20	07/31/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,047,217	1 \$ 6,511,342	\$ 535,875	\$ 11,736.000
9-1-1 fee (prepaid)	213,360	268,779	260,000	151,30€	156,788		260,000
PUC Statewide 9-1-1 Trust Reimbursement	1 ''' "		399,256	157,662	2	157,662	550,000
Interest Income		10,000	5,000		- 5,833	(5,833)	10,000
Miscellaneous Income		500	500		292	(292)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,411,756	\$ 7,356,185	6,674,255	, \$ 681,930	\$ 12,556,500
Expenditures			·!		:		
Administrative	\$ 257,361	\$ 338,414	\$ 269,306	\$ 132,169	\$ 161.737	\$ 29,568	\$ 297,384
Agency Operating Fund - BRO	783.108	769.737	769.737	449.013			769.737
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	748,356	1 2 2 2	:	1,282,895
Agency Operating Fund - JEHFCOM	6,325,767	6,500,000	6,500,000	3,791,667		-	6,500,000
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	29,942	30,031	89	60,000
GIS System	160,000	172,000	168,000	168,000	168,000	1 -	180,000
Line Charges	361,083	544,703	635,706	355,776	375,348	19,572	583,500
Notification Systems (ENS)	132.996	134,397	130,000	116,591	124,832	8,241	141,500
Special Projects	214,290	1,258,634	916,931	139,974			1.372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,401
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,679,181	\$ 1,424,697	\$ 51,367	\$ 1,373,330	\$ 1,369,099
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322	<u> </u>		4,209,503
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,209,503	\$ 3,955,019	1		\$ 5,578,602
<u></u>					1		
Components of Ending Fund Balance						i	:
Capital Reserve	,		\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)	1		2,683,144	1,482,872		:	2,796,850
Unrestricted			776,359 [1,722,147			2,031,752
Ending Fund Balance	\$ -	\$	\$ 3,433,144	\$ 2,232,872	2		\$ 3,546,850
							<u> </u>

JEFFERSON COUNTY EMERGENCY COMMUNIC STATEMENT OF REVENUES & EXPENDITURES						20-Aug-20
December 31, 2019 Actual, 2020 Adopted and Pr	ojected Budget					
Year-to-date Actual and Variance through July 3 2021 Proposed Budget	1, 2020					-
	·					
	·					
	2019	2020 2020	Actual	Budget	Variance	2021
	Audited Actual	Adopted Projecte Budget Budget	1 Through 7/31/2020	Through 7/31/2020	Through 7/31/2020	Proposed Budget
Administrative	racea	<u> </u>	110112020		1/21/12/20	
Accounting	\$ 49,926	\$ 52,000 \$ 52,0		33,833 \$	28	\$ 53,365
Bank Charges Executive Director (ED)	7,861	3,8431,0		<u>.</u> .	-	1,000
401k & Benefits	22,605	24,295 24,2	95 13.337	14.172	835	24,295
Mileage Reimbursement	485	474 4	74 39	277	238	474
Payroll Tax	8,699		5,058	5.483	425	9,400
Wages & Salaries Insurance	104,104 6,147	117,605 117,6 6,316 5,2	05 64,665 85 3,299	68,603 3,684	3,938 385	117,605 6,500
Legal	48,052	103,000 50,0		29,167	20,902	75,000
Meeting & Misc			_ : _	- I I -		
Admin Web/Listserve	1,898		25 48 00 783	131	2 221	225
Meeting & Misc - Other Phone/Web Conferencing	3,416 304	· · · · · · · · · · · · · · · · · · ·	00 / 54	3,004 337	2,221 283	4,000
Office Supplies & Postage	925	1,443 1,4	43 466	842	376	1,000
Payroll Expenses	2,939	3,564 3,5		2,079	(271)	3,920
Public Web Total Administrative Expenses	\$ 257,361	215 2 \$ 338,629 \$ 269,3	15 06 \$ 132,169 \$	125 161,737 \$	125 29,568	\$ 297,384
Total Administrative expenses	<u> </u>	Φ 330,029 \$ 209,3	3 132,109 \$	101,137 ; \$	29,300	D 29/,304
Agency Operating Fund (AOF)		•				
Broomfield	\$ 783,108	\$ 769,737 \$ 769,7			-	\$ 769,737
Westminster	570,479	1,282,895 1,282,8		748,356		1,282,895
Jeffcom Other	6.325,767	6,500,000 6,500,0	3,791,667	3,791,667		6,500,000
Total Agency Operating Fund (AOF)	\$ 7,679,354 !	\$ 8,552,632 \$ 8,552,6	32 \$ 4,989,036 \$	4,989,036 S	-	\$ 8,552,632
i						
Disaster & Recovery Plan (DRP)						
SRBC Recurring Total Disaster & Recovery Plan (DRP)	\$ 75,681 \$ 75,681	\$ 53,750 \$ 60,0 \$ 53,750 \$ 60,0		30,031 \$ 30,031 \$		\$ 60,000 \$ 60,000
:	15,001	Ψ 30,130 Φ 00,0	23,342 3	30,031 3	0.0	Ψ ((0,000
GIS System						
GIS System Support	\$ 160,000	\$ 172,000 \$ 168,0		168,000 S		\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000 \$ 168,0	00 \$ 168,000 \$	168,000 S	-	\$ 180,000
Line Charges						
ANI/ALI SR	\$ 321,990	\$ 483,750 \$ 206,3	48 \$ 180,555 \$	339,792 \$	159,237	\$ -
Call Box MRC	7,888	7,740 8,2	44 4,809	4,515	(294)	8,500
Jeffcom D\$1	25,744	32,250 9,4		18,813	13,273	10,000
ESInet Other	5,461	20,963 12,3		12,228	(1 <u>57,662)</u> 5,018	550,000 15,000
Total Line Charges	\$ 361,083	\$ 544,703 \$ 635,7		375,348 S		
Notification Systems (ENS)	¢ 40.040	t 10.250 t	00 6 4504 4	44 000 0	0.007	d 40.000
ALI Database Extract (ADE) CodeRed (ECN)	\$ 13,818 116,178	\$19,350 \$ 15,0 111,284 112,0		11,288_\$ 111,349	6,697 (651)	\$ <u>18,</u> 000 120,000
VoIP Record Extract	3,000	3,763 3,6		2,195	2,195	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397 \$ 130,0	00 \$ 116,591 \$	124,832 S		\$ 141,500
Special Projects Call Box Project	\$ <u>10.437</u>	\$ 6,120 \$ 5,0	<u></u>	 6,120 ; \$	6,120	\$ 6,500
Fiber Optics	w <u></u>	A		0,120 3	0,120	 σίσολό
AHEC-DUS	945					
J-FON	35,772	202,514 155,0	00 42,897	118,133	75,236	270,000
Last Mile Fiber Project North Metro	39,820 3,292	300,000 160,0 458,000 457,7		175,000 267,167	173,468 267,167	425,000 378,885
Smart911	91,584	89,161 89,1		89,161	. 401,101	92,000
Special Projects	32,440	202,839 50,0	<u>00</u> 6,384	118,323	111,939	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634 \$ 916,9	31 \$ 139,974 \$	773,904 \$	633,930	\$ 1.372,385
T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	# P 505 TOT	0 44 054 745 747	75 6 5001 (20 1	0.000.000	And	0.44.40
Total Expenditures	\$ 8,880,765	\$ 11,054,745 \$ 10,732,5	75 \$ 5,931,488 \$	6,622,888 \$	691,400	\$ 11,187,401
<u> </u>						

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July Actual		August Actual		eptember Estimate)		October (Estimate)		ovember (Estimate)		cember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$ 2	2,251,586 \$	\$ 2	2,413,354	\$	2,616,577	\$	2,848,372	\$	3,183,483	\$	2,984,756	\$	3,027,623	; 3	3,070,490
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$, . , .	\$		\$	915,520 \$	\$	995,215	\$		\$, , .	\$		\$		\$	975,000	;	975,000
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		17,874		18,326		18,323		18,500		18,500		18,500		18,500
PUC Statewide 911 Trust Reimbursement		-		-		-		-		-		-		-		-		-		-		-		-
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_						_						_		_	-								
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976 \$	5 1	1,013,089	\$	997,307	\$	1,081,994	\$	993,500	\$	993,500	\$	993,500	i	993,500
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																								
Accounting	\$	115	\$	3,870	\$	575	\$	8,037	\$	2,604 \$	\$	12,525	\$	3,614	\$	7,346	\$	4,333	\$	4,333	\$	4,333	;	4,333
Bank Charges Executive Director (ED)		11,885		11,909		11,984		- 12,017		- 11,857		- 11,857		- 11,750		11,854		12,648		12,648		12,648		12,648
Insurance		-		-		-		-		-		5,290		-		-		-		-		-		-
Legal		-		5,015		-		3,000		-		750		-		450		5,000		5,000		5,000		5,000
Meeting & Misc		359		797		18		-		50		-		-		74		335		335		335		335
Office Supplies & postage		116		16		79		8		121		8		2		-		120		120		120		120
Public Web		-		-		-		-		-		-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309		297		439		312		297		297		297		297_
Administrative Total	\$	12,762	\$	22,008	\$	12,815	\$	23,360	\$	14,941 \$	\$	30,727	\$	15,805	\$	20,037	\$	22,733	\$	22,733	\$	22,733	i	22,733
Agency Operating Fund (AOF)																								
BRO Recurring	\$	451	\$	64,145	\$	64,145	\$	64,145	\$	64,145 \$	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	ز	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720	\$	712,719	\$	712,720 \$	\$	712,720	\$	712,720	\$	712,720	\$	712,719	\$	712,720	\$	712,720	i	712,719
Disaster & Recovery Plan (DRP) SRBC Recurring	e		\$	1,222	•	_	¢.	13,278	œ.	- \$	•	11,462	¢	3,980	¢.	-	e	7,514	¢	7,514	¢	7,514	,	7,514
SRBC Recuiling	\$		Φ_	1,222	φ_		φ	13,276	φ		₽	11,402	φ	3,900	φ		φ	7,314	Φ_	7,514	φ	7,514		
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	13,278	\$	- \$	\$	11,462	\$	3,980	\$	-	\$	7,514	\$	7,514	\$	7,514	;	7,514
GIS System	e		\$	168,000	•	_	Φ.	- 9	Φ.	- \$	•		\$	_	\$	_	Φ.		\$	_	Φ.	- 9	,	
GIS System Support	\$		ф	166,000	Þ		Ф	- ;	Ф	- 5	Þ	-	Ф	-	Ф		Ф		Ъ	-	Ф	- 1		
GIS System Total	\$	-	\$	168,000	\$	-	\$	- 9	\$	- \$	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- \$	i	-
Line Charges	•		_	50 770	_	00.040	_	04.050	_	00.050 4		00.004		00.004	_			7.004	_	7.004	_	7.004.4		7.004
ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 688	\$	24,353 \$ 686	\$	26,352 \$ 686	Þ	23,884 796	\$	28,904 688	Ъ	63		7,234 689	Ъ	7,234 689	\$	7,234 \$ 689	'	7,234 689
ESInet		-		1,375		000		120,797		10,816		26,049		000		03		241,595		009		009		009
Jeffcom DS1				2,770				944		923		903		923		3,878		3,665		3,665		3,665		3,665
Other		669		1,077		637		348		1,343		302		336		1,737		888		888		888		888
Line Charges Total	\$	669	\$	56.001	\$		\$	147.128	\$	40,120 \$	\$		\$		\$		\$		\$		\$	12,475	;	12.475
				,		.,.	•	,				,		,		-,-				,	•	, -		, -
Notification Systems (ENS) ALI Database Extractio (ADE)	\$	8,841	Ф	1,235	æ	-	Ф	5,356	Ф	- \$	r		\$	-	œ	_	\$		\$	_	æ	- 9	ė	
CodeRed (ECN)	φ	110,000	φ	1,233	φ		φ	5,550	Ψ	- φ	Þ		φ		φ		φ	321	φ	321	φ	321	,	321
VolP Record Extract		-		_		_		_		_		_		_		_		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	5,356	\$	- \$	5	-	\$	-	\$	-	\$	1,262	\$	1,262	\$	1,262		1,262
0 110 1																								
Special Projects	•	4.040	•				Φ.		Φ.	•	•		Φ.		œ.		Φ.	4-	•	4-	•	4-7 -4	,	47
Call Box Project	\$	4,812	Ъ	22,874	\$	-	\$	- (Ъ	- \$	Þ		\$	4.055	\$		\$	47	Ъ	47	\$	47 \$	•	47 191,722
Fiber Optics Smart911		89,161		22,874		-		8,911		2,236		3,022		1,855		7,215		191,722		191,722		191,722		191,722
Other		3,387		-		-		3,192		3,192				300		1,232		9,674		9,674		9,674		9,674
Special Projects Total	\$		\$	22,874	\$		\$	12,103	\$	5,428 \$	8	3,022	\$	2,155	\$		\$		\$	201,443	\$	201,443		201,443
Total Expected Outflows	-\$	760,977		984,168		755,206		913,944		773,209 \$		809,866		765,512		746,882		1,192,227		950,633		950,633		950,632
Net Inflows/Outflows	\$	1,966,528		(45,155)		610,525		(280,313)		161,767 \$		203,223		231,795		335,112		(198,727)		42,867		42,867		42,868
	\$	1,966,528		1,921,373				2,251,586				2,616,577		2,848,372		3,183,483		2,984,756		3,027,623		3,070,490		3,113,357
Estimated Cash Position	<u> </u>	1,900,528		1,921,3/3		2,531,899	Þ	∠,∠51,586	φ 2	2,413,354 \$	p 2	2,010,5//	Þ	2,040,3/2	Þ	১,103,483	Þ	4,904,/56	Þ	3,027,623	Þ	3,070,490	3	2,113,357

JEFFERSON COUNTY EMERGENCY COMMUNICA	TIONS AUTHO	RITY			25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITU	RES				J
2021 2025					
	Accrual Budget				
GENERAL FUND	2021	2022	2023	2024	2025
	Proposed	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Revenues	Budget	Budget	Budget	Budget	Budget
9-1-1 fee (ETC)	\$ 11,736,000	11,736,000	11,736,000	11,736,000	11,736,000
9-1-1 fee (prepaid)	260,000	260,000	260,000	260,000	260,000
PUC Statewide 9-1-1 Trust Reimbursement	550,000	566,500	583,495	601,000	619,030
Interest Income	10,000	10,000	10,000	10,000	10,000
Miscellaneous Income	500	500	500	500	500
Total Revenues	\$ 12,556,500	\$ 12,573,000	\$ 12,589,995	\$ 12,607,500	\$ 12,625,530
Expenditures					
Administrative	\$ 297,384	\$ 306,143	\$ 315,164	\$ 324,456	\$ 334,027
Agency Operating Fund - BRO	769,737	769,737	769,737	769,737	769,737
Agency Operating Fund - WES	1,282,895	1,282,895	1,282,895	1,282,895	1,282,895
Agency Operating Fund - JEFFCOM	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Disaster & Recovery Plan (DRP)	60,000	60,000	60,000	60,000	60,000
GIS System	180,000	180,000	185,400	185,400	185,400
Line Charges	583,500	601,005	619,035	637,606	656,734
Notification Systems (ENS)	141,500	142,145	146,409	150,802	155,326
Special Projects	1,372,385	306,880	316,025	325,444	335,143
Total Operating Expenditures	\$ 11,187,401	\$ 10,148,805	\$ 10,194,666	\$ 10,236,340	\$ 10,279,263
Revenues over/(under) Expenditures	\$ 1,369,099	\$ 2,424,195	\$ 2,395,329	\$ 2,371,160	\$ 2,346,267
Beginning Fund Balance	4,209,503	5,578,602	8,002,797	10,398,126	12,769,286
Ending Fund Balance	\$ 5,578,602	8,002,797	10,398,126	12,769,286	15,115,554
Components of Ending Fund Balance					
Capital Reserve	\$ 750,000	\$ 750,019		\$ 750,021	\$ 750,022
Operating Reserve (Target 25% of Expenditures)	2,796,850	2,537,201	2,548,667	2,559,085	2,569,816
Unrestricted	2,031,752	4,715,577	7,099,439	9,460,180	11,795,716
Ending Fund Balance	\$ 5,578,602	\$ 8,002,797	\$ 10,398,126	\$ 12,769,286	\$ 15,115,554

FFERSON COUNTY EMERGENCY COMMUNI YEAR PRO FORMA REVENUE AND EXPENDI			KII	<u>T</u>						25-Aug
21 2025	TUKES	O-DETAIL								
1 2020										
		2021		2022		2023		2024		2025
		Proposed	ı	Pro Forma	F	Pro Forma	ı	Pro Forma	F	ro Form
A destrutado e		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		Budget
Administrative		E2 26E		E4.066		EC C1E		E0 242		60.0
Accounting Park Charges	\$	53,365		54,966		56,615		58,313		60,0
Bank Charges Executive Director (ED)		1,000		1,000		1,000		1,000		1,0
401k & Benefits		24 205		25,024		25,775		26,548		27,3
		24,295 474						20,546 518		27,3
Mileage Reimbursement				488		503				
Payroll Tax		9,400		9,682		9,972		10,272		10,5
Wages & Salaries		117,605		121,133		124,767		128,510		132,3
Insurance		6,500		6,695 77,250		6,896	-	7,103		7,3
Legal Meeting & Misc		75,000		77,250		79,568		81,955		84,4
Admin Web/Listserve		225		225		225		225		
Meeting & Misc - Other		4,000		4,000		4,000		4,000		4,0
Phone/Web Conferencing		400		412		424		437		4
Office Supplies & Postage		1,000		1,030		1,061		1,093		1,1
Payroll Expenses		3,920		4,038		4,159		4,283		4,4
Public Web	_	200	Φ.	200	Φ.	200	φ.	200	Φ.	224.0
Total Administrative Expenses	\$	297,384	\$ 	306,143	\$	315,164	\$	324,456	\$	334,0
Agency Operating Fund (AOF)										
Broomfield	\$	769,737		769,737		769,737		769,737		769,7
Westminster		1,282,895		1,282,895		1,282,895		1,282,895		1,282,8
Jeffcom		6,500,000		6,500,000		6,500,000		6,500,000		6,500,0
Other		-		-		-		-		
Total Agency Operating Fund (AOF)	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,6
Disaster & Recovery Plan (DRP)										
SRBC Recurring	\$	60,000		60,000		60,000		60,000		60,0
Total Disaster & Recovery Plan (DRP)	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,0
GIS System										
GIS System Support	\$	180,000		180,000		185,400		185,400		185,4
Total GIS System	\$	180,000	\$	180,000	\$	185,400	\$	185,400	\$	185,4
Total GIS System	Ψ	100,000	Φ	100,000	Ψ	100,400	Ψ	105,400	Ψ 	100,2
ine Charges										
ANI/ALI SR	\$	-	\$	-	\$	-	\$	-	\$	
Call Box MRC		8,500		8,755		9,018		9,288		9,5
Jeffcom DS1		10,000		10,300		10,609		10,927		11,2
ESInet		550,000		566,500		583,495		601,000		619,0
Other		15,000	L	15,450		15,914		16,391		16,8
Total Line Charges	\$	583,500	\$	601,005	\$	619,035	\$	637,606	\$	656,

EFFERSON COUNTY EMERGENCY COMMUNIC			RIT	<u> </u>						25-Aug-20
-YEAR PRO FORMA REVENUE AND EXPENDIT	URES	- DETAIL								
021 2025										
		2021		2022		2023		2024		2025
	I	Proposed	P	ro Forma	Р	ro Forma	Р	ro Forma	Р	ro Forma
		<u>Budget</u>		Budget		<u>Budget</u>		Budget		<u>Budget</u>
Notification Systems (ENS)										
ALI Database Extract (ADE)	\$	18,000	\$	18,540	\$	19,096	\$	19,669	\$	20,259
CodeRed (ECN)		120,000		120,000		123,600		127,308		131,127
VoIP Record Extract		3,500		3,605		3,713		3,825		3,939
Total Notification Systems (ENS)	\$	141,500	\$	142,145	\$	146,409	\$	150,802	\$	155,326
Special Projects										
Call Box Project	\$	6,500		6,120		6,242		6,367		6,495
Fiber Optics				-		-		-		-
AHEC-DUS		-								
J-FON		270,000		-		-		-		-
Last Mile Fiber Project		425,000		-		-		-		-
North Metro		378,885		-		-		-		-
Smart911		92,000		94,760		97,603		100,531		103,547
Special Projects		200,000		206,000		212,180		218,545		225,102
Total Special Projects	\$	1,372,385	\$	306,880	\$	316,025	\$	325,444	\$	335,143
Total Expenditures	\$	11,187,401	\$ 1	10,148,805	\$ 1	0,194,666	\$ 1	0,236,340	\$ 1	0,279,263

JCECA - 202	0 Aug Expend	diture Requ	uest Authorization 082020 1035			
Request Number	Date of Board Approval	oard Agency Description proval		Expense Category	NTE Amt Requested	Notes
2020-032		Jeffcom	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	241,594.00	
2020-033		Multi	PSAP payments for Sep 2020	AOF	712,719.33	
				Total	954,313.33	
			Expenditures Recommended by Advisory Committee (date):	08/24/20		
			Expenditures Approved by Executive Director (signature):	Masse	<u></u>	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") SEPTEMBER 24, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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. August 27 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of director appointments by the BCC
 - b. Summary of PUC and CO PUC 9-1-1 Task Force Activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment



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, 2019 and August 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA

September 17, 2020

JEFFERSON COUNTY EMERGENCY COMM	MUNICATIONS AUTHO	PRITY	1	17-Sep-2
BALANCE SHEET				
December 31, 2019 and August 31, 2020				
	Audited	Unaudited		
	Actual	Actual		
• .	12/31/2019	8/31/2020		
Assets				
Current Assets			i	
Cash, Checking	\$ 1,785,955	\$ 3,183,483		
Cash, Savings	504	505		
Accounts Receivable	1,404,569	1,785,772		
Prepaid Expense	112,418	4,850		
Total Current Assets	\$ 3,303,446	\$ 4,974,610		
Lang-Term Assets		<u> </u>	<u> </u>	
Construction in Progress	\$ 3,965,578	S 3,965,578		
Infrastructure	25,895	25,895		
Right of Ways	568,082	568,082		
West Corridor Fiber Optic	865,614	865,614		
Accumulated Depreciation	(256,338)	(256.338)		
Total Long-Term Assets	\$ 5,168.831	\$ 5,168,831		
Total Assets	\$ 8,472,277	\$ 10,143,441	 , 	
10181 A55615	\$ 0,412,211	=		
			_	
Liabilities		<u> </u>		
Current Liabilities	h 770 404			
Accounts Payable	\$ 773,124	\$ 1,085,448		
Total Current Liabilities	\$ 773,124	\$ 1,085,448	.!	
_ 4				
Total Liabilities	\$ 773,124	\$ 1,085,448		
'		lj .		
Fund Equity		:	<u> </u>	
Not Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831		
Fund Balance				
Nonspendable	112,418	4,850		
Unassigned	2,417,904	3,884,312		
Total Fund Equity	\$ 7,699,153	\$ 9,057,993		
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,143,441		
				

JEFFERSON COUNTY EMERGENCY COMMUNICATION		RITY						<u> </u>		:	17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES V		ļ						٠			
December 31, 2019 Actual, 2020 Adopted and Pro											
Year-to-date Actual and Variance through August	31, 2020										
2021 Proposed Budget											
								ļ			
			Modified	Acc	rual Budgeta	ry Ba	asis				
GENERAL FUND	2019	2020	2020	1	Actual		Budget		Variance		2021
	Audited	Adopted	Projected	•	Through		Through	:	Through	F	roposed
Revenues	Actual	Budget	Budget	1	08/31/20		08/31/20	İ	08/31/20		Budget
9-1-1 fee (ETC)	S 10.381.849	\$ 11,162,301	\$ 11,747,000	\$: \$	7,441,534	S	314.817	\$ 1	1,736,000
9-1-1 fee (prepaid)	213,360	268.779	250,000	* -	169,629	<u> </u>	179,186	i	(9,557)		260,000
PUC Statewide 9-1-1 Trust Reimbursement	· - , -		362,392		362,392	j -		İ	362.392	١	550,000
Interest Income	-	10,000	5,000	ļ			6,667	-	(6,667)		10.000
Miscellaneous Income		500	500		· ·	S	333	: \$	(333)		500
Total Revenues	\$ 10,595,209	\$ 11,441,580	S 12,364,892	1 8	8,288,372	\$	7,627,720	\$	660,652	\$ 1	2,556,500
	7,,	+	<u></u>	广		^T	-	<u> </u>	,		.,
Expenditures			•	-							
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	S	153,285	\$	183,110	\$	29,825	\$	282.519
Agency Operating Fund BRO	783,108	769,737	769,737		513,158	- <u>-</u>	513,158	† `	-		841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	1 "	855,264		855,264		- '		1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	·	4.333,334		4,333,334	:	_		7.112.789
Disaster & Recovery Plan (DRP)	75.681	53,750	60,000	'	29,942		34,775	1	4,833		60,000
GIS System	160,000	172,000	168,000		168,000		168,000	i -	-		180,000
Line Charges	361,083	544,703	635,706	ļ	610,306		409,219	İ	(201,087)		583,500
. Notification Systems (ENS)	132,996	134,397	130,000		116,591		128,493	-	11,902		141,500
Special Projects	214,290	1,258,634	916.931	·	149,652		870,850		721,198	. .	1.372.385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$	6,929,532	\$	7,496,203	\$		\$ 1	1,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,358,840	\$	131,517	\$	1,227,323	\$	579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322		2,530,322			:			4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	4	3,889,162	! !		<u>:</u> I		•	4,744,343
	<u> </u>	¥ 2, <u>0,0,0,032</u>	Ψ Ψ,100,213	۳	v,002,102			'		Ψ	7,177,545
Company of English Fund Bolones				-							
Components of Ending Fund Balance			\$ 750,000		750,000					٠,	750,000
Capital Reserve		····································		-₽-						. •	2,994,343
Operating Reserve (Target 25% of Expenditures) Unrestricted			2,682,500 732,713	·	1,732,383 1,406,779						1.000.000
		<u> </u>	·	-				<u> </u>			
Ending Fund Balance	<u> </u>	\$ -	\$ 3,432,500	\$	3,889,162			<u> </u>		4	4,744,343

EFFERSON COUNTY EMERGENCY COMMUN							17-Sep-2
TATEMENT OF REVENUES & EXPENDITURE ecember 31, 2019 Actual, 2020 Adopted and I		- DETAIL					
par-to-date Actual and Variance through Aug						1	
021 Proposed Budget	!			j [.]			
				Ţ .			
	2019 Audited	8/31/2020	2020	Actual	Budget	Variance	2021
	Actual	Adopted Budget	Projected Budget	Through 8/31/2020	Through 8/31/2020	Through 8/31/2020	Proposed Budget
Administrative	Actual .	<u> </u>	<u> </u>	0/3/1/2020		0/3 1/2020	<u>Dudger</u>
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 41,026	\$ 37,467	\$ (3,559)	\$ 53,50
Bank Charges	7,861	3,843	1,000	1	1		1,00
Executive Director (ED)			! : <u>.</u>				
401k & Benefits	22,605	24,295	24,295	15,243	16,197	954	24,29
Mileage Reimbursement	485	474	200	39	316	277	47
Payroll Tax	8,699	19,922	8,600	5,768	5,733	(35)	9,40
Wages & Salaries Insurance	104,104 6,147	117,605 6,316	<u>117,605</u> 5,285	73,903 2,858	78, <u>403</u> 4,211	4,500 1,353	1 <u>1</u> 7,60
Legal	48,052	103,000	50,000	10,087	33,333	23,246	60,00
Meeting & Misc	. ,,,,,,,,	100,000		-			
Admin Web/Listserve	1,898	225	225 ;	92	150	58	22
Meeting & Misc - Other	3,416	5,150	2,000	882	3,433	2,551	4,00
Phone/Web Conferencing	304	577	300	54	385	331	40
Office Supplies & Postage	925	1,443	1,443	670	962	292	1 <u>,0</u> 0
Payroll Expenses	2,939	3,564	3,564	2,662	2,376	(286)	3,92
Public Web	o 057 004	215 \$ 338,629	215 \$ 266,732	\$ 153.285	143 \$ 183,110	143	20
Total Administrative Expenses	\$ 257,361	5 338,629	\$ 200,732	\$ 153,285	\$ 183,110	\$ 29,825	\$ 282,51
Agency Operating Fund (AOF)							
Broomfield	\$ 783,108	S 769,737	\$ 769,737	\$ 513,158	\$ 513,158		\$ 841,91
Westminster	570,479	1,282,895	1,282,895	855,264	855,264		1,402,76
Jeffcom	6,325,767	6,500,000	6,500,000	4,333,334	4,333,334		7,112,78
Olher		-	-	- ' - '	-		: -
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 5,701,756	\$ 5,701,756	\$	\$ 9,357,46
1							:
Disaster & Recovery Plan (DRP)			·				
SRBC Recurring	\$ 75,681	\$ 53,750		\$ 29,942	\$ 34,775	\$ 4,833	
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,77 <u>5</u>	\$ 4,833	\$ 60,00
CIR C		 	!				
GIS System GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	s 168,000	S 168,000	\$ -	\$ 180,00
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$.	\$ 180.00
Total Old System		- 112,330		-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. *	130,53
Line Charges				l			
ANI/ALI SR	\$ 321,990	\$ 483,750	S 206,348	\$ 177,413	\$ 368,584	\$ 191,171	\$
Call Box MRC	7,888	7,740	8,244	5,550	5,160	(390)	8,50
Jeffcom DS1	25,744	32,250	9,498	20,486	21,500	1,014	10,00
ESInet			399,256	399,257		(399,257)	550,00
Other	5,461	20,963	12,360	7,600	13,975	6,375	15,00
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 610,306	\$ 409,219	\$ (201,087)	\$ 583,50
Notification Systems (ENS)		. 40.050	45.000			40.044	
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350		\$ 4,591 112,000	\$ 14,635 111,349		\$ 18,00 120,00
CodeRed (ECN) VoIP Record Extract	116,178 3,000	111,284 3,763	112,000 3,000	1. 112,000 [2,509	(651) 	3,50
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397		\$ 116,591			
Total Notification Gystems (E116)		101,007	ψ 100,000	- 110,001	Ψ 125,400	7 11,002	141,00
Special Projects			•				
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	s -	\$ 6,120	\$ 6,120	\$ 6,50
Fiber Optics	,	1			<u>·</u>		
AHEC-DUS	945	I					-
J-FON	35,772	202,514	155,000	51,143	135,009	83,866	270,00
Last Mile Fiber Project	39,820	300,000	160,000	2,964	200,0 <u>00</u>	197,036	425,00
North Metro	3,292	458,000	457,770	-	305,333	305,333	378,88
Smart911	91,584	89,161	89,161	89,161	89,161	400.040	92,00
Special Projects Total Special Projects	\$ 214,290	202,839 \$ 1,258,634	50,000 \$ 916,931	6,384 \$ 149,652	135,226 \$ 870,850	128,842 S 721,198	200,00 \$ 1,372,38
Total opecial Projects	Ψ <u>∠14,290</u>	1,200,034	108,016 w	Ψ 148,032	3 010,000	121,180	μ 1,31 <u>2,30</u>
			_				\$ 11,977,37
Total Expenditures	\$ 8,880,765	\$ 11,054,745	C 40 330 004	\$ 6,929,532	\$ 7,496,203	\$ 566,671	

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July Actual		August Actual		eptember Estimate)		October (Estimate)		ovember (Estimate)		cember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$ 2	2,251,586 \$	\$ 2	2,413,354	\$	2,616,577	\$	2,848,372	\$	3,183,483	\$	2,984,756	\$	3,027,623	; 3	3,070,490
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$	920,449	\$, . , .	\$		\$	915,520 \$	\$	995,215	\$		\$, , .	\$		\$		\$	975,000	;	975,000
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456		17,874		18,326		18,323		18,500		18,500		18,500		18,500
PUC Statewide 911 Trust Reimbursement		-		-		-		-		-		-		-		-		-		-		-		-
Interest Income		-		-		-		-		-		-		-		-		-		-		-		-
Miscellaneous Income	_						_						_		_	-								
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976 \$	5 1	1,013,089	\$	997,307	\$	1,081,994	\$	993,500	\$	993,500	\$	993,500	i	993,500
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																								
Accounting	\$	115	\$	3,870	\$	575	\$	8,037	\$	2,604 \$	\$	12,525	\$	3,614	\$	7,346	\$	4,333	\$	4,333	\$	4,333	;	4,333
Bank Charges Executive Director (ED)		11,885		11,909		11,984		- 12,017		- 11,857		- 11,857		- 11,750		11,854		12,648		12,648		12,648		12,648
Insurance		-		-		-		-		-		5,290		-		-		-		-		-		-
Legal		-		5,015		-		3,000		-		750		-		450		5,000		5,000		5,000		5,000
Meeting & Misc		359		797		18		-		50		-		-		74		335		335		335		335
Office Supplies & postage		116		16		79		8		121		8		2		-		120		120		120		120
Public Web		-		-		-		-		-		-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309		297		439		312		297		297		297		297_
Administrative Total	\$	12,762	\$	22,008	\$	12,815	\$	23,360	\$	14,941 \$	\$	30,727	\$	15,805	\$	20,037	\$	22,733	\$	22,733	\$	22,733	i	22,733
Agency Operating Fund (AOF)																								
BRO Recurring	\$	451	\$	64,145	\$	64,145	\$	64,145	\$	64,145 \$	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	ز	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720	\$	712,719	\$	712,720 \$	\$	712,720	\$	712,720	\$	712,720	\$	712,719	\$	712,720	\$	712,720	i	712,719
Disaster & Recovery Plan (DRP) SRBC Recurring	e		\$	1,222	•	_	¢.	13,278	œ.	- \$	•	11,462	¢	3,980	¢.	-	e	7,514	¢	7,514	¢	7,514	,	7,514
SRBC Recuiling	\$		Φ_	1,222	φ_		φ	13,276	φ		₽	11,402	φ	3,900	φ		φ	7,314	Φ_	7,514	φ	7,514		
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	13,278	\$	- \$	\$	11,462	\$	3,980	\$	-	\$	7,514	\$	7,514	\$	7,514	;	7,514
GIS System	e		\$	168,000	•	_	Φ.	- 9	Φ.	- \$	•		\$	_	\$	_	Φ.		\$	_	Φ.	- 9	,	
GIS System Support	\$		ф	166,000	Þ		Ф	- ;	Ф	- 5	Þ	-	Ф	-	Ф		Ф		Ъ	-	Ф	- 1		
GIS System Total	\$	-	\$	168,000	\$	-	\$	- 9	\$	- \$	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- \$	i	-
Line Charges	•		_	50 770	_	00.040	_	04.050	_	00.050 4		00.004		00.004	_			7.004	_	7.004	_	7.004.4		7.004
ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 688	\$	24,353 \$ 686	\$	26,352 \$ 686	Þ	23,884 796	\$	28,904 688	Ъ	63		7,234 689	Ъ	7,234 689	\$	7,234 \$ 689	'	7,234 689
ESInet		-		1,375		000		120,797		10,816		26,049		000		03		241,595		009		009		009
Jeffcom DS1				2,770				944		923		903		923		3,878		3,665		3,665		3,665		3,665
Other		669		1,077		637		348		1,343		302		336		1,737		888		888		888		888
Line Charges Total	\$	669	\$	56.001	\$		\$	147.128	\$	40,120 \$	\$		\$		\$		\$		\$		\$	12,475	;	12.475
				,		.,.	•	,				,		,		-,-				,	•	, -		, -
Notification Systems (ENS) ALI Database Extractio (ADE)	\$	8,841	Ф	1,235	æ	-	Ф	5,356	Ф	- \$	r		\$	-	œ	_	\$		\$	_	æ	- 9	ė	
CodeRed (ECN)	φ	110,000	φ	1,233	φ		φ	5,550	Ψ	- φ	Þ		φ		φ		φ	321	φ	321	φ	321	,	321
VolP Record Extract		-		_		_		_		_		_		_		_		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	5,356	\$	- \$	5	-	\$	-	\$	-	\$	1,262	\$	1,262	\$	1,262		1,262
0 110 1																								
Special Projects	•	4.040	•				Φ.		Φ.	•	•		Φ.		œ.		Φ.	4-	•	4-	•	4-7 -4	,	47
Call Box Project	\$	4,812	Ъ	22,874	\$	-	\$	- (Ъ	- \$	Þ		\$	4.055	\$		\$	47	Ъ	47	\$	47 \$	•	47 191,722
Fiber Optics Smart911		89,161		22,874		-		8,911		2,236		3,022		1,855		7,215		191,722		191,722		191,722		191,722
Other		3,387		-		-		3,192		3,192				300		1,232		9,674		9,674		9,674		9,674
Special Projects Total	\$		\$	22,874	\$		\$	12,103	\$	5,428 \$	8	3,022	\$	2,155	\$		\$		\$	201,443	\$	201,443		201,443
Total Expected Outflows	-\$	760,977		984,168		755,206		913,944		773,209 \$		809,866		765,512		746,882		1,192,227		950,633		950,633		950,632
Net Inflows/Outflows	\$	1,966,528		(45,155)		610,525		(280,313)		161,767 \$		203,223		231,795		335,112		(198,727)		42,867		42,867		42,868
	\$	1,966,528		1,921,373				2,251,586				2,616,577		2,848,372		3,183,483		2,984,756		3,027,623		3,070,490		3,113,357
Estimated Cash Position	<u> </u>	1,900,528		1,921,3/3		2,531,899	Þ	∠,∠51,586	φ 2	2,413,354 \$	p 2	2,010,5//	Þ	2,040,3/2	Þ	১,103,483	Þ	4,904,/56	Þ	3,027,623	Þ	3,070,490	3	2,113,357

JCECA - 2020	0 Sep Expend	liture Requ	uest Authorization 092120 0830			
Request Number	Date of Board Agency Description Approval		Expense Category	NTE Amt Requested	Notes	
2020-034		SpProj	City of Lakewood Fiber IRU Agreement 2020 payment (1 of 3)	SpProj	61,666.66	
2020-035		SRBC	Reimb multiple SRBC expenses for maintenance, warranty, SW licenses	SpProj	45,796.99	
2020-036		BRO	Station Alerting Project final 10%, previously approved as 2018-030	SpProj	9,630.97	
2020-037		Multi	ECC distributions for Oct 2020	AOF	712,719.33	
				Total	829,813.95	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Hall	~	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			



Jeffrey Irvin <iirvin@iceca.org>

[CO911TF] 911 Surcharge Proceeding Concluded

Branson - DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl <a href="mailt Reply-To: CO911TF@googlegroups.com

Wed, Sep 23, 2020 at 9:50 AM

To: co911tf@googlegroups.com, colorado911@googlegroups.com

911 Task Force Participants and Colorado 911 Governing Bodies and PSAPs:

An official order will be published sometime over the next week, but this email is to inform you all that the Colorado Public Utilities Commission has concluded its proceeding to set a new threshold at which applications for Emergency Telephone Charges will be required, as well as rates for a new statewide 911 surcharge fee, a per-transaction wireless prepaid 911 surcharge fee, and a distribution formula.

As of January 1, 2021, the following items will go into into effect:

- The threshold at which applications are required for a 911 governing body to raise its Emergency Telephone Charge will increase from the current threshold of 70 cents to \$1.72. This means that governing bodies may raise their surcharge to any rate up to and including \$1.72 without first filing an application with the Commission. Please note that the new statute requires that Emergency Telephone Charge rates go into effect on either February 1 or June 1 of each year, and you are still required to provide 60 days notice to the carriers, so plan accordingly.
- The rate for the new statewide 911 surcharge has been set at 10 cents. This applies to all telephone bills in the state, with the exception of wireless prepaid telecommunications services. Carriers will remit these funds directly to the Commission or its contractor, and the funds will be distributed to the 911 governing bodies based on the formula discussed in the fourth bullet point below.
- The 1.4% per transaction fee on wireless prepaid 911 surcharges that is currently in place will be replaced with a flat per transaction rate of \$1.38. These funds will still be collected at the retail level and remitted to the Colorado Department of Revenue, which will still distribute those funds based on wireless call volume.
- Finally, the distribution method for statewide 911 surcharge revenues will be based on the number of concurrent sessions at each 911 governing body. The rate of ten cents was calculated to produce enough revenue to essentially reimbursed each 911 governing body for their monthly recurring charges to CenturyLink under the new ESInet tariff. How much it actually produces will depend on compliance rate from the carriers and whether the underlying assumptions under the calculation were correct.

Under the new statute, the Commission must adjust or reaffirm these rates and the formula for distribution annually.

If anyone has any questions, please let me know.

Daryl Branson, ENP RPL State 911 Program Manager P 303.894.2871 M 970.286.4711 1560 Broadway Ste 250, Denver, CO 80202 See my calendar daryl.branson@state.co.us | www.colorado.gov/dora/puc



You received this message because you are subscribed to the Google Groups "Colorado PUC 9-1-1 Task Force" group. To unsubscribe from this group and stop receiving emails from it, send an email to CO911TF+unsubscribe@ googlegroups.com.

To view this discussion on the web visit https://groups.google.com/d/msgid/CO911TF/CAJLRWJcXPvYPgAimYLjN1% 2BfYc9rN4fZe0CffZefJqzeMCJJi2A%40mail.gmail.com.

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") OCTOBER 22, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. 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
 - a. Welcome new Directors
 - b. Election of Treasurer
- 2. Public Comment
- 3. Approval of Minutes
 - a. September 24 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. 2021 Budget Hearing
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Executive Session
 - a. Executive Director Annual Review
- 10. Adjournment

Public Notice

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY NOTICE OF 2021 BUDGET ADOPTION

The Jefferson County Emergency Communications Authority ("JCECA") will consider adoption of the 2021 budget during a public hearing on Thursday, October 22, 2020, at 10:00 a.m. The proposed budget for inspection and instructions for attending the virtual hearing can be found at: https://jceca.org/. Any interested person may file written objections to or comments regarding the proposed budget prior to the hearing date by emailing such comments to Mr. Jeff Irvin, JCECA Executive Director, jirvin@jceca.org or mailing to JCECA, 433 S Allison Pkwy, Lakewood, CO 80226. Any interested person may also attend the virtual hearing.

JEFFERSON COUNTY EMERGENCY COMMUNIC	that you wind with the first had not written to be a first or the first						17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES V							
December 31, 2019 Actual, 2020 Adopted and Pro							
Year-to-date Actual and Variance through August	31, 2020						
2021 Proposed Budget							
			Modified	Accrual Budgeta	ry Basis		
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	08/31/20	08/31/20	08/31/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000		\$ 7,441,534		\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	169,629	179,186	(9,557)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	- Control of the Cont	362,392	362,392	-	362,392	550,000
Interest Income		10,000	5,000		6,667	(6,667)	10.000
Miscellaneous Income		500	500		\$ 333		500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,364,892	\$ 8,288,372	\$ 7,627,720	\$ 660,652	\$ 12,556,500
Expenditures							
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	6 450 005	6 407 440	E 00.00E	¢ 202.540
Agency Operating Fund - BRO	783,108	769,737		\$ 153,285		\$ 29,825	\$ 282,519
Agency Operating Fund - BRO Agency Operating Fund - WES	570,479	1,282,895	769,737	513,158	513,158	-	841,916
Agency Operating Fund - VVES Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	1,282,895 6,500,000	855,264 4,333,334	855,264 4,333,334		1,402,761 7,112,789
Disaster & Recovery Plan (DRP)	75.681	53,750	60,000	29,942	34,775	4,833	60,000
GIS System	160,000	172.000	168,000	168,000	168,000	4,033	180,000
Line Charges	361,083	544.703	635,706	610,306	409,219	(201,087)	583,500
Notification Systems (ENS)	132,996	134,397	130,000	116,591	128,493	11,902	141,500
Special Projects	214,290	1,258,634	916,931	149,652	870,850	721,198	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$ 6,929,532	The state of the s		\$ 11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$ 1,358,840		\$ 1,227,323	
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322		T Alema Fema	4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$ 3,889,162			\$ 4,744,343
Components of Ending Fund Balance							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,682,500	1,732,383			2,994,343
Unrestricted		3	732,713	1,406,779			1,000,000
Ending Fund Balance	\$ -	\$ -	\$ 3,432,500	\$ 3,889,162			\$ 4,744,343
Ending Fund Balance	\$ -	\$ -	The second secon	The second secon			



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, 2019 and September 30, 2020, 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, 2021.

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.

Brendan Campbell, CPA October 12, 2020

JEFFERSON COUNTY EMERGENCY COMM	UNICATIONS AUTHO	RITY			12-Oct-20
BALANCE SHEET December 31, 2019 and September 30, 2020					
December 51, 2019 and September 50, 2020					
	Audited	Unaudited			
	Actual	Actual			
	12/31/2019	9/30/2020			
Assets					
Current Assets					
Cash, Checking	\$ 1,785,955	\$ 3,205,699			
Cash, Savings	504	505		•	•
Accounts Receivable	1,404,569	1,701,144			
Prepaid Expense	112,418	5,291		:	
Total Current Assets	\$ 3,303,446	\$ 4,912,639			•
					•
Long-Term Assets			:		
Construction in Progress	\$ 3,965,578	\$ 3,965,578			
Infrastructure	25,895	25,895			
Right of Ways	568,082	568,082	'j '		
West Corridor Fiber Optic	865,614	865 614	· · · · · · · · · · · · · · · · · · ·		
Accumulated Depreciation	(256,338)	(256,338)			•
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			
Total Assets	\$ 8,472,277	\$ 10,081,470			
	······································				
Liabilities			* *	•	'
Current Liabilities	·				
Accounts Payable	\$ 773,124	" \$ 829,177			
Total Current Liabilities	\$ 773,124				·
	, +	·,			·
Total Liabilities	\$ 773,124	\$ 829,177			
'et 1 m 1					,
Fund Equity	A F 400 004	6 6400 004	* *		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831			
Fund Balance	440.440				
Nonspendable	112,418	5.291			
Unassigned	2,417,904	4,078,171			
Total Fund Equity	\$ 7,699,153	\$ 9,252,293			
minutes and made and made.	A 0 470 577	2 40 004 470			
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,081,470			
	=	=			

Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	ed Budget	2020 Adopted Budget \$ 11,162,301 268,779 10,000 500	Modified 2020 Projected Budget \$ 11.600,000 250,000 362,392 5,000		Actual Actual Through 09/30/20 8,714,514 188,409	Bu Thr 09/			Variance Through 09/30/20		2021 Proposed Budget
Year-to-date Actual and Variance through September 2021 Proposed Budget GENERAL FUND Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	2019 Audited Actual 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	2020 Projected Budget \$ 11.600,000 250,000 362,392		Actual Through 09/30/20 8,714,514	Bu Thr 09/			Through		roposed
GENERAL FUND Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	2019 Audited <u>Actual</u> 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	2020 Projected Budget \$ 11.600,000 250,000 362,392		Actual Through 09/30/20 8,714,514	Bu Thr 09/			Through		roposed
GENERAL FUND Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	Audited <u>Actual</u> 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	2020 Projected Budget \$ 11.600,000 250,000 362,392		Actual Through 09/30/20 8,714,514	Bu Thr 09/			Through		roposed
Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	Audited <u>Actual</u> 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	2020 Projected Budget \$ 11.600,000 250,000 362,392		Actual Through 09/30/20 8,714,514	Bu Thr 09/			Through		roposed
Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	Audited <u>Actual</u> 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	2020 Projected Budget \$ 11.600,000 250,000 362,392		Actual Through 09/30/20 8,714,514	Bu Thr 09/			Through		roposed
Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	Audited <u>Actual</u> 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	Projected Budget \$ 11.600,000 250,000 362,392	\$	Through 09/30/20 8,714,514	Thr <u>09/</u>	ough 30/20		Through		roposed
Revenues 9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	Audited <u>Actual</u> 10,381,849 213,360	Adopted Budget \$ 11,162,301 268,779 - 10,000	Budget \$ 11.600,000 250,000 362,392	\$	Through 09/30/20 8,714,514	Thr <u>09/</u>	ough 30/20		Through		
9-1-1 fee (ETC) \$ 1 9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	10,381,849 213,360	Budget \$ 11,162.301 268,779 - 10,000	Budget \$ 11.600,000 250,000 362,392	\$	09/30/20 8,714,514	09/	30/20		_		
9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	10,381,849 213,360	\$ 11,162.301 268,779 - 10,000	\$ 11.600,000 250,000 362,392	\$	8,714,514						Pullidel
9-1-1 fee (prepaid) PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income	213,360	268,779	250,000 362,392				371,726	\$	342,788	S 1	
PUC Statewide 9-1-1 Trust Reimbursement Interest Income Miscellaneous Income				1	100,409	2	201,584		(13,175)		260.000
Miscellaneous Income	10,595,209		5,000		362,392				362,392		550,000
	10,595,209	500	0,000	†			7,500		(7,500)		10,000
Total Revenues \$ 1	10,595,209	200	500		1	\$	375	\$	(375)		500
		\$ 11,441,580	\$ 12,217,892	\$	9,265,315	\$ 7,6	27,720	\$	684,130	\$ 1	2,556,500
					<u>-</u> -						
Expenditures				1.							
Administrative 5	257,361	\$ 338,414		\$	171,688	\$ 2	204,949	S	33,261	\$	282,519
Agency Operating Fund - BRO	783,108	769,737	769,737	١.	577,303		577,303				841,916
Agency Operating Fund - WES	570.479	1,282,895	1,282,895	ļ <u>.</u>	962,172		962,172				1,402.761
	6,325,767	6,500,000	6,500,000		4,875,000	4,8	375,000				7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	80,000	<u> </u>	75,739		53,750		(21,989)		60,000
:GIS System	160,000	172,000	168,000		168,000		68,000		<u> </u>		180 <u>,000</u>
Line Charges	361,083	544,703	635,706		601,710		43,091		(158,619)		583 <u>,</u> 500
Notification Systems (ENS)	132,996	134,397	130,000		116,591		30,419		13,828		141,500
Special Projects	214,290	1,258,634	749,931		163,972		67,796		803,824		1,372,385
Total Operating Expenditures \$	8,880,765	\$ 11,054,530	\$ 10,583,001	\$	7,712,175	\$ 8,3	82,479	\$	670,304	\$ 1	1,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,553,140	\$ (7	754,759) \$	2,307,899	\$	579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322	_	2,530,322						4,165,213
Ending Fund Balance \$	2,530,322	\$ 2,676,932	\$ 4,165,213	\$	4,083,462					\$	4,744,343
		[<u>.</u>	. ,						,		
Components of Ending Fund Balance											
Capital Reserve	il		\$ 750,000	\$	750,000					\$	750,000
Operating Reserve (Target 25% of Expenditures)	[,		2,645,750		1,928,044						2,994,343
Unrestricted			769,463	<u></u>	1,405,418						1,000,000
Ending Fund Balance \$		\$ -	\$ 4,165,213	<u>\$</u>	4,083,462					\$	4,744,343

JEFFERSON COUNTY EMERGENCY COMMU												12-Oct-20
STATEMENT OF REVENUES & EXPENDITUR December 31, 2019 Actual, 2020 Adopted and			- DE	TAIL								
Year-to-date Actual and Variance through Se										····		
2021 Proposed Budget												1
	j				-	. :						1
											l	
		2019		8/31/2020		2020		Actual		Budget	Variance	2021
		Audited		Adopted		Projected		Through		Through	Through	Proposed
Administrative		Actual	+	Budget		Budget	ŀ	9/30/2020	ł	9/30/2020	9/30/2020	Budget
Accounting	\$	49,926	\$	52,000	S	52,000	\$	45,092	\$	41,100	\$ (3,992)	\$ 53,500
Bank Charges	.,	7,861	¥	3,843	•	1,000	"	10,002	*	11,120		1.000
Executive Director (ED)	•						1					
401k & Benefits		22,605	1	24,295		24,295		17,148		18,221	1,073	24,295
Mileage Reimbursement		485	ļ	474		200			ļ	356	317	474
Payroll Tax		8,699	l	19,922		8,600		6,479		6,450	(29)	9,400
Wages & Salaries		104,104	-	117,605		117,605		83,141	ļ.—	88,204	5,063	117,605
Insurance Legal		6,147 48,052		6,316 103,000		5,285 50,000		2,798 11,917	⊢ -	4,737 37,500	1,939 25,583	6,500 60,000
Meeting & Misc		40,002	ł	103,000		30,000		11,917		37,500		60,000
Admin Web/Listserve		1,898	1	225		225		112	 	169	57	225
Meeting & Misc - Other		3,416	1.	5,150		2,000	t	1,092		3,863	2,771	4,000
Phone/Web Conferencing		304		577		300	1	54	İ	433	379	400
Office Supplies & Postage		925		1,443		1,443	1	703	<u>į</u>	1,082	379	1,000
Payroll Expenses		2,939		3,564		3,564		3,112		2,673	(439)	3,920
Public Web		-		215		215	_	-		161	161	200
Lotal Administrative Expenses		257,361	\$	338,629	\$	266,732	\$	171,688	S	204,949	\$ 33,261	\$ 282,519
Agency Operating Fund (AOF)	1.0	700 400	١					FFF 202		r== 000		
Broomfield Westminster	- ; ^{\$}	783,108 570,479	\$.	769,737	\$_	769,737	\$	577,303	. 5	577,303	, \$ <u>-</u>	\$ 841,916
Jeffcom	İ	6,325,767		1,282,895 6,500,000		1,282,895 6,500,000		962,172 4,875,000		962,172 4,875,000	· · · · · · · · · · · · · · · · · · ·	1,402,761 7,112,789
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	5	6,414,475	\$	6,414,475	\$ -	\$ 9,357,466
Total rigition operating ratio (rich)		7,875,664	Ť	0,002,002	Ψ	0,552,552	÷	ט ודי דו די ט		0,77,7,710	Ψ	0,007,700
Disaster & Recovery Plan (DRP)	. }	ļ				J				·- · · —	 	
SRBC Recurring	\$	75,681	\$	53,750	5	80,000	Ş	75,739	Ŝ	53,750	\$ (21,989)	\$ 60,000
Lotal Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	80,000	\$	75,739	Ś	53,750		

GIS System			Ĭ			T	Ī.					
GIS System Support	\$	160,000	\$	172,000	S	168,000	\$	168,000		168,000		\$ 180,000
Total GIS System		160,000	\$	172,000	\$_	168,000	\$	168,000	. \$	168,000	<u> </u>	\$ 180,000
	<u> </u>								į			
Line Charges		321,990		400 750	<u>-</u>	000 040	ļ "	470.004	,	207.076		
ANI/ALI SR Call Box MRC	. Þ	7,888) \$	483,750 7,740	\$	206,348 8,244	\$	179,324 6,272	\$	397,376 5,805	\$ 218,052 (467)	\$ <u>-</u> 8,500
Jeffcom DS1		25,744		32,250		9,498	ļ	8,475		24,188	15,713	10,000
ESInet		- 20,177		- OZ,200		399,256		399,257	i	27,100	(399,257)	550,000
Other		5,461	· · · · ·	20,963		12,360		8,382		15,722	7,340	15,000
Total Line Charges	-\$	361,083	\$	544,703	\$	635,706	\$	601,710	\$	443,091	\$ (158,619)	
	-											<u> </u>
Notification Systems (ENS)			Ī							-		
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	15,000	\$	4,591	\$	16,247		
CodeRed (ECN)		116,178		111,284		112,000		112,000		111,349	(651)	120,000
VolP Record Extract	 	3,000	<u></u>	3,763	ф.	3,000		- 440.504	I #h	2,822	2,822	3,500
Total Notification Systems (ENS)	2	132,996	<u>\$</u>	134,397	<u>*</u>	130,000	\$	116,591	\$	130,419	\$ 13,828	\$ 141,500
Canada Daninata							-					
Special Projects Call Box Project	\$	10,437	\$	6,120	·	5,000	\$		\$	6,120	\$ 6,120	\$ 6,500
Fiber Optics	- 🎝	10,437	Ψ.	0,120	₽.	5,000	. 10	-	: Ф	6,120	φ 0,120	9 6,500
AHEC DUS	. i	945		-		- · · · · · · · · · · · · · · · · · · ·	†		-			ļ <u>-</u> -
J-FON		35,772	1	202,514		155,000		54,539		151,886	97,347	270,000
Last Mile Fiber Project		39,820	Τ-	300,000		140,000		4,257		225,000	220,743	425,000
North Metro		3,292	L	458,000		310,770	[-		343,500	343,500	378,885
Smart911		91,584		89,161		89,161		89,161		89,161		92,000
Special Projects		32,440	L	202,839	_	50,000		16,015		152,129	136,114	200,000
Total Special Projects	<u>.</u> \$	214,290	\$	1,258,634	\$	749,931	\$	163,972	\$	967,796	\$ 803,824	\$ 1,372,385
	<u>-</u>		<u></u>	14 45 4 5 15	_	45 805 55.	<u> </u>	No. 10. 4 At 4 At 4 At 4 At 4 At 4 At 4 At 4 A		* * * * - :		
Total Expenditures		8,880,765	\$	11,054,745	\$	10,583,001	<u></u> \$	7,712,175	\$	8,382,479	\$ 670,304	\$ 11,977,370

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual		.pril ctual		May	June Actual			July Actual	August Actual		September Actual		October (Estimate)		ovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		531,899	\$	Actual 2,251,586 \$	2,413,	354	\$	2,616,577 \$		2 \$							3,403,187
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$		614,994	\$	915,520 \$	995,2		\$	978,981 \$,	\$		\$	975,000	\$	975,000
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456	17,8	374		18,326	18,32	3	18,780		19,500		19,500		19,500
PUC Statewide 911 Trust Reimbursement Interest Income												-				-	144,957				217,435		
Miscellaneous Income		_		_		_		-		-		-		-		_	_		_		_		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$		633,632	\$	934,976 \$	1,013,0	89	\$	997,307 \$	1,081,99	4 \$	1,061,570	\$	994,500	\$	1,211,935	\$	994,500
Expected Outflows:																							
2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	2,604 \$	12,	525	\$	3,614 \$	7,34	3 \$	3,041	\$	4,000	\$	4,000	\$	4,000
Bank Charges		-				.		-		-		-		-		1	.		.		.		-
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,8			11,750	11,85	4	11,854		12,648		12,648		12,648
Insurance Legal		-		5,015		-		3,000		-	- ,	290 750		-	45	-)	1,823		5,000		5,000		5,000
Meeting & Misc		359		797		18		5,000		50		-		-	7.		1,023		335		335		335
Office Supplies & postage		116		16		79		8		121		8		2	•	-	9		120		120		120
Public Web		-		-		-		-		-		-		-		-	-		-		-		-
Payroll Expense		287		400		159		297		309		297		439	31:		450		297		297		297
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$		23,360	\$	14,941 \$	30,	727	\$	15,805 \$	20,03	7 \$	17,176	\$	22,400	\$	22,400	\$	22,400
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$		\$	64,145 \$		64,145	\$	64,145 \$	64,		\$	64,145 \$			64,145	\$		\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667	541,6			541,667	541,66		541,666		541,667		541,667		541,666
WES Recurring	\$	3,747 531,345	•	107,018 712,830	•	106,908 712,720 \$		106,908 712,719	•	106,908 712,720 \$	106,9 712,7		Φ.	106,908 712,720 \$	106,90 712,72		106,908 712,719	Φ.	106,908 712,720	Φ.	106,908 712,720	Φ.	106,908 712,719
Agency Operating Fund (AOF) Total	ф	531,345	Ф	7 12,030	Ф	/12,/20 \$		/ 12,/ 19	Ф	/12,/20 \$	/ 12,	20	Ф	/12,/20 \$	112,12	Jφ	712,719	Ф	/12,/20	Ф	/12,/20	Ф	712,719
Disaster & Recovery Plan (DRP)	•		•	4 000	•			40.070	•	•	44		•	0.000		•	45 707	•	7.544	•	7.544	Φ.	7.544
SRBC Recurring	\$		\$	1,222	\$	- \$		13,278	\$	- \$	11,4	162	\$	3,980 \$		- \$	45,797	ъ	7,514	\$	7,514	\$	7,514
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$		13,278	\$	- \$	11,4	162	\$	3,980 \$		- \$	45,797	\$	7,514	\$	7,514	\$	7,514
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$		-	\$	- \$		-	\$	- \$		- \$	-	\$	-	\$	- :	\$	
CIS System Total	\$		\$	168,000	œ	- \$			\$	- \$		_	¢	- \$		- \$	-	¢.	_	¢.	_ :	¢.	_
GIS System Total	Ф	-	φ	100,000	Φ	- D		-	φ	- φ		-	Ф	- Φ		- ф	-	Φ	-	Φ	-	Φ	-
Line Charges	\$		\$	50,778	e	28,346 \$		24,353	Φ.	26,352 \$	22.6	384	Φ.	28,904 \$			205		365	Φ.	365	r.	365
ANI / ALI SR Call Box MRC	ф		Ф	1,375	Ф	26,346 \$ 688		686	Ф	26,352 \$ 686		796	Ф	26,904 \$ 688	6	- 3	365 121		121	Ф	121	Ф	305 121
ESInet		_				-		120,797		10,816	26,0			-		-	241,595		-		-		-
Jeffcom DS1		-		2,770		-		944		923		903		923	3,87	3	4,063		3,665		3,665		3,665
Other		669		1,077		637		348		1,343		302		336	1,73		624		624		624		624
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$		147,128	\$	40,120 \$	51,9	935	\$	30,852 \$	5,67	3 \$	246,767	\$	4,775	\$	4,775	\$	4,775
Notification Systems (ENS)																							
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$		5,356	\$	- \$		-	\$	- \$		- \$	-	\$	-	\$	- 100	\$	-
CodeRed (ECN) VoIP Record Extract		110,000		-		-		-		-		-		-		-	-		428 1,254		428 1,254		428 1,254
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	- \$		÷	\$	- S		- \$		\$	1,682	\$	1,682	\$	1.682
• , ,	•	,	•	.,=	•	•		-,	•	•			•	Ť		•		•	.,	•	.,	•	.,
Special Projects	_	40:-			_	_								_		_		_		_			
Call Box Project	\$	4,812	\$	22,874	\$	- \$		- 8,911	\$	- \$ 2,236	2 (-)22	\$	- \$ 1,855	7,21	- \$	7,264	\$	253,208	\$	253,208	\$	253,208
Fiber Optics Smart911		89,161		-22,014		-		0,911		2,230	3,0	-		1,000	1,21	-	1,204		200,200		200,200		200,200
Other		3,387		-		-		3,192		3,192		-		300	1,23	2	9,631		9,689		9,689		9,689
Special Projects Total	\$	97,360	\$	22,874	\$	- \$		12,103	\$	5,428 \$	3,0)22	\$	2,155 \$	8,44	7 \$	16,895	\$	262,896	\$	262,896	\$	262,896
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$		913,944	\$	773,209 \$	809,8	366	\$	765,512 \$	746,88	2 \$	1,039,354	\$	1,004,473	\$	1,004,473	\$	1,004,472
Net Inflows/Outflows	\$			(45,155)		610.525 \$		280,313)		161,767 \$	203,2		\$	231,795 \$	335.11			\$	(9,973)		207,462		(9,972)
						,	,								,			_	. , ,				
Estimated Cash Position	\$	1,966,528	φ	1,921,373	3	2,531,899 \$	2,	251,586	Þ	2,413,354 \$	2,616,) / /	>	2,848,372 \$	3,183,48	5	3,205,699	Þ	3,195,726	Þ	3,403,187		ა,აყა,215

JCECA - 2020	0 Oct Expend	liture Requ	uest Authorization 102020 0845			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-038		Multi	DTR gateway solution to serve mountain LE, Fire and EMS agencies	SpProj	29,356.22	
2020-029		Multi	PSAP payments for Nov 2020	AOF	712,719.33	
				Total	742,075.55	
			Expenditures Recommended by Advisory Committee (date):	10/20/2020		
			Expenditures Approved by Executive Director (signature):	Masse	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
			Expenditures Approved by Board Member (signature):			
	1		Expenditures Approved by Board Member (signature):			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") NOVEMBER 19, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. October 22 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
 - a. Director resignation.
- 9. Executive Session
 - a. Continuation of Executive Director Annual Review
- 10. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY October 22, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Alan Fletcher Director Kim Barron

Director Mike Kulp (via telephone)

Attorney Ryan Tharp

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Fletcher called the meeting to order and welcomed Directors Barron and Kulp who were appointed by the County Commissioners to fill the positions vacated due to expiring terms.

Director Fletcher requested nominations for Treasurer. Mr. Irvin explained the duties of the Treasurer. After discussion, the board upon motion of Director Barron, duly seconded by Director Kulp, and by unanimous vote, <u>elected</u> Director Creager to the Treasurer position.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of September 24, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 09/30/2020 (copy attached). Mr. Angle reviewed the expenses on pages 3 and 4 of the financial statements. There was a discussion regarding the expenses that are over the amount budgeted for the Disaster and Recovery Plan line item. Mr. Irvin explained that this is due to an expenditure request approved for Jeffcom last month for various software licensing and software maintenance items for the South Regional Backup Center (SRBC). These expenses will be offset by PUC reimbursements that will be received by year end. Mr. Angle noted that a new line item titled ESInet is now reflecting expenses that will be offset by monies received from PUC grant and reimbursement monies. Mr. Angle projected ending the year with expenses \$500K below the budgeted expenditure amount.

Mr. Angle then reviewed the revenues on page 2. He projected revenues for the year to be about \$800K higher than what was budgeted.

The ending fund balance for September was just over \$4M. Mr. Angle then reviewed the cash encumbrance report (copy attached) noting that the year-end cash balance is projected to be just under \$3.4M.

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>accepted</u> the Treasurer Report.

Director Fletcher opened the 2021 budget hearing and asked if there was public comment. There was no public comment. The budget hearing was closed.

Mr. Angle then reviewed the 2021 budget (copy attached as part of the Treasurer Report). In answer to a question by Director Fletcher, Mr. Irvin explained that the Agency Operating Fund ("AOF") allocations were determined based on the populations of the communities served by each of the Emergency Communication Centers ("ECC's"). Director Fletcher confirmed that the AOF allocations are calculated so that each ECC is included. There was discussion regarding future ECC allocations and reserves for special projects assuming that JCECA's financial condition continues to improve. Mr. Jepkma asked if the \$180K approved in 2020 for the JCSO Riley Peak radio tower equipment relocation project would carry forward to 2021. Mr. Irvin confirmed that this was anticipated in the 2021 budget and that nor additional approval is needed.

The Board upon motion of Director Creager, duly seconded by Director Barron and by unanimous vote, <u>approved</u> adoption of the 2021 budget as presented.

Mr. Irvin then presented the expenditure requests for October (copy attached). Mr. Irvin discussed request #2020-038 that would provide special projects funding for a gateway system to enhance radio coverage for mountain LE, fire and EMS users of the DTR (digital trunked radio) system. Director Fletcher commented in support of the request and the benefit to the first responder community. The Board upon motion of Director Kulp, duly seconded by Director Barron and by unanimous vote, approved the October expenditure requests totaling \$742,075.55.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom ECC Mr. Streeter thanked the board for the support regarding the radio solution for the mountain agencies. He is working with the Jeffcom board regarding a feasibility study to look at ultimately creating an internal radio shop for operation and maintenance if the DTR (Motorola) and Harris radio systems that serve Jefferson County agencies. Director Fletcher asked if Jeffcom was nearing full staffing. Mr. Streeter advised he has an academy of seven finishing up and they are slated for another academy beginning 11/30 anticipating seven participants. When these two academies are completed it should put them very close to their maximum authorized ECS (Emergency Communications Specialist) strength.
- Broomfield ECC Mr. Heffner welcomed the new directors and had nothing to report.
- Westminster ECC Ms. Sweet welcomed the new Directors and, also, had nothing to report.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that he continues to participate in the various Colorado PUC 9-1-1 Advisory

Task Force meetings to include the Diversity workshops and the ESInet Migration status meetings. Rulemaking workshops have begun regarding the implementation first temporary PUC rules and later permanent rules for administration of the changes brought about by HB20-1293.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>approved</u> going into executive session pursuant to §24-6-402 4(b) and (f)(I) for the annual review of the Executive Director and discussion of personnel matters with counsel.

The Board will re-convene the executive session at the November meeting to continue the Executive Director review.

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>approved</u> adjourning the executive session.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Fletcher.

Docusigned by:

Alan Fletcher

Director Alan Fletcher, Vice Chair

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY September 24, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Bob Olme Director Alan Fletcher Attorney Ryan Tharp

Excused: Director Ken Olsen

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of August 27, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 08/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. Regarding special projects, Mr. Irvin advised the board that Emergency Management reached out to him regarding the needs of Inter-Canyon FPD for radio infrastructure upgrades. Mr. Irvin is in the process of discussing these needs with ICFPD and Jeffcom and will report back at the October board meeting. Mr. Angle then reviewed the revenues on page 2 and observed that as of 08/31 it was projected that revenues would be approximately \$900K greater than budgeted. Mr. Angle then reviewed the balance sheet on page 1.

Mr. Angle then reviewed the 2021 proposed budget column on page 2 and 3. Noting that the amounts proposed for the agency operating funds were increased. Directors Olme and Creager commented and concurred that the proposed budget should be adopted. It was agreed that the board would hold a budget hearing at the October meeting for adoption of the proposed budget.

Mr. Angle then reviewed the cash encumbrance report (copy attached) advising the projected

year in cash balance is a little over \$3M.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>accepted</u> the Treasurer Report.

Mr. Irvin then presented the expenditure requests for September (copy attached). The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$829,813.95.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom Mr. Streeter discussed the testing of the South Regional Backup Center (SRBC). He advised that an academy was started a week and a half ago with seven new hires. They are in the hiring process now for a November academy. He was proud to announce that they are very close to being fully staffed. The goal with the November academy is to get the staffing number up to 118 ECS (Emergency Communication Specialist), they have 18 supervisors which will get them to full strength. There was a discussion of ongoing problems with the logging system and performance of the vendor.
- Broomfield nothing to report.
- Westminster Ms. Sweet advised that they, too, have been having problems with performance of their logging system and performance of the vendor. There was additional discussion of steps that are being taken to motivate the vendor to improve performance.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised the status of the Director appointments to fill the positions of the directors whose terms expire the end of September (Olme, Olsen). Director Tighe advised that the Commissioners vote on the appointments at their hearing next week.

He then reviewed with the board a email message from Daryl Branson, State 9-1-1 Program Manager, regarding recent action by the PUC regarding the setting of emergency telephone charge (ETC) threshold, the setting of the statewide 9-1-1 surcharge and the prepaid 9-1-1 surcharge (see copy attached).

Mr. Irvin expressed thanks for the service of Directors Olme and Olsen. Director Tighe also expressed thanks. Mr. Irvin advised that he will conduct an orientation session for the incoming directors. Director Olme expressed thanks for the opportunity to serve.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY August 27, 2020

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

Present: Director Casey Tighe

Director Bob Ólme Director Alan Fletcher Director Ken Olsen Attorney Ryan Tharp

Excused: Director Gary Creager

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Kim Barron, Westminster PD

Jesse Daniel, JCSO JD Jepkma, JCSO

Michael Yokay, Inteserra, Inc.

Director Tighe 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 Olsen and by unanimous vote, approved the Minutes of July 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 07/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. He noted that there has been a change in the presentation of the Line Charges to reflect the transition to the ESInet and the pending reimbursements for tariff expenses by the PUC. He then reviewed the revenues on page 2 and observed as of 07/31 revenues were greater than expenditures by \$2.5M. The fund balance at the end of July was \$3.955M. Mr. Angle then reviewed the balance sheet on page 1.

There was then a discussion of what the cash position would be at the end of 2020. The cash encumbrance report (copy attached) was reviewed and the 5-year proforma (copy attached) was reviewed and discussed.

Attorney Tharp discussed the recently enacted HB20-1293. He advised that a new source of funding will cover the tariff costs. The remittance for prepaid will change from a percentage to a

dollar amount and will impact the prepaid line item. The new statute will cause the PUC to set the threshold at which an authority needs to seek permission from the PUC for increase. On the expenditure side there has been some clarification and tightening of the language. The statute is still under review, but the initial opinion is that it will not require a change to JCECA's funding model.

There was a review and discussion of the 5-year proforma. Director Olme proposed:

- Capital reserve of \$750,000.
- Operating reserve of 25% of operating expenses.
- Unrestricted balance of \$1M for emergency equipment replacement.
- Push remainder to the ECC's for their operational needs.

Director Tighe agreed philosophically but questioned if \$1M was enough for emergencies. Mr. Irvin concurred with Director Olme that the \$1M figure would be sufficient. Director Olsen recommended documenting the reasoning for the reserves and what the intent is for their use. He also agreed with pushing the remainder to the ECC's for their benefit. Mr. Irvin recommended having some level of reserve for future expansion of the J-FON network. Ms. Pickett agreed with the reserve recommendations and added that additional distribution of monies to the ECC's would be welcome given the impact to their budgets of the pandemic. Ms. Pickett affirmed that Jeffcom's equipment is insured. Ms. Sweet agreed with Ms. Picket and, too, advised that an increase in distribution would be helpful.

Mr. Angle advised he would work with Mr. Irvin to prepare budget scenarios for future consideration.

Mr. Irvin then presented the expenditure requests for August (copy attached). The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$954,313.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

• Jeffcom – Ms. Pickett reported that they have the highest level of staffing since go-live with 106 ECS (Emergency Communication Specialist) out of 118 authorized. They now have 99 ECS that are qualified to work the floor. Seven are in process for a training academy that starts the second week of September. Ms. Pickett discussed a program called ASAP to PSAP for which initial testing has been completed. They are now preparing to implement the program. This program will provide for a streamlined method for alarm companies to submit alarm notifications that will populate and update in CAD automatically eliminating numerous phone calls. The system will enhance alarm response. Jeffcom will be the first site in Colorado to go live with this program.

Director Olsen asked what the center looks like under the pandemic restrictions. Ms. Pickett described the measures that have been implemented for screening of personnel and disinfection. Ms. Pickett affirmed in response to a question from Director Tighe that Jeffcom is tracking and has submitted reimbursement requests for costs associated with pandemic mitigation.

• Westminster – Ms. Sweet advised they are going through a hiring process to fill two positions. Have two people in training. Their staffing level is high. They continue to be in lockdown mode due to the pandemic. Only dispatch personnel are allowed into the

communications center.

EXECUTIVE DIRECTOR'S REPORT

Collection System Project – Michael Yokay, Inteserra Inc. was present to discuss his firm's proposal that was presented at the July meeting and fielded question from the Directors.

Mr. Irvin then discussed the status of nominations for the positions of the directors (Olme, Olsen) whose terms expire the end of September. There are two nominees for the Cities and Towns position (DC Kim Barron, Westminster PD and Cpt. Drew Williams, Golden PD). Director Tighe asked that Director Olme poll the board to determine who the board recommends for the Cities and Towns position and that he send an email to the BCC with the result. There was one nominee for the Special Districts position (ARFPD Cpt. Mike Kulp) who Mr. Irvin advised was supported by Arvada, West Metro and Fairmount Fire Protection Districts.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY July 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of June 25, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 06/30/20 (copy attached). Mr. Angle reviewed the various expense categories. He then reviewed the revenues and observed revenue is \$460,000 higher than anticipated. The fund balance at the end of June was approximately \$3.5M. Mr. Angle then reviewed the balance sheet.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Treasurer's Report.

There was then a discussion of cash goals for JCECA. Mr. Angle advised that he discussed this with Amanda Castle, PCGI and Mr. Irvin. PCGI recommends reserving three months of operating expenses. Mr. Irvin advised that a question mark remains regarding the Special Projects and what will be expended in 2020. If the RTD North Metro Line ROW issues are resolved it is possible that payments totaling \$5M could be made to RTD in 2020. If not, that liability could carry over to 2021 along with the final payment of \$250K. Director Olsen asked if there was any long range (five year) planning going on with regard to JCECA that would require additional reserves. Mr. Irvin advised that he had begun discussing this with the ECC's. He also

noted that he needs to look at the SRBC (South Regional Backup Center) to see what hardware and software refreshments may be needed in the coming years. Mr. Irvin noted that the recent enactment of HB20-1293 will result in reimbursement of recurrent licensing costs in the ECC's. He is awaiting direction from the PUC as to how the changes will be implemented.

The board discussed adopting a guideline regarding annual budget reserves.

The Board upon motion of Director Fletcher, duly seconded by Director Olme and by unanimous vote, <u>approved</u> a guideline that 25% of the annual budget be held in reserve.

Mr. Angle reviewed the cash encumbrance report (copy attached).

Mr. Irvin presented the Expenditure Requests for the month of July (copy attached). There was discussion regarding these requests:

- Westminster J-FON Last Mile Connection request approval of funds to move forward with this project pending a resolution by the Westminster City Council to adopt the J-FON Policy.
- ETC Collection System there was a discussion of a proposal from Inteserra to create a
 web based ETC collection system to lessen the labor involve involved in processing
 paper checks and returns. The board elected to table this expenditure until Mr. Irvin can
 explore other options for the "back end" of the system that processes ACH and credit
 card remittances. It was agreed that Inteserra would be invited to present at the meeting
 in August.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the July expenditure requests totaling \$868,369.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Mr. Heffner advised nothing to report from the Broomfield ECC.
- Ms. Sweet advised the Westminster ECC experienced a "spoofing" attack that came in on non-emergent lines. Their IT department was able to block the incoming calls.
- Mr. Streeter advised that on 7/15 Jeffcom completed ESInet migration with no issues. Ms. Pickett advised there were some issues with the ENS system during the Elephant Butte wildfire incident. Mr. Irvin advised he had discussed this with Ms. Pickett and the Gina Ramirez, Jeffcom Call-Take Manager. They agreed it may be time to consider another vendor to provide ENS services. There was a discussion regarding problems the ECC's have had with the CodeRED system. Ms. Sweet advised the City of Westminster has been using the Rave Mobile Safety product for about a year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month:

- All three ECC's are fully migrated to the ESInet. The Broomfield and Westminster ECC's advised Mr. Irvin that they were comfortable with moving forward with CAMA trunk disconnects. Mr. Irvin then notified CenturyLink complete the disconnects.
- Mr. Irvin discussed the process for seeking grant reimbursement for the non-recurring and first six months recurring ESInet migration costs. He also advised that there will be credits coming from CenturyLink for CAMA charges that extend beyond the ESInet

migration.

- The J-FON committee held meetings to discuss various last mile projects and further
 partnering with Jeffco Schools to extend the J-FON footprint. A mapping and
 recordkeeping subcommittee was established to move forward with consolidating all the
 J-FON records in an esri based system accessible to IT personnel in the served
 agencies. Kevin Biegert, Jeffcom, created a portal on for upload of records so the work
 of creation of the system can begin.
- Mr. Irvin has been in contact with Deborah Churchill, BCC Chief of Staff regarding the
 nomination and appointment process for the director positions that will be vacated at the
 end of September due to term limitations. A letter was created and sent to the Cities and
 Towns and the Special Districts (Fire/EMS) requesting nominations (sample copy
 attached).
- Mr. Irvin advised that the Colorado PUC 9-1-1 Task force discussed the ramifications of the enactment of HB20-1293. The PUC will be holding a hearing to consider a temporary rulemaking regarding the setting of the emergency telephone charge (ETC) for the statewide 9-1-1 trust fund and for the ETC ceiling for individual authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Mr. Irvin discussed the 2021 budgeting process. Director Olme requested that the board get a draft prior to October. Director Creager agreed that getting a draft earlier than October would be helpful especially if there is to be consideration of increasing the ETC. Director Tighe stated he would like to see a draft earlier in order that the incumbent board members can review and have considered before the new board member appointments so that work is done. Mr. Angle stated he will be able to have a draft ready for the next meeting. Director Olme agreed with Mr. Irvin that having a capital fund that can assist with catastrophic failure an ECC's should it occur needs to be considered.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, <u>approved</u> the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, approved the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

May 20, 2020

JEFFERSON COUNTY EMERGENCY COMM	IUNICATIO	ONS AUTHO	RITY				20-May-20
BALANCE SHEET							
December 31, 2019 and April 30, 2020			ļ				
		Unaudited		Unaudited		 	
		Actual	+	Actual		 	
Assets		12/31/2019	+	4/30/2020		 	
Current Assets						 	
Cash, Checking	\$	1,785,955	\$	2,251,586			
	 2) Þ.	··		 	
Cash, Savings Accounts Receivable		504	. 	504		 	
Prepaid Expense		1,404,569		1,495,713		 	
Total Current Assets		112,418	•	659		 	
Total Current Assets	\$	3,303,446	\$	3,748,462		 	
Lang Torm Assets						 	
Long-Term Assets		0.005.570		0.005.570		 	
Construction in Progress	\$	3,965,578	\$	3,965,578		 	
Infrastructure		25,895		25,895		 	
Right of Ways		568,082	 -	568,082		 	
West Corridor Fiber Optic		865,614	 	865,614		 	
Accumulated Depreciation		(258,761)		(258,761)		 	
Total Long-Term Assets	\$	5,166,408	\$	5,166,408		 	
Total Assets	S	8,469,854	-	3,914,870.00			
Total Assets	Ψ.	0,403,034	-	1,3 14,67 0.00		 	
Liabilities						 	
Current Liabilities						 	
Accounts Payable	\$	770,701	\$	844,666	. — — — — — — — — — — — — — — — — — — —	 	
Total Current Liabilities	\$	770,701	\$	844,666		 	
Total Current Liabilities	Φ.	770,701	Ψ.	044,000		 	
Total Liabilities	\$	770,701	\$	844,666		 	
Total Elabilities	Ψ	770,701	Ψ	844,866		 	
Fund Equity						 	
Net Investment in Fixed Assets	\$	5,166,408	\$	5,166,408		 	
Fund Balance	- Φ	3, 100,400	μ.	3,100,400		 	
Nonspendable		112,418	 	659		 <u>_</u>	
Unassigned		2,420,327		2,903,137		 	
Total Fund Equity	\$	7,699,153	\$	8,070,204		 	
10th I und Equity	P	1,000,100	φ_	0,010,204		 	
Total Liabilities and Fund Equity	\$	8,469,854	\$ 8	3,914,870.00			
	Ψ	=	-	=		 	

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY									20-May-20
STATEMENT OF REVENUES & EXPENDITURES V			<u> </u>		ļ						í	
December 31, 2019 Actual, 2020 Adopted and Pro							1				İ	
Year-to-date Actual and Variance through April 30), 20	020	ļ		ļ							
<u> </u>					<u></u> _		<u> </u>] _			
					Mc	dified Accrual	Bude	getary Basis			1	
GENERAL FUND		2019		2020	ļ	2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected	ł	Through	l	Through		Through
Revenues		Actual	 	Budget	ŀ	Budget		04/30/20		04/30/20		04/30/20
9-1-1 fee (ETC)	2	10,381,849	\$	11,162,301	\$	11,162,301	- P	3,874,986	\$	3,720,767	\$	154,219
9-1-1 fee (prepaid)	Ψ	213,360	├ *-	268.779	Ψ.	268,779	۱ ۳ .	95,962	Ψ.	89,593	Ψ	6,369
Interest Income	-	210,000	1	10.000	+	7.000	·	- 33,302	l <u></u>	3,333		(3,333)
Miscellaneous Income				500		500	+-			167		(167)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
	-Y	10,000,200	₩	71,771,000	Ψ	11,400,000	+	0,010,040	Ψ	0,010,000	Ψ	107,000
Expenditures					 		· 					
Administrative	\$	257,361	\$	338,414	\$	272,264	\$	77,371	\$	90,421	\$	13,050
Agency Operating Fund - BRO	T	783,108	1	769,737	1	769,737	1	256,579		256,579		-
Agency Operating Fund - WES	1	570,479	İ	1,282,895		1,282,895		427,632		427,632		_
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000	-	6,500,000		2,166,667		2,166,667		(0)
Disaster & Recovery Plan (DRP)	1	75,681		53,750		53,750	T	14,500		15,000		500
GIS System		160,000	1	172,000		168,000		168,000		168,000		
Line Charges	1	361,083	T	544,703		544,703	1	243,954		256,318		12,364
Notification Systems (ENS)		132,996	T	134,397		134,397		116,591		118,988		2,397
Special Projects		211,867	1	1,258,634		1,258,634	1	128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878		2,289,882	ļ	2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance	1											
Capital Reserve	į.				\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures) Unrestricted	L		├			2,236,945	-	2,153,796				
Ending Fund Balance	\$	-	\$	-	\$	2,986,945	\$	2,903,796				

FFERSON COUNTY EMERGENCY COMMUN							ļ					20-May-2
FATEMENT OF REVENUES & EXPENDITURES	the second	CONTRACT TO U.S. CO.	DE.	rail .	<u>.</u>				ļ		ļ	
cember 31, 2019 Actual, 2020 Adopted and P ar-to-date Actual and Variance through April			-					· · · · · · · · · · · · · · · · · · ·				
		2019		2020		2020	ļ	Actual		Budget	,	/ariance
		Unaudited		Adopted	ļ. <u> </u>	Projected		Through		Through		Through
		<u>Actual</u>		Budget		Budget		4/30/2020		4/30/2020		/30/2020
Administrative		40.000				50.000	<u> </u>					
Accounting Bank Charges	- \$	49,926	\$	52,000	\$	52,000	\$	19,727	\$	17,333	\$	(2,39
Executive Director (ED)		7,861		3,843	ļ	1,000		-				····
401k & Benefits		22,605		24,295	+	24,295		7,539		8,098		5
Mileage Reimbursement		485		474	١.	474		39	·	158		1
Payroll Tax		8,699		19,922	i	9,400		3,106		3,133		· ;
Wages & Salaries		104,104	T	117,605		117,605		36,951		39,202	1	2,2
Insurance		6,147		6,316		6,316		1,636		2,105		4
Legal		48,052		103,000		50,000		5,692	Ĺ	16,667		10,9
Meeting & Misc					ļ				ļ			
Admin Web/Listserve		1,898		225		225		48	ļ	75		
Meeting & Misc - Other		3,416		5,150	ļ	5,150 577	ļ	696	ļ	1,717	ļ	1,0
Phone/Web Conferencing Office Supplies & Postage		304 925		577 1,443		1,443		54 579		192 481		1:
Payroll Expenses		2,939		3,564		3,564	1	1,304		1,188		(1
Public Web		2,555	+-	215		215		1,50-		72		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	272,264	\$	77,371	\$	90,421	\$	13,0
Agency Operating Fund (AOF)	_	700 400		700 707	_	700 707	_	050 570		050 570		
Broomfield Westminster	\$	783,108 570,479	. \$	769,737 1,282,895	\$	769,737 1,282,895	\$	256,579 427,632	\$	256,579 427,632	\$	
Jeffcom		6,325,767		6,500,000	•	6,500,000		2,166,667		2,166,667	1	
Other		0,525,707	-	-		- 0,300,000	ł	2,100,007		2., 100,007	1	
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,850,878	\$	2,850,878	\$	
Disaster & Recovery Plan (DRP)			-									
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	15,000	\$	5
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	.\$	14,500	\$	15,000	\$	5
GIS System		<u> </u>			<u> </u>							
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges			-						<u> </u>			
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	233,027	\$	236,000	\$	2,9
Call Box MRC		7,888	1	7,740		7,740		2,749		2,580		(1
Jeffcom DS1		25,744	1	32,250		32,250	ļ	3,714	ļ	10,750	<u></u>	7,0
Other		5,461	-	20,963	-	20,963	_	4,464	•	6,988	Φ.	2,5
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	243,954	\$	256,318	\$	12,3
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,591	\$	6,450	\$	1,8
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(7
VoIP Record Extract		3,000	<u>_</u>	3,763		3,763	<u>_</u>	- 110 501		1,254	•	1,2
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	118,988	\$	2,3
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,1
Fiber Optics		,,,,,			ļ		<u> </u>		ļ		<u> </u>	
AHEC-DUS		945		202 544		202 544		20.000		67 505		24.0
J-FON Last Mile Fiber Project		35,772 39,820	-	202,514 300,000	ļ	202,514 300,000	ļ	32,823 235		67,505 100,000	1	34,6 99,7
North Metro		39,820	_	458,000	ł	458,000		∠ა5		152,667	1	99,7 152,6
Smart911		89,161		89,161	† ·	89,161		89,161	 	89,161	<u> </u>	102,0
Special Projects		32,440		202,839	t	202,839	1	6,384	 	67,613	1	61,2
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	128,603	\$	483,065	\$	354,4
Total Expenditures	\$	8,878,342	¢	11,054,745	¢	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,7
i otai Experialtares	Ψ	0,010,342	Ψ	11,004,140	φ	10,004,000	Ψ_	0,000,007	⊥ Ψ	U, UUL, U/ I	_Ψ	302,1

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		pril		May (Estimate)		June (Estimate)		July (Estimate)		August (Estimate)		eptember (Estimate)		October (Estimate)		ovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$,531,899	\$. ,	\$	2,274,111	\$	2,218,574	\$	2,247,054		. ,	\$	2,304,012		. ,		2,360,970
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income	\$	925,135 16,415 -	\$	920,449 18,564 -	\$	1,342,024 \$ 23,707		614,994 18,638	\$	919,962 19,456 -	\$	919,962 22,398 -	\$	919,962 22,398 -	\$	919,962 22,398 -	\$	919,962 22,398	\$	919,962 22,398	\$	919,962 22,398 -	\$	919,962 22,398 -
Miscellaneous Income Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$		633,632	•	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows:	φ	2,727,303	φ	333,014	Ψ	1,303,731 φ		033,032	φ	333,410	Ψ	342,300	φ	342,300	Ψ	342,300	Ψ	342,300	Ψ	342,300	Ψ	342,300	φ	342,300
2020 Obligations (As projected, less paid) Administrative Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925
Bank Charges		- 44.005		- 44.000		-		40.045		111		111		111		111		111		111		111		111
Executive Director (ED) Insurance		11,885		11,909		11,984		12,315		12,960		12,648 6,316		12,648		12,648		12,648		12,648		12,648		12,648
Legal				5,015		-		3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18				496		496		496		496		496		496		496		496
Office Supplies & postage Public Web		116		16		79 -		8		120		120		120		120		120		120		120		120
Payroll Expense		287		400		159				302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$		23,360	\$	30,787	\$	36,791	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
Agency Operating Fund (AOF) BRO Recurring Jeffcom Wages & Salaries WES Recurring	\$	451 527,147 3.747	\$	64,145 541,667 107.018	\$	64,145 \$ 541,667 106,908		64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$		\$	712,720 \$		712,719	\$	712,720	\$	712,720	\$		\$		\$		\$		\$		\$	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	<u> </u>	\$	1,222	\$	- \$		13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$		13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System GIS System Support	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR	\$	_	\$	50,778	\$	28,346 \$		145,150	\$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC		-		1,375		688		686		686		686		686		686		686		686		686		686
Jeffcom DS1 Other		669		2,770 1.077		637		944 348		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$			\$	31,026	\$	106,026	\$		\$		\$		\$		\$		\$	28,326
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- \$		5,356	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143
VolP Record Extract		-		-		-				418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591
Special Projects Call Box Project Fiber Optics Smart911	\$	4,812 - 89,161	\$	- 22,874 -	\$	- \$ - -		- 8,911 -	\$	145 116,091	\$	145 116,091 -	\$	145 116,091 -	\$	145 116,091 -	\$	145 116,091 -	\$	145 116,091 -	\$	145 116,091	\$	145 116,091 -
Other	_	3,387		-	_	-		3,192	_	24,533		24,533		24,533	_	24,533		24,533	_	24,533	_	24,533		24,533
Special Projects Total	\$			22,874		- \$			\$	140,769		140,769	\$		\$		\$	140,769		140,769		140,769		140,769
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		916,893		997,897		913,881		913,881		913,881		913,881		913,881		913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)		610,525 \$		(280,313)		,		(55,537)			\$	-,	\$		\$		\$	28,479		28,479
Estimated Cash Position		1,966,528	\$	1,921,373	\$	2,531,899 \$	2,	,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

JCECA - 2020	0 Apr Expend	liture Requ	est Authorization 052620 1130			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-020		JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days
2020-021		Multi	PSAP payments for Jun 2020	AOF	712,719.33	
				Total	892,719.33	
			Expenditures Recommended by Advisory Committee (date):	03/26/20		
			Expenditures Approved by Executive Director (signature):	Masse		
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.

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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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIC	NS AUTHOR	RITY			20-Apr-20
BALANCE SHEET						
December 31, 2019 and March 31, 2020						
		Unaudited	1	Unaudited		
		Actual		Actual		
		<u>12/31/2019</u>		3/31/2020		
Assets						
Current Assets						
Cash, Checking	\$	1,785,955	\$	2,531,899		
Cash, Savings		504		504		
Accounts Receivable		1,404,569		1,443,003		
Prepaid Expense		112,418		1,099		
Total Current Assets	\$	3,303,446	\$	3,976,505		
Long-Term Assets						
Construction in Progress	\$	3,965,578	\$	3,965,578		
Infrastructure		25,895		25,895		
Right of Ways		568,082		568,082		
West Corridor Fiber Optic		865,614		865,614		
Accumulated Depreciation		(258,761)		(258,761)		
Total Long-Term Assets	\$	5,166,408	\$	5,166,408		
T-4-1 A4-		0.400.054		440.040.00		
Total Assets	\$	8,469,854	9	,142,913.00		
Liabilities						
Current Liabilities						
Accounts Payable	\$	770,701	\$	859,606		
Total Current Liabilities	\$	770,701	\$	859,606		
Total Guiterit Elabilities	Ψ	770,701	Ψ	000,000		
Total Liabilities	\$	770,701	\$	859,606		
Fund Equity		= 100 15=		= 100 155		
Net Investment in Fixed Assets	\$	5,166,408	\$	5,166,408		
Fund Balance		110 11-				
Nonspendable		112,418		1,099		
Unassigned		2,420,327	<u></u>	3,115,800		
Total Fund Equity	\$	7,699,153	\$	8,283,307		
Total Liabilities and Fund Equity	\$	8,469,854	\$ 9	,142,913.00		
		=	Ť	=		

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY								20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS									
December 31, 2019 Actual and 2020 Adopted Bud											
Year-to-date Actual and Variance through March 3	31, 20)20									
					Мо	dified Accrual	Bud	getary Basis			
GENERAL FUND		2019		2020		2020		Actual	Budget		Variance
CENERAL I OND	U	naudited		Adopted		Projected		Through	Through		Through
Revenues		Actual		Budget		Budget		03/31/20	03/31/20	_	03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$ 2,790,575		416.830
9-1-1 fee (prepaid)	Ť	213,360	Ť	268,779	Ψ.	268,779	Ť	77,324	 67,195	_	10,129
Interest Income		-		10.000		10.000			2.500		(2,500)
Miscellaneous Income		-		500		500		_	125		(125)
Total Revenues	\$ ^	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$ 2,860,395	\$	424,334
Expenditures		057.004	_	000 444		057.004		55.000	00.007		07.044
Administrative	\$	257,361	\$	338,414	\$	257,264	\$	55,886	\$ 83,697	\$	27,811
Agency Operating Fund - BRO		783,108		769,737		769,737		192,434	192,434		-
Agency Operating Fund - WES		570,479		1,282,895		1,282,895		320,724	320,724		-
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	-	1,625,000	1,625,000		40.000
Disaster & Recovery Plan (DRP) GIS System		75,681 160,000		53,750 172,000		53,750 168.000	-	14,500 168,000	28,129 168,000		13,629
,		361.083		544.703		544.703		84.821	136,176		51.355
Line Charges Notification Systems (ENS)		132,996		134,397		134,397		116,235	117,062		827
, ,						1.258.634		122.975	386,119		263,144
Special Projects Total Operating Expenditures	\$	211,867 8,878,342	\$	1,258,634 11,054,530	4	10,969,380	\$	2,700,575	\$ 3,057,341	\$	263,144 356,766
	Ψ		Ψ		Ψ	, ,	Ľ				•
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$ (196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745			
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899			
Components of Ending Fund Balance					Φ.	750.000	φ.	750,000			
Capital Reserve					\$	750,000	\$	750,000			
Operating Reserve (Target 25% of Expenditures) Unrestricted	1					2,254,945		2,366,899			
Ending Fund Balance	\$	_	\$		\$	3,004,945	\$	3,116,899			
Linding I died Dalaite	Ψ	-	Ψ.		Ψ	3,004,343	Ψ	3,110,033			

ATEMENT OF REVENUES & EXPENDITURES	WITH	BUDGETS -	DE.	TAIL								
cember 31, 2019 Actual and 2020 Adopted Bu												
ar-to-date Actual and Variance through Marc		:020										
		2019		2020		2020		Actual		Budget	_	Variance
		Unaudited		Adopted		Projected		Through		Through	_	Through
Administrative		<u>Actual</u>		<u>Budget</u>		<u>Budget</u>		3/31/2020		3/31/2020	1 3	3/31/2020
Administrative Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,4
Bank Charges	Ψ	7,861	Ψ	3,843	Ψ	1,000	Ψ	11,002	Ψ	10,000	۳	٠,٠٦
Executive Director (ED)		7,001		0,040		1,000						
401k & Benefits		22,605		24,295		24,295		5,686		6,074		3
Mileage Reimbursement		485		474		474		39		119		
Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,6
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,6
Insurance		6,147		6,316		6,316		1,319		1,579		2
Legal		48,052		103,000		35,000		5,242		25,750		20,5
Meeting & Misc		-,		,		,				-		-,-
Admin Web/Listserve		1,898		225		225		48		56		
Meeting & Misc - Other		3,416		5,150		5,150		796		1,288		
Phone/Web Conferencing		304		577		577		54		144		
Office Supplies & Postage		925		1,443		1,443		210		361	T T	
Payroll Expenses		2,939		3,564		3,564		846		891		
Public Web		-		215		215		-		54		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$	27,8
								·				
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other				-		-		-		-		
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
CIO Occada con												
GIS System	•	400,000	+	470.000	Φ.	400,000	Φ.	400,000	Φ.	400,000	φ.	
GIS System Support	\$	160,000	\$	172,000	\$	168,000 168,000	\$	168,000	\$	168,000	\$	
Total GIS System	Þ	160,000	Þ	172,000	Ф	100,000	Þ	168,000	Þ	168,000	T T	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	77,061	\$	120,938	\$	43,8
Call Box MRC		7,888	1	7,740		7,740		2,063		1,935	T .	(
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,2
Other		5,461		20,963		20,963		2,906		5,241		2,3
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	84,821	\$	136,176	\$	51,3
<u> </u>		-						·			İ	
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	(
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(
VoIP Record Extract		3,000	L	3,763		3,763			L	941	L	Ì.
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$	-	\$	6,120	\$	6,
Fiber Optics		-,	Ť	-,	ľ	-, -	Ĺ		Ė	-, -,	Ė	,
AHEC-DUS		945		-		-		-		-		
J-FON		35,772		202,514		202,514		30,387		50,629		20,
Last Mile Fiber Project		39,820		300,000		300,000		235		75,000		74,
North Metro		3,292		458,000		458,000				114,500		114,
Smart911		89,161		89,161		89,161		89,161		89,161		, ,
Special Projects		32,440		202,839		202,839		3,192		50,710		47,
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,
· · · · · ·												
Total Expenditures	\$	8,878,342	\$	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual		April (Estimate)		May (Estimate)		June (Estimate)		July (Estimate)		August (Estimate)	s	eptember (Estimate)		October (Estimate)	N	November (Estimate)		ecember (Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528		1,921,373	\$	2,531,899	\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443	\$	2,497,908		. ,	\$. ,		2,481,303
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income Miscellaneous Income	\$	925,135 16,415 -	\$	920,449 18,564 -	\$	1,342,024 23,707 - -	\$	886,077 22,398 - -	\$	886,077 22,398 -	\$	886,077 22,398 -	\$	886,077 22,398 - -	\$	886,077 22,398 -	\$	886,077 22,398 - -	\$	886,077 22,398 -	\$	886,077 22,398 -	\$	886,077 22,398 -
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative Accounting	\$	115	\$	3,870	\$	575	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271
Bank Charges	Ψ	-	Ψ	0,070	Ψ	-	Ψ	111	Ψ	111	Ψ	111	Ψ	111	Ψ	111	Ψ	111	Ψ	111	Ψ	111	Ψ	111
Executive Director (ED) Insurance		11,885 -		11,909		11,984 -		12,648		12,648		12,648 6,316		12,648		12,648		12,648		12,648		12,648		12,648
Legal		050		5,015		-		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333
Meeting & Misc Office Supplies & postage Public Web		359 116		797 16		18 79		496 120		496 120		496 120		496 120		496 120		496 120		496 120		496 120		496 120
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815	\$	22,281	\$	22,281	\$	28,597	\$	22,281	\$	22,281	\$	22,281	\$	22,281	\$	22,281	\$	22,281
Agency Operating Fund (AOF) BRO Recurring Jeffcom Wages & Salaries WES Recurring	\$	451 527,147 3,747	\$	64,145 541,667 107.018	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908
Agency Operating Fund (AOF) Total	\$		\$		\$,	\$		\$	712,720	\$	712,720	\$		\$		\$		\$		\$	712,720	\$	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$		\$	1,222		·	\$	4,886		4,886		4,886		4,886		4,886		4,886		4,886		4,886		4,886
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886
GIS System GIS System Support	\$	_	\$	168,000	\$	_	\$		\$	_	\$	_	\$	_	\$	_	\$	_	\$		\$	- :	\$	
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- :	\$	-
Line Charges ANI / ALI SR	\$	-	\$	50,778	\$		\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1 Other		669		2,770 1,077		637		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064
Line Charges Total	\$	669	\$		\$		\$	50,929	\$	50,929	\$	50,929	\$		\$	50.929	\$		\$		\$		\$	50,929
Notification Systems (ENS) ALI Database Extractio (ADE)	\$	8,841	·	1,235	•	-		1,030		1,030		1,030	·	1,030	·	1,030	·	1,030		1,030		1,030		1,030
CodeRed (ECN)		110,000		-		-		143		143		143		143		143		143		143		143		143
VoIP Record Extract	_	-	•	-	•	-	•	418	•	418	•	418	•	418	•	418	•	418	•	418	•	418	•	418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591
Special Projects Call Box Project Fiber Optics Smart911	\$	4,812 - 89,161		22,874	\$	-	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182
Other		3,387						22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161		22,161
Special Projects Total	\$	97,360	\$	22,874	\$	-	\$	126,488	\$	126,488	\$	126,488	\$	126,488	\$		\$	126,488	\$		\$	126,488	\$	126,488
Total Expected Outflows	\$	760,977	\$	984,168		755,206	\$	914,010		914,010		920,326		914,010	\$	914,010		914,010		914,010	\$	914,010		914,010
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(5,535)	\$	(5,535)	\$	(11,851)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)	\$	(5,535)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$ 2	2,531,899	\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443	\$	2,497,908	\$	2,492,373	\$	2,486,838	\$	2,481,303	\$	2,475,768

JCECA - 2020	0 Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Malle		
			Expenditures Approved by Board Member (signature):			
	T		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment

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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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGENCY COMM	IUNICATIC	JNS AUTHOR	XIII		 		16-Jun-20
BALANCE SHEET							
December 31, 2019 and May 31, 2020			ļ		 		
		Audited Actual		Unaudited Actual	 1		
		12/31/2019		5/31/2020	 		
Assets	<u>-</u>	12/3 1/2019		5/3 1/2020	 1		
Current Assets			+		 		
Cash, Checking		1,785,955	\$	2,413,354	 		
Cash, Savings	Ψ.	504	Ψ-	504		+	
		1,404,569					
Accounts Receivable	1		ł	1,721,157			
Prepaid Expense	•	112,418		220			
Total Current Assets	\$	3,303,446	\$	4,135,235			
Long-Term Assets			+		 	·	
Construction in Progress	\$	3,965,578	\$	3,965,578	 	 	
Infrastructure	Φ.	25.895	+Φ	25,895		-	
		568,082	-	568,082		,	
Right of Ways		865,614	-		1	 	
West Corridor Fiber Optic			<u> </u>	865,614			
Accumulated Depreciation		(256,338)	_	(256,338)	 	-	
Total Long-Term Assets	\$	5,168,831	\$	5,168,831			
T-4-1 A4		0 470 077	<u> </u>	204 000 00	 		
Total Assets	\$	8,472,277		9,304,066.00	 	 	
			<u> </u>		 	<u> </u>	
Liabilities			↓				
Current Liabilities							
Accounts Payable	\$	773,124	\$	860,445			
Total Current Liabilities	\$	773,124	\$	860,445	 	ļ	
					 	ļ	
Total Liabilities	\$	773,124	\$	860,445	 	ļ	
			ļ)	
Fund Equity			ļ				
Net Investment in Fixed Assets	\$	5,168,831	\$	5,168,831			
Fund Balance							
Nonspendable		112,418		220			
Unassigned		2,417,904	<u> </u>	3,274,570	ļ	1	
Total Fund Equity	\$	7,699,153	\$	8,443,621	 		
			L_		 		
Total Liabilities and Fund Equity	\$	8,472,277	\$ 9	,304,066.00	 		
		=		=			

ATIO	ONS AUTHOR	RITY		T							16-Jun-20
NITI	BUDGETS			1		Ī					
ject	ed Budget					T					
, 20:	20	T									
1											
		r		Mc	dified Accrual	Bud	getary Basis				
	2010	 	2020	ļ	2020		Antual		Dudmak		Variance
		+		·							
- 		4				+					Through 05/31/20
Ф.								-		•	364,172
Φ.		- P		Φ		Φ.		Ф		Ф	
+	213,300					 	110,236		· · · · · · · · · · · · · · · · · · ·	ļ	4,245
ļ		 		 -		⊢ −	<u>-</u>				(4,167)
•	40 505 000	+				 _	-			_	(208)
*	10,595,209	1	11,441,580	→	11,438,580	1	5,131,367	3	4,/6/,325	>	364,042
+		 		1							
\$	257,361	\$	338,414	\$	272,264	\$	97,468	\$	113,027	\$	15,559
1	783,108		769,737		769,737	1	320,724		320,724		-
	570,479		1,282,895	ļ.	1,282,895	1	534,540		534,540		-
1	6,325,767	1	6,500,000	i	6,500,000		2,708,334		2,708,334		(0)
İ	75,681	Ī	53,750	İ	53,750	1	14,500		19,844		5,344
	160,000	T	172,000		168,000		168,000		168,000		-
	361,083		544,703	-	544,703	1	295,317		286,397		(8,920)
	132,996	T	134,397		134,397	1	116,591		120,914		4,323
1	214,290	T	1,258,634	1	1,258,634		131,425		580.011		448,586
\$	8,880,765	\$	11,054,530	\$		\$	4,386,899	\$	4,851,791	\$	464,892
	1,714,444	\$	387,050	\$	454,200	\$	744,468	\$	(84,466)	\$	828,934
	815,878	-	2,289,882		2,530,322		2,530,322			-	.,,
\$	2,530,322	\$	2.676.932	\$	2.984.522	\$	3.274.790				
Ť		Ħ				Ħ					
<u> </u>				\$		\$	750,000				
\perp					2,234,522		2,524,790				
		L				L					
\$	-	\$	-	\$	2,984,522	\$	3,274,790				
	WITH DECEMBER 1 STATE OF STATE	### BUDGETS Djected Budget 2020	### ST ###	2019 2020 Audited Actual Budget 10,381,849 \$11,162,301 203,360 268,779 10,000 500 \$10,595,209 \$11,441,580 \$257,361 \$338,414 783,108 769,737 570,479 1,282,895 6,325,767 6,500,000 75,681 53,750 160,000 172,000 361,083 544,703 132,996 134,397 214,290 1,258,634 \$8,880,765 \$11,054,530 1,714,444 \$387,050 815,878 2,289,882 \$2,530,322 \$2,676,932	MITH BUDGETS Dected Budget 1, 2020 Audited Adopted Actual Budget \$ 10,381,849 \$ 11,162,301 \$ 268,779	Modified Accrual	Modified Accrual Budget	Modified Accrual Budgetary Basis 2019 2020 2020 Actual Audited Adopted Projected Through Budget Budget 05/31/20 \$ 10,381,849 \$ 11,162,301 \$ 11,162,301 \$ 5,015,131 213,360 268,779 268,779 268,779 116,236 10,000 7,000 - 500 500 500 - 500 500 - 500 500 - 500 500 500 - 500 500	Modified Accrual Budgetary Basis	MITH BUDGETS Jected Budget	MITH BUDGETS

FFERSON COUNTY EMERGENCY COMMUN ATEMENT OF REVENUES & EXPENDITURES					-		·					16-Jun
			DE	IAIL			ļ	-	ļ			
cember 31, 2019 Actual, 2020 Adopted and F ar-to-date Actual and Variance through May									ļ			
ar-to-date Actual and variance through May	31, 202	20	<u> </u>		ļ				ļ			
					·		+		ļ		-	
			ļ				 		i		ļ	
		2040		0000	ļ				-		ļ	
		2019		2020		2020		Actual		Budget	·	Variance
		Audited		Adopted	-	Projected	-	Through	ļ	Through		Through
A J		<u>Actual</u>	-	Budget		Budget		<u>5/31/2020</u>		<u>5/31/2020</u>	ļ <u>.</u>	5/31/2020
Administrative		40.000	1	50.000		50.000	-		ļ			
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	27,133	\$	21,667	\$	(5,4
Bank Charges		7,861	.	3,843		1,000	_		ļ			
Executive Director (ED)					ļ		ļ					-
401k & Benefits		22,605	.	24,295	ļ	24,295	.	9,392	ļ	10,123	ļ	. 7
Mileage Reimbursement		485		474	ļ	474		39		198		<i>'</i>
Payroll Tax		8,699		19,922	ļ	9,400	ļ	3,872		3,917		
Wages & Salaries		104,104		117,605		117,605		46,189	İ	49,002		2,8
Insurance		6,147		6,316		6,316		2,198		2,632		
Legal	.	48,052		103,000		50,000		5,692	L	20,833		15,
Meeting & Misc							1			-		
Admin Web/Listserve		1,898		225		225		48		94		
Meeting & Misc - Other		3,416	1	5,150	L	5,150		783		2,146		1,
Phone/Web Conferencing		304	T	577		577		54		240		
Office Supplies & Postage		925		1,443		1,443	1	455	1	601	T	
Payroll Expenses		2,939	1	3,564		3,564	1	1,613		1,485		(
Public Web		-		215	T	215	T			90	†	
Total Administrative Expenses	\$	257,361	\$	338,629	\$	272,264	\$	97,468	\$	113,027	\$	15,
	···		÷		1		Ħ				<u> </u>	
Agency Operating Fund (AOF)					ł							
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	320,724	\$	320,724	ď.	
Westminster	Ψ	570,479	Ψ.	1,282,895	Ψ		- - - Ψ	534,540	Ψ		\$	
Jeffcom		6,325,767	1			1,282,895			-	534,540		
		0,325,767		6,500,000		6,500,000		2,708,334		2,708,334	ļ	
Other	-	7.070.054	-	0.550.000	_		<u></u>	0.500.500	Δ.		<u> </u>	
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	\$	3,563,598	\$	
			ļ						ļ			
Disaster & Recovery Plan (DRP)					ļ		<u> </u>					
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500		19,844	\$	5,
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,
			1									
GIS System			<u> </u>	-			I				i	
GIS System Support	\$	160,000	\$	172,000		168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
									T			
ine Charges	İ											
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	282,928	\$	261,000	\$	(21,
Call Box MRC		7,888	+	7,740	† 	7,740	Ť	3,435	+-	3,225	T	(2.,
Jeffcom DS1		25,744	-	32,250	 	32,250		4,617		13,438		8,
Other		5,461		20,963		20,963	-	4,337	 	8,735		4,
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	•	(8,
Total Line Olarges		001,000	۳	544,703	Ψ	344,703	۳	290,017	Ψ	200,397	Ψ	(0,
Intification Custom (FNO)			\vdash		ļ		 		ļ		ļ	
Notification Systems (ENS)		46.016	_				<u> </u> _		ي			
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,591	\$	8,063	\$	3,
CodeRed (ECN)		116,178	ļ	111,284		111,284	ļ	112,000		111,284		(
VoIP Record Extract		3,000	1	3,763		3,763				1,568		1,
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	120,914	\$	4,:
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$	-	\$	6,120	\$	6,
Fiber Optics			T		1				T			
AHEC-DUS		945	1		T-	_	T					
J-FON		35,772	1	202,514	t	202,514	\vdash	35,645	†	84,381		48,
Last Mile Fiber Project		39,820	·	300,000	1	300,000	1	235	+	125,000	 	124,
North Metro		3,292	1	458,000	†	458,000		200	 	190,833		190,
Smart911		91,584	 	89,161	-	89,161		89,161	 	89,161		130,0
Special Projects		32,440		202,839		202,839	 	6,384	+			70
Total Special Projects	•		·		0		6		<u></u> σ	84,516	¢.	78,
Total Opedial Fitojedis	\$	214,290	\$	1,258,634	\$	1,258,634	\$	131,425	\$	580,011	\$	448,
	1		1				1					
Total Expenditures	\$	8,880,765	-	11,054,745	ļ	10,984,380	\$	4,386,899		4,851,791		464,8

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual		pril ctual		May Actual		June (Estimate)		July (Estimate)		August (Estimate)		tember		October (Estimate)		ovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		531,899	\$	2,251,586		2,413,354	\$	2,333,094 \$		2,338,766		2,344,437	\$	2,350,109		. ,	,	2,361,452
Expected Inflows:																								
2020 Revenues (As projected, less paid)	•	005 405	•	000 110	•	4.040.004		044004	•	045 500 4	•	045 500	•	045.500		0.45 500	•	045 500	•	045 500	•	045 500	•	0.45 500
9-1-1- fee (ETC) 9-1-1- fee (prepaid)	\$	925,135 16,415	\$	920,449 18,564	\$	1,342,024 \$ 23,707		614,994 18,638	\$	915,520 \$ 19,456	\$	915,520 22,398	\$	915,520 \$ 22,398	5	915,520 3 22,398	\$	915,520 22,398	\$	915,520 22,398	\$	915,520 22,398	\$	915,520 22,398
Interest Income		10,413		10,304		23,707		-		19,430		22,390		22,390		22,390		-		22,390		-		-
Miscellaneous Income		-		-		_		-		-		-		_		-		-		-		-		
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$		633,632	\$	934,976	\$	937,918	\$	937,918 \$	5	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	2,604	\$	5,257	\$	5,257 \$		5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257
Bank Charges	Ψ	-	Ψ	-	Ψ			-	Ψ	-	Ψ	111	Ψ	111		111	Ψ	111	Ψ	111	Ψ	111	Ψ	111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		-				-		-		-		6,316		-		-		-		-		-		-
Legal		250		5,015		-		3,000		-		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc Office Supplies & postage		359 116		797 16		18 79		8		50 121		496 120		496 120		496 120		496 120		496 120		496 120		496 120
Public Web		-		-		-		Ü		-		-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$		23,360	\$	14,941 \$	\$	37,123	\$	30,807 \$	6	30,807	\$	30,807	\$	30,807	\$	30,807	\$	30,807
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$	64,145	\$	64,145 \$		64,145	\$	64,145	\$	64,145	\$	64,145 \$	5	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries WES Recurring		527,147 3,747		541,667 107.018		541,667 106.908		541,667 106.908		541,667 106.908		541,667 106,908		541,667 106,908		541,667 106,908		541,667 106.908		541,667 106,908		541,667 106,908		541,667 106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$		712,719	\$	712,720	\$	712,720	\$	712,720 \$	3		\$	712,720	\$		\$		\$	712,720
Disaster & Recovery Plan (DRP)	•	,	•	,	•	,		,	•	,		,	•	,		,	•	,	•	=,.=+	•	,+	•	=,.=+
SRBC Recurring	\$	_	\$	1,222	\$	- \$		13,278	\$	- \$	\$	5,607	\$	5,607 \$	3	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
			•	4.000	•						Φ.		Φ.											
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	Ф	- \$		13,278	Ф	- \$	Ф	5,607	Ъ	5,607 \$	•	5,607	Þ	5,607	Ъ	5,607	Ф	5,607	Þ	5,607
GIS System GIS System Support	\$	_	\$	168,000	\$	- \$		_	\$	- 9	\$	_	\$	- \$:	- :	¢	_	\$	-	¢	_	\$	_
				•		·											т							
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	- \$	\$	-	\$	- \$	6	- :	\$	-	\$	-	\$	-	\$	-
Line Charges																								
ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 \$ 688		145,150 686	\$	37,168 \$ 686	\$	100,000 615	\$	20,385 \$ 615	5	20,385 615	\$	20,385 615	\$	20,385 615	\$	20,385 615	\$	20,385 615
Jeffcom DS1		-		2,770		-		944		923		3,945		3,945		3,945		3,945		3,945		3,945		3,945
Other		669		1,077		637		348		1,343		2,413		2,413		2,413		2,413		2,413		2,413		2,413
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$		147,128	\$	40,120 \$	\$	106,972	\$	27,357 \$	3	27,357	\$	27,357	\$	27,357	\$	27,357	\$	27,357
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$		5,356	\$	- \$	\$	560	\$	560 \$	6	560	\$	560	\$	560	\$	560	\$	560
CodeRed (ECN) VoIP Record Extract		110,000		-		-		-		-		183 538		183 538		183 538		183 538		183 538		183 538		183 538
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	- \$	\$	1,281	\$	1,281 \$	3		\$	1,281	\$		\$		\$	1,281
, ,	•	,	•	-,	•	,		-,	•	•		.,	•	., ,		.,=	•	.,	•	-,	•	-,	•	-,
Special Projects Call Box Project	\$	4,812	¢	_	æ	- \$			\$	- 9	ı.	145	¢	145 \$		145	dr.	145	¢	145	¢	145	œ.	145
Fiber Optics	Φ	4,012	φ	22,874	φ	- φ -		8,911	φ	2,236	Φ	132,356	φ	132,356	•	132,356	Φ	132,356	φ	132,356	φ	132,356	φ	132,356
Smart911		89,161		,		-		-,		-,		-		-		-		-		-		-		-
Other	_	3,387		-	_			3,192	_	3,192		27,581		27,581		27,581		27,581		27,581	_	27,581	_	27,581
Special Projects Total	\$	97,360		22,874		- \$		12,103	\$	5,428 \$		160,082	\$	160,082 \$,	\$,	\$,	\$		\$	160,082
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$		913,944	\$	773,209	\$	1,018,178	\$	932,246 \$;	932,246	\$		\$	932,246	\$	932,246	\$	932,246
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(280,313)	\$	161,767	\$	(80,260)	\$	5,672 \$;	5,672	\$	5,672	\$	5,672	\$	5,672	\$	5,672
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,	251,586	\$	2,413,354	\$	2,333,094	\$	2,338,766 \$;	2,344,437	\$ 2	2,350,109	\$	2,355,781	\$	2,361,452	\$	2,367,124

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

5950 S. Willow Dr., Ste. 302 Greenwood Village, Colorado 80111 TEL: 303.796.1000 FAX: 303.796.1001 www.HinkleCPAs.com Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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Greenwood Village, Colorado

June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 	\$ 5,214,868 <u>781,980</u>
Total Net Position	\$ 7,665,257	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		<u>Dec 31, 2019</u>		Dec 31, 2018
Operating Revenues	ф	10 505 200	ф	10 422 265
Emergency Telephone Charges Miscellaneous	\$	10,595,209	\$	10,423,265
Miscenaneous	-		_	7,607
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses		8,926,802		10,112,454
Net Operating Income (Loss)	_			318,418
Non-operating Revenues				
Investment Income	_	1	_	17
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849		5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_		_	5,678,413
Net Position, Ending	<u>\$</u>	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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

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Basic Financial Statements

Statement of Net Position Proprietary Funds December 31, 2019

Assets Current Assets Cash Accounts Receivable Prepaid Expenses	\$	1,786,459 1,404,569 112,418
Total Current Assets	_	3,303,446
Noncurrent Assets Capital Assets, not being depreciated Capital Assets, net of Accumulated Depreciation	_	4,533,660 635,171
Total Noncurrent Assets	_	5,168,831
Total Assets	\$_	8,472,277
Liabilities and Net Position		
Current Liabilities	•	770 404
Accounts Payable	\$	773,124
Noncurrent Liabilities		
Accrued Compensated Absences	_	33,896
Total Liabilities	_	807,020
Net Position Net Investment in Capital Assets Unrestricted	_	5,168,831 2,496,426
Total Net Position	_	7,665,257

8,472,277

Total Liabilities and Net Position

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2019

Operating Revenues		
Emergency Telephone Charges	\$_	10,595,209
Total Operating Revenues	-	10,595,209
Operating Expenses		
Administrative		257,361
Agency Operating		1,353,781
Depreciation		48,460
Disaster and Recovery Plan		75,681
GIS System		160,000
Line Charges		361,083
Notification System		132,996
Special Projects	=	6,537,439
Total Operating Expenses	-	8,926,801
Net Operating Loss		1,668,408
Nonoperating Revenues Investment Income	-	1_
Change in Net Position		1,668,409
Net Position, Beginning of year	-	5,996,848
Net Position, End of year	\$_	7,665,257

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges	\$	10,539,140
Cash Paid to Employees		(103,857)
Cash Payments to Suppliers		(9,015,088)
, 11	-	
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities		
Acquisition and Construction of Capital Assets		(2,423)
Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities		
Investment Earnings Received	_	1
		_
Net Decrease in Cash		1,417,773
Cash, Beginning of year		368,686
Cash, End of year	\$_	1,786,459
Cash, End of year	\$_	1,786,459
	\$_	1,786,459
Reconciliation of Net Operating Loss to	\$ <u>_</u>	1,786,459
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities	`=	
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss	\$ ₌	1,786,459 1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	`=	
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	`=	1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation	`=	
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities	`=	1,668,408 48,460
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	`=	1,668,408 48,460 (56,069)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	`=	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses Accounts Payable	`=	1,668,408 48,460 (56,069) (109,689) (131,162)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	`=	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses Accounts Payable	`=	1,668,408 48,460 (56,069) (109,689) (131,162)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements
December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements
December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Jefferson County Emergency Communications Authority

Notes to Financial Statements
December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

		Balance 12/31/18		Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated	_	4,533,660	-	50,220	-	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		-		_		891,509
Accumulated Deprecations		(210,301)	_	(46,037)	_		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	-	<u>-</u>	_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

	Balance			Balance
	 12/31/18	Additions	 Deletions	12/31/19
Compensated Absences	\$ 33,649	\$ 247	\$ -	\$ 33,896

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Jefferson County Emergency Communications Authority

Notes to Financial Statements
December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.

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Supplementary Information

Jefferson County Emergency Communications Authority

Budgetary Comparison Schedule General Fund For the Year Ended December 31, 2019

		Original and Final Budget		Actual		Variance Positive (Negative)
Revenues	_				_	.=
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209
Miscellaneous		500		-		(500)
Investment Income	_	5,000	_	1_	-	(4,999)
Total Revenues	-	10,121,500	_	10,595,210	-	473,710
Expenses						
Administrative		343,073		257,361		85,712
Agency Operating		1,300,160		1,353,781		(53,621)
Disaster and Recovery Plan		50,000		75,681		(25,681)
GIS System		160,000		160,000		-
Line Charges		356,700		361,083		(4,383)
Notification System		125,020		132,996		(7,976)
Public Education		200		-		200
Special Projects	_	7,212,334	-	6,587,659		624,675
Total Expenses	-	9,547,487	=	8,928,561	-	618,926
Change in Net Position, Budgetary Basis	\$ <u>_</u>	574,013		1,666,649	\$	1,092,636
Adjustments to GAAP Basis						
Capital Outlay				50,220		
Depreciation			_	(48,460)		
Change in net Position, GAAP Basis				1,668,409		
Net Position, Beginning of year			_	5,996,848		
Net Position, End of year			\$_	7,665,257		

JCECA - 2020	0 Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):	06/23/20		
			Expenditures Approved by Executive Director (signature):		! \	
			Expenditures Approved by Board Member (signature):			
	1		Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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.

- Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment



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, 2019 and June 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blille

July 14, 2020

JEFFERSON COUNTY EMERGENCY COMM	UNICATIONS AUTHOR	RITY	14-Jul-20
BALANCE SHEET			
December 31, 2019 and June 30, 2020			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2019	6/30/2020	
Assets			<u> </u>
Current Assets		0.000.000	
Cash, Checking	\$ 1,785,955	\$ 2,616,577	
Cash, Savings	504	505	
Accounts Receivable	1,404,569	1,767,439	<u> </u>
Prepaid Expense	112,418	5,070	<u> </u>
Total Current Assets	\$ 3,303,446	\$ 4,389,591	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(256,338)	(256,338)	
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831	
Total Assets	\$ 8,472,277	9,558,422.00	
Liabilities		<u>- </u>	
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 821,161	
Total Current Liabilities	\$ 773,124	\$ 821,161	
Total Liabilities	\$ 773,124	\$ 821,161	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831	
Fund Balance			
Nonspendable	112,418	5,070	
Unassigned	2,417,904	3,563,360	
Total Fund Equity	\$ 7,699,153	\$ 8,737,261	
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,558,422	
	=	=	

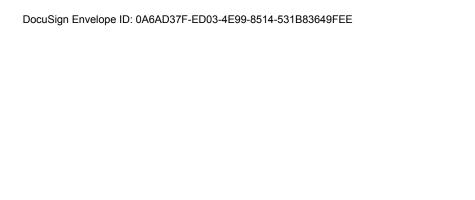
JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY		Ι							14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES V												
December 31, 2019 Actual, 2020 Adopted and Pro		Budget			<u>L</u> _		1 .					
Year-to-date Actual and Variance through June 30	0, 2020		ļ									
					ļ							
			_L		J		1		<u></u>			
			т		Mo	dified Accrual I	Budg	etary Basis	1			
GENERAL FUND	2	2019	 	2020	ļ	2020	-	Actual		Budget		Variance
	Αu	idited		Adopted	<u> </u>	Projected	1	Through		Through		Through
Revenues		ctual		Budget	_	Budget		06/30/20		06/30/20		06/30/20
9-1-1 fee (ETC)		,381,849	\$	11,162,301	\$	11,640,000	\$	6,058,212	\$	5,581,151	\$	477,062
9-1-1 fee (prepaid)		213,360	† * -	268,779	Ť	265,000	1	132,528	i	134,390	<u> </u>	(1,862)
Interest Income	+		T	10,000		5,000	l		1	5,000		(5,000)
Miscellaneous Income	 	-	1	500		500	T	_		250		(250)
Total Revenues	\$ 10	,595,209	\$	11,441,580	\$	11,910,500	\$	6,190,740	\$	5,720,790	\$	469,950
Expenditures			1		1							
Administrative	\$	257,361	\$	338,414	\$	269,306	\$	106,272	\$	135,632	\$	29,360
Agency Operating Fund - BRO	1	783,108	T	769,737		769,737		384,868		384,868		-
Agency Operating Fund - WES		570,479	Ī	1,282,895		1,282,895		641,448		641,448		-
Agency Operating Fund - JEFFCOM	6	,325,767		6,500,000	1	6,500,000	1	3,250,000		3,250,000		-
Disaster & Recovery Plan (DRP)		75,681		53,750		60,000		29,942		24,688		(5,255)
GIS System		160,000		172,000	1	168,000		168,000		168,000		-
Line Charges		361,083		544,703	ĺ	537,453		323,266		341,477		18,211
Notification Systems (ENS)		132,996		134,397	-	125,763	T	116,591		122,906		6,315
Special Projects		214,290		1,258,634	į	957,161		132,245		676,958		544,713
Total Operating Expenditures	\$ 8	,880,765	\$	11,054,530	\$	10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
Revenues over/(under) Expenditures	1,	,714,444	\$	387,050	\$	1,240,185	\$	1,038,108	\$	(25,185)	\$	1,063,293
Beginning Fund Balance		815,878		2,289,882	-	2,530,322		2,530,322				
Ending Fund Balance	\$ 2	,530,322	\$	2,676,932	\$	3,770,507	\$	3,568,430				
Components of Ending Fund Balance			-				-		ļ			
Capital Reserve	 				\$	750,000	\$	750.000				
Operating Reserve (Target 25% of Expenditures)	i		 		Ψ.	3,020,507	Ψ.	2,818,430	-			
Unrestricted	 		+			3,020,307	4	2,010,430				
Ending Fund Balance	\$		\$		\$	3,770,507	\$	3,568,430				
Litting I and Dalance	φ		Ψ_		Ψ	3,770,307	۳	5,500,430			_	

FFERSON COUNTY EMERGENCY COMMUN					ļ		ļ		ļ			14-Jul-
FATEMENT OF REVENUES & EXPENDITURES			DE	TAIL			-		ļ		ļ	
cember 31, 2019 Actual, 2020 Adopted and F							ļ					
ar-to-date Actual and Variance through June	30, 20	120					ļ		ļ			
			ļ		١.		<u> </u>		-			
									<u> </u>			
		2019	+	2020		2020	╁┈┈	Actual		Budget		Variance
							-	Actual		Budget		Variance
		Audited Actual	-	Adopted	ļ	Projected		Through 6/30/2020	-	Through 6/30/2020		Through 5/30/2020
Administrative		Actual		<u>Budget</u>		Budget		6/30/2020		6/30/2020		5/30/2020
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	23.035	\$	26,000	\$	2,9
Bank Charges	Ψ	7,861	J.	3,843	Ψ	1,000	ب	23,033	φ	20,000	Ψ	2,3
Executive Director (ED)	ļ	7,001		3,043	1	1,000			-	-		
401k & Benefits		22,605	-	24,295	 	24 205		11,432		12,148		-
Mileage Reimbursement		485		474		24,295 474		39		237		<u>./</u> 1
Payroll Tax		8,699		19,922		9,400		4,347		4,700	-	3
Wages & Salaries	+	104,104		117,605		117,605		55,427		58,803		3,3
Insurance		6,147		6,316		5,285	├	2,638			 	3,0
		48,052		103,000		50,000	ļ	5,992		3,158 25,000	<u> </u>	19.0
Legal		46,032		103,000		50,000	 	5,992		25,000		19,0
Meeting & Misc Admin Web/Listserve		1 000	1	225		225	 	48	_	440		
		1,898	1	225		225	ļ			113	-	-
Meeting & Misc - Other		3,416	\vdash	5,150		3,500		783		2,575	ļ	1,7
Phone/Web Conferencing		304 925		577		300	ļ	54	ļ	289 722		
Office Supplies & Postage			-	1,443		1,443	ļ	463				
Payroll Expenses		2,939		3,564		3,564		2,014		1,782		(2
Public Web		- 057.004	-	215	Φ.	215	<u></u>	400.070		108		
Total Administrative Expenses	\$	257,361	<u></u>	338,629	\$	269,306	\$	106,272	\$	135,632	\$	29,3
			1				ļ					
Agency Operating Fund (AOF)							L					
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	384,868	\$	384,868	\$	
Westminster		570,479	<u> </u>	1,282,895		1,282,895		641,448		641,448		
Jeffcom		6,325,767		6,500,000		6,500,000	ļ <u>.</u>	3,250,000		3,250,000		
Other				-				-		_		
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	4,276,316	\$	4,276,316	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	60,000	\$	29,942	\$	24,688	\$	(5,2
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	60,000	\$	29,942	\$	24,688	\$	(5,2
GIS System							l		1			
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges							1					
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	309,313	\$	311,000	\$	1,0
Call Box MRC	*	7,888	1	7,740		7,740	 	4,231	, ·	3,870	-	(;
Jeffcom DS1		25,744	ľ	32,250	•	25,000	ł	4,617		16,125		11,
Other		5,461		20,963		20,963		5,105		10,482		5,
Total Line Charges	\$	361,083	\$	544,703	\$	537,453	\$	323,266	\$	341,477	\$	18,
. Car Line Grange		231,000	₩	5.1,7.00	Ψ.	557, 100	۳	323,200		V . 1, 11 /	 ~~	10,
Notification Systems (ENS)	+-		-				 				<u> </u>	
	\$	12 010	Φ.	10.250	ď	10.000	- r	4 504	Ф.	0.675	C	E
ALI Database Extract (ADE)		13,818 116,178	\$	19,350	\$	10,000	\$	4,591	\$	9,675	\$	5,0
CodeRed (ECN)				111,284	ļ	112,000		112,000	ļ	111,349		((
VoIP Record Extract		3,000	-	3,763	Ф	3,763	-	440.504		1,882		1,8
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	125,763	\$	116,591	\$	122,906	\$	6,3
			-		ļ		ļ				ļ	
Special Projects			1_		_							
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$		\$	6,120	\$	6,
Fiber Optics	_		<u> </u>		L		ļ		<u> </u>			
AHEC-DUS		945							L	<u> </u>	ļ	
J-FON	_	35,772	1	202,514		195,000	<i>.</i>	36,165		101,257		65,0
Last Mile Fiber Project		39,820	.]	300,000		160,000		535	<u> </u>	150,000		149,4
North Metro		3,292		458,000		458,000		_		229,000		229,0
Smart911		91,584		89,161		89,161		89,161	L	89,161		
Special Projects		32,440	L	202,839		50,000	L	6,384		101,420		95,0
Total Special Projects	\$	214,290	\$	1,258,634	\$	957,161	\$	132,245	\$	676,958	\$	544,
					_ 					***************************************		<u></u>
Total Expenditures	\$	8,880,765	\$	11,054,745	\$	10,670,315	\$	5,152,632	\$	5,745,975	\$	593,
i otal Expellatated	, 4	J. J. J. J. J. J. J. J. J. J. J. J. J. J					. •	3,:02,032		U,1 TU,U1 U	· w	~~,,

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July (Estimate)		August (Estimate)		eptember (Estimate)		October (Estimate)		ovember (Estimate)		cember
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$		2,531,899	\$		\$	2,413,354	\$	2,616,577	\$	2,671,114		2,725,652	\$	2,780,190		2,834,728 \$		2,889,266
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income	\$	925,135 16,415 -	\$	920,449 18,564 -	\$	1,342,024 \$ 23,707	i	614,994 18,638	\$	915,520 19,456	\$	995,215 17,874	\$	945,192 21,898	\$	945,192 21,898	\$	945,192 21,898	\$	945,192 S 21,898	\$	945,192 \$ 21,898	\$	945,192 21,898 -
Miscellaneous Income Total Expected Inflows		2,727,505	\$	939,014	•	1,365,731 \$		633,632	•	934,976	\$	1,013,089	\$	967,090	\$	967,090	\$	967,090	\$	967,090	•	967,090 \$		967,090
Expected Outflows:	φ	2,727,303	Ψ	333,014	Ψ	1,303,731 \$	•	033,032	Ψ	334,370	Ψ	1,013,009	φ	307,030	Ψ	307,030	Ψ	301,030	φ	307,030	Ψ	301,030 ¥	,	307,030
2020 Obligations (As projected, less paid) Administrative Accounting	\$	115	\$	3,870	\$	575 \$;	8,037	\$	2,604	\$	12,525	\$	4,046	\$	4,046	\$	4,046	\$	4,046	\$	4,046 \$	5	4,046
Bank Charges Executive Director (ED)		11,885		11,909		- 11,984		- 12,017		- 11,857		11,857		111 12,648		111 12,648		111 12,648		111 12,648		111 12,648		111 12,648
Insurance		- 11,000		11,303		-		-		-		5,290		12,040		12,040		-		12,040		-		-
Legal				5,015		-		3,000		-		750		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18		-		50		-		335		335		335		335		335		335
Office Supplies & postage Public Web		116		16		79 -		8 -		121		8 -		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		297		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$;	23,360	\$	14,941	\$	30,727	\$	29,435	\$	29,435	\$	29,435	\$	29,435	\$	29,435 \$	5	29,435
Agency Operating Fund (AOF) BRO Recurring Jeffcom Wages & Salaries WES Recurring	\$	451 527,147 3,747	\$	64,145 541,667 107.018	\$	64,145 \$ 541,667 106,908		64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 \$ 541,667 106,908	\$	64,145 \$ 541,667 106,908	6	64,145 541,667 106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$;		\$		\$		\$		\$		\$		\$	712,720	\$	712,720 \$	3	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	<u>-</u>	\$	1,222	\$	- \$;	13,278	\$	<u>-</u>	\$	11,462	\$	5,673	\$	5,673	\$	5,673	\$	5,673	\$	5,673 \$	S	5,673
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$;	13,278	\$	-	\$	11,462	\$	5,673	\$	5,673	\$	5,673	\$	5,673	\$	5,673 \$	5	5,673
GIS System GIS System Support	\$		\$	168,000	\$	- \$;	-	\$		\$		\$		\$		\$		\$	- 5	\$	- \$	<u> </u>	
GIS System Total	\$	-	\$	168,000	\$	- \$;	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- 9	\$	- \$	5	-
Line Charges ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$;	145,150	\$	37,168	\$	49,933	\$	28,729	\$	28,729	\$	28,729	\$	28,729	\$	28,729 \$	6	28,729
Call Box MRC		-		1,375		688		686		686		796		585		585		585		585		585		585
Jeffcom DS1 Other		669		2,770 1.077		637		944 348		923 1,343		903 302		3,243 937		3,243 937		3,243 937		3,243 937		3,243 937		3,243 937
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$;		\$		\$	51,935	\$		\$		\$		\$	33,494	\$	33,494 \$	5	33,494
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- \$ -	;	5,356	\$	-	\$	-	\$	- 214	\$	- 214	\$	- 214	\$	- S 214	\$	- \$ 214	5	- 214
VolP Record Extract		-		-		-		-		-		-		627		627		627		627		627		627
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$;	5,356	\$	-	\$	-	\$	841	\$	841	\$	841	\$	841 \$	\$	841 \$	5	841
Special Projects Call Box Project Fiber Optics Smart911	\$	4,812 - 89,161	\$	- 22,874 -	\$	- \$ - -	;	- 8,911 -	\$	- 2,236 -	\$	- 3,022 -	\$	31 129,326 -	\$	31 129,326 -	\$	31 129,326 -	\$	31 S 129,326	\$	31 \$ 129,326 -	5	31 129,326 -
Other		3,387		-	_	-		3,192	_	3,192	_	-	_	6,705	_	6,705	_	6,705	_	6,705	_	6,705		6,705
Special Projects Total	\$			22,874		- \$		•	\$		\$	3,022	\$		\$		\$	136,062		136,062		136,062 \$		136,062
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		773,209		809,866		912,552		912,552		912,552		912,552		912,552 \$		912,552
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)		610,525 \$		(280,313)			\$	203,223	\$, , , , , , , , , , , , , , , , , , , ,	\$		\$, , , , , , , , , , , , , , , , , , , ,	\$	54,538	\$	54,538 \$		54,538
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2	2,251,586	\$	2,413,354	\$	2,616,577	\$	2,671,114	\$	2,725,652	\$	2,780,190	\$	2,834,728	\$	2,889,266 \$	5 2	2,943,804

JCECA - 2020) Jul Expendi	ture Reque	est Authorization 072320 1045			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-030		WES	Last-mile connection to J-FON network	SpProj:Last Mile	155,650.00	
2020-031		Multi	PSAP payments for Aug 2020	AOF	712,719.33	
				Total	868,369.33	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Malle	:	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			





Jefferson County Emergency Communications Authority

433 S Allison Pkwy Lakewood, CO 80226-3133 Office: 303 539 9410

Fax: 303 539 9593 www.jceca.org

INFORMATION ONLY

July 10, 2020

To: Cities, Towns, and Special Districts that are parties to JCECA's IGA

Re: Nominations Are Open for JCECA Board Member Positions

To whom it may concern,

There are two vacancies on the five member board of the Jefferson County Emergency Communications Authority ("JCECA"). We are seeking nominations for replacements.

Under JCECA's intergovernmental agreement (the "**IGA**"), two board members are nominated by special districts (fire departments) and two board members are nominated by cities and town (law enforcement). The Jefferson County Board of County Commissioners ("**BOCC**") appoints the board members from those nominees and appoints a fifth board member in the BOCC's discretion.

The two board members' whose terms are expiring are Ken Olsen and Bob Olme. Mr. Olsen was nominated by cities and towns (law enforcement) and Chief Olme was nominated by the special districts (fire departments).

The BOCC will appoint one board member from nominees submitted by cities and towns (law enforcement) and one board member from nominees submitted by special districts (fire departments). In each case, the BOCC will appoint the person with the most nominations. To be eligible to make a nomination, the city, town, or special district must be a party to JCECA's IGA.

Nominations are currently open for these positions. The deadline for nominations is July 31, 2020.

Please submit your nominations to me via email at jirvin@jceca.org before the deadline. I will forward the nominations to the BOCC.

If you have any questions, please contact me.

Sincerely,

Jeff Irvin
Executive Director



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, 2019 and July 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA August 20, 2020

JEFFERSON COUNTY EMERGENCY COMM	TUNICATIONS AUTHO	RITY
BALANCE SHEET		
December 31, 2019 and July 31, 2020		
December 31, 2013 and only 31, 2020		
	Audited	Unaudited
	Actual	Actual
	12/31/2019	7/31/2020
	12/3//2019	113112020
Assets		
Current Assets		A 0.040.070
Cash, Checking	\$ 1,785,955	\$ 2,848,372
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,935,577
Prepaid Expense	112,418	4,409
Total Current Assets	\$ 3,303,446	\$ 4,788,863
Long-Term Assets		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
	\$ 5,168,831	\$ 5,168,831
Total Long-Term Assets	Φ 3,100,031	\$ 3,100,031
	0.470.077	A 0.057.004
Total Assets	\$ 8,472,277	\$ 9,957,694
Liabilities		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 833,844
Total Current Liabilities	\$ 773,124	\$ 833,844
Total Liabilities	\$ 773,124	\$ 833,844
	T,	
Fund Equity		†· · · · · · · · · · · · · · · · · · ·
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance	Ψ 3,100,031	Ψ 3,100,001
	112,418	4,409
Nonspendable	2,417,904	3,950,610
Unassigned		
Total Fund Equity	\$ 7,699,153	\$ 9,123,850
<u> </u>		A 0 0 HH 55:
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,957,694
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICA	TIONS AUTHO	RITY			•		20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES W		T	1	<u> </u>			
December 31, 2019 Actual, 2020 Adopted and Proj			i	:			
Year-to-date Actual and Variance through July 31,	2020						
2021 Proposed Budget							
			Modified	Accrual Budgeta	ry Basis		
		T				<u> </u>	
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
:	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	<u>Actual</u>	Budget	Budget	07/31/20	07/31/20	07/31/20	<u>Budget</u>
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,047,217	\$ 6,511,342	\$ 535,875	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	260,000	151,306	156,788	(5,482)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	-	399,256	157,662	-	157,662	550,000
Interest Income	-	10,000	5,000		5,833	(5,833)	10,000
Miscellaneous Income		500	500		292	(292)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,411,756	\$ 7,356,185	\$ 6,674,255	\$ 681,930	\$ 12,556,500
						1	
Expenditures							
Administrative	\$ 257,361	\$ 338,414		\$ 132,169	\$ 161,737	\$ 29,568	
Agency Operating Fund - BRO	783,108	769,737	769,737	449,013	449,013	-	769,737
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	748,356	748,356	<u>-</u>	1,282,895
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667		6,500,000
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	29,942	30,031	89	60,000
GIS System	160,000	172,000	168,000	168,000	168,000	-	180,000
Line Charges	361,083	544,703	635,706	355,776	375,348	19,572	583,500
Notification Systems (ENS)	132,996	134,397	130,000	116,591	124,832	8,241	141,500
Special Projects	214,290	1,258,634	916,931	139,974	773,904	633,930	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,401
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,679,181	\$ 1,424,697	\$ 51,367	\$ 1,373,330	\$ 1,369,099
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322			4,209,503
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,209,503	\$ 3,955,019		1	\$ 5,578,602
					1		
Components of Ending Fund Balance							
Capital Reserve			\$ 750,000	\$ 750,000		T	\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872		İ	2,796,850
Unrestricted			776,359	1.722,147		-	2,031,752
Ending Fund Balance	\$ -	\$ -	\$ 3,433,144	\$ 2,232,872			\$ 3,546,850
Little January		T				!	
	l	1	<u> </u>	<u> </u>	1	1	

FFERSON COUNTY EMERGENCY COMMUNI					ļ <u> </u>		<u> </u>							20-Aug-
FATEMENT OF REVENUES & EXPENDITURES ecember 31, 2019 Actual, 2020 Adopted and P			- DE	IAIL	L						ļ			
ear-to-date Actual and Variance through July			+	<u> </u>	ļ Ī		-							
21 Proposed Budget	.,		İ				i							
			ļ										ļ	
		2019	+	2020	 	2020	╁	Actual		Budget		Variance		2021
	ļ <u>-</u>	Audited	+	Adopted		Projected	ł	Through		Through		Through		Proposed
		Actual	+	Budget		Budget		7/31/2020		7/31/2020		7/31/2020	·····	Budget
Administrative			ļ											
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	33,805	\$	33,833	\$	28	\$	53,36
Bank Charges		7,861		3,843		1,000								1,0
Executive Director (ED)			ļ		· 	24.00=	ļ	10.007						
401k & Benefits		22,605	ļ	24,295 474		24,295 474	-	13,337		14,172 277		835 238		24,2 4
Mileage Reimbursement Payroll Tax		485 8,699		19,922		9,400		5,058		5,483		425		9,4
Wages & Salaries		104,104	 	117,605		117,605		64,665		68,603		3,938		117,6
Insurance		6,147		6,316		5,285		3,299		3,684		385		6,5
Legal		48,052		103,000		50,000		8,265		29,167		20,902	-	75,0
Meeting & Misc				·	İ		1							
Admin Web/Listserve		1,898		225		225		48		131	Ī.	83		2
Meeting & Misc - Other	_ [3,416	1	5,150	ļ	3,500		783		3,004	'''	2,221		4,0
Phone/Web Conferencing		304	ļ	577	ļ	300	<u> </u>	54		337		283	ļ	4
Office Supplies & Postage		925	-	1,443		1,443		466		842		376	ļ	1,0
Payroll Expenses		2,939	<u> </u>	3,564		3,564	.	2,350		2,079	ļ	(271 <u>)</u> 125		3,9 2
Public Web Total Administrative Expenses	\$	257,361	\$	215 338,629	\$	215 269,306	\$	132,169	\$	125 161,737	\$	29,568	\$	297,3
Total Auministrative Expenses		237,301	₽	330,029	Ψ.	209,300	φ	132,109	φ	101,737	Ψ	23,300	Ψ	
Agency Operating Fund (AOF)							·							
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	449,013	\$	449,013	\$		\$	769,7
Westminster	Ψ-	570,479	ΙΨ.	1,282,895	Ψ	1,282,895	 	748,356	Ψ	748,356	Ψ.	-	Ψ.	1,282,8
Jeffcom		6,325,767	\vdash	6,500,000		6,500,000	1	3,791,667	-	3,791,667		-		6,500,0
Other	i .	, , , , , , , , , , , , , , , , , , , ,	†	-	i	-	·							
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	4,989,036	\$	4,989,036	\$	-	\$	8,552,6
Disaster & Recovery Plan (DRP)					ļ. _						ļ			
SRBC Recurring	\$	75,681	\$	53,750		60,000	\$	29,942		30,031		89	\$	60,00
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	60,000	\$	29,942	\$	30,031	\$	89	\$	60,0
GIS System			ļ				ļ				 			
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$		\$	180,0
Total GIS System	\$	160,000	\$	172,000		168,000	\$	168,000	\$	168,000	\$	_	\$	180,0
Total Glo Gyotom		100,000	Ť	172,000	<u> </u>		Ť	.00,000	Ψ.	100,000	<u> </u>		<u> </u>	
Line Charges			-				+							
ANI/ALI SR	\$	321,990	\$	483,750	\$	206,348	\$	180,555	\$	339,792	\$	159,237	\$	
Call Box MRC	_	7,888		7,740		8,244		4,809		4,515		(294)		8,5
Jeffcom DS1		25,744		32,250		9,498		5,540		18,813		13,273		10,0
ESInet		-	ļ	-		399,256		157,662		-		(157,662)		550,0
Other		5,461		20,963		12,360		7,210		12,228	<u> </u>	5,018	_	15,0
Total Line Charges	\$	361,083	\$	544,703	\$	635,706	\$	355,776	\$	375,348	\$	19,572	\$	583,5
			_										ļ	
Notification Systems (ENS)		40.040	-	40.050	, m	45.000		4 504	•	44.000	Φ.	0.007	Ē.	40
ALI Database Extract (ADE)	- \$	13,818	ļ.\$.	19,350	\$	15,000	\$	4,591	\$	11,288	\$	6,697	\$	18,
CodeRed (ECN)		116,178 3,000		111,284 3,763		112,000 3,000		112,000		111,349 2,195		(651) 2,195	ļ	120, 3,
VoIP Record Extract Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	130,000	\$	116,591	\$	124,832		8,241	\$	141,
Total Notification Systems (ENS)	φ	132,330	۳	107,001	Ψ	130,000	Ψ	110,001	Ψ	127,002	Ψ	0,241	ΙΨ.	171,
Special Projects	· · · † · · -		1		-		1		ļ					
Call Box Project	\$	10,437	1 8	6,120	\$	5,000	\$		\$	6,120	\$	6,120	\$	6,
Fiber Optics	Ψ	10, 107	*		۲,	0,000	+ *		Ψ	5,120		5,120	*	<u> </u>
AHEC-DUS		945		-	 	_	1		ļ ···	_				
J-FON		35,772		202,514	<u> </u>	155,000		42,897		118,133		75,236		270,
Last Mile Fiber Project		39,820	1	300,000		160,000	1	1,532	1	175,000	1	173,468		425,
North Metro		3,292	1	458,000		457,770	1			267,167	1	267,167		378,
Smart911		91,584		89,161		89,161		89,161		89,161				92,
Special Projects	I.	32,440	<u> </u>	202,839		50,000		6,384		118,323		111,939		200,0
Total Special Projects	\$	214,290	\$	1,258,634	\$	916,931	\$	139,974	\$	773,904	\$	633,930	\$	1,372,3
							L		1					11,187,4
Total Expenditures		8,880,765	\vdash	11,054,745			\$	5,931,488	\$	6,622,888	: \$	691,400		

Page 3

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	1	February Actual		March Actual		April Actual		May Actual		June Actual	July Actual		ugust Actual		ptember		October (Estimate)		ovember (Estimate)		ecember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$		\$	2,413,354	\$ 2,616,577 \$		2,848,372	,	3,183,483		'	\$,	,	3,070,490
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid)	\$	925,135 16,415	\$	920,449 18,564	\$	1,342,024 23,707	\$	614,994 18,638	\$	915,520 19,456	\$	995,215 17,874	\$ 978,981 \$ 18,326	; 1	1,063,671 18,323	\$	975,000 18,500	\$	975,000 18,500	\$	975,000 18,500	\$	975,000 18,500
PUC Statewide 911 Trust Reimbursement Interest Income		-		-		-		-		-		-	-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976	\$	1,013,089	\$ 997,307 \$	1	1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting Bank Charges	\$	115	\$	3,870	\$	575 -	\$	8,037	\$	2,604	\$	12,525 -	\$ 3,614 \$ -	;	7,346 1	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Executive Director (ED) Insurance		11,885		11,909		11,984 -		12,017		11,857 -		11,857 5,290	11,750 -		11,854 -		12,648		12,648		12,648		12,648
Legal		-		5,015		-		3,000		-		750	-		450		5,000		5,000		5,000		5,000
Meeting & Misc Office Supplies & postage		359 116		797 16		18 79		- 8		50 121		- 8	2		74		335 120		335 120		335 120		335 120
Public Web		-		-		-		-		-		-	-		-		-		-		-		-
Payroll Expense	_	287		400	_	159	_	297	_	309	_	297	 439		312	_	297	_	297	_	297	•	297
Administrative Total Agency Operating Fund (AOF)	\$	12,762	\$	22,008	\$	12,815	\$	23,360	\$	14,941	\$	30,727	\$ 15,805 \$	i	20,037	\$	22,733	\$	22,733	\$	22,733	\$	22,733
BRO Recurring	\$	451	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$ 64,145 \$;	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667	541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring Agency Operating Fund (AOF) Total	\$	3,747 531,345	\$	107,018 712,830	\$	106,908 712,720	\$	106,908 712,719	\$	106,908 712,720	\$	106,908 712,720	\$ 106,908 712,720 \$;	106,908 712,720	\$	106,908 712,719	\$	106,908 712,720	\$	106,908 712,720	\$	106,908 712,719
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	•	\$	1,222		, ·		13,278			\$	11,462	3,980 \$		_		7,514		7,514		7,514		7,514
Disaster & Recovery Plan (DRP) Total	\$		\$	1,222		_		13,278			\$	11,462	3,980 \$		_	\$	7,514		7,514		7,514		7,514
GIS System GIS System Support	\$		\$	168,000		_			\$		\$		\$ - \$		_		-		-		-		-
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$ - \$;	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR	\$	_	\$	50,778	\$	28,346	\$	24,353	\$	26,352	\$	23,884	\$ 28,904 \$;	_		7,234	\$	7,234	\$	7,234	\$	7,234
Call Box MRC		-		1,375		688		686		686		796	688		63		689		689		689		689
ESInet Jeffcom DS1		-		2,770		-		120,797 944		10,816 923		26,049 903	923		3,878		241,595 3,665		3,665		3,665		3,665
Other		669		1,077		637		348		1,343		302	336		1,737		888		888		888		888
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	147,128	\$	40,120	\$	51,935	\$ 30,852 \$;	5,678	\$	254,070	\$	12,475	\$	12,475	\$	12,475
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	-	\$	5,356	\$	-	\$	-	\$ - \$;	-	\$	- 321	\$	- 321	\$	- 321	\$	- 321
VolP Record Extract		-		-		-		-		-		-	-		-		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	5,356	\$	-	\$	-	\$ - \$;	-	\$	1,262	\$	1,262	\$	1,262	\$	1,262
Special Projects Call Box Project Fiber Optics	\$	4,812	\$	- 22,874	\$	-	\$	- 8,911	\$	- 2,236	\$	3,022	\$ - \$ 1,855	;	- 7,215	\$	47 191,722	\$	47 191,722	\$	47 191,722	\$	47 191,722
Smart911		89,161		-		-		2 400		2.400		-	-		4 000		0.674		0.674		0.674		- 0.674
Other Special Projects Total	\$	3,387 97,360	\$	22,874	\$	-	\$	3,192 12,103	\$	3,192 5,428	\$	3,022	\$ 300 2,155 \$;	1,232 8,447	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	913,944	\$	773,209	\$	809,866	\$ 765,512 \$;	746,882	\$	1,192,227	\$	950,633	\$	950,633	\$	950,632
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(280,313)	\$	161,767	\$	203,223	\$ 231,795 \$;	335,112	\$	(198,727)	\$	42,867	\$	42,867	\$	42,868
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$	2,251,586	\$	2,413,354	\$	2,616,577	\$ 2,848,372 \$	3	3,183,483	\$	2,984,756	\$	3,027,623	\$	3,070,490	\$	3,113,357

ATIO	NS AUTHO	RIT	Υ					25-Aug-20
RES)							
Acc	rual Budgeta							
	2021		2022	2023		2024		2025
	Proposed	l	Pro Forma	Pro Forma	Р	ro Forma		Pro Forma
	<u>Budget</u>		<u>Budget</u>	<u>Budget</u>		Budget		<u>Budget</u>
\$	· · ·		<u> </u>	· · · · ·	1	<u> </u>		11,736,000
	260,000			260,000				260,000
	550,000		566,500	583,495				619,030
	10,000		10,000	10,000		10,000		10,000
	500			500		500		500
\$	12,556,500	\$	12,573,000	\$ 12,589,995	\$ 1	2,607,500	\$	12,625,530
\$	297,384	\$	306,143	\$ 315,164	\$	324,456	\$	334,027
	769,737		769,737	769,737		769,737		769,737
	1,282,895		1,282,895	1,282,895		1,282,895		1,282,895
	6,500,000		6,500,000	6,500,000		6,500,000		6,500,000
	60,000		60,000	60,000		60,000		60,000
	180,000		180,000	185,400		185,400		185,400
	583,500		601,005	619,035		637,606		656,734
	141,500		142,145	146,409		150,802		155,326
	1,372,385		306,880	316,025		325,444		335,143
\$	11,187,401	\$	10,148,805	\$ 10,194,666	\$ 1	0,236,340	\$	10,279,263
\$	1,369,099	\$	2,424,195	\$ 2,395,329	\$	2,371,160	\$	2,346,267
	4,209,503		5,578,602	8,002,797	1	0,398,126		12,769,286
¢	, ,					. ,		15,115,554
Ψ	3,370,002		0,002,737	10,330,126		2,109,200	<u> </u>	10,110,004
Φ.	750 000	Φ.	750 010	\$ 750,020	¢	750 021	¢	750,022
Ψ		Ψ			Ψ		Ψ	2,569,816
			<u> </u>					11,795,716
•	5,578,602	¢		\$ 10,398,126	¢ 4			15,115,554
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Accrual Budgets 2021 Proposed Budget \$ 11,736,000 260,000 550,000 10,000 \$ 12,556,500 \$ 297,384 769,737 1,282,895 6,500,000 60,000 180,000 180,000 180,000 181,372,385 \$ 11,187,401 \$ 1,369,099 4,209,503 \$ 5,578,602 \$ 750,000 2,796,850 2,031,752	Accrual Budget 2021 Proposed Budget \$ 11,736,000 260,000 550,000 10,000 500 \$ 12,556,500 \$ \$ 297,384 \$ 769,737 1,282,895 6,500,000 60,000 180,000 180,000 180,000 180,000 \$ 1,372,385 \$ 11,187,401 \$ \$ 1,369,099 \$ 4,209,503 \$ 5,578,602	2021 2022	Accrual Budget: 2021 2022 2023 Proposed Pro Forma Pro Forma Budget Budget Budget \$ 11,736,000 11,736,000 260,000 260,000 260,000 260,000 550,000 566,500 583,495 10,000 10,000 10,000 500 500 500 \$ 12,556,500 \$ 12,573,000 \$ 12,589,995 \$ 297,384 \$ 306,143 \$ 315,164 769,737 769,737 769,737 1,282,895 1,282,895 1,282,895 6,500,000 6,500,000 6,500,000 60,000 60,000 60,000 180,000 180,000 185,400 583,500 601,005 619,035 141,500 142,145 146,409 1,372,385 306,880 316,025 \$ 11,187,401 \$ 10,148,805 \$ 10,194,666 \$ 1,369,099 \$ 2,424,195 \$ 2,395,32	Accrual Budget 2021 Proposed Pro Forma Budget \$ 11,736,000 260,000 260,000 550,000 566,500 500 \$ 10,000 500 \$ 10,000 500 \$ 12,556,500 \$ 12,573,000 \$ 12,589,995 \$ 1 \$ 297,384 \$ 306,143 \$ 315,164 \$ 769,737 \$ 769,737 \$ 769,737 \$ 769,737 \$ 1,282,895 \$ 1,282,895 \$ 6,500,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 60,000 \$ 180,000 \$ 180,000 \$ 180,000 \$ 180,000 \$ 142,145 \$ 146,409 \$ 1,372,385 \$ 306,880 \$ 316,025 \$ 11,187,401 \$ 10,148,805 \$ 10,194,666 \$ 1 \$ 750,000 \$ 750,019 \$ 750,020 \$ 750,020 \$ 2,796,850 2,537,201 2,548,667 2,031,752 4,715,577 7,099,439	RES Accrual Budget: 2021 2022 2023 2024 Proposed Pro Forma Pro Forma Budget Budg	Accrual Budget 2021

FFERSON COUNTY EMERGENCY COMMUNI YEAR PRO FORMA REVENUE AND EXPENDI			KH	<u> </u>						25-Aug
21 2025	TUKES) - DETAIL								
		2004		2000		2222				222
		2021	l .	2022	_	2023		2024		2025
		Proposed		Pro Forma	Р	ro Forma	·	Pro Forma	ŀ	Pro Form
Administrative		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		Budget
Accounting	\$	53,365		54,966		56,615		58,313		60,0
Bank Charges	- Ψ	1,000		1,000		1,000		1,000		1,0
Executive Director (ED)		1,000		1,000		1,000		1,000		1,0
401k & Benefits		24,295		25,024		25,775		26,548		27,3
Mileage Reimbursement		474		488		503		518		21,0
Payroll Tax		9,400		9,682		9,972		10,272		10,5
Wages & Salaries		117,605		121,133		124,767		128,510		132,3
Insurance		6,500		6,695		6,896		7,103		7,3
Legal		75,000		77,250		79,568		81,955		84,4
Meeting & Misc		70,000		-		-		-		01,
Admin Web/Listserve		225		225		225		225		2
Meeting & Misc - Other		4,000		4,000		4,000		4,000		4,0
Phone/Web Conferencing		400		412		424		437		
Office Supplies & Postage		1,000		1,030		1,061		1,093		1,1
Payroll Expenses		3,920		4,038		4,159		4,283		4,4
Public Web		200		200		200		200		2
Total Administrative Expenses	\$	297,384	\$	306,143	\$	315,164	\$	324,456	\$	334,0
Agency Operating Fund (AOF)										
Broomfield	\$	769,737		769,737		769,737		769,737		769,7
Westminster	- -	1,282,895		1,282,895		1,282,895		1,282,895		1,282,8
Jeffcom		6,500,000		6,500,000		6,500,000		6,500,000		6,500,0
Other		-		-		-		-		-,,-
Total Agency Operating Fund (AOF)	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,6
Disaster & Recovery Plan (DRP)										
SRBC Recurring	\$	60,000		60,000		60,000		60,000		60,0
Total Disaster & Recovery Plan (DRP)	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,0
GIS System										
GIS System Support	\$	180,000		180,000		185,400		185,400		185,4
Total GIS System	\$	180,000	\$	180,000	\$	185,400	\$	185,400	\$	185,4
_ine Charges										
ANI/ALI SR	\$	-	\$	-	\$	-	\$	-	\$	
Call Box MRC		8,500	Ť	8,755	Ĺ	9,018		9,288	Ė	9,5
Jeffcom DS1		10,000		10,300		10,609		10,927		11,2
ESInet		550,000		566,500		583,495		601,000		619,0
Other		15,000		15,450		15,914		16,391		16,8
Total Line Charges	\$	583,500	\$	601,005	\$	619,035	\$	637,606	\$	656,7

EFFERSON COUNTY EMERGENCY COMMUNIC	ATIO	NS AUTHO	RIT	(25-Aug-20	
-YEAR PRO FORMA REVENUE AND EXPENDITU	JRES	- DETAIL									
021 2025											
		2021		2022		2023		2024		2025	
	F	Proposed	P	Pro Forma		Pro Forma		ro Forma	Pro Forma		
		Budget		Budget		Budget		Budget		Budget	
Notification Systems (ENS)											
ALI Database Extract (ADE)	\$	18,000	\$	18,540	\$	19,096	\$	19,669	\$	20,259	
CodeRed (ECN)		120,000		120,000		123,600		127,308		131,127	
VoIP Record Extract		3,500		3,605		3,713		3,825		3,939	
Total Notification Systems (ENS)	\$	141,500	\$	142,145	\$	146,409	\$	150,802	\$	155,326	
Special Projects											
Call Box Project	\$	6,500		6,120		6,242		6,367		6,495	
Fiber Optics		-		-		-		-		-	
AHEC-DUS		-									
J-FON		270,000		-		-		-		-	
Last Mile Fiber Project		425,000		-		-		-		-	
North Metro		378,885		-		-		-		-	
Smart911		92,000		94,760		97,603		100,531		103,547	
Special Projects		200,000		206,000		212,180		218,545		225,102	
Total Special Projects	\$	1,372,385	\$	306,880	\$	316,025	\$	325,444	\$	335,143	
Total Expenditures	6 /	11,187,401	¢ /	10,148,805	¢ 1	0,194,666	¢ 1	10,236,340	¢ 1	0,279,263	

JCECA - 2020	0 Aug Expend	diture Requ	uest Authorization 082020 1035			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-032		Jeffcom	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	241,594.00	
2020-033		Multi	PSAP payments for Sep 2020	AOF	712,719.33	
				Total	954,313.33	
			Expenditures Recommended by Advisory Committee (date):	08/24/20		
			Expenditures Approved by Executive Director (signature):	Malle	-	
			Expenditures Approved by Board Member (signature):			
	1		Expenditures Approved by Board Member (signature):			
1						

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") SEPTEMBER 24, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. 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. August 27 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of director appointments by the BCC
 - b. Summary of PUC and CO PUC 9-1-1 Task Force Activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment



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, 2019 and August 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA September 17, 2020

Loveland

550 W Eisenhower Blvd, Loveland, CO 80537

(970)669-3611

JEFFERSON COUNTY EMERGENCY COMMU	NICATIONS AUTHO	RITY			17-Sep-20
BALANCE SHEET				i	
December 31, 2019 and August 31, 2020		1			
			i		
	Audited	Unaudited			
	Actual	Actual			
	12/31/2019	8/31/2020			
Assets					
Current Assets					
Cash, Checking	\$ 1,785,955	\$ 3,183,483			
Cash, Savings	504	505			
Accounts Receivable	1,404,569	1,785,772			
Prepaid Expense	112,418	4,850			
Total Current Assets	\$ 3,303,446	\$ 4,974,610			
Long-Term Assets					
Construction in Progress	\$ 3,965,578	\$ 3,965,578			
Infrastructure	25,895	25,895			
Right of Ways	568,082	568,082			
West Corridor Fiber Optic	865,614	865,614			
Accumulated Depreciation	(256,338)	(256,338)			
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			
	7 3,103,030	, , , , , , , , , , , , , , , , , , , ,			
Total Assets	\$ 8,472,277	\$ 10,143,441			
Liabilities					
Current Liabilities					
Accounts Payable	\$ 773,124	\$ 1,085,448			
Total Current Liabilities	\$ 773,124	\$ 1,085,448			
Total Gulletit Elabilities	Ψ 113,124	Ψ 1,000,440			
Total Liabilities	\$ 773,124	\$ 1,085,448			
Total Liabilities	\$ 113,124	\$ 1,000,440			
Fund Equity					
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831			
Fund Balance	φ υ, ιυο,δυ ι	φ 0,100,031			
	110 440	4.950			
Nonspendable	112,418	4,850 3,884,312			
Unassigned	2,417,904	3,884,312			
Total Fund Equity	\$ 7,699,153	\$ 9,057,993			
	A 0 470 0	0.40.440.444			
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,143,441			
	=	=			<u> </u>

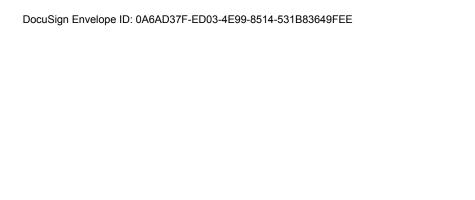
JEFFERSON COUNTY EMERGENCY COMMUNIC		RITY									17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES V	VITH BUDGETS										
December 31, 2019 Actual, 2020 Adopted and Pro											
Year-to-date Actual and Variance through August	31, 2020			1]	
2021 Proposed Budget										1	
										(
		T	Modified	Acc	rual Budgeta	ry E	Basis			,	
GENERAL FUND	2019	2020	2020	-	Actual	ĺ	Budget		Variance		2021
	Audited	Adopted	Projected	+	Through	-	Through		Through		Proposed
Revenues	Actual	Budget	Budget	+	08/31/20		08/31/20		08/31/20		Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	1	7.756.351	\$	7,441,534	\$		\$	11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	۳	169.629	Ψ	179,186	Ψ	(9.557)	<u> </u>	260,000
PUC Statewide 9-1-1 Trust Reimbursement	210,000	200,770	362,392	+	362,392		170,100		362,392	 	550,000
Interest Income	t	10.000	5.000	·	_ 552,052		6,667		(6,667)		10.000
Miscellaneous Income	-	500	500	+-		\$	333	\$	(333)		500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12.364.892	\$	8,288,372	\$	7,627,720	\$	660,652		12,556,500
	, , ,	, ,		Ė		Ť	-	Ť		Ť	,,
Expenditures										†	
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	\$	153,285	\$	183,110	\$	29,825	\$	282,519
Agency Operating Fund - BRO	783,108	769,737	769,737		513,158		513,158		-		841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	1	855,264		855,264				1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000		4,333,334	-	4,333,334		_		7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	T	29,942		34,775		4,833		60,000
GIS System	160,000	172,000	168,000		168,000		168,000		-		180,000
Line Charges	361,083	544,703	635,706		610,306		409,219		(201,087)	į	583,500
Notification Systems (ENS)	132,996	134,397	130,000		116,591		128,493		11,902		141,500
Special Projects	214,290	1,258,634	916,931		149,652		870,850		721,198		1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$	6,929,532	\$	7,496,203	\$	566,671	\$	11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,358,840	\$	131,517	\$	1,227,323	\$	579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322		2,530,322						4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	3,889,162					\$	4,744,343
Components of Ending Fund Balance				[
Capital Reserve			\$ 750,000	\$	750,000					\$	750,000
Operating Reserve (Target 25% of Expenditures)			2,682,500		1,732,383						2,994,343
Unrestricted			732,713	L	1,406,779						1,000,000
Ending Fund Balance	\$ -	\$ -	\$ 3,432,500	\$	3,889,162					\$	4,744,343
							······				

FFERSON COUNTY EMERGENCY COMMUN									ļ				į.	17-Se
ATEMENT OF REVENUES & EXPENDITURES			- DI	ETAIL									ĺ	
cember 31, 2019 Actual, 2020 Adopted and F			l											
ar-to-date Actual and Variance through Aug	ıst 31,	2020									T			
21 Proposed Budget					T		T		ĺ					
						-								
					Ī				T					
		2019	T	8/31/2020		2020	j '	Actual		Budget	1	Variance		2021
		Audited		Adopted		Projected		Through	T	Through		Through	l	Propos
		Actual		Budget	ļ ———	Budget	1	8/31/2020		8/31/2020		8/31/2020	l	Budge
Administrative		Actual		Budger		Duuget	+	0/3 1/2020		0/3 1/2020	+	0/3 1/2020	-	Duugi
Accounting		49,926	\$	52,000	\$	52,000	\$	41,026	\$	37,467	φ.	(2 EEO)		
	Ψ.		1 4		Ψ.		10		Φ		\$	(3,559)	\$	53
Bank Charges		7,861	-	3,843		1,000	ļ	1	-	1	4	.		1
Executive Director (ED)					ļ	· ·			<u> </u>					1
401k & Benefits		22,605		24,295		24,295		15,243		16,197		954		24
Mileage Reimbursement		485		474		200		39		316		277		
Payroll Tax	1	8,699		19,922	Ī	8,600		5,768		5,733		(35)		
Wages & Salaries		104,104	1	117,605	T	117,605		73,903	1	78,403		4,500		117
Insurance		6,147	1	6,316	 -	5,285	†	2,858	l	4,211	†	1,353		16
Legal		48,052	†	103,000	 	50,000	-	10,087		33,333		23,246		60
Meeting & Misc		10,002		100,000	•	00,000	-	10,007	-	30,000		20,240		
Admin Web/Listserve	+	1,898	+-	225	-	225	-		ļ	150	+	· ·		
			+			225	 	92		150	-	58		
Meeting & Misc - Other		3,416		5,150		2,000		882		3,433	 	2,551		, Ž
Phone/Web Conferencing		304	ļ	577	ļ	300	1 .	54	L	385	<u> </u>	331		
Office Supplies & Postage		925		1,443		1,443		670		962		292		. 1
Payroll Expenses		2,939		3,564	L	3,564		2,662		2,376		(286)	L	3
Public Web		-	Ι.	215	ļ	215				143	T	143		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	266,732	\$	153,285	\$	183,110	\$	29,825	\$	282
	÷	,	Ė		i i	,	ŕ	,	Ė		†		Ť	1
Agency Operating Fund (AOF)			┼								ļ			· · · · · · · · · · · · · · · · · · ·
Broomfield		700 400	-	700 707		700 707		540 450		E40.450	-		_	<u>L</u>
	\$	783,108	\$	769,737	\$	769,737	\$	513,158	\$	513,158	\$		\$	841
Westminster	-	570,479	ļ	1,282,895	ļ <u>.</u> .	1,282,895		855,264		855,264		-		1,402
Jeffcom		6,325,767	<u> </u>	6,500,000		6,500,000	L	4,333,334		4,333,334			L	7,112
Other				_				-		-				
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$.	8,552,632	\$	5,701,756	\$	5,701,756	\$	-	\$	9,357
														-
Disaster & Recovery Plan (DRP)			\vdash		1		+				ļ			
SRBC Recurring	\$	75,681	\$	53,750	<u>c</u>	60,000	\$	29,942	\$	34,775	Φ.	4,833	\$	60
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		60,000	\$	29,942	\$	34,775		4,833	\$	60
Total Disaster a Necovery Flam (DNT)	Ψ	73,001	₩	33,730	Ψ	00,000	۳	23,342	Ψ	34,773	Ψ	4,033	Ψ	
NO 0 /			+											
GIS System		100.000	1	4	_	- 400 000			Ļ.				_	1.
GIS System Support	\$	160,000	\$	172,000		168,000	\$	168,000		168,000		-	\$	180
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	-	\$	180
ine Charges					i						1			
ANI/ALI SR	\$	321,990	\$	483,750	\$	206,348	\$	177,413	\$	368,584	\$	191,171	\$	
Call Box MRC		7,888	1	7,740	T	8,244	1	5,550	Ė	5,160	t	(390)	'	8
Jeffcom DS1		25,744	1	32,250		9,498	1	20,486	ļ	21,500	1	1,014) · · ·	10
ESInet			†	,	<u> </u>	399,256	 -	399,257				(399,257)	l	550
Other		5,461		20,963		12,360	 	7,600		13,975	 	6,375	 	15
Total Line Charges	ď		a	544,703	<u></u>		1		0	409,219	<u></u>		<u>-</u>	
rotal Lille Ollarges	\$	361,083	\$	544,703	\$	635,706	\$	610,306	\$	409,219	\$	(201,087)	\$	583
			ļ		ļ		 		ļ		ļ		ļ	
otification Systems (ENS)			ļ				<u> </u>		<u></u>		ļ		<u> </u>	
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	15,000	\$	4,591	\$	14,635	\$	10,044	\$	18
CodeRed (ECN)		116,178		111,284		112,000	1.	112,000	L	111,349		(651)		120
VoIP Record Extract		3,000	1	3,763		3,000		-		2,509		2,509	Ī	3
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	130,000	\$	116,591	\$	128,493	\$	11,902	\$	141
			Т			· ·	Ė	· · · · · · · · · · · · · · · · · · ·	Ė	•	_		Ė	
pecial Projects					1		1				+			
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$		\$	6,120	\$	6,120	\$	6
Fiber Optics	Ψ	10,407	Ψ	0,120	Ψ	3,000	^{.P}		Ψ.	0,120	+-Φ	0,120	٩	
	+	045	+								+			
AHEC-DUS		945	├			455.000		 اعدادارام		407.000	<u> </u>		l	
J-FON		35,772	1	202,514	ļ	155,000	 	51,143		135,009	↓	83,866		270
Last Mile Fiber Project		39,820	<u>L</u>	300,000		160,000	1	2,964		200,000		197,036		425
North Metro		3,292	<u> </u>	458,000		457,770				305,333]	305,333	L	378
Smart911		91,584	Γ	89,161		89,161		89,161		89,161	1	-		92
Special Projects		32,440		202,839	T	50,000		6,384	-	135,226	1	128,842	l	200
Total Special Projects	\$	214,290	\$	1,258,634	\$	916,931	\$	149,652	\$	870,850	\$	721,198	\$	1,372
			Ť	,	Ť	, - , -	ŕ	,	 		÷	,	Ť	.,
Total Expenditures	\$	8,880,765	-	11,054,745	e .	10,730,001	\$	6,929,532	•	7,496,203		566,671	-	11,977
		a coul (D2)	1 33					n 9/4 3.1/						

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	1	February Actual		March Actual		April Actual		May Actual		June Actual	July Actual		ugust Actual		ptember		October (Estimate)		ovember (Estimate)		ecember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$		\$	2,413,354	\$ 2,616,577 \$		2,848,372	٧.	3,183,483		'	\$,	,	3,070,490
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid)	\$	925,135 16,415	\$	920,449 18,564	\$	1,342,024 23,707	\$	614,994 18,638	\$	915,520 19,456	\$	995,215 17,874	\$ 978,981 \$ 18,326	5 1	1,063,671 18,323	\$	975,000 18,500	\$	975,000 18,500	\$	975,000 18,500	\$	975,000 18,500
PUC Statewide 911 Trust Reimbursement Interest Income		-		-		-		-		-		-	-		-		-		-		-		-
Miscellaneous Income Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976	\$	1,013,089	\$ 997,307 \$	1	1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative																							
Accounting Bank Charges	\$	115	\$	3,870	\$	575 -	\$	8,037	\$	2,604	\$	12,525	\$ 3,614 \$ -	;	7,346 1	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Executive Director (ED) Insurance		11,885		11,909		11,984 -		12,017		11,857 -		11,857 5,290	11,750 -		11,854 -		12,648		12,648		12,648		12,648
Legal		-		5,015		-		3,000		-		750	-		450		5,000		5,000		5,000		5,000
Meeting & Misc Office Supplies & postage		359 116		797 16		18 79		- 8		50 121		- 8	2		74		335 120		335 120		335 120		335 120
Public Web		-		-		-		-		-		-	-		-		-		-		-		-
Payroll Expense	_	287		400	_	159	_	297	_	309	_	297	 439		312	•	297	_	297	_	297	•	297
Administrative Total Agency Operating Fund (AOF)	\$	12,762	\$	22,008	\$	12,815	\$	23,360	\$	14,941	\$	30,727	\$ 15,805 \$	•	20,037	\$	22,733	\$	22,733	\$	22,733	\$	22,733
BRO Recurring	\$	451	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$ 64,145 \$;	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667		541,667	541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring Agency Operating Fund (AOF) Total	\$	3,747 531,345	\$	107,018 712,830	\$	106,908 712,720	\$	106,908 712,719	\$	106,908 712,720	\$	106,908 712,720	\$ 106,908 712,720 \$;	106,908 712,720	\$	106,908 712,719	\$	106,908 712,720	\$	106,908 712,720	\$	106,908 712,719
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	•	\$	1,222		, ·		13,278			\$	11,462	3,980 \$		_		7,514		7,514		7,514		7,514
Disaster & Recovery Plan (DRP) Total	\$		\$	1,222		_		13,278			\$	11,462	3,980 \$		_	\$	7,514		7,514		7,514		7,514
GIS System GIS System Support	\$		\$	168,000		_			\$		\$		\$ - \$		_		-		-		-		-
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$ - \$;	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR	\$	_	\$	50,778	\$	28,346	\$	24,353	\$	26,352	\$	23,884	\$ 28,904 \$;	_		7,234	\$	7,234	\$	7,234	\$	7,234
Call Box MRC		-		1,375		688		686		686		796	688		63		689		689		689		689
ESInet Jeffcom DS1		-		2,770		-		120,797 944		10,816 923		26,049 903	923		3,878		241,595 3,665		3,665		3,665		3,665
Other		669		1,077		637		348		1,343		302	336		1,737		888		888		888		888
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	147,128	\$	40,120	\$	51,935	\$ 30,852 \$;	5,678	\$	254,070	\$	12,475	\$	12,475	\$	12,475
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	-	\$	5,356	\$	-	\$	-	\$ - \$;	-	\$	- 321	\$	- 321	\$	- 321	\$	- 321
VolP Record Extract		-		-		-		-		-		-	-		-		941		941		941		941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	5,356	\$	-	\$	-	\$ - \$;	-	\$	1,262	\$	1,262	\$	1,262	\$	1,262
Special Projects Call Box Project Fiber Optics	\$	4,812	\$	- 22,874	\$	-	\$	- 8,911	\$	- 2,236	\$	- 3,022	\$ - \$ 1,855	;	- 7,215	\$	47 191,722	\$	47 191,722	\$	47 191,722	\$	47 191,722
Smart911		89,161		-		-		2 400		2.400		-	-		4 000		- 0.674		0.674		0.674		- 0.674
Other Special Projects Total	\$	3,387 97,360	\$	22,874	\$	-	\$	3,192 12,103	\$	3,192 5,428	\$	3,022	\$ 300 2,155 \$;	1,232 8,447	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206	\$	913,944	\$	773,209	\$	809,866	\$ 765,512 \$;	746,882	\$	1,192,227	\$	950,633	\$	950,633	\$	950,632
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525	\$	(280,313)	\$	161,767	\$	203,223	\$ 231,795 \$;	335,112	\$	(198,727)	\$	42,867	\$	42,867	\$	42,868
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$	2,251,586	\$	2,413,354	\$	2,616,577	\$ 2,848,372 \$	3	3,183,483	\$	2,984,756	\$	3,027,623	\$	3,070,490	\$	3,113,357

JCECA - 2020	0 Sep Expend	liture Requ	uest Authorization 092120 0830			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-034		SpProj	City of Lakewood Fiber IRU Agreement 2020 payment (1 of 3)	SpProj	61,666.66	
2020-035		SRBC	Reimb multiple SRBC expenses for maintenance, warranty, SW licenses	SpProj	45,796.99	
2020-036		BRO	Station Alerting Project final 10%, previously approved as 2018-030	SpProj	9,630.97	
2020-037		Multi	ECC distributions for Oct 2020	AOF	712,719.33	
				Total	829,813.95	
			Expenditures Recommended by Advisory Committee (date): 09/22/20		
			Expenditures Approved by Executive Director (signature		<u></u>	
			Expenditures Approved by Board Member (signature):		
	1		Expenditures Approved by Board Member (signature):		





Jeffrey Irvin <iirvin@iceca.org>

[CO911TF] 911 Surcharge Proceeding Concluded

Branson - DORA, Daryl <daryl.branson@state.co.us> Reply-To: CO911TF@googlegroups.com

Wed, Sep 23, 2020 at 9:50 AM

To: co911tf@googlegroups.com, colorado911@googlegroups.com

911 Task Force Participants and Colorado 911 Governing Bodies and PSAPs:

An official order will be published sometime over the next week, but this email is to inform you all that the Colorado Public Utilities Commission has concluded its proceeding to set a new threshold at which applications for Emergency Telephone Charges will be required, as well as rates for a new statewide 911 surcharge fee, a per-transaction wireless prepaid 911 surcharge fee, and a distribution formula.

As of January 1, 2021, the following items will go into into effect:

- The threshold at which applications are required for a 911 governing body to raise its Emergency Telephone Charge will increase from the current threshold of 70 cents to \$1.72. This means that governing bodies may raise their surcharge to any rate up to and including \$1.72 without first filing an application with the Commission. Please note that the new statute requires that Emergency Telephone Charge rates go into effect on either February 1 or June 1 of each year, and you are still required to provide 60 days notice to the carriers, so plan accordingly.
- The rate for the new statewide 911 surcharge has been set at 10 cents. This applies to all telephone bills in the state, with the exception of wireless prepaid telecommunications services. Carriers will remit these funds directly to the Commission or its contractor, and the funds will be distributed to the 911 governing bodies based on the formula discussed in the fourth bullet point below.
- The 1.4% per transaction fee on wireless prepaid 911 surcharges that is currently in place will be replaced with a flat per transaction rate of \$1.38. These funds will still be collected at the retail level and remitted to the Colorado Department of Revenue, which will still distribute those funds based on wireless call volume.
- Finally, the distribution method for statewide 911 surcharge revenues will be based on the number of concurrent sessions at each 911 governing body. The rate of ten cents was calculated to produce enough revenue to essentially reimbursed each 911 governing body for their monthly recurring charges to CenturyLink under the new ESInet tariff. How much it actually produces will depend on compliance rate from the carriers and whether the underlying assumptions under the calculation were correct.

Under the new statute, the Commission must adjust or reaffirm these rates and the formula for distribution annually.

If anyone has any questions, please let me know.

Daryl Branson, ENP RPL State 911 Program Manager P 303.894.2871 M 970.286.4711 1560 Broadway Ste 250, Denver, CO 80202 See my calendar daryl.branson@state.co.us | www.colorado.gov/dora/puc



You received this message because you are subscribed to the Google Groups "Colorado PUC 9-1-1 Task Force" group. To unsubscribe from this group and stop receiving emails from it, send an email to CO911TF+unsubscribe@ googlegroups.com.

To view this discussion on the web visit https://groups.google.com/d/msgid/CO911TF/CAJLRWJcXPvYPgAimYLjN1% 2BfYc9rN4fZe0CffZefJqzeMCJJi2A%40mail.gmail.com.

DocuSign Envelope ID: 0A6AD37F-ED03-4E99-8514-531B83649FEE

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") OCTOBER 22, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. 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
 - a. Welcome new Directors
 - b. Election of Treasurer
- 2. Public Comment
- 3. Approval of Minutes
 - a. September 24 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. 2021 Budget Hearing
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Executive Session
 - a. Executive Director Annual Review
- 10. Adjournment

Public Notice

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY NOTICE OF 2021 BUDGET ADOPTION

The Jefferson County Emergency Communications Authority ("JCECA") will consider adoption of the 2021 budget during a public hearing on Thursday, October 22, 2020, at 10:00 a.m. The proposed budget for inspection and instructions for attending the virtual hearing can be found at: https://jceca.org/. Any interested person may file written objections to or comments regarding the proposed budget prior to the hearing date by emailing such comments to Mr. Jeff Irvin, JCECA Executive Director, jirvin@jceca.org or mailing to JCECA, 433 S Allison Pkwy, Lakewood, CO 80226. Any interested person may also attend the virtual hearing.

JEFFERSON COUNTY EMERGENCY COMMUNIC		RITY				1				17-Sep-2
STATEMENT OF REVENUES & EXPENDITURES V	A SECTION AND PROPERTY OF THE									- 4 1 4
December 31, 2019 Actual, 2020 Adopted and Pro						-		_		
Year-to-date Actual and Variance through August	31, 2020									
2021 Proposed Budget				_						
			V2 1/2							
			Modified	Acc	rual Budgeta	ry E	Basis			
GENERAL FUND	2019	2020	2020	1	Actual	-	Budget		Variance	2021
	Audited	Adopted	Projected		Through		Through		Through	Proposed
Revenues	Actual	Budget	Budget		08/31/20		08/31/20		08/31/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$	7.756,351	S	7,441,534	\$		\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	1	169,629	-	179,186	-	(9,557)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-		362,392	1	362,392		1.83,00		362,392	550,000
Interest Income		10,000	5,000	-			6.667		(6,667)	10,000
Miscellaneous Income		500	500			\$	333	\$	(333)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,364,892	\$	8,288,372	\$	7,627,720		660,652	\$ 12,556,500
Expenditures					777	-				
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	S	153,285	\$	183,110	\$	29,825	\$ 282,519
Agency Operating Fund - BRO	783,108	769,737	769,737	Φ	513,158	Φ	513,158	Φ	29,023	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895		855,264	-	855,264			1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000		4,333,334		4,333,334			7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	-	29,942		34,775		4,833	60.000
GIS System	160,000	172,000	168,000	-	168,000	-	168,000	-	4,000	180,000
Line Charges	361,083	544,703	635,706		610,306		409,219		(201,087)	583,500
Notification Systems (ENS)	132,996	134,397	130,000	-	116,591		128,493	-	11,902	141,500
Special Projects	214,290	1,258,634	916,931		149,652		870,850		721,198	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$	6,929,532	\$	7,496,203	\$	566,671	\$ 11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,358,840	\$	131,517	\$	1,227,323	\$ 579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322		2,530,322					4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	3,889,162					\$ 4,744,343
Community of Fault of Fault Deliver										
Components of Ending Fund Balance			Ø 750.000		750.000					
Capital Reserve			\$ 750,000	\$	750,000	-				\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,682,500	-	1,732,383			_		2,994,343
Unrestricted			732,713		1,406,779					1,000,000
Ending Fund Balance	\$ -	\$ -	\$ 3,432,500	\$	3,889,162					\$ 4,744,343

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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, 2019 and September 30, 2020, 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, 2021.

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.

Brendan Campbell, CPA

October 12, 2020

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTHO	RITY			12-Oct-
BALANCE SHEET					
December 31, 2019 and September 30, 2020					
	Audited	Unaudited			
	Actual	Actual			
	12/31/2019	9/30/2020			
Assets					
Current Assets					
Cash, Checking	\$ 1,785,955	\$ 3,205,699			
Cash, Savings	504	505			
Accounts Receivable	1,404,569	1,701,144		ļ.	
Prepaid Expense	112,418	5,291			
Total Current Assets	\$ 3,303,446	\$ 4,912,639			
_ong-Term Assets					
Construction in Progress	\$ 3,965,578	\$ 3,965,578			
Infrastructure	25,895	25,895			
Right of Ways	568,082	568,082	·····		
West Corridor Fiber Optic	865,614	865,614			
Accumulated Depreciation	(256,338)	(256,338)			
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			
Total Assets	\$ 8,472,277	\$ 10,081,470			
Liabilities					
Current Liabilities					· · · · · · · · · · · · · · · · · · ·
Accounts Payable	\$ 773,124	\$ 829,177			
Total Current Liabilities	\$ 773,124	\$ 829,177			
otal Liabilities	\$ 773,124	\$ 829,177			
Fund Equity	A 5 400 004	₾ F 100 004			 ļ
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831			 <u> </u>
Fund Balance	440 440	F 604			
Nonspendable	112,418	5,291			
Unassigned	2,417,904	4,078,171			
Total Fund Equity	\$ 7,699,153	\$ 9,252,293			
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,081,470			
	=	=			

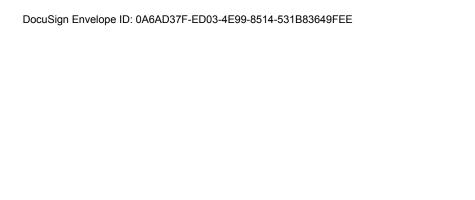
JEFFERSON COUNTY EMERGENCY COMMUNICATION	ATIONS AUTHOR	RITY		Τ.							12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES V	VITH BUDGETS			1							
December 31, 2019 Actual, 2020 Adopted and Pro	jected Budget										
Year-to-date Actual and Variance through Septen	nber 30, 2020										
2021 Proposed Budget											
			Modified	Acc	rual Budgeta	ry E	Basis				
GENERAL FUND	2019	2020	2020		Actual		Budget		Variance	ļ	2021
VEHELI VIET VIET VIET VIET VIET VIET VIET VIE	Audited	Adopted	Projected	†	Through		Through		Through	F	roposed
Revenues	Actual	Budget	Budget		09/30/20		09/30/20		09/30/20	<u>-</u>	Budget
9-1-1 fee (ETC)	\$ 10.381.849	\$ 11,162,301	\$ 11,600,000	\$	8,714,514	\$	8,371,726	\$	342,788	\$ 1	1.736.000
9-1-1 fee (prepaid)	213,360	268,779	250,000	Ψ	188,409	-Ψ	201,584	Ψ	(13,175)	· ·	260,000
PUC Statewide 9-1-1 Trust Reimbursement	210,000	200,770	362,392	1	362,392		201,004		362,392		550,000
Interest Income	 	10.000	5,000	+	- 002,002		7,500		(7,500)		10.000
Miscellaneous Income		500	500	1	-	\$	375	\$	(375)		500
Total Revenues	\$ 10,595,209	\$ 11,441,580		\$	9,265,315	- T	7,627,720	\$	684,130	\$ 1	2,556,500
Total Nevertues	Ψ 10,030,203	Ψ 11,441,500	Ψ 12,217,002	1	3,233,313	Ψ.	7,027,720	Ψ	004,100	Ψ.	2,000,000
Expenditures	 										
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	\$	171,688	\$	204,949	\$	33,261	\$	282,519
Agency Operating Fund - BRO	783,108	769,737	769.737	₩-	577,303	Ψ	577.303	- · · *		<u> </u>	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895		962,172		962,172				1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000		4,875,000		4.875.000				7.112.789
Disaster & Recovery Plan (DRP)	75,681	53.750	80.000		75.739		53,750		(21,989)		60.000
GIS System	160,000	172,000	168,000	+	168,000		168,000		(=1,000)		180,000
Line Charges	361,083	544,703	635,706	1	601,710		443,091		(158,619)	<u> </u>	583,500
Notification Systems (ENS)	132,996	134.397	130,000	┪	116,591		130,419		13.828		141,500
Special Projects	214,290	1,258,634	749.931		163,972		967,796		803,824		1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530		\$	7,712,175	\$		\$	670,304	\$ 1	1,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050				\$			2,307,899		579,130
Revenues over/(under) Expenditures	1,714,444	\$ 301,030		Ψ		Ψ	(104,100)	Ψ	2,307,000	Ψ	
Beginning Fund Balance	815,878	2,289,882	2,530,322	-	2,530,322						4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	4,083,462		news where the same states are the same states			\$	4,744,343
Company of Ending Fund Polones		ļ									
Components of Ending Fund Balance		ļ	\$ 750,000	\$	750,000					\$	750,000
Capital Reserve				1-2						Φ	2,994,343
Operating Reserve (Target 25% of Expenditures)	 		2,645,750	-	1,928,044						1.000.000
Unrestricted	•	<u></u>	769,463	+	1,405,418					¢	
Ending Fund Balance	\$ -	\$ -	\$ 4,165,213	1	4,083,462					Ф	4,744,343

ATEMENT OF REVENUES & EXPENDITURES			- DE	IAIL	ļ									
cember 31, 2019 Actual, 2020 Adopted and Pr			<u></u>				ļ <u>.</u>							
r-to-date Actual and Variance through Septe	mber 3	30, 2020												
1 Proposed Budget	ļ		ļ <u>.</u> .				ļ							
	_						-							
				0/04/0000	ļ	2000	 	A -41		Budget		Variance		2021
		2019		8/31/2020		2020		Actual						Propose
		Audited	ļ	Adopted		Projected		Through		Through		Through		
A.I		<u>Actual</u>	├	<u>Budget</u>	<u></u>	Budget		9/30/2020		9/30/2020		9/30/2020		Budget
Administrative	-	40.000	-	F2 000		F0.000	,	45.000	Φ.	41 100	Φ.	(2,002)		E2 I
Accounting	- \$	49,926	\$	52,000	3	52,000	\$	45,092	\$_	41,100	\$_	(3,992)	Ф	53,5
Bank Charges		7,861	ļ	3,843		1,000		1		1		-		
Executive Director (ED)				04.005		04.005	ļ	47.440		40.004		4.070		04
401k & Benefits		22,605		24,295		24,295		17,148		18,221		1,073		24,
Mileage Reimbursement		485	ļ	474		200	ļ	39		356	ļ	317		
Payroll Tax		8,699	 	19,922	<u> </u>	8,600	<u> </u>	6,479		6,450		(29)		9,
Wages & Salaries		104,104	L	117,605	ļ	117,605	ļ	83,141		88,204		5,063		117,
Insurance		6,147	L	6,316	ļ Ļ	5,285		2,798		4,737		1,939		6,
Legal		48,052	<u> </u>	103,000		50,000		11,917		37,500		25,583		60,
Meeting & Misc			ļ								L			
Admin Web/Listserve		1,898		225	<u></u>	225		112	L	169		57		
Meeting & Misc - Other		3,416		5,150		2,000	L	1,092		3,863		2,771		4,
Phone/Web Conferencing		304		577		300		54		433		379		
Office Supplies & Postage		925	T	1,443		1,443		703	Ì	1,082		379		1,
Payroll Expenses		2,939	1	3,564		3,564		3,112		2,673		(439)		3,
Public Web		-		215		215	1-	-		161		161		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	266,732	\$	171,688	\$	204,949	\$	33,261	\$	282,
Total / tallillocative Exponed	- +	207,001	Ť	000,0220	-		<u> </u>	11.7,000	7		_		<u> </u>	
Agency Operating Fund (AOF)														
		702.400		700 707	Φ.	700 707		E77 202		E77 202 ·			Φ.	841,
Broomfield	\$	783,108	\$_	769,737	Ф	769,737	\$	577,303	\$	577,303	\$	<u>-</u>	\$	1,402,
Westminster		570,479		1,282,895		1,282,895	<u> </u>	962,172		962,172			<u> </u>	
Jeffcom		6,325,767		6,500,000	_	6,500,000	L_	4,875,000	_	4,875,000	-	-		7,112,
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	6,414,475	\$	6,414,475	\$		\$	9,357,
			L		ļ		<u> </u>							
Disaster & Recovery Plan (DRP)			<u> </u>		ļ									
SRBC Recurring	\$	75,681	\$	53,750		80,000	\$	75,739		53,750	\$	(21,989)		60,
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	80,000	\$	75,739	\$	53,750	\$	(21,989)	\$	60,
GIS System	T													
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		-	\$	180,
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$		\$	180,
					<u> </u>									
ine Charges	-	-									•			
ANI/ALI SR	\$	321,990	\$	483,750	\$	206,348	\$	179,324	\$	397,376	\$	218,052	\$	
Call Box MRC	Ψ	7,888	"-	7,740	Ψ.	8,244	+	6,272		5,805		(467)		8
Jeffcom DS1		25,744		32,250		9,498	<u> </u>	8,475	 	24,188	-	15,713	<u> </u>	10
ESInet		23,144	 	32,230		399,256	·	399,257		24,100	-	(399,257)		550
		- - 101	ļ							15 700				
Other	···	5,461	-	20,963	Φ.	12,360	-	8,382	r.	15,722	th.	7,340	r r	15
Total Line Charges	\$	361,083	\$	544,703	Þ	635,706	\$	601,710	Ф	443,091	Φ.	(158,619)	\$	583
			 				ļ				ļ			
lotification Systems (ENS)			1		ļ		.		ļ		<u> </u>			
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	15,000	\$	4,591	\$	16,247	\$	11,656	\$	18
CodeRed (ECN)		116,178		111,284		112,000		112,000		111,349		(651)	l	120
VolP Record Extract		3,000		3,763		3,000	L			2,822		2,822	L	3
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	130,000	\$	116,591	\$	130,419	\$	13,828	\$	141
							T							
Special Projects			1				\vdash		1				1	
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$		\$	6,120	\$	6,120	\$	6
Fiber Optics	+		+	3,120	+ *	3,555	+			2,.20	<u>*</u>	2,.20	*	
AHEC-DUS		945	├		 		+-		1		t			
J-FON		35,772	-	202,514		155,000	+	54,539		151,886	+	97,347	-	270
			+-		 				+		1		<u> </u>	425
Last Mile Fiber Project	-	39,820	-	300,000		140,000	-	4,257	1	225,000	-	220,743	-	
North Metro		3,292	<u> </u>	458,000	ļ	310,770				343,500		343,500	<u> </u>	378
Smart911	ļ	91,584	 	89,161	ļ	89,161		89,161	ļ	89,161	ļ			92
		32,440	1	202,839	1	50,000	1	16,015	1	152,129	1	136,114	1	200
Special Projects			-				-						-	
Special Projects Total Special Projects	\$	214,290	\$	1,258,634	\$	749,931	\$	163,972	\$	967,796	\$	803,824	\$	1,372

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual	June Actual			July Actual		ugust Actual		ptember Actual		October (Estimate)		ovember (Estimate)		cember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		2,531,899	\$	2,251,586 \$	2,413,	354	\$	2,616,577 \$				3,183,483	\$		\$	3,195,726 \$		3,403,187
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$	6	614,994	\$	915,520 \$		215	\$	978,981 \$	6 1		\$	897,833	\$	975,000	\$	975,000 \$		975,000
9-1-1- fee (prepaid) PUC Statewide 911 Trust Reimbursement		16,415		18,564		23,707		18,638		19,456	17,	374		18,326		18,323		18,780 144,957		19,500		19,500 217,435		19,500
Interest Income		-				-				-		-		-				144,957		-		217,433		-
Miscellaneous Income		-		-		_		-		-		-		-		-		-		-		_		
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	6	633,632	\$	934,976 \$	1,013,	089	\$	997,307 \$	• 1	1,081,994	\$	1,061,570	\$	994,500	\$	1,211,935 \$		994,500
Expected Outflows:																								
2020 Obligations (As projected, less paid) Administrative																								
Accounting	\$	115	\$	3,870	\$	575 \$	6	8,037	\$	2,604 \$	12,	525	\$	3,614 \$	6	7,346	\$	3,041	\$	4,000	\$	4,000 \$		4,000
Bank Charges Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,	-		11,750		1 11,854		11,854		12,648		12,648		12,648
Insurance		11,005		11,505		11,904		12,017		-		290		11,730		- 11,054		- 11,004		12,040		12,040		12,040
Legal		-		5,015		-		3,000		-		750		-		450		1,823		5,000		5,000		5,000
Meeting & Misc		359		797		18		-		50		-		-		74		-		335		335		335
Office Supplies & postage		116		16		79		8		121		8		2		-		9		120		120		120
Public Web Payroll Expense		287		400		159		297		309		- 297		439		312		450		- 297		- 297		297
Administrative Total	\$	12,762	\$		\$	12,815 \$			\$	14,941 \$			\$	15,805 \$	6		\$	17,176	\$		\$	22,400 \$;	22,400
	•	,	•	,	•	,			•	,	,		•	,			•	,	•	,	•	,,		,
Agency Operating Fund (AOF) BRO Recurring	\$	451	\$	64,145	\$	64,145 \$		64,145	\$	64,145 \$	64	145	\$	64,145 \$		64,145	\$	64,145	\$	64,145	\$	64,145 \$		64,145
Jeffcom Wages & Salaries	٠	527,147	Ψ	541,667	Ψ	541,667	•	541,667	Ψ	541,667	541,		Ψ	541,667	,	541,667	Ψ	541,666	Ψ	541,667	Ψ	541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908	106,			106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	3	712,719	\$	712,720 \$	712,	720	\$	712,720 \$	5	712,720	\$	712,719	\$	712,720	\$	712,720 \$		712,719
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	-	\$	1,222	\$	- \$	5	13,278	\$	- \$	11,	162	\$	3,980 \$	5	-	\$	45,797	\$	7,514	\$	7,514 \$;	7,514
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	6	13,278	\$	- \$	11,	462	\$	3,980 \$	6	-	\$	45,797	\$	7,514	\$	7,514 \$		7,514
GIS System GIS System Support	\$	_	\$	168,000	\$	- \$;	_	\$	- \$		_	\$	- \$	8	_	\$	_	\$	_	\$	- \$		_
																			•					
GIS System Total	\$	-	\$	168,000	\$	- \$	5	-	\$	- \$		-	\$	- \$	5	-	\$	-	\$	-	\$	- \$		-
Line Charges	_		_		_				_				_								_			
ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 \$ 688	Ó	24,353 686	\$	26,352 \$ 686		384 796	\$	28,904 \$ 688	6	63		365 121		365 121	\$	365 \$ 121		365 121
ESInet		-		1,373		-		120,797		10,816	26,			-		-		241,595		-		-		-
Jeffcom DS1		-		2,770		-		944		923		903		923		3,878		4,063		3,665		3,665		3,665
Other	_	669		1,077		637		348		1,343		302		336		1,737		624	_	624	_	624		624_
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	5	147,128	\$	40,120 \$	51,	935	\$	30,852 \$	5	5,678	\$	246,767	\$	4,775	\$	4,775 \$		4,775
Notification Systems (ENS)	_		_		_	_			_	_			_	_			_		_		_	_		
ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- \$	5	5,356	\$	- \$		-	\$	- \$	5	-	\$	-	\$	- 428	\$	- \$ 428		428
VoIP Record Extract		110,000				-				-		-		-		-				1,254		1,254		1,254
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	3	5,356	\$	- \$		-	\$	- \$	6	-	\$	-	\$		\$	1,682 \$;	1,682
Connected Products																								
Special Projects Call Box Project	\$	4,812	\$	_	\$	- \$		_	\$	- \$		_	\$	- \$		_	\$	_	\$	_	\$	- \$		_
Fiber Optics	¥	-,012	Ψ	22,874	Ÿ	-		8,911	Ψ	2,236	3,)22	*	1,855	-	7,215	*	7,264	¥	253,208	*	253,208		253,208
Smart911		89,161		-		-		-		-		-		-		-				-		-		-
Other	-	3,387	•		•	-		3,192	Φ.	3,192	^	-	Φ.	300		1,232	•	9,631	Φ.	9,689	•	9,689		9,689
Special Projects Total	\$	97,360		22,874		- \$		12,103		5,428 \$		022		2,155 \$			\$	16,895			\$	262,896 \$		262,896
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		773,209 \$		366		765,512 \$		746,882		1,039,354		1,004,473		1,004,473 \$		1,004,472
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	<u> </u>	(280,313)	\$	161,767 \$	203,	223	\$	231,795 \$		335,112	\$	22,216	\$	(9,973)	\$	207,462 \$	<u> </u>	(9,972)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	3	2,251,586	\$	2,413,354 \$	2,616,	577	\$	2,848,372 \$;	3,183,483	\$;	3,205,699	\$	3,195,726	\$	3,403,187 \$	3	3,393,215

JCECA - 2020	0 Oct Expend	liture Requ	uest Authorization 102020 0845			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-038		Multi	DTR gateway solution to serve mountain LE, Fire and EMS agencies	SpProj	29,356.22	
2020-029		Multi	PSAP payments for Nov 2020	AOF	712,719.33	
				Total	742,075.55	
			Expenditures Recommended by Advisory Committee (date			
			Expenditures Approved by Executive Director (signature): Mal		
			Expenditures Approved by Board Member (signature):		
			Expenditures Approved by Board Member (signature):		



NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") NOVEMBER 19, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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.

- Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. October 22 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
 - a. Director resignation.
- 9. Executive Session
 - a. Continuation of Executive Director Annual Review
- 10. Adjournment

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY November 19, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Alan Fletcher Director Kim Barron Director Mike Kulp Attorney Ryan Tharp

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Jay Johnson, Broomfield PD

JD Jepkma, JCSO

Director Tighe 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 Creager and by unanimous vote, approved the Minutes of October 22, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), presented the financial statements for the month ending 10/31/20 (copy attached). Mr. Angle reviewed the detail of expenses on page 4 of the financial statements. Mr. Angle noted that overall expenditures are under budget. Mr. Irvin noted that JCECA has received all of the ESInet grant reimbursement monies.

Mr. Angle then reviewed the summary of revenues and expenditures on page 3. He advised that it is not anticipated that the budget will need to be amended as it appears year end JCECA will be well within the budgeted amount. The fund balance at the end of October was \$4.1M.

Mr. Angle then reviewed the balance sheet on page 2. Director Tighe asked if there was concern that any of the telephone service providers (TSP's) would have trouble continuing to pay their fees. Mr. Irvin advised that revenues have been trending up and there has been no indication of TSP's not remitting the collected emergency telephone charge revenue.

Mr. Angle then reviewed the Cash Encumbrance Report (copy attached). He advised JCECA is ending October with \$3.3M in cash. It is expected JCECA will end the year at just under \$3.6M. This could increase if spending for projects is less.

The Board upon motion of Director Kulp, duly seconded by Director Fletcher and by unanimous vote, <u>accepted</u> the Treasurer's Report.

There was a discussion as to whether or not the board would meeting in December. It was decided that there was no need to hold a December meeting so the board will meet again on 01/28/2021.

Mr. Irvin presented the expenditure requests for November (copy attached). Mr. Irvin advised that this expenditure request is for the distributions to the ECC's for December 2020 and January 2021. Mr., Irvin pointed out that the distribution amounts will increase in February 2021 as per the adopted budget. The Board upon motion of Director Barron, duly seconded by Director Fletcher and by unanimous vote, approved the October expenditure requests totaling \$1,425.438.66.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom ECC Ms. Pickett advised staffing is now at 107. Another academy is scheduled for the end of November with five recruits. This will be the third academy that will be taught primarily remotely. They are doing a combination of remote and in-person depending on the need. Mr. Irvin advised that he attended the Jeffcom virtual board meeting prior to the JCECA board meeting and that they adopted their 2021 budget during that meeting.
- Broomfield ECC Mr. Johnson had no updates to report.
- Westminster ECC Ms. Sweet had no updates to report.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that he is in the process of working with BOK Financial to get Director Creager added as a signer and that former Director Olme has been removed. A signed copy of the October minutes appointing Director Creager as Treasurer is needed so Mr. Irvin will be getting a copy to Director Fletcher, who presided over the October meeting, for signature via DocuSign.

There was a problem with the October wire transfer to Broomfield that has now been resolved. For some reason, after receiving transfers in previous months, Broomfield's bank rejected the October transfer. A new wire template was generated to remedy the problem.

Mr. Irvin continues to participate in the various Colorado PUC 9-1-1 Advisory Task force committee meetings. Mr. Irvin held a virtual J-FON (Jefferson County Public Safety Fiber Optic Network) committee meeting that was well attended. Discussions continue with Jeffco R-1 schools regarding collaboration between J-FON and R-1's JeffcoNet project. This collaboration presents an opportunity to enhance fiber connectivity not only for the schools to Jeffcom but also connections for public safety and local government facilities along the fiber paths to Jeffcom (JeffCo Road & Bridge, Evergreen FPD, Fairmount FPD, West Metro FPD and others).

At the Advisory Committee meeting this month Mr. Irvin introduced Mr. Hal Grieb, Jefferson County Sheriff's Office Emergency Management Director.

Mr. Irvin attended a statewide virtual meeting of 9-1-1 Authorities that was held to review the affect of the passage of Colorado HB20-1293. Daryl Branson, Colorado Department of Regulatory Affairs (DORA), State 9-1-1 Program Manager, presented and fielded numerous

questions. It was well attended and very helpful.

Mr. Irvin advised that during the Jeffcom board meeting it was noted that the Automated Secure Alarm Protocol (ASAP) to Public Safety Answering Point (PSAP) project that streamlines communication with alarm companies is proving to be very effective. Ms. Pickett commented that the system seems to be working very well and it is anticipated it may reduce alarm related call load by as much as 12,000 annually.

Ms. Pickett also advised that Jeffcom is working on a CAD-to-CAD project with South Metro FPD and others that is independent of the North Central Region CAD to CAD initiative.

Mr. Irvin advised that he has participated in discussions with Jeffcom and Colorado State Patrol (CSP) regarding projects to facilitate connection of their ECC at 6th and Kipling to the J-FON network and exploring is the possibility of CSP getting grant funding to facilitate connection of their emergency communications center (ECC) to the 9-1-1 emergency services IP network (ESInet) with JCECA's sponsorship.

LEGAL COUNSEL REPORT

Mr. Tharp advised that he and Mr. Irvin have been participating in a series of workshops the PUC is conducting regarding rulemaking for implementation of the requirements of HB20-1293. The 9-1-1 network diversity workshops have started up again and are moving forward.

Mr. Irvin mentioned that during the statewide 9-1-1 authorities meeting there was mention of possible upcoming action by the FCC addressing how 9-1-1 fees can be used. Mr. Tharp advised that at this point FCC has issued a notice of inquiry to explore the topic. Currently FCC defines the uses generally broader than Colorado statute.

NEW BUSINESS

Director Barron announced that she must resign her position at Westminster PD and her JCECA Director position due to personal reasons. There was a discussion of the process to fill this position. It was agreed that we would check with the other nominee (Drew Wilson, Golden PD) to see if he is still interested and that we would notify the Cities and Towns that the position has reopened. The board thanked Director Barron for her service and wished her well.

EXECUTIVE SESSION

The Board upon motion of Director Barron, duly seconded by Director Kulp and by unanimous vote, <u>approved</u> going into executive session pursuant to §24-6-402 4(b) and (f)(I) for the continuation of the annual review of the Executive Director and discussion of personnel matters with counsel.

Upon motion by Director Creager, duly seconded by Director Fletcher and by unanimous vote approved adjourning the Executive Session.

Director Tighe reported that during the executive session the board decided to, based on performance, increase the Mr. Irvin's annual salary to \$117,605.35. The increase will be retroactive his hire date anniversary of 10/01/20. Additionally, it was decided that there will be a mid-year market analysis in 2021 to ascertain if Mr. Irvin is being adequately compensated as reflected in the marketplace.

ADJOURNMENT

Director Tighe made farewell comments as his term as a Director and as Commissioner is expiring. All present thanked him for his service and wished him well. The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY October 22, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Alan Fletcher Director Kim Barron

Director Mike Kulp (via telephone)

Attorney Ryan Tharp

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Fletcher called the meeting to order and welcomed Directors Barron and Kulp who were appointed by the County Commissioners to fill the positions vacated due to expiring terms.

Director Fletcher requested nominations for Treasurer. Mr. Irvin explained the duties of the Treasurer. After discussion, the board upon motion of Director Barron, duly seconded by Director Kulp, and by unanimous vote, <u>elected</u> Director Creager to the Treasurer position.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of September 24, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 09/30/2020 (copy attached). Mr. Angle reviewed the expenses on pages 3 and 4 of the financial statements. There was a discussion regarding the expenses that are over the amount budgeted for the Disaster and Recovery Plan line item. Mr. Irvin explained that this is due to an expenditure request approved for Jeffcom last month for various software licensing and software maintenance items for the South Regional Backup Center (SRBC). These expenses will be offset by PUC reimbursements that will be received by year end. Mr. Angle noted that a new line item titled ESInet is now reflecting expenses that will be offset by monies received from PUC grant and reimbursement monies. Mr. Angle projected ending the year with expenses \$500K below the budgeted expenditure amount.

Mr. Angle then reviewed the revenues on page 2. He projected revenues for the year to be about \$800K higher than what was budgeted.

The ending fund balance for September was just over \$4M. Mr. Angle then reviewed the cash encumbrance report (copy attached) noting that the year-end cash balance is projected to be just under \$3.4M.

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>accepted</u> the Treasurer Report.

Director Fletcher opened the 2021 budget hearing and asked if there was public comment. There was no public comment. The budget hearing was closed.

Mr. Angle then reviewed the 2021 budget (copy attached as part of the Treasurer Report). In answer to a question by Director Fletcher, Mr. Irvin explained that the Agency Operating Fund ("AOF") allocations were determined based on the populations of the communities served by each of the Emergency Communication Centers ("ECC's"). Director Fletcher confirmed that the AOF allocations are calculated so that each ECC is included. There was discussion regarding future ECC allocations and reserves for special projects assuming that JCECA's financial condition continues to improve. Mr. Jepkma asked if the \$180K approved in 2020 for the JCSO Riley Peak radio tower equipment relocation project would carry forward to 2021. Mr. Irvin confirmed that this was anticipated in the 2021 budget and that nor additional approval is needed.

The Board upon motion of Director Creager, duly seconded by Director Barron and by unanimous vote, <u>approved</u> adoption of the 2021 budget as presented.

Mr. Irvin then presented the expenditure requests for October (copy attached). Mr. Irvin discussed request #2020-038 that would provide special projects funding for a gateway system to enhance radio coverage for mountain LE, fire and EMS users of the DTR (digital trunked radio) system. Director Fletcher commented in support of the request and the benefit to the first responder community. The Board upon motion of Director Kulp, duly seconded by Director Barron and by unanimous vote, approved the October expenditure requests totaling \$742,075.55.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom ECC Mr. Streeter thanked the board for the support regarding the radio solution for the mountain agencies. He is working with the Jeffcom board regarding a feasibility study to look at ultimately creating an internal radio shop for operation and maintenance if the DTR (Motorola) and Harris radio systems that serve Jefferson County agencies. Director Fletcher asked if Jeffcom was nearing full staffing. Mr. Streeter advised he has an academy of seven finishing up and they are slated for another academy beginning 11/30 anticipating seven participants. When these two academies are completed it should put them very close to their maximum authorized ECS (Emergency Communications Specialist) strength.
- Broomfield ECC Mr. Heffner welcomed the new directors and had nothing to report.
- Westminster ECC Ms. Sweet welcomed the new Directors and, also, had nothing to report.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that he continues to participate in the various Colorado PUC 9-1-1 Advisory

Task Force meetings to include the Diversity workshops and the ESInet Migration status meetings. Rulemaking workshops have begun regarding the implementation first temporary PUC rules and later permanent rules for administration of the changes brought about by HB20-1293.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

EXECUTIVE SESSION

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>approved</u> going into executive session pursuant to §24-6-402 4(b) and (f)(I) for the annual review of the Executive Director and discussion of personnel matters with counsel.

The Board will re-convene the executive session at the November meeting to continue the Executive Director review.

The Board upon motion of Director Tighe, duly seconded by Director Creager and by unanimous vote, <u>approved</u> adjourning the executive session.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Fletcher.

Docusigned by:

Alan Fletcher

Director Alan Fletcher, Vice Chair

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY September 24, 2020

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

Present: Director Casey Tighe

Director Gary Creager Director Bob Olme Director Alan Fletcher Attorney Ryan Tharp

Excused: Director Ken Olsen

Also, Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Monty Heffner, Broomfield PD

JD Jepkma, JCSO

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of August 27, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 08/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. Regarding special projects, Mr. Irvin advised the board that Emergency Management reached out to him regarding the needs of Inter-Canyon FPD for radio infrastructure upgrades. Mr. Irvin is in the process of discussing these needs with ICFPD and Jeffcom and will report back at the October board meeting. Mr. Angle then reviewed the revenues on page 2 and observed that as of 08/31 it was projected that revenues would be approximately \$900K greater than budgeted. Mr. Angle then reviewed the balance sheet on page 1.

Mr. Angle then reviewed the 2021 proposed budget column on page 2 and 3. Noting that the amounts proposed for the agency operating funds were increased. Directors Olme and Creager commented and concurred that the proposed budget should be adopted. It was agreed that the board would hold a budget hearing at the October meeting for adoption of the proposed budget.

Mr. Angle then reviewed the cash encumbrance report (copy attached) advising the projected

year in cash balance is a little over \$3M.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>accepted</u> the Treasurer Report.

Mr. Irvin then presented the expenditure requests for September (copy attached). The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$829,813.95.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Jeffcom Mr. Streeter discussed the testing of the South Regional Backup Center (SRBC). He advised that an academy was started a week and a half ago with seven new hires. They are in the hiring process now for a November academy. He was proud to announce that they are very close to being fully staffed. The goal with the November academy is to get the staffing number up to 118 ECS (Emergency Communication Specialist), they have 18 supervisors which will get them to full strength. There was a discussion of ongoing problems with the logging system and performance of the vendor.
- Broomfield nothing to report.
- Westminster Ms. Sweet advised that they, too, have been having problems with performance of their logging system and performance of the vendor. There was additional discussion of steps that are being taken to motivate the vendor to improve performance.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised the status of the Director appointments to fill the positions of the directors whose terms expire the end of September (Olme, Olsen). Director Tighe advised that the Commissioners vote on the appointments at their hearing next week.

He then reviewed with the board a email message from Daryl Branson, State 9-1-1 Program Manager, regarding recent action by the PUC regarding the setting of emergency telephone charge (ETC) threshold, the setting of the statewide 9-1-1 surcharge and the prepaid 9-1-1 surcharge (see copy attached).

Mr. Irvin expressed thanks for the service of Directors Olme and Olsen. Director Tighe also expressed thanks. Mr. Irvin advised that he will conduct an orientation session for the incoming directors. Director Olme expressed thanks for the opportunity to serve.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.

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MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY August 27, 2020

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

Present: Director Casey Tighe

Director Bob Ólme Director Alan Fletcher Director Ken Olsen Attorney Ryan Tharp

Excused: Director Gary Creager

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom

Karen Sweet, Westminster PD/FD Kim Barron, Westminster PD

Jesse Daniel, JCSO JD Jepkma, JCSO

Michael Yokay, Inteserra, Inc.

Director Tighe 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 Olsen and by unanimous vote, approved the Minutes of July 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 07/31/20 (copy attached). Mr. Angle reviewed the expenses on page 3 of the financial statements. He noted that there has been a change in the presentation of the Line Charges to reflect the transition to the ESInet and the pending reimbursements for tariff expenses by the PUC. He then reviewed the revenues on page 2 and observed as of 07/31 revenues were greater than expenditures by \$2.5M. The fund balance at the end of July was \$3.955M. Mr. Angle then reviewed the balance sheet on page 1.

There was then a discussion of what the cash position would be at the end of 2020. The cash encumbrance report (copy attached) was reviewed and the 5-year proforma (copy attached) was reviewed and discussed.

Attorney Tharp discussed the recently enacted HB20-1293. He advised that a new source of funding will cover the tariff costs. The remittance for prepaid will change from a percentage to a

dollar amount and will impact the prepaid line item. The new statute will cause the PUC to set the threshold at which an authority needs to seek permission from the PUC for increase. On the expenditure side there has been some clarification and tightening of the language. The statute is still under review, but the initial opinion is that it will not require a change to JCECA's funding model.

There was a review and discussion of the 5-year proforma. Director Olme proposed:

- Capital reserve of \$750,000.
- Operating reserve of 25% of operating expenses.
- Unrestricted balance of \$1M for emergency equipment replacement.
- Push remainder to the ECC's for their operational needs.

Director Tighe agreed philosophically but questioned if \$1M was enough for emergencies. Mr. Irvin concurred with Director Olme that the \$1M figure would be sufficient. Director Olsen recommended documenting the reasoning for the reserves and what the intent is for their use. He also agreed with pushing the remainder to the ECC's for their benefit. Mr. Irvin recommended having some level of reserve for future expansion of the J-FON network. Ms. Pickett agreed with the reserve recommendations and added that additional distribution of monies to the ECC's would be welcome given the impact to their budgets of the pandemic. Ms. Pickett affirmed that Jeffcom's equipment is insured. Ms. Sweet agreed with Ms. Picket and, too, advised that an increase in distribution would be helpful.

Mr. Angle advised he would work with Mr. Irvin to prepare budget scenarios for future consideration.

Mr. Irvin then presented the expenditure requests for August (copy attached). The Board upon motion of Director Olme, duly seconded by Director Fletcher and by unanimous vote, <u>approved</u> the August expenditure requests totaling \$954,313.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

• Jeffcom – Ms. Pickett reported that they have the highest level of staffing since go-live with 106 ECS (Emergency Communication Specialist) out of 118 authorized. They now have 99 ECS that are qualified to work the floor. Seven are in process for a training academy that starts the second week of September. Ms. Pickett discussed a program called ASAP to PSAP for which initial testing has been completed. They are now preparing to implement the program. This program will provide for a streamlined method for alarm companies to submit alarm notifications that will populate and update in CAD automatically eliminating numerous phone calls. The system will enhance alarm response. Jeffcom will be the first site in Colorado to go live with this program.

Director Olsen asked what the center looks like under the pandemic restrictions. Ms. Pickett described the measures that have been implemented for screening of personnel and disinfection. Ms. Pickett affirmed in response to a question from Director Tighe that Jeffcom is tracking and has submitted reimbursement requests for costs associated with pandemic mitigation.

• Westminster – Ms. Sweet advised they are going through a hiring process to fill two positions. Have two people in training. Their staffing level is high. They continue to be in lockdown mode due to the pandemic. Only dispatch personnel are allowed into the

communications center.

EXECUTIVE DIRECTOR'S REPORT

Collection System Project – Michael Yokay, Inteserra Inc. was present to discuss his firm's proposal that was presented at the July meeting and fielded question from the Directors.

Mr. Irvin then discussed the status of nominations for the positions of the directors (Olme, Olsen) whose terms expire the end of September. There are two nominees for the Cities and Towns position (DC Kim Barron, Westminster PD and Cpt. Drew Williams, Golden PD). Director Tighe asked that Director Olme poll the board to determine who the board recommends for the Cities and Towns position and that he send an email to the BCC with the result. There was one nominee for the Special Districts position (ARFPD Cpt. Mike Kulp) who Mr. Irvin advised was supported by Arvada, West Metro and Fairmount Fire Protection Districts.

LEGAL COUNSEL REPORT

Mr. Tharp had nothing further to report.

NEW BUSINESS

There was no new business.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY July 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of June 25, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 06/30/20 (copy attached). Mr. Angle reviewed the various expense categories. He then reviewed the revenues and observed revenue is \$460,000 higher than anticipated. The fund balance at the end of June was approximately \$3.5M. Mr. Angle then reviewed the balance sheet.

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, <u>approved</u> the Treasurer's Report.

There was then a discussion of cash goals for JCECA. Mr. Angle advised that he discussed this with Amanda Castle, PCGI and Mr. Irvin. PCGI recommends reserving three months of operating expenses. Mr. Irvin advised that a question mark remains regarding the Special Projects and what will be expended in 2020. If the RTD North Metro Line ROW issues are resolved it is possible that payments totaling \$5M could be made to RTD in 2020. If not, that liability could carry over to 2021 along with the final payment of \$250K. Director Olsen asked if there was any long range (five year) planning going on with regard to JCECA that would require additional reserves. Mr. Irvin advised that he had begun discussing this with the ECC's. He also

noted that he needs to look at the SRBC (South Regional Backup Center) to see what hardware and software refreshments may be needed in the coming years. Mr. Irvin noted that the recent enactment of HB20-1293 will result in reimbursement of recurrent licensing costs in the ECC's. He is awaiting direction from the PUC as to how the changes will be implemented.

The board discussed adopting a guideline regarding annual budget reserves.

The Board upon motion of Director Fletcher, duly seconded by Director Olme and by unanimous vote, <u>approved</u> a guideline that 25% of the annual budget be held in reserve.

Mr. Angle reviewed the cash encumbrance report (copy attached).

Mr. Irvin presented the Expenditure Requests for the month of July (copy attached). There was discussion regarding these requests:

- Westminster J-FON Last Mile Connection request approval of funds to move forward with this project pending a resolution by the Westminster City Council to adopt the J-FON Policy.
- ETC Collection System there was a discussion of a proposal from Inteserra to create a
 web based ETC collection system to lessen the labor involve involved in processing
 paper checks and returns. The board elected to table this expenditure until Mr. Irvin can
 explore other options for the "back end" of the system that processes ACH and credit
 card remittances. It was agreed that Inteserra would be invited to present at the meeting
 in August.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the July expenditure requests totaling \$868,369.33.

PSAP PARTNERS REPORT

The PSAP partners reported the following:

- Mr. Heffner advised nothing to report from the Broomfield ECC.
- Ms. Sweet advised the Westminster ECC experienced a "spoofing" attack that came in on non-emergent lines. Their IT department was able to block the incoming calls.
- Mr. Streeter advised that on 7/15 Jeffcom completed ESInet migration with no issues. Ms. Pickett advised there were some issues with the ENS system during the Elephant Butte wildfire incident. Mr. Irvin advised he had discussed this with Ms. Pickett and the Gina Ramirez, Jeffcom Call-Take Manager. They agreed it may be time to consider another vendor to provide ENS services. There was a discussion regarding problems the ECC's have had with the CodeRED system. Ms. Sweet advised the City of Westminster has been using the Rave Mobile Safety product for about a year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month:

- All three ECC's are fully migrated to the ESInet. The Broomfield and Westminster ECC's advised Mr. Irvin that they were comfortable with moving forward with CAMA trunk disconnects. Mr. Irvin then notified CenturyLink complete the disconnects.
- Mr. Irvin discussed the process for seeking grant reimbursement for the non-recurring and first six months recurring ESInet migration costs. He also advised that there will be credits coming from CenturyLink for CAMA charges that extend beyond the ESInet

migration.

- The J-FON committee held meetings to discuss various last mile projects and further
 partnering with Jeffco Schools to extend the J-FON footprint. A mapping and
 recordkeeping subcommittee was established to move forward with consolidating all the
 J-FON records in an esri based system accessible to IT personnel in the served
 agencies. Kevin Biegert, Jeffcom, created a portal on for upload of records so the work
 of creation of the system can begin.
- Mr. Irvin has been in contact with Deborah Churchill, BCC Chief of Staff regarding the
 nomination and appointment process for the director positions that will be vacated at the
 end of September due to term limitations. A letter was created and sent to the Cities and
 Towns and the Special Districts (Fire/EMS) requesting nominations (sample copy
 attached).
- Mr. Irvin advised that the Colorado PUC 9-1-1 Task force discussed the ramifications of the enactment of HB20-1293. The PUC will be holding a hearing to consider a temporary rulemaking regarding the setting of the emergency telephone charge (ETC) for the statewide 9-1-1 trust fund and for the ETC ceiling for individual authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Mr. Irvin discussed the 2021 budgeting process. Director Olme requested that the board get a draft prior to October. Director Creager agreed that getting a draft earlier than October would be helpful especially if there is to be consideration of increasing the ETC. Director Tighe stated he would like to see a draft earlier in order that the incumbent board members can review and have considered before the new board member appointments so that work is done. Mr. Angle stated he will be able to have a draft ready for the next meeting. Director Olme agreed with Mr. Irvin that having a capital fund that can assist with catastrophic failure an ECC's should it occur needs to be considered.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY June 25, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Director Ken Olsen
Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Jim Hinkle, Hinkle & Company

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

JD Jepkema, Jefferson County Sheriff's Office

Director Tighe 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 Olme and by unanimous vote, approved the Minutes of May 28, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle, Pinnacle Consulting Group, Inc. (PCGI), gave the Treasurer's Report presenting the financial statements for the month ending 05/31/20 (copy attached). Mr. Angle noted that in most all cases JCECA is at or under budget and that revenue is on-track. The fund balance at the end of May was \$3,274,790.

Mr. Angle then presented the Cash Projection Report for the month of May 2020 (copy attached). Director Tighe asked a question regarding what long term goal is for JCECA's cash position. Mr. Angle advised that generally it is recommended that 25% operating expenses be held in reserve. Ron advised he would discuss with Amanda Castle, PCGI. Mr. Irvin recommended that this be visited in the 2021 budgeting process.

Mr. Hinkle presented the 2019 audit report. He advised it was a good clean audit (copy attached).

The Board upon motion of Director Olme, duly seconded by Director Olsen and by unanimous

vote, approved the Treasurer's Report and accepted the 2019 Audit.

Mr. Irvin presented the Expenditure Requests for the month of Jun (copy attached).

After discussion the Board, on motion of Director Fletcher and seconded by Director Olme, <u>approved</u> the June expenditure requests totaling \$770,125.71.

PSAP PARTNERS REPORT

Mr. Streeter advised that Jeffcom will cut (migrate) to the ESInet (Emergency Services IP Network) on 06/29/2020 at 0400MT. They have implemented very stringent guidelines early on regarding the pandemic. Personnel impacts have been minimal. Have eleven on the floor training and seven in an academy. They are in a hiring round and plan to start another academy in September.

There were no reports from the Broomfield or Westminster partners.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin reviewed his notes regarding activities for the month (see attached Notes for JCECA BOD Meeting 062520). Director Tighe mentioned a hacking incident that interfered with a JeffCo Public Health meeting. He advised that JCECA contact County IT if there are concerns of a similar situation happening with JCECA meetings. Mr. Irvin advised that the host for the Google Meets must admit each attendee. The host can also control what attendees contribute by muting or terminating.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered the legal matters in his report, nothing else to report.

NEW BUSINESS

Directors Olme and Olsen are term limited. Their terms expire in September. Mr. Irvin is working with BCC (Board of County Commissioners) Chief of Staff Deborah Churchill the process for notices to the Cities and Towns and the Special (Fire/EMS) districts requesting nominations. Director Tighe's term as a Commissioner is term limited this year. In January 2021, the BCC will need to decide if a commissioner will continue to attend the JCECA meetings or if a proxy will attend.

<u>ADJOURNMENT</u>

The meeting was adjourned by Director Tighe.

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY May 28, 2020

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

Present: Director Casey Tighe

Director Bob Olme
Director Alan Fletcher
Director Gary Creager
Attorney Ryan Tharp

Excused: Director Ken Olsen

Also Present: Jeff Irvin, Executive Director

JD Jepkma, JCSO

Ron Angle, Pinnacle Consulting Group, Inc.

Vicki Pickett, Jeffcom Michael Brewer, Jeffcom Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Olme and by unanimous vote, approved the Minutes of April 23, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 04/30/20 (copy attached). Mr. Irvin mentioned that there have been two large expenditures to CenturyLink for the ESInet migrations at the Broomfield and Westminster ECC's. Once the Jeffcom migration is completed and CenturyLink has been paid, JCECA will submit documentation to the Colorado PUC for grant reimbursement. Director Tighe asked what the total reimbursement amount will be. Mr. Irvin advised a minimum of \$362,392 and possibly more depending on whether there are monies left over after the migrations are completed statewide.

Mr. Angle then presented the Cash Projection Report for the month of April 2020 (copy attached). There was some discussion with Director Tighe confirming the projected fund balance at the end of 2020 and Director Fletcher asking questions regarding revenue inflows in March and April. Mr. Angle confirmed the projected fund balance at the end of 2020 is anticipated to be approximately \$2.4M.

Mr. Angle advised a draft of the 2019 Audit was received and is in the process of being

reviewed. Mr. Irvin is preparing the MD&A (Management Discussion and Analysis) to be included in the audit report. It is expected that the audit report will be presented by Hinkle & Company at the June meeting.

The Board upon motion of Director Fletcher, duly seconded by Director Creager and by unanimous vote, <u>approved</u> the Treasurer's Report.

Mr. Irvin presented the Expenditure Requests for the month of May (copy attached). Mr. Irvin discussed an emergency request for funding of relocation of radio equipment and site upgrades from Riley Peak to Elk Creek Fire Station No. 3.

After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the May expenditure requests totaling \$892,719.33

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin updated the board as follows:

- ESInet migration Broomfield and Westminster ECC's are fully migrated. CenturyLink is targeting 06/04 to 06/05 for pre-migration testing. Assuming the testing goes well then 06/08 is the target date for full migration.
- Mr. Irvin presented and briefly discussed a list of meeting and training he attended since the last meeting (copy attached).

PSAP PARTNERS REPORT

Ms. Pickett gave the Jeffcom report reiterating the ESInet migration schedule. She also advised that the SRBC backup center was utilized to allow the main center to be shutdown for sanitizing. Director Tighe asked if they will be applying for COVID reimbursement. Ms. Pickett advised they are tracking all of their costs associated with COVID. Mr. Brewer advised they are filling out the forms for a submission to the County budget office. Director Tighe advised that the documentation should be directed to Mary O'Neil in the budget office.

Ms. Sweet reported that there have been no problems associated with the ESInet migration. She discussed the measures being taken to sanitize their ECC and distancing procedures.

LEGAL COUNSEL REPORT

Mr. Tharp and Mr. Irvin have been discussing the efforts to secure licenses for the North Metro Line fiber. This work is on-going.

NEW BUSINESS

The Jeffcom board inquired if there will be additional monies available from JCECA in 2020 to augment the distributions they are budgeted to receive. The board discussed this and decided it was too early to tell if JCECA revenue will be affected by the pandemic. It was agreed that this will be revisited later in the year. Director Tighe reiterated the importance of capturing COVID related costs and submitting for potential reimbursement.

It was mentioned that Jeffcom has discussed providing services to Gilpin and Clear Creek counties. These are ongoing.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and April 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

May 20, 2020

(303)333-4380

JEFFERSON COUNTY EMERGENCY COMM	IUNICATIO	ONS AUTHO	RITY				20-May-20
BALANCE SHEET							
December 31, 2019 and April 30, 2020			ļ				
		Unaudited		Unaudited		 	
		Actual	+	Actual		 	
Assets		12/31/2019	+	4/30/2020		 	
Current Assets						 	
Cash, Checking	\$	1,785,955	\$	2,251,586			
	 2) Þ.	··		 	
Cash, Savings Accounts Receivable		504	. 	504		 	
Prepaid Expense		1,404,569		1,495,713		 	
Total Current Assets		112,418	•	659		 	
Total Current Assets	\$	3,303,446	\$	3,748,462		 	
Lang Torre Assets						 	
Long-Term Assets		0.005.570		0.005.570		 	
Construction in Progress	\$	3,965,578	\$	3,965,578		 	
Infrastructure		25,895		25,895		 	
Right of Ways		568,082	 -	568,082		 	
West Corridor Fiber Optic		865,614	 	865,614		 	
Accumulated Depreciation		(258,761)		(258,761)		 	
Total Long-Term Assets	\$	5,166,408	\$	5,166,408		 	
Total Assets	S	8,469,854	-	3,914,870.00			
Total Assets	Ψ.	0,403,034	-	1,3 14,67 0.00		 	
Liabilities			+			 	
Current Liabilities						 	
Accounts Payable	\$	770,701	\$	844,666	. — — — — — — — — — — — — — — — — — — —	 	
Total Current Liabilities	\$	770,701	\$	844,666		 	
Total Current Liabilities	Φ.	770,701	Ψ	044,000		 	
Total Liabilities	\$	770,701	\$	844,666		 	
Total Elabilities	Ψ	770,701	Ψ	844,866		 	
Fund Equity						 	
Net Investment in Fixed Assets	\$	5,166,408	\$	5,166,408		 	
Fund Balance	- Φ	3, 100,400	μ.	3,100,400		 	
Nonspendable		112,418	 	659		 <u>_</u>	
Unassigned		2,420,327		2,903,137		 	
Total Fund Equity	\$	7,699,153	\$	8,070,204		 	
10th I und Equity	P	1,000,100	φ_	0,010,204		 	
Total Liabilities and Fund Equity	\$	8,469,854	\$ 8	3,914,870.00			
	Ψ	=	-	=		 	

JEFFERSON COUNTY EMERGENCY COMMUNIC			RITY									20-May-20
STATEMENT OF REVENUES & EXPENDITURES V			<u> </u>		ļ						í	
December 31, 2019 Actual, 2020 Adopted and Pro							1				İ	
Year-to-date Actual and Variance through April 30), 20	020	ļ		ļ							
<u> </u>					<u></u> _		<u> </u>] _			
			T		Mc	dified Accrual	Bude	getary Basis			1	
GENERAL FUND		2019		2020	ļ	2020		Actual		Budget		Variance
		Unaudited		Adopted		Projected	ł	Through	l	Through		Through
Revenues		Actual	 	Budget	ŀ	Budget		04/30/20		04/30/20		04/30/20
9-1-1 fee (ETC)	2	10,381,849	\$	11,162,301	\$	11,162,301	- ·	3,874,986	\$	3,720,767	\$	154,219
9-1-1 fee (prepaid)	Ψ	213,360	├ *-	268.779	Ψ.	268,779	۱ ۳ .	95,962	Ψ.	89,593	Ψ	6,369
Interest Income	-	210,000	1	10.000	+	7.000	1	- 33,302		3,333		(3,333)
Miscellaneous Income				500		500	+-			167		(167)
Total Revenues	\$	10,595,209	\$	11,441,580	\$	11,438,580	\$	3,970,948	\$	3,813,860	\$	157,088
	-Y	10,000,200	₩	71,771,000	Ψ	11,400,000	+	0,010,040	Ψ	0,010,000	Ψ	107,000
Expenditures					 		· 					
Administrative	\$	257,361	\$	338,414	\$	272,264	\$	77,371	\$	90,421	\$	13,050
Agency Operating Fund - BRO	T	783,108	1	769,737	1	769,737	1	256,579		256,579		-
Agency Operating Fund - WES	1	570,479	İ	1,282,895		1,282,895		427,632		427,632		_
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000	-	6,500,000		2,166,667		2,166,667		(0)
Disaster & Recovery Plan (DRP)	1	75,681		53,750		53,750	T	14,500		15,000		500
GIS System		160,000	1	172,000		168,000		168,000		168,000		
Line Charges	1	361,083	T	544,703		544,703	1	243,954		256,318		12,364
Notification Systems (ENS)		132,996	T	134,397		134,397		116,591		118,988		2,397
Special Projects		211,867	1	1,258,634		1,258,634	1	128,603		483,065		354,462
Total Operating Expenditures	\$	8,878,342	\$	11,054,530	\$	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,774
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	454,200	\$	371,051	\$	(168,811)	\$	539,862
Beginning Fund Balance		815,878		2,289,882	ļ	2,532,745		2,532,745				
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	2,986,945	\$	2,903,796				
Components of Ending Fund Balance	1											
Capital Reserve	į.				\$	750,000	\$	750,000				
Operating Reserve (Target 25% of Expenditures) Unrestricted	L		├			2,236,945	-	2,153,796				
Ending Fund Balance	\$	-	\$	-	\$	2,986,945	\$	2,903,796				

FFERSON COUNTY EMERGENCY COMMUN							ļ					20-May-2
FATEMENT OF REVENUES & EXPENDITURES	the second	CONTRACT TO U.S. CO.	DE.	rail .	<u>.</u>				ļ		ļ	
cember 31, 2019 Actual, 2020 Adopted and P ar-to-date Actual and Variance through April			-					· · · · · · · · · · · · · · · · · · ·				
		2019		2020		2020	ļ	Actual		Budget	,	/ariance
		Unaudited		Adopted	ļ. <u> </u>	Projected		Through		Through		Through
		<u>Actual</u>		Budget		Budget		4/30/2020		4/30/2020		/30/2020
Administrative		10.000				50.000	<u> </u>					
Accounting Bank Charges	\$	49,926	\$	52,000	\$	52,000	\$	19,727	\$	17,333	\$	(2,39
Executive Director (ED)		7,861		3,843	ļ	1,000		-				····
401k & Benefits		22,605		24,295	+	24,295		7,539		8,098		5
Mileage Reimbursement		485		474	١.	474		39	·	158		1
Payroll Tax		8,699		19,922	i	9,400		3,106		3,133		· ;
Wages & Salaries		104,104	T	117,605		117,605		36,951		39,202	1	2,2
Insurance		6,147		6,316		6,316		1,636		2,105		4
Legal		48,052		103,000		50,000		5,692	Ĺ	16,667		10,9
Meeting & Misc					ļ				ļ			
Admin Web/Listserve		1,898		225		225		48	ļ	75		
Meeting & Misc - Other		3,416		5,150	ļ	5,150 577	ļ	696	ļ	1,717	ļ	1,0
Phone/Web Conferencing Office Supplies & Postage		304 925		577 1,443		1,443		54 579		192 481		1:
Payroll Expenses		2,939		3,564		3,564	1	1,304		1,188		(1
Public Web		2,555	+-	215		215		1,50-		72		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	272,264	\$	77,371	\$	90,421	\$	13,0
Agency Operating Fund (AOF)	_	700 400		700 707	_	700 707	_	050 570		050 570		
Broomfield Westminster	\$	783,108 570,479	. \$	769,737 1,282,895	\$	769,737 1,282,895	\$	256,579 427,632	\$	256,579 427,632	\$	
Jeffcom		6,325,767		6,500,000	•	6,500,000		2,166,667		2,166,667	1	
Other		0,525,707	-	-		- 0,300,000	ł	2,100,007		2., 100,007	1	
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,850,878	\$	2,850,878	\$	
Disaster & Recovery Plan (DRP)			-									
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	15,000	\$	5
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	.\$	14,500	\$	15,000	\$. 5
GIS System		<u> </u>			<u> </u>							
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Line Charges			-						<u> </u>			
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	233,027	\$	236,000	\$	2,9
Call Box MRC		7,888	1	7,740		7,740		2,749		2,580		(1
Jeffcom DS1		25,744	1	32,250		32,250	ļ	3,714	ļ	10,750	<u></u>	7,0
Other		5,461	-	20,963	-	20,963	_	4,464	•	6,988	Φ.	2,5
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	243,954	\$	256,318	\$	12,3
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,591	\$	6,450	\$	1,8
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(7
VoIP Record Extract		3,000	<u>_</u>	3,763		3,763	<u>_</u>	- 110 501		1,254	•	1,2
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	118,988	\$	2,3
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,1
Fiber Optics		,,,,,			ļ		<u> </u>		ļ		<u> </u>	
AHEC-DUS		945		202 544		202 544		20.000		67 505		24.0
J-FON Last Mile Fiber Project		35,772 39,820	-	202,514 300,000	ļ	202,514 300,000	ļ	32,823 235		67,505 100,000	1	34,6 99,7
North Metro		39,820	_	458,000	ł	458,000		∠ა၁		152,667	1	99,7 152,6
Smart911		89,161		89,161	† ·	89,161		89,161	 	89,161	<u> </u>	102,0
Special Projects		32,440		202,839	t	202,839	1	6,384	 	67,613	1	61,2
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	128,603	\$	483,065	\$	354,4
Total Expenditures	\$	8,878,342	¢	11,054,745	¢	10,984,380	\$	3,599,897	\$	3,982,671	\$	382,7
i otai Experialtales	Ψ	0,010,342	Ψ	11,004,140	φ	10,004,000	Ψ_	0,000,007	⊥ Ψ	U, UUL, U/ I	_Ψ	302,1

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		pril		May (Estimate)		June (Estimate)		July (Estimate)		August (Estimate)		eptember (Estimate)		October (Estimate)		ovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$,531,899	\$. ,	\$	2,274,111	\$	2,218,574	\$	2,247,054		. ,	\$	2,304,012		. ,		2,360,970
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income	\$	925,135 16,415 -	\$	920,449 18,564 -	\$	1,342,024 \$ 23,707		614,994 18,638	\$	919,962 19,456 -	\$	919,962 22,398 -	\$	919,962 22,398 -	\$	919,962 22,398 -	\$	919,962 22,398	\$	919,962 22,398	\$	919,962 22,398 -	\$	919,962 22,398 -
Miscellaneous Income Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$		633,632	•	939,418	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360	\$	942,360
Expected Outflows:	φ	2,727,303	Ψ	333,014	Ψ	1,303,731 φ		033,032	φ	333,410	Ψ	342,300	φ	342,300	Ψ	342,300	Ψ	342,300	Ψ	342,300	Ψ	342,300	φ	342,300
2020 Obligations (As projected, less paid) Administrative Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925	\$	4,925
Bank Charges		- 44.005		- 44.000		-		40.045		111		111		111		111		111		111		111		111
Executive Director (ED) Insurance		11,885		11,909		11,984		12,315		12,960		12,648 6,316		12,648		12,648		12,648		12,648		12,648		12,648
Legal				5,015		-		3,000		11,873		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18				496		496		496		496		496		496		496		496
Office Supplies & postage Public Web		116		16		79 -		8		120		120		120		120		120		120		120		120
Payroll Expense		287		400		159				302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$		23,360	\$	30,787	\$	36,791	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475	\$	30,475
Agency Operating Fund (AOF) BRO Recurring Jeffcom Wages & Salaries WES Recurring	\$	451 527,147 3,747	\$	64,145 541,667 107.018	\$	64,145 \$ 541,667 106,908		64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$		\$	712,720 \$		712,719	\$	712,720	\$	712,720	\$		\$		\$		\$		\$		\$	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	<u> </u>	\$	1,222	\$	- \$		13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$		13,278	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906	\$	4,906
GIS System GIS System Support	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR	\$	_	\$	50,778	\$	28,346 \$		145,150	\$	25,000	\$	100,000	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300	\$	22,300
Call Box MRC		-		1,375		688		686		686		686		686		686		686		686		686		686
Jeffcom DS1 Other		669		2,770 1.077		637		944 348		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$			\$	31,026	\$	106,026	\$		\$		\$		\$		\$		\$	28,326
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- \$		5,356	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143
VolP Record Extract		-		-		-				418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591
Special Projects Call Box Project Fiber Optics Smart911	\$	4,812 - 89,161	\$	- 22,874 -	\$	- \$ - -		- 8,911 -	\$	145 116,091	\$	145 116,091 -	\$	145 116,091	\$	145 116,091 -	\$	145 116,091 -	\$	145 116,091 -	\$	145 116,091	\$	145 116,091 -
Other	_	3,387		-	_	-		3,192	_	24,533		24,533		24,533	_	24,533		24,533	_	24,533	_	24,533	_	24,533
Special Projects Total	\$			22,874		- \$			\$	140,769		140,769	\$		\$		\$	140,769		140,769		140,769		140,769
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		916,893		997,897		913,881		913,881		913,881		913,881		913,881		913,881
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)		610,525 \$		(280,313)		,		(55,537)			\$	-,	\$		\$		\$	28,479		28,479
Estimated Cash Position		1,966,528	\$	1,921,373	\$	2,531,899 \$	2,	,251,586	\$	2,274,111	\$	2,218,574	\$	2,247,054	\$	2,275,533	\$	2,304,012	\$	2,332,491	\$	2,360,970	\$	2,389,449

JCECA - 2020	0 Apr Expend	liture Requ	est Authorization 052620 1130			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-020		JCSO	Riley Peak radio site relocation assistance	SpProj	180,000.00	Project to be completed in 60 days
2020-021		Multi	PSAP payments for Jun 2020	AOF	712,719.33	
				Total	892,719.33	
			Expenditures Recommended by Advisory Committee (date):	03/26/20		
			Expenditures Approved by Executive Director (signature):	Masse		
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

MINUTES OF THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY April 23, 2020

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

Present: Director Casey Tighe

Director Bob Olme Director Alan Fletcher Director Gary Creager Director Ken Olsen

Attorney Ryan Tharp

Also Present: Jeff Irvin, Executive Director

Ron Angle, Pinnacle Consulting Group, Inc.

Jeff Streeter, Jeffcom Michael Brewer, Jeffcom Kevin Biegert, Jeffcom

Monty Heffner, Broomfield PD Karen Sweet, Westminster PD/FD

Director Tighe called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Creager, duly seconded by Director Fletcher and by unanimous vote, approved the Minutes of March 26, 2020 (copy attached).

TREASURER'S REPORT

Ron Angle of Pinnacle Consulting Group, Inc. (PCGI) gave the Treasurer's Report presenting the financial statements for the month ending 03/31/20 (copy attached). Mr. Angle indicated that the financial statements look good given that revenue is on track and, so far, JCECA is under budget in several categories. Director Tighe expressed concern regarding what revenue will be going forward not knowing what the economic impact of the pandemic will be. Mr. Angle reviewed the Balance Sheet for the month ending 03/31/20 (copy attached). Mr. Angle advised the ending fund balance for the period was almost \$3,117,000.

Mr. Angle then presented the Cash Encumbrance Report for the month of March 2020 (copy attached). Inflow of cash was greater than outflow by \$600,000 giving an ending fund balance of \$2.5M. Director Olsen commented that the inflows seem to be very conservative so far. Mr. Angle advised that with the unknowns due to the pandemic it will be necessary to monitor and adjust projections as appropriate. Mr. Irvin commented that we have had a bit of a windfall due to use of a mailing list derived from the combination of JCECA's list of telephone service providers (TSP's) with a list provided by the Colorado Public Utilities Commission (PUC). Some

TSP's that had not been remitting to JCECA remitted entire years' worth of ETC increasing expected revenue in January and February 2019. These monies will be accrued back to 2019 and the projection will be adjusted accordingly.

Director Tighe advised that if anyone needs copies of these spreadsheets they can contact Mr. Irvin via email at irvin@jceca.org or 303-539-9410.

Mr. Angle provided an update on the status of the 2019 Audit. All requested documents have been provided to the auditor. It is expected that a draft will be received prior to the May meeting.

EXECUTIVE DIRECTOR'S REPORT

Mr. Irvin advised that provisions have been completed for distribution of AOF monies to the ECC's via wire transfer and for payments to vendors via Bill.com through QuickBooks online. This eliminates the need for paper checks and physical check signatures.

Mr. Irvin presented the Expenditure Requests for the month of April (copy attached). Mr. Irvin advised that, at the request of the City of Broomfield, a "Keyword" feature was added to the CodeRED system at a cost of \$2,000. This cost was deducted from the Agency Operating Fund (AOF) transfer for the month of April. The feature allows citizens to opt into text messaging containing links for informational resources predominantly regarding COVID-19. After discussion the Board, on motion of Director Olme and seconded by Director Fletcher, approved the February expenditure requests totaling \$837,506.73.

Mr. Irvin updated the board as follows:

- ESInet migration:
 - o Mr. Irvin participated in a virtual conference with Jeffcom and CenturyLink regarding the timeline for ESInet migration. The 05/05/2020 date will likely slip due to a decision to upgrade firewalls for the system. It was agreed that new firewalls will be ordered. Once it known when they will ship, it will be possible to determine the adjusted timeline for migration. The current target date is 05/26/2020.
 - There was a discussion regarding possible future need for Emergency Communication Centers (ECC's) to enable remote workers. CenturyLink advised they currently have product that could facilitate this and will engage their engineers to provide budgetary estimates in order to look at feasibility.
 - As mentioned at the March board meeting, the Broomfield and Westminster ECC's were functionally migrated on 03/10/2020. There remains some work to be done regarding automatic location identification system (ALI) migration and relocation of busy transfer switches. This work will be completed once the COVID-19 lockdowns are lifted.
- Colorado PUC 9-1-1 Advisory Task Force activities continue in virtual meetings.
 - Meetings regarding network Diversity have been on hold.
 - ESInet User Group meetings continue to be a useful tool to monitor the progress of statewide ESInet migration.
 - As mentioned last month, a new statewide GIS subcommittee will be forming to bring agency GIS professionals together regarding ESInet needs.
- Mr. Irvin advised that he has been regularly attending the Jefferson County Board of Commissioners (BCC) regular virtual hearings and the COVID-19 meetings they have been holding. Mr. Irvin has been present as a resource regarding public alerting. The

- meetings have been very informative regarding the status and needs of agencies responding to the pandemic.
- Mr. Irvin has completed review of remittances for 2019 and through Q1 2020. Compliance
 with the \$1.30 rate established effective 01/01/2020 has been very high. Mr. Irvin sent
 notices to the few small TSP's that had not complied alerting them to the increase and the
 need to amend returns.

PSAP PARTNERS REPORT

Mr. Streeter gave the directors an update. He advised that last week he participated in a call with Representative Perlmutter regarding Telecommunicator Week. It was mentioned that Jeffcom received the 2020 Team of the Year award from Colorado NENA-APCO. The Jeffcom board passed a resolution recognizing Jeffcom employees as first responders. Director Olme commented that the Jeffcom staff has met the challenges posed by the pandemic seamlessly and asked that Mr. Streeter pass along sincere appreciation for all their hard work.

Mr. Irvin advised that he and Mr. Streeter had a conversation this week regarding the recent hiring of a Network Analyst. Mr. Streeter advised that David Applebaum will start Monday (04/27/2020). Mr. Applebaum comes with a wealth of experience. Mr. Irvin advised that monies were budgeted for 2020 for sharing of a portion of the costs of an FTE for the Jefferson County Public Safety Fiber Optic Network (JFON) operating and maintenance (O&M) needs. There will be a request for a true-up at the end of 2020 to reimburse Jeffcom for these costs.

Director Tighe commented that the ECC's should be tracking costs associated with the COVID-19 pandemic. These costs may be reimbursable under disaster recovery funding for which the ECC's may apply.

LEGAL COUNSEL REPORT

Mr. Tharp advised that Mr. Irvin had covered all the pertinent issues and had nothing further to report.

NEW BUSINESS

There was no New Business.

ADJOURNMENT

The meeting was adjourned by Director Tighe.



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, 2019 and March 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blotte

April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMU	JNICATIC	NS AUTHOR	RITY			20-Apr-20
BALANCE SHEET						
December 31, 2019 and March 31, 2020						
		Unaudited	1	Unaudited		
		Actual		Actual		
		<u>12/31/2019</u>		3/31/2020		
Assets						
Current Assets						
Cash, Checking	\$	1,785,955	\$	2,531,899		
Cash, Savings		504		504		
Accounts Receivable		1,404,569		1,443,003		
Prepaid Expense		112,418		1,099		
Total Current Assets	\$	3,303,446	\$	3,976,505		
Long-Term Assets						
Construction in Progress	\$	3,965,578	\$	3,965,578		
Infrastructure		25,895		25,895		
Right of Ways		568,082		568,082		
West Corridor Fiber Optic		865,614		865,614		
Accumulated Depreciation		(258,761)		(258,761)		
Total Long-Term Assets	\$	5,166,408	\$	5,166,408		
T-4-1 A4-		0.400.054		440.040.00		
Total Assets	\$	8,469,854	9	,142,913.00		
Liabilities						
Current Liabilities						
Accounts Payable	\$	770,701	\$	859,606		
Total Current Liabilities	\$	770,701	\$	859,606		
Total Guiterit Elabilities	Ψ	770,701	Ψ	000,000		
Total Liabilities	\$	770,701	\$	859,606		
Fund Equity		= 100 15=		= 100 155		
Net Investment in Fixed Assets	\$	5,166,408	\$	5,166,408		
Fund Balance		110 11-				
Nonspendable		112,418		1,099		
Unassigned		2,420,327	<u></u>	3,115,800		
Total Fund Equity	\$	7,699,153	\$	8,283,307		
Total Liabilities and Fund Equity	\$	8,469,854	\$ 9	,142,913.00		
		=	Ť	=		

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY								20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES W		BUDGETS									
December 31, 2019 Actual and 2020 Adopted Bud											
Year-to-date Actual and Variance through March 3	31, 20)20									
					Мо	dified Accrual	Bud	getary Basis			
GENERAL FUND		2019		2020		2020		Actual	Budget		Variance
CENERAL I OND	U	naudited		Adopted		Projected		Through	Through		Through
Revenues		Actual		Budget		Budget		03/31/20	03/31/20	_	03/31/20
9-1-1 fee (ETC)	\$	10,381,849	\$	11,162,301	\$	11,162,301	\$	3,207,405	\$ 2,790,575		416.830
9-1-1 fee (prepaid)	Ť	213,360	Ť	268,779	Ψ.	268,779	Ť	77,324	 67,195	_	10,129
Interest Income		-		10.000		10.000			2.500		(2,500)
Miscellaneous Income		-		500		500		_	125		(125)
Total Revenues	\$ ^	10,595,209	\$	11,441,580	\$	11,441,580	\$	3,284,729	\$ 2,860,395	\$	424,334
Expenditures		057.004	_	000 444		057.004		55.000	00.007		07.044
Administrative	\$	257,361	\$	338,414	\$	257,264	\$	55,886	\$ 83,697	\$	27,811
Agency Operating Fund - BRO		783,108		769,737		769,737		192,434	192,434		-
Agency Operating Fund - WES		570,479		1,282,895		1,282,895		320,724	320,724		-
Agency Operating Fund - JEFFCOM		6,325,767		6,500,000		6,500,000	-	1,625,000	1,625,000		40.000
Disaster & Recovery Plan (DRP) GIS System		75,681 160,000		53,750 172,000		53,750 168.000	-	14,500 168,000	28,129 168,000		13,629
,		361.083		544.703		544.703		84.821	136,176		51.355
Line Charges Notification Systems (ENS)		132,996		134,397		134,397		116,235	117,062		827
, ,						1.258.634		122.975	386,119		263,144
Special Projects Total Operating Expenditures	\$	211,867 8,878,342	\$	1,258,634 11,054,530	4	10,969,380	\$	2,700,575	\$ 3,057,341	\$	263,144 356,766
	Ψ		Ψ		Ψ	, ,	Ľ				•
Revenues over/(under) Expenditures		1,716,867	\$	387,050	\$	472,200	\$	584,154	\$ (196,946)	\$	781,100
Beginning Fund Balance		815,878		2,289,882		2,532,745		2,532,745			
Ending Fund Balance	\$	2,532,745	\$	2,676,932	\$	3,004,945	\$	3,116,899			
Components of Ending Fund Balance					Φ.	750.000	φ.	750,000			
Capital Reserve					\$	750,000	\$	750,000			
Operating Reserve (Target 25% of Expenditures) Unrestricted	1					2,254,945		2,366,899			
Ending Fund Balance	\$	_	\$		\$	3,004,945	\$	3,116,899			
Linding I died Dalaite	Ψ	-	Ψ.		Ψ	3,004,343	Ψ	3,110,033			

ATEMENT OF REVENUES & EXPENDITURES	WITH	BUDGETS -	DE.	TAIL								
cember 31, 2019 Actual and 2020 Adopted Bu												
ar-to-date Actual and Variance through Marc		:020										
		2019		2020		2020		Actual		Budget	_	Variance
		Unaudited		Adopted		Projected		Through		Through	_	Through
Administrative		<u>Actual</u>		<u>Budget</u>		<u>Budget</u>		3/31/2020		3/31/2020	1 3	3/31/2020
Administrative Accounting	\$	49,926	\$	52,000	\$	52,000	\$	11,592	\$	13,000	\$	1,4
Bank Charges	Ψ	7,861	Ψ	3,843	Ψ	1,000	Ψ	11,002	Ψ	10,000	۳	٠,٠٦
Executive Director (ED)		7,001		0,040		1,000						
401k & Benefits		22,605		24,295		24,295		5,686		6,074		3
Mileage Reimbursement		485		474		474		39		119		
Payroll Tax		8,699		19,922		9,400		2,340		4,981		2,6
Wages & Salaries		104,104		117,605		117,605		27,714		29,401		1,6
Insurance		6,147		6,316		6,316		1,319		1,579		2
Legal		48,052		103,000		35,000		5,242		25,750		20,5
Meeting & Misc		-,		,		,				-		-,-
Admin Web/Listserve		1,898		225		225		48		56		
Meeting & Misc - Other		3,416		5,150		5,150		796		1,288		
Phone/Web Conferencing		304		577		577		54		144		
Office Supplies & Postage		925		1,443		1,443		210		361	T T	
Payroll Expenses		2,939		3,564		3,564		846		891		
Public Web		-		215		215		-		54		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	257,264	\$	55,886	\$	83,697	\$	27,8
								·				
Agency Operating Fund (AOF)												
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	192,434	\$	192,434	\$	
Westminster		570,479		1,282,895		1,282,895		320,724		320,724		
Jeffcom		6,325,767		6,500,000		6,500,000		1,625,000		1,625,000		
Other				-		-		-		-		
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	2,138,158	\$	2,138,158	\$	
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	53,750	\$	14,500	\$	28,129	\$	13,6
CIO Occada con												
GIS System	•	400,000	+	470.000	Φ.	400,000	Φ.	400,000	Φ.	400,000	φ.	
GIS System Support	\$	160,000	\$	172,000	\$	168,000 168,000	\$	168,000	\$	168,000	\$	
Total GIS System	D	160,000	Þ	172,000	Ф	100,000	Þ	168,000	Þ	168,000	T T	
Line Charges												
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	77,061	\$	120,938	\$	43,8
Call Box MRC		7,888	1	7,740		7,740		2,063		1,935	T .	(
Jeffcom DS1		25,744		32,250		32,250		2,791		8,063		5,2
Other		5,461		20,963		20,963		2,906		5,241		2,3
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	84,821	\$	136,176	\$	51,3
<u> </u>		-						·			İ	
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,235	\$	4,838	\$	(
CodeRed (ECN)		116,178		111,284		111,284		112,000		111,284		(
VoIP Record Extract		3,000	L	3,763		3,763			L	941	L	Ì.
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,235	\$	117,062	\$	
Special Projects												
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$	-	\$	6,120	\$	6,
Fiber Optics		-,	Ť	-,	ľ	-, -	Ĺ		Ė	-, -,	Ė	,
AHEC-DUS		945		-		-		-		-		
J-FON		35,772		202,514		202,514		30,387		50,629		20,
Last Mile Fiber Project		39,820		300,000		300,000		235		75,000		74,
North Metro		3,292		458,000		458,000				114,500		114,
Smart911		89,161		89,161		89,161		89,161		89,161		, ,
Special Projects		32,440		202,839		202,839		3,192		50,710		47,
Total Special Projects	\$	211,867	\$	1,258,634	\$	1,258,634	\$	122,975	\$	386,119	\$	263,
· · · · · ·												
Total Expenditures	\$	8,878,342	\$	11,054,745	\$	10,969,380	\$	2,700,575	\$	3,057,341	\$	356,

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April (Estimate)		May (Estimate)		June (Estimate)		July (Estimate)		August (Estimate)		eptember (Estimate)		October (Estimate)		lovember (Estimate)		cember stimate)
Cash on Hand	\$	1,785,955	\$		\$	1,921,373	\$	2,531,899	\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443			\$	2,492,373		2,486,838 \$		2,481,303
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income	\$	925,135 16,415	\$	920,449 18,564	\$	1,342,024 23,707	\$	886,077 22,398	\$	886,077 22,398	\$	886,077 22,398	\$	886,077 22,398	\$	886,077 22,398	\$	886,077 22,398	\$	886,077 22,398	\$	886,077 \$ 22,398	;	886,077 22,398
Miscellaneous Income	_	-	_	-	_	-	_	-	_	-	_	-	_	-	_	-	_	-	_	-	_	-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475	\$	908,475 \$	•	908,475
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative Accounting	\$	115	\$	3,870	\$	575	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271	\$	5,271 \$;	5,271
Bank Charges		-				-		111		111		111		111		111		111		111		111		111
Executive Director (ED) Insurance		11,885		11,909		11,984		12,648		12,648		12,648 6,316		12,648		12,648		12,648		12,648		12,648		12,648
Legal		-		5,015				3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333		3,333
Meeting & Misc		359		797		18		496		496		496		496		496		496		496		496		496
Office Supplies & postage Public Web		116		16		79		120		120		120		120		120		120		120		120		120
Payroll Expense		287		400		159		302		302		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815	\$	22,281	\$	22,281	\$	28,597	\$	22,281	\$	22,281	\$	22,281	\$	22,281	\$	22,281 \$;	22,281
Agency Operating Fund (AOF) BRO Recurring Jeffcom Wages & Salaries WES Recurring	\$	451 527,147 3.747	\$	64,145 541,667 107.018	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 \$ 541,667 106,908	;	64,145 541,667 106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720	\$		\$	712,720	\$	712,720	\$		\$		\$		\$		\$	712,720 \$;	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$		\$	1,222	\$			4,886		4,886		4,886		4,886		4,886		4,886		4,886		4,886 \$		4,886
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- :	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886	\$	4,886 \$;	4,886
GIS System GIS System Support	\$	-	\$	168,000	\$	- :	\$	-	\$	_	\$	_	\$	-	\$	-	\$	-	\$	-	\$	- \$;	<u> </u>
GIS System Total	\$	-	\$	168,000	\$	- :	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- \$;	-
Line Charges ANI / ALI SR	\$	-	\$	50,778	\$	28,346	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958	\$	44,958 \$;	44,958
Call Box MRC		-		1,375		688		631		631		631		631		631		631		631		631		631
Jeffcom DS1 Other		669		2,770 1.077		637		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064		3,276 2,064
Line Charges Total	\$	669	\$	56,001	\$	29,671	\$	50,929	\$	50,929	\$	50,929	\$		\$	50,929	\$		\$		\$	50,929 \$;	50,929
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- : -	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 143	\$	1,030 \$ 143	;	1,030 143
VolP Record Extract				-		-		418		418		418		418		418		418		418		418		418
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- :	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591	\$	1,591 \$;	1,591
Special Projects Call Box Project Fiber Optics Smart911	\$	4,812 - 89,161		22,874	\$	- : - -	\$	145 104,182 -	\$	145 104,182	\$	145 104,182	\$	145 104,182	\$	145 104,182 -	\$	145 104,182	\$	145 104,182	\$	145 \$ 104,182	;	145 104,182
Other		3,387		-	_	-	_	22,161	_	22,161		22,161		22,161	_	22,161	_	22,161	_	22,161	_	22,161		22,161
Special Projects Total	\$			22,874		- :		126,488	\$	126,488		126,488	\$		\$		\$	126,488		126,488		126,488 \$		126,488
Total Expected Outflows	\$	760,977		984,168		755,206		914,010		914,010		920,326		914,010		914,010		914,010		914,010		914,010 \$		914,010
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)		610,525		(5,535)		(5,535)		(11,851)			\$	(5,535)		(5,535)		(5,535)		(5,535) \$		(5,535)
Estimated Cash Position	\$_	1,966,528	\$	1,921,373	\$	2,531,899	\$	2,526,364	\$	2,520,829	\$	2,508,978	\$	2,503,443	\$	2,497,908	\$	2,492,373	\$	2,486,838	\$	2,481,303 \$	2	2,475,768

JCECA - 2020	0 Apr Expend	liture Requ	est Authorization 042220 1047			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-017		Multi	PSAP payments for May 2020	AOF	712,719.33	
2020-018		BRO	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	58,348.83	
2020-019		WES	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	66,438.57	
				Total	837,506.73	
			Expenditures Approved by Executive Director (signature):	Malle		
			Expenditures Approved by Board Member (signature):			
	T		Expenditures Approved by Board Member (signature)			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") MAY 28, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# -use *6 to mute/unmute your phone.

- 1. Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. April 23 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. Status of 2019 Audit
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. Status of ETC collections.
 - c. CO PUC 9-1-1 Advisory Task Force activities.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of request for increase of Jeffcom ECC funding.
- 9. Adjournment



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, 2019 and May 31, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA June 16, 2020

JEFFERSON COUNTY EMERGENCY COMM	IUNICATIC	JNS AUTHOR	XIII		 		16-Jun-20
BALANCE SHEET							
December 31, 2019 and May 31, 2020			ļ		 		
		Audited Actual		Unaudited Actual	 1		
		12/31/2019		5/31/2020	 		
Assets	<u>-</u>	12/3 1/2019		5/3 1/2020	 1		
Current Assets			+		 		
Cash, Checking		1,785,955	\$	2,413,354	 		
Cash, Savings	Ψ.	504	Ψ-	504		+	
		1,404,569					
Accounts Receivable	1		ł	1,721,157			
Prepaid Expense	•	112,418		220			
Total Current Assets	\$	3,303,446	\$	4,135,235			
Long-Term Assets			+		 	·	
Construction in Progress	\$	3,965,578	\$	3,965,578	 	 	
Infrastructure	Φ.	25.895	+Φ	25,895		-	
		568,082	-	568,082		,	
Right of Ways		865,614	-		1	 	
West Corridor Fiber Optic			<u> </u>	865,614			
Accumulated Depreciation		(256,338)	_	(256,338)	 	-	
Total Long-Term Assets	\$	5,168,831	\$	5,168,831			
T-4-1 A4		0 470 077	<u> </u>	204 000 00	 	<u> </u>	
Total Assets	\$	8,472,277		9,304,066.00	 	 	
			<u> </u>		 	<u> </u>	
Liabilities			ـ				
Current Liabilities							
Accounts Payable	\$	773,124	\$	860,445			
Total Current Liabilities	\$	773,124	\$	860,445	 	ļ	
					 	ļ	
Total Liabilities	\$	773,124	\$	860,445	 	ļ	
			ļ)	
Fund Equity			ļ				
Net Investment in Fixed Assets	\$	5,168,831	\$	5,168,831			
Fund Balance							
Nonspendable		112,418		220			
Unassigned		2,417,904	<u></u>	3,274,570	ļ	1	
Total Fund Equity	\$	7,699,153	\$	8,443,621	 		
			L_		 		
Total Liabilities and Fund Equity	\$	8,472,277	\$ 9	,304,066.00	 		
		=		=			

ATIO	ONS AUTHOR	RITY		T							16-Jun-20
NITI	BUDGETS			1		Ī					
ject	ed Budget					T					
, 20:	20	T									
1											
<u></u>		r		Mc	dified Accrual	Bud	getary Basis				
	2010	 	2020	ļ	2020		Antual		Dudmak		Variance
		+		·							
- 		4				+					Through 05/31/20
Ф.								-		•	364,172
Φ.		- P		Φ		Φ.		Ф		Ф	
+	213,300			-		 	110,236		· · · · · · · · · · · · · · · · · · ·	ļ	4,245
ļ		┼		 -		⊢ −	<u>-</u>				(4,167)
•	40 505 000	+				 _	-			_	(208)
*	10,595,209	1	11,441,580	→	11,438,580	1	5,131,367	3	4,/6/,325	>	364,042
+		 		1							
\$	257,361	\$	338,414	\$	272,264	\$	97,468	\$	113,027	\$	15,559
1	783,108		769,737		769,737	1	320,724		320,724		-
	570,479		1,282,895	ļ.	1,282,895	1	534,540		534,540		-
1	6,325,767	1	6,500,000	i	6,500,000		2,708,334		2,708,334		(0)
İ	75,681	Ī	53,750	İ	53,750	1	14,500		19,844		5,344
	160,000	T	172,000		168,000		168,000		168,000		-
	361,083		544,703	-	544,703	1	295,317		286,397		(8,920)
	132,996	T	134,397		134,397	1	116,591		120,914		4,323
1	214,290	T	1,258,634	1	1,258,634		131,425		580.011		448,586
\$	8,880,765	\$	11,054,530	\$		\$	4,386,899	\$	4,851,791	\$	464,892
	1,714,444	\$	387,050	\$	454,200	\$	744,468	\$	(84,466)	\$	828,934
	815,878	-	2,289,882		2,530,322		2,530,322			-	.,,
\$	2,530,322	\$	2.676.932	\$	2.984.522	\$	3.274.790				
Ť		Ħ				Ħ					
<u> </u>				\$		\$	750,000				
\perp					2,234,522		2,524,790				
		L				L					
\$	-	\$	-	\$	2,984,522	\$	3,274,790				
	WITH DECEMBER 1 STATE OF STATE	### BUDGETS Djected Budget 2020	### ST ###	2019 2020 Audited Actual Budget 10,381,849 \$11,162,301 203,360 268,779 10,000 500 \$10,595,209 \$11,441,580 \$257,361 \$338,414 783,108 769,737 570,479 1,282,895 6,325,767 6,500,000 75,681 53,750 160,000 172,000 361,083 544,703 132,996 134,397 214,290 1,258,634 \$8,880,765 \$11,054,530 1,714,444 \$387,050 815,878 2,289,882 \$2,530,322 \$2,676,932	MITH BUDGETS Dected Budget 1, 2020 Audited Adopted Actual Budget \$ 10,381,849 \$ 11,162,301 \$ 268,779	Modified Accrual	Modified Accrual Budget	Modified Accrual Budgetary Basis 2019 2020 2020 Actual Audited Adopted Projected Through Budget Budget 05/31/20 \$ 10,381,849 \$ 11,162,301 \$ 11,162,301 \$ 5,015,131 213,360 268,779 268,779 268,779 116,236 10,000 7,000 - 500 500 500 - 500 500 - 500 500 - 500 500 500 - 500 500	Modified Accrual Budgetary Basis	MITH BUDGETS Jected Budget	MITH BUDGETS

FFERSON COUNTY EMERGENCY COMMUNICATEMENT OF REVENUES & EXPENDITURE												16-Jun
			ישר	IAIL			-		ļ		ļ	
cember 31, 2019 Actual, 2020 Adopted and ar-to-date Actual and Variance through May							-		ļ			
ar-to-date Actual and Variance through Way	31, 202	20	<u> </u>		ļ							
			ļ		.		 		ļ			
			ļ				ļ		i			
		2040		0000	ļ				-		ļ	
		2019		2020		2020	 	Actual		Budget	·	Variance
		Audited		Adopted	-	Projected	ļ	Through		Through		Through
Addition		<u>Actual</u>		Budget		Budget	ļ	<u>5/31/2020</u>		5/31/2020	<u>:</u>	<u>5/31/2020</u>
Administrative			1				ļ		ļ			
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	27,133	\$	21,667	\$	(5,4
Bank Charges		7,861		3,843		1,000				_		
Executive Director (ED)		-			ļ							_
401k & Benefits		22,605		24,295		24,295	.].	9,392		10,123	<u>.</u>	. 7
Mileage Reimbursement		485		474		474		39		198		1
Payroll Tax		8,699	L	19,922		9,400		3,872		3,917		
Wages & Salaries		104,104		117,605	T	117,605		46,189		49,002		2,8
Insurance		6,147		6,316		6,316		2,198		2,632		4
Legal	1	48,052		103,000		50,000	·	5,692	T	20.833		15,
Meeting & Misc			-		1				ļ	· · · · · · · · -	†	
Admin Web/Listserve		1,898	†	225	1	225	t	48	 	94	†	
Meeting & Misc - Other	- †	3,416	1	5,150	1	5,150	1-	783		2,146	} · · · · · · · · · · · · · · · · · · ·	1,
Phone/Web Conferencing		304	 	577	 -	577		54		240		1,
Office Supplies & Postage		925		1,443		1,443	1	455	ļ	601	 	
Payroll Expenses		2,939		3,564	 	3,564	+-	1,613	ļ	1,485	 	(
Public Web		2,939					 	1,013		·	ļ	(
	-	- 057.004	-	215	<u> </u>	215	-	07.400	•	90	_	
Total Administrative Expenses	\$	257,361	. \$	338,629	\$	272,264	\$	97,468	\$	113,027	\$	15,
					ļ				<u> </u>			
Agency Operating Fund (AOF)					ļ							
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	320,724	\$	320,724	\$	
Westminster		570,479		1,282,895		1,282,895		534,540		534,540		
Jeffcom		6,325,767	1	6,500,000		6,500,000		2,708,334		2,708,334	j .	
Other			Ī	-		-	1	-				
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	3,563,598	\$	3,563,598	\$	
· · · · · · · · · · · · · · · · · · ·			Ħ		í		Ė		 	·	<u> </u>	
Disaster & Recovery Plan (DRP)			1									
SRBC Recurring	s	75,681	\$	53,750	\$	53,750	\$	14,500	\$	19,844	\$	5,
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		53,750	\$	14,500		19,844		5,
Total Disaster & Receivery Flair (Britis)	-	70,001	-	00,700	Ψ	35,730	Ψ_	14,500	Ψ	13,044	Ψ	
310 0							-				<u> </u>	
GIS System		100.000		170.000		100.000	-	100.000	_		-	
GIS System Support	\$	160,000	\$	172,000		168,000	\$	168,000	_	168,000		
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
	į											
ine Charges	Ī					1						
ANI/ALI SR	\$	321,990	\$	483,750	\$	483,750	\$	282,928	\$	261,000	\$	(21,
Call Box MRC		7,888		7,740	1	7,740		3,435		3,225	*** ****	(
Jeffcom DS1		25,744		32,250		32,250		4,617		13,438		8,
Other		5,461	1-	20,963	 	20,963	1 -	4,337	 	8,735		4,
Total Line Charges	\$	361,083	\$	544,703	\$	544,703	\$	295,317	\$	286,397	<u>¢</u>	(8,
. Star Errio Griargeo	Ψ	551,000	۳	577,703	Ψ	UTT,100	۳	200,017	Ψ	200,387	Ψ	(0,
Intification Cyatana (TNC)			₩		ļ		 				ļ	
Notification Systems (ENS)		46.515	<u> </u>				<u> </u>					
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	19,350	\$	4,591	\$	8,063	\$	3,4
CodeRed (ECN)		116,178	1	111,284		111,284	<u> </u>	112,000		111,284		(
VoIP Record Extract		3,000		3,763		3,763				1,568		1,
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	134,397	\$	116,591	\$	120,914	\$	4,
Special Projects	.		1		1							
Call Box Project	\$	10,437	\$	6,120	\$	6,120	\$		\$	6,120	\$	6,
Fiber Optics		,	† <i>*</i>	-,,,20	ļ. Ž.	-,,	┿		+			
AHEC-DUS		945	1		 		 					
J-FON		35,772	+	202,514	 -	202,514	<u> </u>	35,645		04 204		
Last Mile Fiber Project			 	300,000			ļ			84,381		48,
		39,820			ļ	300,000		235		125,000	<u> </u>	124,
North Metro		3,292		458,000	-	458,000	-	-		190,833	ļ	190,
Smart911		91,584	ļ	89,161		89,161	ļ	89,161	ļ	89,161	ļ .	
Special Projects		32,440	L	202,839		202,839	<u> </u>	6,384		84,516		78,
Total Special Projects	\$	214,290	\$	1,258,634	\$	1,258,634	\$	131,425	\$	580,011	\$	448,
		Ī										
		8,880,765	-	11,054,745		10,984,380		4,386,899	4	4,851,791	•	464,8
Total Expenditures	\$	0.000./00	30	11.054.745		10.984.380	S	4.300 899	\$	4 851 791	\$	

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual	ı	February Actual		March Actual	Apı Actu			May Actual		June (Estimate)		July (Estimate)		August (Estimate)		otember		October (Estimate)		lovember (Estimate)		ecember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		31,899	\$		\$	2,413,354	\$	2,333,094		2,338,766		2,344,437	\$	2,350,109		. ,		2,361,452
Expected Inflows:																								
2020 Revenues (As projected, less paid)	•	005.405	•	000 440	•	4.040.004	0.		•	0.4.5.500	•	0.45 500	•	045 500		045 500	•	045 500	•	045 500	•	045 500	•	0.45 500
9-1-1- fee (ETC) 9-1-1- fee (prepaid)	\$	925,135 16,415	\$	920,449 18,564	\$	1,342,024 \$ 23,707		14,994	\$	915,520 19,456	\$	915,520 22,398	\$	915,520 22,398	5	915,520 22,398	\$	915,520 22,398	\$	915,520 22,398	\$	915,520 22,398	\$	915,520 22,398
Interest Income		10,415		10,304		23,707		-		19,450		22,390		22,396		22,396		22,390		22,390		22,390		22,390
Miscellaneous Income		-		-		_		-		_		-		-		-		-		-		-		
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	63	33,632	\$	934,976	\$	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918	\$	937,918
Expected Outflows:																								
2020 Obligations (As projected, less paid)																								
Administrative Accounting	\$	115	\$	3,870	\$	575 \$		8,037	\$	2,604	\$	5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257	\$	5,257
Bank Charges	Ψ	-	Ψ	-	Ψ			-	Ψ	-	Ψ	111	Ψ	111	P	111	Ψ	111	Ψ	111	Ψ	111	Ψ	111
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857		12,648		12,648		12,648		12,648		12,648		12,648		12,648
Insurance		-				-		-		-		6,316		-		-		-		-		-		-
Legal		250		5,015		-		3,000		-		11,873		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc Office Supplies & postage		359 116		797 16		18 79		8		50 121		496 120		496 120		496 120		496 120		496 120		496 120		496 120
Public Web		-		-		-		Ū		-		-		-		-		-		-		-		-
Payroll Expense		287		400		159		297		309		302		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$	2	23,360	\$	14,941	\$	37,123	\$	30,807	\$	30,807	\$	30,807	\$	30,807	\$	30,807	\$	30,807
Agency Operating Fund (AOF)																								
BRO Recurring	\$		\$	64,145	\$	64,145 \$		34,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		11,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667		541,667
WES Recurring Agency Operating Fund (AOF) Total	\$	3,747 531,345	\$	107,018 712,830	\$	106,908 712,720 \$		06,908	\$	106,908 712,720	\$	106,908 712,720	\$	106,908 712,720	ŧ.	106,908 712,720	\$	106,908 712,720	\$	106,908 712,720	\$	106,908 712,720	\$	106,908 712,720
	Ψ	001,010	*	2,000	•	2,.20	•	_,,	•	2,.20	Ψ.	, 0	*	2,.20	-		•	2,.20	٠	2,.20	•		•	2,.20
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	_	\$	1,222	\$	- \$		13,278	\$	- :	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
_			•										•											
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	•	13,278	\$	- ;	\$	5,607	\$	5,607	5	5,607	\$	5,607	\$	5,607	\$	5,607	\$	5,607
GIS System	\$		\$	168,000	\$	- \$			\$	- ;	Ф		\$	- 9	•		\$		\$	_	¢	_	¢.	
GIS System Support				100,000	φ	·											т							
GIS System Total	\$	-	\$	168,000	\$	- \$		-	\$	- :	\$	-	\$	- 9	\$	- :	\$	-	\$	-	\$	-	\$	-
Line Charges																								
ANI / ALI SR	\$		\$	50,778	\$	28,346 \$	14	15,150	\$	37,168	\$		\$	20,385	\$	20,385	\$	20,385	\$		\$	20,385	\$	20,385
Call Box MRC Jeffcom DS1		-		1,375 2,770		688		686 944		686 923		615 3,945		615 3,945		615 3,945		615 3,945		615 3,945		615 3,945		615 3,945
Other		669		1,077		637		348		1,343		2,413		2,413		2,413		2,413		2,413		2,413		2,413
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	14	17,128	\$	40,120	\$	106,972	\$	27,357	\$	27,357	\$	27,357	\$	27,357	\$	27,357	\$	27,357
Notification Systems (ENS)																								
ALI Database Extractio (ADE)	\$	8,841	\$	1,235	\$	- \$		5,356	\$	- :	\$	560	\$	560	\$	560	\$	560	\$	560	\$	560	\$	560
CodeRed (ECN)		110,000		-		-		-		-		183		183		183		183		183		183		183
VoIP Record Extract Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$		5,356	\$	- ;	\$	538 1,281	\$	538 1,281	ŧ.	538 1,281	\$	538 1,281	\$	538 1,281	\$	538 1,281	\$	538 1,281
Houndard Systems (E116) Folds	Ψ	110,041	Ψ	1,200	Ψ	ų.		0,000	Ψ	`	Ψ	1,201	Ψ	1,201	P	1,201	Ψ	1,201	Ψ	1,201	Ψ	1,201	Ψ	1,201
Special Projects					_	_					_						_						_	
Call Box Project Fiber Optics	\$	4,812	\$	22,874	\$	- \$		- 8,911	\$	- S 2,236	\$	145 132,356	\$	145 S 132,356	Þ	145 132,356	\$	145 132,356	\$	145 132,356	\$	145 132,356	\$	145 132,356
Smart911		89,161		- 22,014		-		۰ ا قرق		2,230		102,000		102,000		-		102,330		102,000		102,300		-
Other		3,387		-		-		3,192		3,192		27,581		27,581		27,581		27,581		27,581		27,581		27,581
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	•	12,103	\$	5,428	\$	160,082	\$	160,082	\$	160,082	\$	160,082	\$	160,082	\$	160,082	\$	160,082
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	91	3,944	\$	773,209	\$	1,018,178	\$	932,246	\$	932,246	\$	932,246	\$	932,246	\$	932,246	\$	932,246
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	(28	30,313)	\$	161,767	\$	(80,260)	\$	5,672	\$	5,672	\$	5,672	\$	5,672	\$	5,672	\$	5,672
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2,2	1,586	\$	2,413,354	\$	2,333,094	\$	2,338,766	\$	2,344,437	\$ 2	2,350,109	\$	2,355,781	\$	2,361,452	\$	2,367,124

Financial Statements with Independent Auditors' Report

December 31, 2019



Jefferson County Emergency Communications Authority Table of Contents

December 31, 2019

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Jefferson County Emergency Communications Authority's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

5950 S. Willow Dr., Ste. 302 Greenwood Village, Colorado 80111 TEL: 303.796.1000 FAX: 303.796.1001 www.HinkleCPAs.com Board of Directors Jefferson County Emergency Communications Authority Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson County Emergency Communications Authority as of December 31, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

12 ille & Compay.pc

Greenwood Village, Colorado

June 24, 2020



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, 2019. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2019 were \$8,472,277. The assets include \$1,786,459 in cash.
- Total Capital Assets for 2019 were \$5,168,831. A decrease of 48,460 over 2018 due to depreciation.
- Total Operating Revenue for the year was \$10,595,209. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5.
- Total budgeted expenses for 2019 were \$9,547,487. Actual expenses were \$8,928,562.
- JCECA paid \$9,015,088 for vendors and suppliers in 2019. The largest expenditure in this category was for reimbursement to the Jefferson County Communication Center Authority ("Jeffcom") of \$103,857 for personnel costs as permitted by statute for use of ETC revenue. The remainder of the expenses in this category were for costs associated with:
 - o Smart911 service that provides enhanced information to 9-1-1 call takers.
 - O A "last mile" fiber connection from the Jefferson County Public Safety Fiber Optic Network ("JFON") to a Jefferson County Public Schools facility in order to provide connectivity for Jeffcom to the schools to enhance communication with first responder agencies and on-site resource officers.
 - o JFON operation and maintenance.
 - o Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provide an introduction to 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.

JCECA used only one fund for the 2019 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 2019.

Notes to Financial Statements

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

Financial Analysis

In 1983 the Jefferson County E9-1-1 Emergency Telephone Service Authority was created to assist in funding the operation of the emergency telephone service. The name of the Authority was subsequently changed to the Jefferson County Emergency Communications Authority ("JCECA"). The Intergovernmental Agreement includes participants from cities, towns, and special districts within Jefferson and Broomfield Counties, as well as Jefferson County government. JCECA collects revenue through a monthly emergency telephone charge (the "ETC") for each non-governmental telephone (wireless, wireline, and VOIP). The monthly ETC rate for 2019 was \$1.15.

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

In 2019 ETC and prepaid wireless E9-1-1 charge funds were used to pay for equipment and software purchase and installation, operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2).

JCECA's Net Position

	Dec 31, 2019	Dec 31, 2018
Cash and Investments Accounts Receivable Prepaid Expenses Capital Assets, Not Being Depreciated Capital Assets, Net of Accumulated Depreciation Total Assets	\$ 1,786,459 1,404,569 112,418 4,533,660 635,171 \$ 8,472,277	\$ 368,686 1,348,500 2,729 4,533,660 681,208 \$ 6,934,783
Current Liabilities - Accounts Payable Other Liabilities - Accrued Compensated Absences Total Liabilities	\$ 773,124 33,896 \$ 807,020	\$ 904,286 33,649 \$ 937,935
Net Position Net Investment in Capital Assets Unrestricted	\$ 5,168,831 	\$ 5,214,868 <u>781,980</u>
Total Net Position	\$ 7,665,257	\$ 5,996,848

A portion of JCECA's assets (26%) is in cash and (74%) are net capital assets. The remaining assets represent accounts receivable and prepaid expenses.

JCECA's Change in Net Position

For the Years Ended December 31, 2019 and December 31, 2018

		<u>Dec 31, 2019</u>		Dec 31, 2018
Operating Revenues	ф	10 505 200	ф	10 422 265
Emergency Telephone Charges Miscellaneous	\$	10,595,209	\$	10,423,265
Miscenaneous	-		_	7,607
Total Operating Revenues	_	10,595,209	_	10,430,872
Operating Expenses				
Administrative		257,361		381,738
Agency Operating		1,353,781		2,076,653
Depreciation		48,460		48,460
Disaster & Recovery Plan		75,681		301,833
GIS System		160,000		166,180
Line Charges		361,083		526,598
Notification System		132,996		106,892
Phone System		-		259,387
Public Education		-		22,036
Special Projects	_	6,537,.440	_	6,222,677
Total Operating Expenses		8,926,802		10,112,454
Net Operating Income (Loss)	_			318,418
Non-operating Revenues				
Investment Income	_	1	_	17
Change in Net Position	_	1,668,408	_	318,435
Net Position, Beginning	_	5,996,849		5,363,192
Restatement		-		315,221
Net Position, Beginning, as Restated	_	_	_	5,678,413
Net Position, Ending	<u>\$</u>	7,665,257	\$	5,996,848

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 \$10,595,209 was \$479,209 more less than the anticipated budget amount of \$110,116,000.

Actual Agency Operating expenses of \$1,353,587 were \$53,621 more than the budgeted amount of \$1,300,160 due to unanticipated expenses.

Special Project expenses of \$6,537,440 were \$674,894 below the original budget of \$7,212,334 due to delays in completion of fiber optic projects.

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets will eventually provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,168,831. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

JCECA plans to continue the build out of its Jefferson County Public Safety Fiber Optic Network ("J-FON"). It is anticipated in the 2020 budget that JCECA will expend approximately \$960,514 on fiber projects. JCECA is working with the Regional Transportation District ("RTD") for the placement of fiber while RTD is establishing its metro wide mass transit system. The fiber will one day connect ECC's and local governments in the two-county region served by JCECA with ECC's and local governments outside of the JCECA service area. J-FON will also provide the basis for a highly secure network to augment evolution to a Next Generation 9-1-1 communications system. Funding from JCECA in 2019 has been instrumental in facilitating the continued operation of Jefferson County Communications Center Authority (Jeffcom) which, in 2018, began operation consolidating eight ECC's in Jefferson County.

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

DocuSign Envelope ID: 0A6AD37F-ED03-4E99-8514-531B83649FEE

Basic Financial Statements

Assets

Current Assets

Accounts Payable

Noncurrent Liabilities

Total Liabilities

Net Position

Accrued Compensated Absences

Jefferson County Emergency Communications Authority

Statement of Net Position Proprietary Funds December 31, 2019

Cash	\$	1,786,459
Accounts Receivable		1,404,569
Prepaid Expenses	<u> </u>	112,418
Total Current Assets	_	3,303,446
Noncurrent Assets		
Capital Assets, not being depreciated		4,533,660
Capital Assets, net of Accumulated Depreciation	<u> </u>	635,171
Total Noncurrent Assets		5,168,831
Total Assets	\$	8,472,277
Liabilities and Net Position		
Current Liabilities		

Net Investment in Capital Assets Unrestricted	5,168,831 2,496,426
Total Net Position	7,665,257

\$

773,124

33,896

807,020

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2019

Operating Revenues		
Emergency Telephone Charges	\$_	10,595,209
Total Operating Revenues	-	10,595,209
Operating Expenses		
Administrative		257,361
Agency Operating		1,353,781
Depreciation		48,460
Disaster and Recovery Plan		75,681
GIS System		160,000
Line Charges		361,083
Notification System		132,996
Special Projects	=	6,537,439
Total Operating Expenses	-	8,926,801
Net Operating Loss		1,668,408
Nonoperating Revenues Investment Income	-	1_
Change in Net Position		1,668,409
Net Position, Beginning of year	-	5,996,848
Net Position, End of year	\$_	7,665,257

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Cash Flows From Operating Activities Cash Received from Emergency Telephone Charges	\$	10,539,140
Cash Paid to Employees		(103,857)
Cash Payments to Suppliers		(9,015,088)
, 11	-	
Net Cash Used by Operating Activities	_	1,420,195
Cash Flows From Capital and Related Financing Activities		
Acquisition and Construction of Capital Assets		(2,423)
Acquisition and Construction of Capital Assets	_	(2,423)
Cash Flows From Investing Activities		
Investment Earnings Received	_	11
Net Decrease in Cash		1,417,773
Cash, Beginning of year		368,686
Cash, End of year	\$_	1,786,459
Cash, End of year	\$_	1,786,459
	\$_	1,786,459
Reconciliation of Net Operating Loss to	\$ <u>_</u>	1,786,459
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities	`=	
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss	\$ ₌	1,786,459 1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to	`=	
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	`=	1,668,408
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation	`=	
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities	`=	1,668,408 48,460
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable	`=	1,668,408 48,460 (56,069)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	`=	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses Accounts Payable	`=	1,668,408 48,460 (56,069) (109,689) (131,162)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses	`=	1,668,408 48,460 (56,069) (109,689)
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities Net Operating Loss Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities Depreciation Changes in Assets and Liabilities Accounts Receivable Prepaid Expenses Accounts Payable	`=	1,668,408 48,460 (56,069) (109,689) (131,162)

Notes to Financial Statements December 31, 2019

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.

Notes to Financial Statements
December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation</u> (Continued)

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.

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 purchased equipment for the benefit of other governmental entities during the year ended December 31, 2019, totaling \$2,984,450.

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.

Notes to Financial Statements December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

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 though June 24, 2020, the date the financial statements were available to be issued.

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, 2019, the Authority had bank deposits of \$1,587,239 collateralized with securities held by the financial institution's agent but not in the Authority's name.

Notes to Financial Statements
December 31, 2019

Note 3: Cash and Investments (Continued)

Investments

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

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- · Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- 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, 2019.

Notes to Financial Statements December 31, 2019

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

		Balance 12/31/18		Additions		Deletions		Balance 12/31/19
Capital Assets, Not Being Depreciated								
Right of Way	\$	517,862	\$	50,220	\$	-	\$	568,082
Construction in Progress		4,015,798		-		(50,220)		3,965,578
Total Capital Assets, Not Being Depreciated	_	4,533,660	-	50,220	-	(50,220)	_	4,533,660
Capital Assets, Being Depreciated								
Fiber Optic Network		891,509		-		_		891,509
Accumulated Deprecations		(210,301)	_	(46,037)	_		_	(256,338)
Total Capital Assets, Being Depreciated	_	681,208	_	(46,037)	-	<u>-</u>	_	635,171
Governmental Activities Capital Assets, net	\$_	5,214,868	\$_	4,183	\$	(50,220)	\$_	5,168,831

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2019, were as follows:

	Balance					Balance	
		12/31/18		Additions		Deletions	12/31/19
Compensated Absences	\$	33,649	\$	247	\$	-	\$ 33,896

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, 2019, the Authority contributed \$22,605 to the plan.

Note 7: Contingency

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

Notes to Financial Statements
December 31, 2019

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.

Note 9: Subsequent Events

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus Pandemic. The Authority has not been economically impacted by the event, however the full economic effect has yet to be determined.

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Supplementary Information

Budgetary Comparison Schedule General Fund For the Year Ended December 31, 2019

		Original and Final Budget		Actual		Variance Positive (Negative)
Revenues	_				_	.=
Emergency Telephone Charges	\$	10,116,000	\$	10,595,209	\$	479,209
Miscellaneous		500		-		(500)
Investment Income	_	5,000	_	1_	-	(4,999)
Total Revenues	-	10,121,500	_	10,595,210	-	473,710
Expenses						
Administrative		343,073		257,361		85,712
Agency Operating		1,300,160		1,353,781		(53,621)
Disaster and Recovery Plan		50,000		75,681		(25,681)
GIS System		160,000		160,000		-
Line Charges		356,700		361,083		(4,383)
Notification System		125,020		132,996		(7,976)
Public Education		200		-		200
Special Projects	_	7,212,334	-	6,587,659		624,675
Total Expenses	-	9,547,487	=	8,928,561	-	618,926
Change in Net Position, Budgetary Basis	\$ <u>_</u>	574,013		1,666,649	\$	1,092,636
Adjustments to GAAP Basis						
Capital Outlay				50,220		
Depreciation			_	(48,460)		
Change in net Position, GAAP Basis				1,668,409		
Net Position, Beginning of year			_	5,996,848		
Net Position, End of year			\$_	7,665,257		

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JCECA - 2020) Jun Expend	iture Requ	est Authorization 062320 1030			
Request Number	Date of Board Approval	Agency	Description	Expense Category NTE Amt Requested		Notes
2020-022		Jeffcom	Piper Electric #32076 upgrade to support ESInet migration	Lines:other	373.00	
2020-023		SRBC	UPS annual maint agreement, United Power & Battery	SRBC	3,980.00	
2020-024		SRBC	CenturyLink CPE warranty support Inv 101035349	SRBC	11,462.37	
2020-025		SRBC	Nutanix renewal 1 yr	J-FON O&M	7,176.47	
2020-026		SRBC	VMware renewal 1 yr	J-FON O&M	4,959.90	
2020-027		SRBC	Cisco Smartnet renewal 1 yr	J-FON O&M	14,473.37	
2020-028		SRBC	CenturyLink VESTA support 1 yr	SRBC	14,981.27	
2020-029		Multi	PSAP payments for Jul 2020	AOF	712,719.33	
				Total	770,125.71	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):		-	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			

Notes for JCECA BOD Meeting 062520

ESInet migration status:

- BRO/WES fully migrated
- Jeffcom:
- Pre-migration testing completed 06/19
- Migration cut 0400MT, 06/29

ATT/NextNav announced Z axis (vertical) location accuracy to 3m will be accessible in 150 CMA's (cellular market areas) prior to the April 2021 deadline. The Denver metro area is one of the CMA's listed.

Meetings:

06/04/20 – completed training for use of Onsolve CodeRED Manage Users Tool. Can now enable for CodeRED Administrators in the ECC's to make it easier to activate/deactivate users.

06-04-20 – attended webinar re: Extending RapidSOS Capabilities with New NICE Integration.

06-04-20 – attended webinar re: Bridging the Digital Divide - Part 1: How To Fund a Rural Network.

06-04-20 – attended the CO 9-1-1 Resource Center Coronavirus/ECC Roundtable virtual meeting.

06/08/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/09/20 – attended the BCC virtual hearing.

06/10/20 – attended the CO ESInet Users Group virtual meeting.

06/12/20 – attended the CO NENA/APCO virtual board meeting.

06/15/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/16/20 thru 06/18/20 – attended Mission Critical Partner's Virtual Conference for Advancing Public Safety.

06/18/20 – attended the Jeffcom virtual board meeting.

06/19/20 – participated in a conference call re: pre-migration testing for the Jeffcom ESInet migration.

06/22/20 – attended a virtual meeting of the CO 9-1-1 Diversity Working Group.

06/22/20 – attended the CO ESInet Users Group ESInet Migration Status Briefing virtual meeting.

06/23/20 – attended the BCC virtual hearing.

06/23/20 – hosted the JCECA Advisory Committee virtual meeting.

06/24/20 – conference call with Deborah Churchill, BCC Chief of Staff re: confirm JCECA director roster and discuss process for filling two director terms that will expire 09/30/20 (Olme, Fletcher).

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NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JULY 23, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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.

- Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. June 25 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of ESInet migration.
 - b. J-FON Committee Activity
 - c. Nomination letters for upcoming board vacancies sent.
 - d. CO PUC 9-1-1 Advisory Task Force Activity.
 - i. HB20-1293 enacted.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discussion of 2021 budgeting process/proforma projection
- 9. Adjournment

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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, 2019 and June 30, 2020, and the related statements of revenues and expenditures for the periods then ended for Jefferson County Emergency Communications Authority. 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.

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.

Brendan Campbell, CPA

Blille

July 14, 2020

JEFFERSON COUNTY EMERGENCY COMM	UNICATIONS	AUTHOR	ITY				14-Jul-20
BALANCE SHEET			ļ				
December 31, 2019 and June 30, 2020							
			İ				
		lited		Unaudited			
		tual	·	Actual			
		/2019		6/30/2020			
Assets	.12/31	12019		0/30/2020			
Current Assets							
	\$ 1,7	85,955	\$	2,616,577			
Cash, Checking	Φ 1,1	504	Ψ	505			
Cash, Savings Accounts Receivable		104,569		1,767,439			
		12,418		5,070			
Prepaid Expense		303,446	\$	4,389,591			
Total Current Assets	\$ 3,3	303,446	Φ	4,309,591			
1 7 0							
Long-Term Assets		000 070	\$	3,965,578			
Construction in Progress		65,578	Ф	25,895			
Infrastructure		25,895 68,082	-	568,082			
Right of Ways							
West Corridor Fiber Optic		865,614		865,614			
Accumulated Depreciation		256,338)		(256,338)			
Total Long-Term Assets	\$ 5,1	168,831	\$	5,168,831			
Total Assets	\$ 8.4	72,277	<u> </u>	9,558,422.00			
Total Assets	φ 0,4	1 2,211	<u> </u>	3,330,422.00			
I '- I- MAI-							
Liabilities							
Current Liabilities		770 404	<u></u>	004 464			
Accounts Payable		773,124	\$	821,161 821,161			
Total Current Liabilities	\$ 7	773,124	\$	821,101			
Total Liabilities	\$ 7	73.124	\$	821.161			
		,	<u> </u>	,			
Fund Equity			1				
Net Investment in Fixed Assets	\$ 5,1	168,831	\$	5,168,831			
Fund Balance			<u> </u>				
Nonspendable		112,418	T	5,070			
Unassigned		17,904	İ	3,563,360			
Total Fund Equity		99,153	\$	8,737,261			
Total Liabilities and Fund Equity	\$ 8,4	172,277	\$	9,558,422			
		=	<u> </u>	=			

JEFFERSON COUNTY EMERGENCY COMMUNICA			RITY		Ι							14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES V												
December 31, 2019 Actual, 2020 Adopted and Proj					<u>L</u> _		1 .					
Year-to-date Actual and Variance through June 30	0, 2020	1	ļ						ļ			
					ļ				ļ			
			.L		J		1		<u></u>			
			т		Mo	dified Accrual I	Budg	etary Basis	1			
GENERAL FUND		2019	 	2020	ļ	2020	-	Actual		Budget		Variance
	А	udited		Adopted	<u> </u>	Projected	1	Through		Through		Through
Revenues		Actual		Budget	_	Budget		06/30/20	· · · · · ·	06/30/20		06/30/20
9-1-1 fee (ETC)		0,381,849	\$	11,162,301	\$	11,640,000	\$	6,058,212	\$	5,581,151	\$	477,062
9-1-1 fee (prepaid)	† 	213,360	† * -	268,779	Ť	265,000	1	132,528	<u> </u>	134,390	<u> </u>	(1,862)
Interest Income		-	T	10,000		5,000	l		t	5,000		(5,000)
Miscellaneous Income		-	1	500		500	T	_		250		(250)
Total Revenues	\$ 10	0,595,209	\$	11,441,580	\$	11,910,500	\$	6,190,740	\$	5,720,790	\$	469,950
Expenditures			1		1							
Administrative	\$	257,361	\$	338,414	\$	269,306	\$	106,272	\$	135,632	\$	29,360
Agency Operating Fund - BRO	1	783,108	T	769,737		769,737		384,868		384,868		-
Agency Operating Fund - WES		570,479	Ī	1,282,895		1,282,895		641,448	Ī	641,448		-
Agency Operating Fund - JEFFCOM	(3,325,767		6,500,000	1	6,500,000	1	3,250,000		3,250,000		-
Disaster & Recovery Plan (DRP)		75,681		53,750		60,000		29,942		24,688		(5,255)
GIS System		160,000		172,000	1	168,000		168,000		168,000		-
Line Charges	i	361,083		544,703	ĺ	537,453		323,266		341,477		18,211
Notification Systems (ENS)		132,996		134,397	-	125,763	T	116,591		122,906		6,315
Special Projects		214,290		1,258,634	į	957,161		132,245		676,958		544,713
Total Operating Expenditures	\$ 8	3,880,765	\$	11,054,530	\$	10,670,315	\$	5,152,632	\$	5,745,975	\$	593,343
Revenues over/(under) Expenditures		1,714,444	\$	387,050	\$	1,240,185	\$	1,038,108	\$	(25,185)	\$	1,063,293
Beginning Fund Balance		815,878		2,289,882	-	2,530,322		2,530,322				
Ending Fund Balance	\$ 2	2,530,322	\$	2,676,932	\$	3,770,507	\$	3,568,430				
Components of Ending Fund Balance							ļ					
Components of Ending Fund Balance Capital Reserve	-				\$	750,000	\$	750.000				
Operating Reserve (Target 25% of Expenditures)	i		 		Φ.	3,020,507	1 4	2,818,430	_			
Unrestricted			 			3,020,007	4	Z,010,43U			_	
Ending Fund Balance	\$		\$		\$	3,770,507	\$	3,568,430				
Enumy Fund Datance	Ψ		4		φ	3,110,001	۳	5,500,430	 		_	

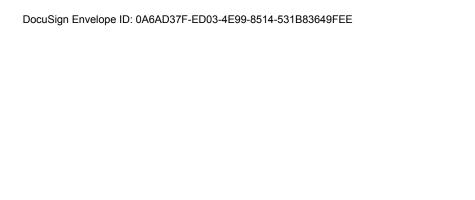
FFERSON COUNTY EMERGENCY COMMUN					ļ		ļ		ļ			14-Jul-
ATEMENT OF REVENUES & EXPENDITURES			DE	TAIL					ļ		ļ	
cember 31, 2019 Actual, 2020 Adopted and P			_				ļ					
ar-to-date Actual and Variance through June	30, 20	120					ļ		ļ		ļ	
			ļ ļ				<u> </u>		<u> </u>			
			H						ļ			
			 				ļ					
		2019		2020		2020	 	Actual	ļ	Budget		Variance
		Audited	-	Adopted	<u> </u>	Projected		Through		Through		Through
		Actual		Budget		Budget	<u> </u>	6/30/2020	ļ	6/30/2020	<u> </u>	3/30/2020
Administrative				<u> </u>	L		ļ					
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	23,035	\$	26,000	\$	2,9
Bank Charges	ļ	7,861		3,843		1,000				-		
Executive Director (ED)					<u></u>							
401k & Benefits		22,605		24,295		24,295	l	11,432		12,148		
Mileage Reimbursement		485		474		474	<u> </u>	39		237	<u>.</u>	1
Payroll Tax		8,699		19,922		9,400	l	4,347		4,700		3
Wages & Salaries		104,104		117,605		117,605		55,427		58,803		3,3
Insurance		6,147		6,316		5,285		2,638		3,158		Ę
Legal		48,052		103,000		50,000	1	5,992		25,000		19,0
Meeting & Misc							1				1	
Admin Web/Listserve		1,898		225		225	1	48		113		
Meeting & Misc - Other		3,416		5,150		3,500	1	783		2,575	<u> </u>	1,7
Phone/Web Conferencing		304	\top	577		300		54		289	İ	
Office Supplies & Postage	+	925	\vdash	1,443	-	1,443	t	463	·	722		
Payroll Expenses	+	2,939	+	3,564		3,564	†	2,014	ł	1,782		(2
Public Web	+	2,333		215		215	-			108		
Total Administrative Expenses	æ	257,361	4	338,629	\$	269,306	\$	106,272	\$	135,632	\$	29,3
Total Administrative Expenses	Ψ	207,001	\vdash^{Ψ}	330,023	Ψ	209,300	₩	100,272	Ψ	155,052	Ψ	20,
							 					
Agency Operating Fund (AOF)		***************************************					<u> </u>					
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	384,868	\$	384,868	\$	
Westminster		570,479	<u> </u>	1,282,895		1,282,895		641,448		641,448		
Jeffcom		6,325,767		6,500,000		6,500,000	ļ <u>.</u>	3,250,000		3,250,000		
Other										_		
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	4,276,316	\$	4,276,316	\$	
Disaster & Recovery Plan (DRP)			1						İ			
SRBC Recurring	\$	75,681	\$	53,750	\$	60,000	\$	29,942	\$	24,688	\$	(5,2
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	60,000	\$	29,942		24,688	\$	(5,2
			┢	,					1			
GIS System							l		t			
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	
Total GIS System	\$	160,000	\$	172,000	\$	168,000	ψ-	168,000		168,000	\$	• • •
Total GIO Gysterii	- -Ψ	100,000	Ψ	172,000	Ψ	100,000	۳	100,000	Ψ	100,000	Ψ	
					ļ		ļ					
_ine Charges									_			
ANI/ALI SR	\$	321,990	\$		\$	483,750	\$	309,313	\$	311,000	\$	1,1
Call Box MRC		7,888		7,740		7,740	ļ	4,231	<u> </u>	3,870	ļ	(
Jeffcom DS1		25,744	1	32,250		25,000		4,617	L	16,125	<u> </u>	11,:
Other		5,461		20,963		20,963		5,105		10,482		5,
Total Line Charges	\$	361,083	\$	544,703	\$	537,453	\$	323,266	\$	341,477	\$	18,
			П									
Notification Systems (ENS)					Ī		1		1		Ì	
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	10,000	\$	4,591	\$	9,675	\$	5,
CodeRed (ECN)		116,178	1	111,284	ľ	112,000	1 :	112,000	_	111,349	† 	(1
VoIP Record Extract		3,000	+	3,763	·	3,763	 		 -	1,882	 -	\\ 1,6
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	125,763	\$	116,591	\$	122,906	\$	6,
rotal retinidation cyclems (Erro)		102,000	⊭	104,007	Ψ	120,700	۳	110,001	Ψ	122,000	Ψ	
Punnial Dunianto	_		1				ł					
Special Projects		10 427	Φ.		ıπ	E 000	-		Φ.	6 100	Φ.	
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$	_	\$	6,120	\$	6,
Fiber Optics			1				ļ				ļ	
AHEC-DUS		945	ļ			-	l		<u> </u>		ļ	
J-FON	_	35,772	J	202,514		195,000	ļ <i>.</i> .	36,165		101,257		65,
Last Mile Fiber Project		39,820		300,000		160,000]	535	<u> </u>	150,000		149,
North Metro		3,292		458,000		458,000		-		229,000		229,
Smart911		91,584		89,161		89,161	1	89,161		89,161		
Special Projects		32,440		202,839		50,000	1	6,384		101,420		95,0
Total Special Projects	\$	214,290	\$	1,258,634	\$	957,161	\$	132,245	\$	676,958	\$	544,
	- 		H	,,			<u> </u>	,	, <u>r</u>	-,555		1
Total Expenditures		8,880,765	-	11,054,745	*	10,670,315	-	5,152,632		5,745,975	-	F00 :
rotal expenditures	\$	0.080./65	1 %	11 1154 /45		111 0 / 11 375	I \$	2.127.637	\$	0 /40 9/5	\$	593,

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Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July (Estimate)		August (Estimate)		eptember (Estimate)		October (Estimate)		ovember (Estimate)		cember
Cash on Hand	\$	1,785,955	\$		\$	1,921,373 \$		2,531,899	\$		\$	2,413,354	\$	2,616,577	\$	2,671,114		2,725,652	\$	2,780,190		2,834,728 \$		2,889,266
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC) 9-1-1- fee (prepaid) Interest Income	\$	925,135 16,415 -	\$	920,449 18,564 -	\$	1,342,024 \$ 23,707	i	614,994 18,638	\$	915,520 19,456	\$	995,215 17,874	\$	945,192 21,898	\$	945,192 21,898	\$	945,192 21,898	\$	945,192 S 21,898	\$	945,192 \$ 21,898	\$	945,192 21,898 -
Miscellaneous Income Total Expected Inflows		2,727,505	\$	939,014	•	1,365,731 \$		633,632	•	934,976	\$	1,013,089	\$	967,090	\$	967,090	\$	967,090	\$	967,090	•	967,090 \$		967,090
Expected Outflows:	φ	2,727,303	Ψ	333,014	Ψ	1,303,731 \$	•	033,032	Ψ	334,370	Ψ	1,013,009	φ	307,030	Ψ	307,030	Ψ	301,030	φ	307,030	Ψ	301,030 ¥	•	307,030
2020 Obligations (As projected, less paid) Administrative Accounting	\$	115	\$	3,870	\$	575 \$;	8,037	\$	2,604	\$	12,525	\$	4,046	\$	4,046	\$	4,046	\$	4,046	\$	4,046 \$	5	4,046
Bank Charges Executive Director (ED)		11,885		11,909		- 11,984		- 12,017		- 11,857		11,857		111 12,648		111 12,648		111 12,648		111 12,648		111 12,648		111 12,648
Insurance		- 11,000		11,303		-		-		-		5,290		-		12,040		-		12,040		-		-
Legal				5,015		-		3,000		-		750		11,873		11,873		11,873		11,873		11,873		11,873
Meeting & Misc		359		797		18		-		50		-		335		335		335		335		335		335
Office Supplies & postage Public Web		116		16		79 -		8 -		121		8 -		120		120		120		120		120		120
Payroll Expense		287		400		159		297		309		297		302		302		302		302		302		302
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$;	23,360	\$	14,941	\$	30,727	\$	29,435	\$	29,435	\$	29,435	\$	29,435	\$	29,435 \$	5	29,435
Agency Operating Fund (AOF) BRO Recurring Jeffcom Wages & Salaries WES Recurring	\$	451 527,147 3,747	\$	64,145 541,667 107.018	\$	64,145 \$ 541,667 106,908		64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 541,667 106,908	\$	64,145 \$ 541,667 106,908	\$	64,145 \$ 541,667 106,908	6	64,145 541,667 106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$;		\$		\$		\$		\$		\$		\$	712,720	\$	712,720 \$	3	712,720
Disaster & Recovery Plan (DRP) SRBC Recurring	\$	<u>-</u>	\$	1,222	\$	- \$;	13,278	\$	<u>-</u>	\$	11,462	\$	5,673	\$	5,673	\$	5,673	\$	5,673	\$	5,673 \$	6	5,673
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$;	13,278	\$	-	\$	11,462	\$	5,673	\$	5,673	\$	5,673	\$	5,673	\$	5,673 \$	5	5,673
GIS System GIS System Support	\$		\$	168,000	\$	- \$;	_	\$		\$		\$		\$		\$		\$	- 5	\$	- \$	<u> </u>	
GIS System Total	\$	-	\$	168,000	\$	- \$;	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- 9	\$	- \$	5	-
Line Charges ANI / ALI SR	\$	-	\$	50,778	\$	28,346 \$;	145,150	\$	37,168	\$	49,933	\$	28,729	\$	28,729	\$	28,729	\$	28,729	\$	28,729 \$	6	28,729
Call Box MRC		-		1,375		688		686		686		796		585		585		585		585		585		585
Jeffcom DS1 Other		669		2,770 1.077		637		944 348		923 1,343		903 302		3,243 937		3,243 937		3,243 937		3,243 937		3,243 937		3,243 937
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$;		\$		\$	51,935	\$		\$		\$		\$	33,494	\$	33,494 \$	5	33,494
Notification Systems (ENS) ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- \$ -	;	5,356	\$	-	\$	-	\$	- 214	\$	- 214	\$	- 214	\$	- S 214	\$	- \$ 214	5	- 214
VolP Record Extract				-		-		-		-		-		627		627		627		627		627		627
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$;	5,356	\$	-	\$	-	\$	841	\$	841	\$	841	\$	841 \$	\$	841 \$	5	841
Special Projects Call Box Project Fiber Optics Smart911	\$	4,812 - 89,161	\$	- 22,874 -	\$	- \$ - -	;	- 8,911 -	\$	- 2,236 -	\$	- 3,022 -	\$	31 129,326 -	\$	31 129,326 -	\$	31 129,326 -	\$	31 S 129,326	\$	31 \$ 129,326 -	5	31 129,326 -
Other		3,387		-	_	-		3,192	_	3,192	_	-	_	6,705	_	6,705	_	6,705	_	6,705	_	6,705		6,705
Special Projects Total	\$			22,874		- \$		•	\$		\$	3,022	\$	•	\$		\$	136,062		136,062		136,062 \$		136,062
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		773,209		809,866		912,552		912,552		912,552		912,552		912,552 \$		912,552
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)		610,525 \$		(280,313)			\$	203,223	\$, , , , , , , , , , , , , , , , , , , ,	\$		\$, , , , , , , , , , , , , , , , , , , ,	\$	54,538	\$	54,538 \$		54,538
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	2	2,251,586	\$	2,413,354	\$	2,616,577	\$	2,671,114	\$	2,725,652	\$	2,780,190	\$	2,834,728	\$	2,889,266 \$	3	2,943,804

JCECA - 2020) Jul Expendi	ture Reque	est Authorization 072320 1045			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-030		WES	Last-mile connection to J-FON network	SpProj:Last Mile	155,650.00	
2020-031		Multi	PSAP payments for Aug 2020	AOF	712,719.33	
				Total	868,369.33	
			Expenditures Recommended by Advisory Committee (date):			
			Expenditures Approved by Executive Director (signature):	Malle	:	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			





Jefferson County Emergency Communications Authority

433 S Allison Pkwy Lakewood, CO 80226-3133 Office: 303 539 9410 Fax: 303 539 9593

: 303 539 9593 www.jceca.org

INFORMATION ONLY

July 10, 2020

To: Cities, Towns, and Special Districts that are parties to JCECA's IGA

Re: Nominations Are Open for JCECA Board Member Positions

To whom it may concern,

There are two vacancies on the five member board of the Jefferson County Emergency Communications Authority ("JCECA"). We are seeking nominations for replacements.

Under JCECA's intergovernmental agreement (the "**IGA**"), two board members are nominated by special districts (fire departments) and two board members are nominated by cities and town (law enforcement). The Jefferson County Board of County Commissioners ("**BOCC**") appoints the board members from those nominees and appoints a fifth board member in the BOCC's discretion.

The two board members' whose terms are expiring are Ken Olsen and Bob Olme. Mr. Olsen was nominated by cities and towns (law enforcement) and Chief Olme was nominated by the special districts (fire departments).

The BOCC will appoint one board member from nominees submitted by cities and towns (law enforcement) and one board member from nominees submitted by special districts (fire departments). In each case, the BOCC will appoint the person with the most nominations. To be eligible to make a nomination, the city, town, or special district must be a party to JCECA's IGA.

Nominations are currently open for these positions. The deadline for nominations is July 31, 2020.

Please submit your nominations to me via email at jirvin@jceca.org before the deadline. I will forward the nominations to the BOCC.

If you have any questions, please contact me.

Sincerely,

Jeff Irvin
Executive Director



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, 2019 and July 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA August 20, 2020

JEFFERSON COUNTY EMERGENCY COMM	TUNICATIONS AUTHO	RITY
BALANCE SHEET		
December 31, 2019 and July 31, 2020		
December 31, 2013 and only 31, 2020		
	Audited	Unaudited
	Actual	Actual
	12/31/2019	7/31/2020
	12/3//2019	113112020
Assets		
Current Assets		A 0.040.070
Cash, Checking	\$ 1,785,955	\$ 2,848,372
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,935,577
Prepaid Expense	112,418	4,409
Total Current Assets	\$ 3,303,446	\$ 4,788,863
Long-Term Assets		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
	\$ 5,168,831	\$ 5,168,831
Total Long-Term Assets	Φ 3,100,031	\$ 3,100,031
	0.470.077	A 0.057.004
Total Assets	\$ 8,472,277	\$ 9,957,694
Liabilities		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 833,844
Total Current Liabilities	\$ 773,124	\$ 833,844
Total Liabilities	\$ 773,124	\$ 833,844
	T,	
Fund Equity		†··
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance	Ψ 3,100,031	Ψ 3,100,001
	112,418	4,409
Nonspendable	2,417,904	3,950,610
Unassigned		
Total Fund Equity	\$ 7,699,153	\$ 9,123,850
<u> </u>		A 0 0 HH 55:
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 9,957,694
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNIC	ATIONS AUTHO	RITY					20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES V		T	·	 -			<u></u> Y
December 31, 2019 Actual, 2020 Adopted and Pro	,		······	:			
Year-to-date Actual and Variance through July 31							
2021 Proposed Budget				1			
							i
		.:	Modified	Accrual Budgeta	ry Basis		
						ļ	
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	07/31/20	07/31/20	07/31/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,047,217	\$ 6,511,342		\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	260,000	151,306	156,788	(5,482)	260,000
PUC Statewide 9-1-1 Trust Reimbursement		-	399,256	157,662		157,662	550,000
Interest Income	-	10,000	5,000		5,833	(5,833)	
Miscellaneous Income		500	500		292	(292)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,411,756	\$ 7,356,185	\$ 6,674,255	\$ 681,930	\$ 12,556,500
Expenditures		ļ <u>.</u>					
Administrative	\$ 257,361	\$ 338,414		\$ 132,169	\$ 161,737	\$ 29,568	
Agency Operating Fund - BRO	783,108	769,737	769,737	449,013	449,013	-	769,737
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	748,356	748,356	<u>-</u>	1,282,895
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667		6,500,000
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	29,942	30,031	89	60,000
GIS System	160,000	172,000	168,000	168,000	168,000	-	180,000
Line Charges	361,083	544,703	635,706	355,776	375,348	19,572	583,500
Notification Systems (ENS)	132,996	134,397	130,000	116,591	124,832	8,241	141,500
Special Projects	214,290	1,258,634	916,931	139,974	773,904	633,930	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,401
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,679,181	\$ 1,424,697	\$ 51,367	\$ 1,373,330	\$ 1,369,099
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322			4,209,503
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,209,503	\$ 3,955,019		1	\$ 5,578,602
					T		
Components of Ending Fund Balance	<u> </u>			<u> </u>	i		
Capital Reserve			\$ 750,000	\$ 750,000		<u> </u>	\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1.482.872		İ	2,796,850
Unrestricted		1	776,359	1.722,147			2,031,752
Ending Fund Balance	\$ -	\$ -	\$ 3,433,144	\$ 2,232,872	İ		\$ 3,546,850
	1				i	i	

EFFERSON COUNTY EMERGENCY COMMUNI	CATIONS AUTHO	RITY					20-Aug-2
TATEMENT OF REVENUES & EXPENDITURES							
December 31, 2019 Actual, 2020 Adopted and P	rojected Budget						
ear-to-date Actual and Variance through July	31, 2020	T	[
021 Proposed Budget							[. <u></u>
	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	7/31/2020	7/31/2020	7/31/2020	<u>Budget</u>
Administrative							
Accounting	\$ 49,926	\$ 52,000		\$ 33,805	\$ 33,833	\$ 28	\$ 53,36
Bank Charges	7,861	3,843	1,000	-	-		1,00
Executive Director (ED)							
401k & Benefits	22,605	24,295	24,295	13,337	14,172	835	24,29
Mileage Reimbursement	485	474	474	39	277	238	47
Payroll Tax	8,699	19,922	9,400	5,058	5,483	425	9,40
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	117,60
Insurance	6,147	6,316	5,285	3,299	3,684	385	6,50
Legal	48,052	103,000	50,000	8,265	29,167	20,902	75,00
Meeting & Misc							
Admin Web/Listserve	1,898	225	225	48	131	83	22
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004		4,00
Phone/Web Conferencing	304	577	300	54	337	283	40
Office Supplies & Postage	925	1,443	1,443	466	842	376	1,00
Payroll Expenses	2,939	3,564	3,564	2,350	2,079	(271)	3,92
Public Web	-	215	215	-	125	125	20
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,38
Agency Operating Fund (AOF)			<u> </u>				
Broomfield	\$ 783,108	\$ 769,737			\$ 449,013	\$ -	\$ 769,73
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	_	1,282,89
Jeffcom	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	_	6,500,00
Other		-	-	-			-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	-	\$ 8,552,63
Disaster & Recovery Plan (DRP)			<u> </u>				
SRBC Recurring	\$ 75,681	\$ 53,750			\$ 30,031		\$ 60,00
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,00
						<u> </u>	
GIS System							
GIS System Support	\$ 160,000	\$ 172,000			\$ 168,000		\$ 180,00
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,00
Line Charges				<u> </u>			
ANI/ALI SR	\$ 321,990	\$ 483,750		\$ 180,555	\$ 339,792		\$ -
Call Box MRC	7,888	7,740	8,244	4,809	4,515	(294)	8,50
Jeffcom DS1	25,744	32,250	9,498	5,540	18,813		10,00
ESInet	-	-	399,256	157,662		(157,662)	550,00
Other	5,461	20,963	12,360	7,210	12,228		15,00
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,50
							ļ
Notification Systems (ENS)		1	1 2			<u> </u>	<u> </u>
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000		\$ 11,288		\$ 18,00
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349		
VoIP Record Extract	3,000	3,763	3,000	-	2,195		3,50
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 124,832	\$ 8,241	\$ 141,50
				1			
Special Projects						.l <u>.</u>	
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,50
Fiber Optics							
AHEC-DUS	945	-		-	<u>-</u>		
J-FON	35,772	202,514	155,000	42,897	118,133		270,00
Last Mile Fiber Project	39,820	300,000	160,000	1,532	175,000		425,00
North Metro	3,292	458,000	457,770		267,167	267,167	378,88
Smart911	91,584	89,161	89,161	89,161	89,161		92,00
Special Projects	32,440	202,839	50,000	6,384	118,323		200,00
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 139,974	\$ 773,904	\$ 633,930	\$ 1,372,38
Total Expenditures	\$ 8,880,765	\$ 11,054,745	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,40
		· c==-					

Page 3

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July Actual		ugust Actual		ptember		October (Estimate)		lovember (Estimate)		ecember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$		\$	2,413,354	\$	2,616,577 \$		2,848,372	,	3,183,483	\$	'	\$,	,	3,070,490
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC)	\$		\$		\$	1,342,024	\$	614,994	\$		\$		\$	978,981 \$	5 1	1,063,671	\$		\$		\$		\$	975,000
9-1-1- fee (prepaid) PUC Statewide 911 Trust Reimbursement Interest Income		16,415 -		18,564 -		23,707		18,638		19,456 - -		17,874 -		18,326 - -		18,323		18,500 - -		18,500 -		18,500 - -		18,500 - -
Miscellaneous Income Total Expected Inflows	-	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976	\$	1,013,089	\$	997,307 \$. 1	- 1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative		, ,		·		, ,		·		·		, ,		,				·		·		,		,
Accounting Bank Charges	\$	115	\$	3,870	\$	575 -	\$	8,037	\$	2,604	\$	12,525	\$	3,614 \$;	7,346 1	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Executive Director (ED) Insurance		11,885		11,909		11,984 -		12,017		11,857		11,857 5,290		11,750		11,854		12,648		12,648		12,648		12,648
Legal		-		5,015		-		3,000		-		750		-		450		5,000		5,000		5,000		5,000
Meeting & Misc Office Supplies & postage		359 116		797 16		18 79		- 8		50 121		- 8		2		74 -		335 120		335 120		335 120		335 120
Public Web		-		-		-		-		-		-		-		-		-		-		-		-
Payroll Expense Administrative Total		287 12,762	•	22,008	\$	159 12,815	Φ.	297 23,360	\$	309 14,941	\$	297 30,727	\$	439 15,805 \$		312 20,037	¢	297 22,733	\$	297 22,733	\$	297 22,733	Φ.	297 22,733
Agency Operating Fund (AOF)	·	•				·														•				•
BRO Recurring Jeffcom Wages & Salaries	\$	451 527,147	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 \$ 541,667	•	64,145 541,667	\$	64,145 541,666	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,720 \$;	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,719
Disaster & Recovery Plan (DRP) SRBC Recurring	\$		\$	1,222	\$		\$	13,278	\$		\$	11,462	\$	3,980 \$;	_	\$	7,514	\$	7,514	\$	7,514	\$	7,514
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	13,278	\$	-	\$	11,462	\$	3,980 \$;	-	\$	7,514	\$	7,514	\$	7,514	\$	7,514
GIS System GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$;	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$;	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 688	\$	24,353 686	\$	26,352 686	\$	23,884 796	\$	28,904 \$ 688	;	- 63		7,234 689	\$	7,234 689	\$	7,234 689	\$	7,234 689
ESInet		-		-		-		120,797		10,816		26,049		-		-		241,595		-		-		-
Jeffcom DS1 Other		669		2,770 1,077		637		944 348		923 1,343		903 302		923 336		3,878 1,737		3,665 888		3,665 888		3,665 888		3,665 888
Line Charges Total	\$		\$		\$		\$		\$		\$	51,935	\$	30,852 \$;		\$	254,070	\$		\$	12,475	\$	12,475
Notification Systems (ENS) ALI Database Extractio (ADE)	\$		\$	1,235	\$	_	\$	5,356	\$	-	\$	-	\$	- \$;	-	\$	-	\$	-	\$	_	\$	-
CodeRed (ECN) VoIP Record Extract		110,000		-		-		-		-		-		-		-		321 941		321 941		321 941		321 941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	5,356	\$	-	\$	-	\$	- \$;	-	\$	1,262	\$		\$	1,262	\$	1,262
Special Projects Call Box Project Fiber Optics	\$	4,812	\$	- 22,874	\$	-	\$	- 8,911	\$	- 2,236	\$	3,022	\$	- \$ 1,855	;	- 7,215	\$	47 191,722	\$	47 191,722	\$	47 191,722	\$	47 191,722
Smart911		89,161		-		-		· -		-		-		-		-		-		-		· -		
Other Special Projects Total		3,387 97,360	\$	22,874	\$	-	\$	3,192 12,103	\$	3,192 5,428	\$	3,022	\$	300 2,155 \$		1,232 8,447	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443
Total Expected Outflows	\$	760,977		984,168		755,206		913,944			\$	809,866		765,512 \$		746,882	•	1,192,227		950,633		950,633		950,632
Net Inflows/Outflows	-\$	1,966,528	\$	(45,155)			\$	(280,313)			\$	203,223	\$	231,795 \$			\$	(198,727)			\$	42,867		42,868
Estimated Cash Position	\$	1,966,528		1,921,373		2,531,899	•	2,251,586				2,616,577		2,848,372 \$		3,183,483	•			3,027,623	•	3,070,490	•	3,113,357
Latinated Cash Fusition	<u> </u>	1,900,520	Ψ	1,321,3/3	φ	2,001,009	Ψ	2,201,000	φ	2,413,334	φ	2,010,077	Ψ	2,040,312 \$		J, 10J, 4 0J	φ	2,304,730	Ψ	5,021,023	φ	3,070,430	Ψ	3, 113,331

JEFFERSON COUNTY EMERGENCY COMMUNICA	TIO	NS AUTHO	RIT	Υ					25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITU	RES	3							
2021 2025									
	Acc	crual Budgeta							
GENERAL FUND		2021		2022	2023		2024		2025
		Proposed	l	Pro Forma	Pro Forma	ı	Pro Forma		Pro Forma
Revenues		<u>Budget</u>		<u>Budget</u>	<u>Budget</u>		<u>Budget</u>		<u>Budget</u>
9-1-1 fee (ETC)	\$	11,736,000		11,736,000	11,736,000		11,736,000		11,736,000
9-1-1 fee (prepaid)		260,000		260,000	260,000		260,000		260,000
PUC Statewide 9-1-1 Trust Reimbursement		550,000		566,500	583,495		601,000		619,030
Interest Income		10,000		10,000	10,000		10,000		10,000
Miscellaneous Income		500		500	500		500		500
Total Revenues	\$	12,556,500	\$	12,573,000	\$ 12,589,995	\$	12,607,500	\$	12,625,530
Expenditures									
Administrative	\$	297,384	\$	306,143	\$ 315,164	\$	324,456	\$	334,027
Agency Operating Fund - BRO		769,737		769,737	769,737		769,737		769,737
Agency Operating Fund - WES		1,282,895		1,282,895	1,282,895		1,282,895		1,282,895
Agency Operating Fund - JEFFCOM		6,500,000		6,500,000	6,500,000		6,500,000		6,500,000
Disaster & Recovery Plan (DRP)		60,000		60,000	60,000		60,000		60,000
GIS System		180,000		180,000	185,400		185,400		185,400
Line Charges		583,500		601,005	619,035		637,606		656,734
Notification Systems (ENS)		141,500		142,145	146,409		150,802		155,326
Special Projects		1,372,385		306,880	316,025		325,444		335,143
Total Operating Expenditures	\$	11,187,401	\$	10,148,805	\$ 10,194,666	\$	10,236,340	\$	10,279,263
Revenues over/(under) Expenditures	\$	1,369,099	\$	2,424,195	\$ 2,395,329	\$	2,371,160	\$	2,346,267
Beginning Fund Balance		4,209,503		5,578,602	8,002,797		10,398,126		12,769,286
Ending Fund Balance	\$	5,578,602		8,002,797	10,398,126		12,769,286		15,115,554
nding Fund Balance		3,373,332		5,552,737	10,000,120		12,700,200		10,110,004
Components of Ending Fund Balance									
Capital Reserve	\$	750,000	\$	750,019	\$ 750,020	\$	750,021	\$	750,022
Operating Reserve (Target 25% of Expenditures)	Ψ	2,796,850	Ψ	2,537,201	2,548,667	Ψ	2,559,085	۳	2,569,816
Unrestricted		2,790,650		4,715,577	7,099,439		9,460,180		11,795,716
Ending Fund Balance	\$	5,578,602	\$		\$ 10,398,126	¢	12,769,286		15,115,554
Eliuling Fully Dalatice	Ψ	5,570,002	Ψ	8,002,797	φ 10,330,126	Ф	12,105,200	Ą	10,110,054

FFERSON COUNTY EMERGENCY COMMUNI FEAR PRO FORMA REVENUE AND EXPENDI			KH	<u> </u>						25-Aug
21 2025	TUKES) - DETAIL								
		2004		2000		2222				222
		2021	l .	2022	_	2023		2024		2025
		Proposed		Pro Forma	Р	ro Forma	·	Pro Forma	ŀ	Pro Form
Administrative		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		<u>Budget</u>		Budget
Accounting	\$	53,365		54,966		56,615		58,313		60,0
Bank Charges	- Ψ	1,000		1,000		1,000		1,000		1,0
Executive Director (ED)		1,000		1,000		-		1,000		1,0
401k & Benefits		24,295		25,024		25,775		26,548		27,3
Mileage Reimbursement		474		488		503		518		21,0
Payroll Tax		9,400		9,682		9,972		10,272		10,5
Wages & Salaries		117,605		121,133		124,767		128,510		132,3
Insurance		6,500		6,695		6,896		7,103		7,3
Legal		75,000		77,250		79,568		81,955		84,4
Meeting & Misc		70,000		-		-		-		01,
Admin Web/Listserve		225		225		225		225		2
Meeting & Misc - Other		4,000		4,000		4,000		4,000		4,0
Phone/Web Conferencing		400		412		424		437		
Office Supplies & Postage		1,000		1,030		1,061		1,093		1,1
Payroll Expenses		3,920		4,038		4,159		4,283		4,4
Public Web		200		200		200		200		2
Total Administrative Expenses	\$	297,384	\$	306,143	\$	315,164	\$	324,456	\$	334,0
Agency Operating Fund (AOF)										
Broomfield	\$	769,737		769,737		769,737		769,737		769,7
Westminster	- -	1,282,895		1,282,895		1,282,895		1,282,895		1,282,8
Jeffcom		6,500,000		6,500,000		6,500,000		6,500,000		6,500,0
Other		-		-		-		-		-,,-
Total Agency Operating Fund (AOF)	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,632	\$	8,552,6
Disaster & Recovery Plan (DRP)										
SRBC Recurring	\$	60,000		60,000		60,000		60,000		60,0
Total Disaster & Recovery Plan (DRP)	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,0
GIS System										
GIS System Support	\$	180,000		180,000		185,400		185,400		185,4
Total GIS System	\$	180,000	\$	180,000	\$	185,400	\$	185,400	\$	185,4
_ine Charges										
ANI/ALI SR	\$	-	\$	-	\$	-	\$	-	\$	
Call Box MRC		8,500	Ť	8,755	Ĺ	9,018		9,288	Ė	9,5
Jeffcom DS1		10,000		10,300		10,609		10,927		11,2
ESInet		550,000		566,500		583,495		601,000		619,0
Other		15,000		15,450		15,914		16,391		16,8
Total Line Charges	\$	583,500	\$	601,005	\$	619,035	\$	637,606	\$	656,7

JEFFERSON COUNTY EMERGENCY COMM	UNICATIO	NS AUTHO	RIT	<u> </u>						25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPEN	NDITURES	- DETAIL								
2021 2025										
		2021		2022		2023		2024		2025
	F	Proposed	Р	ro Forma	P	ro Forma	Р	ro Forma	Р	ro Forma
		Budget		Budget		Budget		Budget		Budget
Notification Systems (ENS)										
ALI Database Extract (ADE)	\$	18,000	\$	18,540	\$	19,096	\$	19,669	\$	20,259
CodeRed (ECN)		120,000		120,000		123,600		127,308		131,127
VoIP Record Extract		3,500		3,605			3,825		3,939	
Total Notification Systems (ENS)	\$	141,500	\$	142,145	\$	146,409	\$	150,802	\$	155,326
Special Projects										
Call Box Project	\$	6,500		6,120		6,242		6,367		6,495
Fiber Optics				-		-		-		-
AHEC-DUS		-								
J-FON		270,000		-		-		-		-
Last Mile Fiber Project		425,000		-		-		-		-
North Metro		378,885		-		-		-		-
Smart911		92,000		94,760		97,603		100,531		103,547
Special Projects		200,000		206,000		212,180		218,545		225,102
Total Special Projects	\$	1,372,385	\$	306,880	\$	316,025	\$	325,444	\$	335,143
Total Expenditures	\$ 1	1,187,401	\$ 1	0,148,805	\$ 1	0,194,666	\$ 1	10,236,340	\$ 1	0,279,263

JCECA - 2020	0 Aug Expend	diture Req	uest Authorization 082020 1035			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-032		Jeffcom	ESInet NRC and 6mos MRC, PUC to be refunded by PUC grant process	Lines:other	241,594.00	
2020-033		Multi	PSAP payments for Sep 2020	AOF	712,719.33	
				Total	954,313.33	
			Expenditures Recommended by Advisory Committee (date):	08/24/20		
			Expenditures Approved by Executive Director (signature):	Malle	-	
			Expenditures Approved by Board Member (signature):			
	1		Expenditures Approved by Board Member (signature):			
1						

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") SEPTEMBER 24, 2020 AT 10 A.M.

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

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

https://meet.google.com/viq-cvys-edu?hs=122&authuser=0. 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. August 27 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Status of director appointments by the BCC
 - b. Summary of PUC and CO PUC 9-1-1 Task Force Activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Adjournment



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, 2019 and August 31, 2020, 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, 2021.

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.

Brendan Campbell, CPA September 17, 2020

Loveland

550 W Eisenhower Blvd, Loveland, CO 80537

(970)669-3611

INICATIONS AUTHO	RITY			17-Sep-2
			i	
	[]			
		i		
Audited	Unaudited			
Actual	Actual			
12/31/2019	8/31/2020			
\$ 1,785,955	\$ 3,183,483			
504	505			
1,404,569	1,785,772			
112,418	4,850			
\$ 3,303,446	\$ 4,974,610			
	[
\$ 3,965,578	\$ 3,965,578			
25,895				
568,082	568,082			
865,614	865,614			
(256,338)	(256,338)	· · · · · · · · · · · · · · · · · · ·		
\$ 8,472,277	\$ 10,143,441			
				+
\$ 773 124	\$ 1.085.448			
\$ 773,124				
Ψ 775,124	Ψ 1,000,440			
\$ 773 124	\$ 1.085.448			
Ψ 110,124	Ψ 1,000,440			
\$ 5 168 831	\$ 5 168 831			
Ψ 3,100,031	Ψ 3,100,031			
112 /12	4.850			
	3 884 312			
	\$ 0.057.002			
\$ 1,035,153	φ 3,000,333			
¢ 0 472 277	\$ 10 142 441			
₽ 0,41∠,∠11	φ 1U, 143,441			
	Audited Actual 12/31/2019 \$ 1,785,955 504 1,404,569 112,418 \$ 3,303,446 \$ 3,965,578 25,895 568,082	Audited Actual Actual 12/31/2019 8/31/2020 \$ 1,785,955 \$ 3,183,483	Actual 12/31/2019 8/31/2020 \$ 1,785,955 \$ 3,183,483	Audited Actual Actual 12/31/2019 8/31/2020 \$ 1,785,955 \$ 3,183,483 \$ 504 505 1,404,569 1,785,772 112,418 4,850 \$ 3,303,446 \$ 4,974,610 \$ 568,082 568,082 568,082 568,082 568,082 568,082 56,14 (256,338) (256,338) \$ 5,168,831 \$ 5,168,83

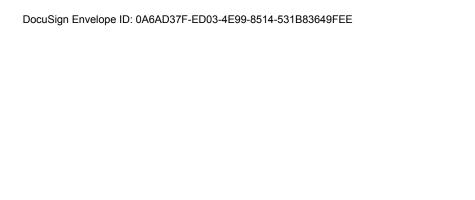
JEFFERSON COUNTY EMERGENCY COMMUNIC		RITY									17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES V	VITH BUDGETS										
December 31, 2019 Actual, 2020 Adopted and Pro											
Year-to-date Actual and Variance through August	31, 2020			1]	
2021 Proposed Budget										1	
										(
		T	Modified	Acc	rual Budgeta	ry E	Basis			,	
GENERAL FUND	2019	2020	2020	-	Actual	ĺ	Budget		Variance		2021
	Audited	Adopted	Projected	+-	Through	-	Through		Through		Proposed
Revenues	Actual	Budget	Budget	+	08/31/20		08/31/20		08/31/20		Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	1	7.756.351	\$	7,441,534	\$		\$	11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	۱ "	169.629	Ψ	179,186	- 	(9.557)	<u> </u>	260,000
PUC Statewide 9-1-1 Trust Reimbursement	210,000	200,770	362,392	+	362,392		170,100		362,392	 	550,000
Interest Income	t	10.000	5.000	·	_ 552,052		6.667		(6,667)		10.000
Miscellaneous Income	-	500	500	+-		\$	333	\$	(333)		500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12.364.892	\$	8,288,372	\$	7,627,720	\$	660,652		12,556,500
	, , ,	, ,		Ė		Ť	-	Ť		Ť	,,
Expenditures										†	
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	\$	153,285	\$	183,110	\$	29,825	\$	282,519
Agency Operating Fund - BRO	783,108	769,737	769,737		513,158		513,158		-		841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	1	855,264		855,264				1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	1	4,333,334		4,333,334		-		7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	T	29,942		34,775		4,833		60,000
GIS System	160,000	172,000	168,000	1	168,000		168,000		_	1	180,000
Line Charges	361,083	544,703	635,706		610,306		409,219		(201,087)	į	583,500
Notification Systems (ENS)	132,996	134,397	130,000	İ	116,591		128,493		11,902		141,500
Special Projects	214,290	1,258,634	916,931		149,652		870,850		721,198		1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$	6,929,532	\$	7,496,203	\$	566,671	\$	11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,358,840	\$	131,517	\$	1,227,323	\$	579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322		2,530,322						4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	3,889,162					\$	4,744,343
Components of Ending Fund Balance				Ţ							
Capital Reserve			\$ 750,000	\$	750,000					\$	750,000
Operating Reserve (Target 25% of Expenditures)			2,682,500		1,732,383						2,994,343
Unrestricted			732,713	L	1,406,779						1,000,000
Ending Fund Balance	\$ -	\$ -	\$ 3,432,500	\$	3,889,162					\$	4,744,343
							······				

FFERSON COUNTY EMERGENCY COMMUNI					ļ.,		4	. 	ļ				-	17-Se
ATEMENT OF REVENUES & EXPENDITURES			- DI	ETAIL									Ĺ	
cember 31, 2019 Actual, 2020 Adopted and P			l											
ar-to-date Actual and Variance through Augu	ıst 31,	2020									I			
21 Proposed Budget					T				ĺ					
						-								
					Ī				T		ľ			
		2019	T	8/31/2020		2020	j	Actual		Budget	1	Variance	1	2021
	1	Audited		Adopted		Projected	1	Through	T	Through	+	Through	1	Propos
		Actual		Budget	ļ ———	Budget	1	8/31/2020		8/31/2020		8/31/2020		Budge
Administrative		Actual		Buuger		Duuget	+	0/3 1/2020		0/31/2020	+	0/3 1/2020		Duugi
Accounting	\$	49,926	\$	52,000	\$	52,000	\$	41,026	\$	37,467	\$	(2 EEO)		<u> </u>
	Ψ		1 4		Ψ.		1-0		Φ		†-Φ	(3,559)	\$	53
Bank Charges		7,861	-	3,843		1,000	ļ	1	-	1	4	.		1
Executive Director (ED)					ļ	· ·	L		<u> </u>					1
401k & Benefits		22,605		24,295		24,295		15,243		16,197		954		24
Mileage Reimbursement		485		474		200		39		316		277		
Payroll Tax		8,699		19,922	Ī	8,600		5,768		5,733		(35)		
Wages & Salaries		104,104	1	117,605	T	117,605		73,903	1	78,403		4,500		117
Insurance		6,147	1	6,316	 -	5,285	 	2,858	l	4,211	†	1,353		16
Legal		48,052	†	103,000	 	50,000	 	10,087		33,333		23,246		60
Meeting & Misc		10,002		100,000	•	00,000	 	10,007	-	00,000	1	20,240	 	
Admin Web/Listserve	+	1,898	+-	225	1	225	-		 	150	1.	· ·		
			+			225		92		150	-	58		
Meeting & Misc - Other		3,416		5,150		2,000		882		3,433	1	2,551	ļ	, Ž
Phone/Web Conferencing		304	ļ	577	ļ	300	1 .	54	L	385	<u> </u>	331		
Office Supplies & Postage		925		1,443		1,443		670		962		292		. 1
Payroll Expenses		2,939		3,564	L	3,564		2,662		2,376		(286)	L	3
Public Web		-	Ι.	215	ļ	215		-		143	1	143		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	266,732	\$	153,285	\$	183,110	\$	29,825	\$	282
	÷	,	Ė		i i	,	É	,	Ė		Ť		Ť	1
Agency Operating Fund (AOF)			┼								ļ			· · · · · · · · · · · · · · · · · · ·
Broomfield		700 400	-	700 707		700 707	-	540.450		E40.450	-		_	<u>L</u>
	\$	783,108	\$	769,737	\$	769,737	\$	513,158	\$	513,158	\$		\$	841
Westminster		570,479	ļ	1,282,895	ļ <u>.</u> .	1,282,895		855,264		855,264	<u></u>	-		1,402
Jeffcom		6,325,767	<u> </u>	6,500,000		6,500,000	L	4,333,334		4,333,334			L	7,112
Other				_				~		-				
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$.	8,552,632	\$	5,701,756	\$	5,701,756	\$	-	\$	9,357
											 			-
Disaster & Recovery Plan (DRP)			\vdash		1		+							
SRBC Recurring	\$	75,681	\$	53,750	<u>c</u>	60,000	\$	29,942	\$	34,775	Φ.	4,833	\$	60
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		60,000	\$	29,942	\$	34,775		4,833	\$	60
Total Disaster & Necovery Flam (DIN)	Ψ	73,001	₩	33,730	Ψ	00,000	۳-	23,342	Ψ	34,773	Ψ	4,033	Ψ	
NO 0 /	- +-		+				-				<u> </u>			
GIS System		100.000	1	4	_	- 400 000	-		Ļ.		-		_	1.
GIS System Support	\$	160,000	\$	172,000		168,000	\$	168,000		168,000		-	\$	180
Total GIS System	\$	160,000	\$	172,000	\$	168,000	<u> </u>	168,000	\$	168,000	\$	-	\$	180
ine Charges	-				i									
ANI/ALI SR	\$	321,990	\$	483,750	\$	206,348	1\$	177,413	\$	368,584	\$	191,171	\$	
Call Box MRC		7,888	1	7,740	T	8,244	1	5,550	Ė	5,160	† 	(390)	'	8
Jeffcom DS1		25,744	1	32,250		9,498	1	20,486	ļ	21,500	†	1,014	l	10
ESInet			†	,	<u> </u>	399,256	 -	399,257			l	(399,257)	<u> </u>	550
Other	+	5,461		20,963		12,360	 	7,600		13,975	ł	6,375	 	15
Total Line Charges	d d		a	544,703	<u></u>		1-		0	409,219	r.		<u>r</u>	
rotal Line Ollarges	\$	361,083	\$	544,703	\$	635,706	\$	610,306	\$	409,219	\$	(201,087)	\$	583
			ļ		ļ		ļ		ļ		ļ		ļ	
otification Systems (ENS)			ļ				 		<u></u>		ļ		<u> </u>	
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	15,000	\$	4,591	\$	14,635	\$	10,044	\$	18
CodeRed (ECN)		116,178		111,284		112,000		112,000		111,349		(651)	l	120
VoIP Record Extract		3,000	1	3,763		3,000	1	_		2,509		2,509	Ī	3
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	130,000	\$	116,591	\$	128,493	\$	11,902	\$	141
	Ė		Ė				É	, .	Ė	,		,		
pecial Projects					1						+			
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$		\$	6,120	\$	6,120	\$	6
Fiber Optics	Ψ-	10,407	Ψ	0,120	Ψ	- 5,000	- ۳		Ψ	0,120	Ψ	0,120	ļΨ	
	+	045	+				ļ							
AHEC-DUS		945			ļ					-	<u> </u>		l	
J-FON		35,772	ļ	202,514	ļ	155,000		51,143		135,009		83,866		270
Last Mile Fiber Project		39,820	<u>L</u>	300,000		160,000	1	2,964		200,000		197,036		425
North Metro		3,292	L	458,000	L	457,770	1		"	305,333		305,333		378
Smart911		91,584	Γ	89,161		89,161		89,161		89,161	1	-	l	92
Special Projects		32,440		202,839	T	50,000	1	6,384	-	135,226	T	128,842	l	200
Total Special Projects	\$	214,290	\$	1,258,634	\$	916,931	\$	149,652	\$	870,850	\$	721,198	\$	1,372
1y	Ť	,=00	Ť	.,,	 		Ť	,002				, 100	<u> </u>	.,012
							Ш		Į		<u>!</u>			
Total Expenditures	\$	8,880,765		11,054,745	l & .	10,730,001	\$	6,929,532	4	7,496,203	•	566,671	-	11,977

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual		June Actual		July Actual		ugust Actual		ptember		October (Estimate)		lovember (Estimate)		ecember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373	\$	2,531,899	\$		\$	2,413,354	\$	2,616,577 \$		2,848,372	,	3,183,483	\$	'	\$,	,	3,070,490
Expected Inflows: 2020 Revenues (As projected, less paid) 9-1-1- fee (ETC)	\$		\$		\$	1,342,024	\$	614,994	\$		\$		\$	978,981 \$	5 1	1,063,671	\$		\$		\$		\$	975,000
9-1-1- fee (prepaid) PUC Statewide 911 Trust Reimbursement Interest Income		16,415 -		18,564 -		23,707		18,638		19,456 - -		17,874 -		18,326 - -		18,323		18,500 - -		18,500 -		18,500 - -		18,500 - -
Miscellaneous Income Total Expected Inflows	-	2,727,505	\$	939,014	\$	1,365,731	\$	633,632	\$	934,976	\$	1,013,089	\$	997,307 \$. 1	- 1,081,994	\$	993,500	\$	993,500	\$	993,500	\$	993,500
Expected Outflows: 2020 Obligations (As projected, less paid) Administrative		, ,		·		, ,		·		·		, ,		,				·		·		,		,
Accounting Bank Charges	\$	115	\$	3,870	\$	575 -	\$	8,037	\$	2,604	\$	12,525	\$	3,614 \$;	7,346 1	\$	4,333	\$	4,333	\$	4,333	\$	4,333
Executive Director (ED) Insurance		11,885		11,909		11,984 -		12,017		11,857		11,857 5,290		11,750		11,854		12,648		12,648		12,648		12,648
Legal		-		5,015		-		3,000		-		750		-		450		5,000		5,000		5,000		5,000
Meeting & Misc Office Supplies & postage		359 116		797 16		18 79		- 8		50 121		- 8		2		74 -		335 120		335 120		335 120		335 120
Public Web		-		-		-		-		-		-		-		-		-		-		-		-
Payroll Expense Administrative Total		287 12,762	•	22,008	\$	159 12,815	Φ.	297 23,360	\$	309 14,941	\$	297 30,727	\$	439 15,805 \$		312 20,037	¢	297 22,733	\$	297 22,733	\$	297 22,733	Φ.	297 22,733
Agency Operating Fund (AOF)	·	•				·														•				•
BRO Recurring Jeffcom Wages & Salaries	\$	451 527,147	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 \$ 541,667	•	64,145 541,667	\$	64,145 541,666	\$	64,145 541,667	\$	64,145 541,667	\$	64,145 541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,720 \$;	712,720	\$	712,719	\$	712,720	\$	712,720	\$	712,719
Disaster & Recovery Plan (DRP) SRBC Recurring	\$		\$	1,222	\$		\$	13,278	\$		\$	11,462	\$	3,980 \$;	_	\$	7,514	\$	7,514	\$	7,514	\$	7,514
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	-	\$	13,278	\$	-	\$	11,462	\$	3,980 \$;	-	\$	7,514	\$	7,514	\$	7,514	\$	7,514
GIS System GIS System Support	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$;	-	\$	-	\$	-	\$	-	\$	
GIS System Total	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	- \$;	-	\$	-	\$	-	\$	-	\$	-
Line Charges ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 688	\$	24,353 686	\$	26,352 686	\$	23,884 796	\$	28,904 \$ 688	;	- 63		7,234 689	\$	7,234 689	\$	7,234 689	\$	7,234 689
ESInet		-		-		-		120,797		10,816		26,049		-		-		241,595		-		-		-
Jeffcom DS1 Other		669		2,770 1,077		637		944 348		923 1,343		903 302		923 336		3,878 1,737		3,665 888		3,665 888		3,665 888		3,665 888
Line Charges Total	\$		\$		\$		\$		\$		\$	51,935	\$	30,852 \$;		\$	254,070	\$		\$	12,475	\$	12,475
Notification Systems (ENS) ALI Database Extractio (ADE)	\$		\$	1,235	\$	_	\$	5,356	\$	-	\$	-	\$	- \$;	-	\$	-	\$	-	\$	_	\$	-
CodeRed (ECN) VoIP Record Extract		110,000		-		-		-		-		-		-		-		321 941		321 941		321 941		321 941
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	-	\$	5,356	\$	-	\$	-	\$	- \$;	-	\$	1,262	\$		\$	1,262	\$	1,262
Special Projects Call Box Project Fiber Optics	\$	4,812	\$	- 22,874	\$	-	\$	- 8,911	\$	- 2,236	\$	3,022	\$	- \$ 1,855	;	- 7,215	\$	47 191,722	\$	47 191,722	\$	47 191,722	\$	47 191,722
Smart911		89,161		-		-		· -		-		-		-		-		-		-		· -		
Other Special Projects Total		3,387 97,360	\$	22,874	\$	-	\$	3,192 12,103	\$	3,192 5,428	\$	3,022	\$	300 2,155 \$		1,232 8,447	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443	\$	9,674 201,443
Total Expected Outflows	\$	760,977		984,168		755,206		913,944			\$	809,866		765,512 \$		746,882	•	1,192,227		950,633		950,633		950,632
Net Inflows/Outflows	-\$	1,966,528	\$	(45,155)			\$	(280,313)			\$	203,223	\$	231,795 \$			\$	(198,727)			\$	42,867		42,868
Estimated Cash Position	\$	1,966,528		1,921,373		2,531,899	•	2,251,586				2,616,577		2,848,372 \$		3,183,483	•			3,027,623	•	3,070,490	•	3,113,357
Latinated Cash Fusition	<u> </u>	1,900,520	Ψ	1,321,3/3	φ	2,001,009	Ψ	2,201,000	φ	2,413,334	φ	2,010,077	Ψ	2,040,312 \$		J, 10J, 4 0J	φ	2,304,730	Ψ	5,021,023	φ	3,070,430	Ψ	3, 113,331

JCECA - 2020	0 Sep Expend	liture Requ	uest Authorization 092120 0830			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-034		SpProj	City of Lakewood Fiber IRU Agreement 2020 payment (1 of 3)	SpProj	61,666.66	
2020-035		SRBC	Reimb multiple SRBC expenses for maintenance, warranty, SW licenses	SpProj	45,796.99	
2020-036		BRO	Station Alerting Project final 10%, previously approved as 2018-030	SpProj	9,630.97	
2020-037		Multi	ECC distributions for Oct 2020	AOF	712,719.33	
				Total	829,813.95	
			Expenditures Recommended by Advisory Committee (date	9): 09/22/20		
			Expenditures Approved by Executive Director (signature	111	<u></u>	
			Expenditures Approved by Board Member (signature):		
	T		Expenditures Approved by Board Member (signature):		





Jeffrey Irvin <iirvin@iceca.org>

[CO911TF] 911 Surcharge Proceeding Concluded

Branson - DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl DORA, Daryl <a href="mailto:DO Reply-To: CO911TF@googlegroups.com

Wed, Sep 23, 2020 at 9:50 AM

To: co911tf@googlegroups.com, colorado911@googlegroups.com

911 Task Force Participants and Colorado 911 Governing Bodies and PSAPs:

An official order will be published sometime over the next week, but this email is to inform you all that the Colorado Public Utilities Commission has concluded its proceeding to set a new threshold at which applications for Emergency Telephone Charges will be required, as well as rates for a new statewide 911 surcharge fee, a per-transaction wireless prepaid 911 surcharge fee, and a distribution formula.

As of January 1, 2021, the following items will go into into effect:

- The threshold at which applications are required for a 911 governing body to raise its Emergency Telephone Charge will increase from the current threshold of 70 cents to \$1.72. This means that governing bodies may raise their surcharge to any rate up to and including \$1.72 without first filing an application with the Commission. Please note that the new statute requires that Emergency Telephone Charge rates go into effect on either February 1 or June 1 of each year, and you are still required to provide 60 days notice to the carriers, so plan accordingly.
- The rate for the new statewide 911 surcharge has been set at 10 cents. This applies to all telephone bills in the state, with the exception of wireless prepaid telecommunications services. Carriers will remit these funds directly to the Commission or its contractor, and the funds will be distributed to the 911 governing bodies based on the formula discussed in the fourth bullet point below.
- The 1.4% per transaction fee on wireless prepaid 911 surcharges that is currently in place will be replaced with a flat per transaction rate of \$1.38. These funds will still be collected at the retail level and remitted to the Colorado Department of Revenue, which will still distribute those funds based on wireless call volume.
- Finally, the distribution method for statewide 911 surcharge revenues will be based on the number of concurrent sessions at each 911 governing body. The rate of ten cents was calculated to produce enough revenue to essentially reimbursed each 911 governing body for their monthly recurring charges to CenturyLink under the new ESInet tariff. How much it actually produces will depend on compliance rate from the carriers and whether the underlying assumptions under the calculation were correct.

Under the new statute, the Commission must adjust or reaffirm these rates and the formula for distribution annually.

If anyone has any questions, please let me know.

Daryl Branson, ENP RPL State 911 Program Manager P 303.894.2871 M 970.286.4711 1560 Broadway Ste 250, Denver, CO 80202 See my calendar daryl.branson@state.co.us | www.colorado.gov/dora/puc



You received this message because you are subscribed to the Google Groups "Colorado PUC 9-1-1 Task Force" group. To unsubscribe from this group and stop receiving emails from it, send an email to CO911TF+unsubscribe@ googlegroups.com.

To view this discussion on the web visit https://groups.google.com/d/msgid/CO911TF/CAJLRWJcXPvYPgAimYLjN1% 2BfYc9rN4fZe0CffZefJqzeMCJJi2A%40mail.gmail.com.

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") OCTOBER 22, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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
 - a. Welcome new Directors
 - b. Election of Treasurer
- 2. Public Comment
- 3. Approval of Minutes
 - a. September 24 Regular Virtual Meeting
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - iii. 2021 Budget Hearing
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
- 9. Executive Session
 - a. Executive Director Annual Review
- 10. Adjournment

Public Notice

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY NOTICE OF 2021 BUDGET ADOPTION

The Jefferson County Emergency Communications Authority ("JCECA") will consider adoption of the 2021 budget during a public hearing on Thursday, October 22, 2020, at 10:00 a.m. The proposed budget for inspection and instructions for attending the virtual hearing can be found at: https://jceca.org/. Any interested person may file written objections to or comments regarding the proposed budget prior to the hearing date by emailing such comments to Mr. Jeff Irvin, JCECA Executive Director, jirvin@jceca.org or mailing to JCECA, 433 S Allison Pkwy, Lakewood, CO 80226. Any interested person may also attend the virtual hearing.

JEFFERSON COUNTY EMERGENCY COMMUNIC		RITY				1				17-Sep-2
STATEMENT OF REVENUES & EXPENDITURES V	A SECTION AND PROPERTY OF THE PARTY OF THE P									
December 31, 2019 Actual, 2020 Adopted and Pro						-		_		
Year-to-date Actual and Variance through August	31, 2020									
2021 Proposed Budget				_						
			V2 1/2							
			Modified	Acc	rual Budgeta	Basis				
GENERAL FUND	2019	2020	2020	1	Actual	-	Budget		Variance	2021
	Audited	Adopted	Projected		Through		Through		Through	Proposed
Revenues	Actual	Budget	Budget		08/31/20		08/31/20		08/31/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$	7.756,351	S	7,441,534	\$		\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	1	169,629	-	179,186	-	(9,557)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-		362,392		362,392		11.831.00		362,392	550,000
Interest Income		10,000	5,000	-			6.667		(6,667)	10,000
Miscellaneous Income		500	500			\$	333	\$	(333)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,364,892	\$	8,288,372	\$	7,627,720		660,652	\$ 12,556,500
Expenditures					777	-				
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	S	153,285	\$	183,110	\$	29,825	\$ 282,519
Agency Operating Fund - BRO	783,108	769,737	769,737	Φ	513,158	Φ	513,158	Φ	29,023	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	-	855,264		855,264			1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000		4,333,334		4,333,334			7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	60,000	1	29,942		34,775		4.833	60.000
GIS System	160,000	172,000	168,000	-	168,000		168,000	-	4,000	180,000
Line Charges	361,083	544,703	635,706	-	610,306		409,219		(201,087)	583,500
Notification Systems (ENS)	132,996	134,397	130,000	-	116,591		128,493		11,902	141,500
Special Projects	214,290	1,258,634	916,931		149,652		870,850		721,198	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,730,001	\$	6,929,532	\$	7,496,203	\$	566,671	\$ 11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$	1,358,840	\$	131,517	\$	1,227,323	\$ 579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322		2,530,322					4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	3,889,162					\$ 4,744,343
Components of Ending Fund Balance										
Components of Ending Fund Balance			\$ 750,000	\$	750,000			-		\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,682,500	Ф	1,732,383	-				2,994,343
Unrestricted			732,713	-	1,732,383	-		-		
Ending Fund Balance	\$ -	s -								1,000,000
Ending rund balance	a -	\$ -	\$ 3,432,500	Þ	3,889,162			_		\$ 4,744,343



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, 2019 and September 30, 2020, 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, 2021.

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.

Brendan Campbell, CPA

October 12, 2020

JEFFERSON COUNTY EMERGENCY COMMUN	ICATIONS AUTHO	RITY			12-Oct-
BALANCE SHEET					
December 31, 2019 and September 30, 2020					
	Audited	Unaudited			
	Actual	Actual			
	12/31/2019	9/30/2020			
Assets					
Current Assets					
Cash, Checking	\$ 1,785,955	\$ 3,205,699			
Cash, Savings	504	505			
Accounts Receivable	1,404,569	1,701,144		ļ.	
Prepaid Expense	112,418	5,291			
Total Current Assets	\$ 3,303,446	\$ 4,912,639			
_ong-Term Assets					
Construction in Progress	\$ 3,965,578	\$ 3,965,578			
Infrastructure	25,895	25,895			
Right of Ways	568,082	568,082	·····		
West Corridor Fiber Optic	865,614	865,614			
Accumulated Depreciation	(256,338)	(256,338)			
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831			
Total Assets	\$ 8,472,277	\$ 10,081,470			
Liabilities					
Current Liabilities					· · · · · · · · · · · · · · · · · · ·
Accounts Payable	\$ 773,124	\$ 829,177			
Total Current Liabilities	\$ 773,124	\$ 829,177			
otal Liabilities	\$ 773,124	\$ 829,177			
Fund Equity	A 5 400 004	₾ F 100 004			 ļ
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831			 <u> </u>
Fund Balance	440 440	F 604			
Nonspendable	112,418	5,291			
Unassigned	2,417,904	4,078,171			
Total Fund Equity	\$ 7,699,153	\$ 9,252,293			
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,081,470			
	=	=			

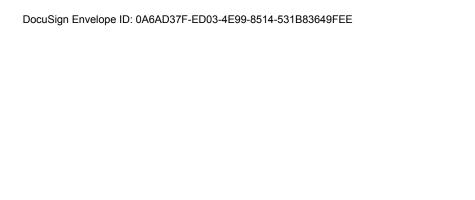
JEFFERSON COUNTY EMERGENCY COMMUNICATION	ATIONS AUTHOR	RITY		Τ.							12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES V			1								
December 31, 2019 Actual, 2020 Adopted and Pro											
Year-to-date Actual and Variance through Septen											
2021 Proposed Budget											
		Modified	Acc	rual Budgeta	ry E	Basis					
GENERAL FUND	2019	2020	2020		Actual		Budget		Variance	ļ	2021
VEHELI VIET VIET VIET VIET VIET VIET VIET VIE	Audited	Adopted	Projected	†	Through		Through		Through	F	roposed
Revenues	Actual	Budget	Budget		09/30/20		09/30/20		09/30/20	<u>-</u>	Budget
9-1-1 fee (ETC)	\$ 10.381.849	\$ 11,162,301	\$ 11,600,000	\$	8,714,514	\$	8,371,726	\$	342,788	\$ 1	1.736.000
9-1-1 fee (prepaid)	213,360	268,779	250,000	-Ψ-	188,409	<u> </u>	201,584	Ψ	(13,175)	ļ ,	260,000
PUC Statewide 9-1-1 Trust Reimbursement	210,000	200,770	362,392	1	362,392		201,004		362,392		550,000
Interest Income	<u> </u>	10.000	5,000	-			7,500		(7,500)		10.000
Miscellaneous Income		500	500	1	-	\$	375	\$	(375)		500
Total Revenues	\$ 10,595,209	\$ 11,441,580		\$	9,265,315	- T	7,627,720	\$	684,130	\$ 1	2,556,500
Total Nevertues	Ψ 10,030,203	Ψ 11,441,500	Ψ 12,217,002	1	3,233,313	Ψ.	7,027,720	Ψ	004,100	Ψ.	2,000,000
Expenditures	 										
Administrative	\$ 257,361	\$ 338,414	\$ 266,732	\$	171,688	\$	204,949	\$	33,261	\$	282,519
Agency Operating Fund - BRO	783,108	769,737	769.737	₩-	577,303	Ψ	577.303	- · · *		<u> </u>	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895		962,172		962,172				1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000		4,875,000		4.875.000				7.112.789
Disaster & Recovery Plan (DRP)	75,681	53.750	80.000		75.739		53,750		(21,989)		60.000
GIS System	160,000	172,000	168,000	+	168,000		168,000		(=1,000)		180,000
Line Charges	361,083	544,703	635,706	1	601,710		443,091		(158,619)	<u> </u>	583,500
Notification Systems (ENS)	132,996	134.397	130,000	┪	116,591		130,419		13.828		141,500
Special Projects	214,290	1,258,634	749.931		163,972		967,796		803,824		1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530		\$	7,712,175	\$		\$	670,304	\$ 1	1,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050				\$			2,307,899		579,130
Revenues over/(under) Expenditures	1,714,444	\$ 301,030		Ψ		Ψ	(104,100)	Ψ	2,307,000	Ψ	
Beginning Fund Balance	815,878	2,289,882	2,530,322	-	2,530,322						4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$	4,083,462		nema server			\$	4,744,343
Company of Ending Fund Polones		ļ									
Components of Ending Fund Balance		ļ	\$ 750,000	\$	750,000					\$	750,000
Capital Reserve				1-2						Φ	2,994,343
Operating Reserve (Target 25% of Expenditures)	 		2,645,750	-	1,928,044						1.000.000
Unrestricted	•	<u></u>	769,463	+	1,405,418					¢	
Ending Fund Balance	\$ -	\$ -	\$ 4,165,213	1	4,083,462					Ф	4,744,343

ATEMENT OF REVENUES & EXPENDITURES			- DE	IAIL	ļ									
cember 31, 2019 Actual, 2020 Adopted and Pr			<u></u>				ļ <u>.</u>							
r-to-date Actual and Variance through Septe	mber 3	30, 2020												
1 Proposed Budget	ļ		ļ <u>.</u> .				ļ							
	_						-							
		0040		0/04/0000	ļ	2000	 	A -41		Budget		Variance		2021
		2019		8/31/2020		2020		Actual						Propose
		Audited	ļ	Adopted		Projected		Through		Through		Through		
A		<u>Actual</u>	├	<u>Budget</u>	<u></u>	Budget		9/30/2020		9/30/2020		9/30/2020		Budget
Administrative	-	40.000	-	F2 000		F2 000	,	45.000	.	41 100	Φ.	(2,000)		E2 I
Accounting	\$	49,926	\$	52,000	3	52,000	\$	45,092	_\$_	41,100	\$_	(3,992)	Ф	53,5
Bank Charges		7,861	ļ	3,843		1,000		1		1		-		
Executive Director (ED)				04.005		04.005	ļ	47.440		40.004		4.070		04
401k & Benefits		22,605		24,295		24,295		17,148		18,221		1,073		24,
Mileage Reimbursement		485	ļ	474		200	ļ	39		356	ļ	317		
Payroll Tax		8,699	 	19,922	<u> </u>	8,600	<u> </u>	6,479		6,450		(29)		9,
Wages & Salaries		104,104	L	117,605	ļ	117,605	ļ	83,141		88,204		5,063		117,
Insurance		6,147	L	6,316	ļ	5,285		2,798		4,737		1,939		6,
Legal		48,052	ļ	103,000		50,000		11,917		37,500		25,583		60,
Meeting & Misc			ļ											
Admin Web/Listserve		1,898		225	<u> </u>	225	<u> </u>	112	L	169		57	ļ	
Meeting & Misc - Other		3,416		5,150		2,000	ļ	1,092		3,863		2,771		4,
Phone/Web Conferencing		304	<u> </u>	577		300	<u> </u>	54		433		379		
Office Supplies & Postage		925		1,443		1,443		703_	ļ	1,082		379		1,
Payroll Expenses		2,939		3,564		3,564		3,112		2,673		(4 39)		3,
Public Web		-		215		215		-		161		161		
Total Administrative Expenses	\$	257,361	\$	338,629	\$	266,732	\$	171,688	\$	204,949	\$	33,261	\$	282
·														
Agency Operating Fund (AOF)			 				1				1			
Broomfield	\$	783,108	\$	769,737	\$	769,737	\$	577,303	\$	577,303	\$	_	\$	841,
Westminster		570,479	~-	1,282,895	Ψ	1,282,895	 	962,172	<u>-</u> -	962,172	1	-	Ť-	1,402,
Jeffcom		6,325,767		6,500,000		6,500,000	 	4,875,000		4,875,000				7,112,
Total Agency Operating Fund (AOF)		7,679,354	\$	8,552,632	\$	8,552,632	\$	6,414,475	\$	6,414,475	\$		\$	9,357,
Total rigeries operating rana (rich)		1,013,004	ا	0,002,002	Ψ	0,002,002	Ě	0,111,170	Ψ	0,111,170	Ψ		<u> </u>	0,007,
Ningston & Branch Bland (BBB)							 				-			
Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	0	80,000	\$	75,739	\$	53,750	\$	(21,989)	\$	60,
SRBC Recurring Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750		80,000	\$	75,739		53,750		(21,989)		60,
DIS C														
GIS System GIS System Support	\$	160,000	\$	172,000	œ.	168,000	\$	168,000	\$	168.000	\$		\$	180,
Total GIS System	\$	160,000	\$	172,000		168,000	\$	168,000		168,000			\$	180,
Total GIS System	Ψ	100,000	۴	172,000	φ.	100,000	۳	100,000	Ψ	100,000	Ψ		ΙΨ	100
ine Charges	-		-											
ANI/ALI SR	\$	321,990	\$	483,750	4	206,348	\$	179,324	\$	397,376	\$	218,052	\$	
Call Box MRC	Ψ	7,888	Ψ-	7,740	Ψ	8,244	Ψ.	6,272	Ψ	5,805		(467)		8
		25,744		32,250		9,498	·	8,475		24,188	 	15,713	<u> </u>	10
Jeffcom DS1 ESInet		25,744	 	32,230		399,256		399,257		24,100	-	(399,257)		550
			 	20.063	-		-}			15 700				15
Other Total Line Charges	d'	5,461 361,083	0	20,963	•	12,360	•	8,382 601,710	Ū.	15,722 443,091	•	7,340 (158,619)	\$	583
Total Line Charges	\$	301,083	\$	544,703	Ф	635,706	. \$	001,710	Ф	443,091	Φ	(100,019)	ΙΦ.	303
			 		ļ		ļ				ļ			
lotification Systems (ENS)	<u> </u>	45.5	1_		_	, _	 	. = - ·	-		-		ļ.,	
ALI Database Extract (ADE)	\$	13,818	\$	19,350	\$	15,000	\$	4,591	\$	16,247	\$	11,656	\$	18
CodeRed (ECN)		116,178	ļ	111,284		112,000	ļ	112,000	ļ	111,349	<u> </u>	(651)		120
VolP Record Extract		3,000	L	3,763		3,000	<u></u>		<u> </u>	2,822	_	2,822	_	3
Total Notification Systems (ENS)	\$	132,996	\$	134,397	\$	130,000	\$	116,591	\$	130,419	\$	13,828	\$	141
Special Projects							\vdash							
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$		\$	6,120	\$	6,120	\$	6
Fiber Optics	+		+		† *	2,300	1			-,	† -	-,,	Ť	
AHEC-DUS		945	+		 		+-		1	-	 			
J-FON		35,772	-	202,514	 -	155,000	+	54,539		151,886	+	97,347	 -	270
			+-	300,000	 -	140,000			<u> </u>	225,000	-	220,743	<u> </u>	425
Last Mile Fiber Project	-	39,820	 		ļ			4,257	1		-			
North Metro		3,292	-	458,000	 	310,770		- 00 404		343,500		343,500	<u> </u>	378
Smart911	ļ	91,584	-	89,161		89,161		89,161		89,161	 	100 111		92
Special Projects		32,440 214,290	-	202,839	Φ.	50,000 749,931	•	16,015	_	152,129 967,796	Φ.	136,114 803,824	Α.	200
	1 42	217 200	18	1,258,634	\$	/AU U31	\$	163,972	\$	9h / 796	\$	803 824	I \$	1,372
Total Special Projects	\$	214,230	Ě	1,200,004	Ψ	7 43,001	Ψ	.00,0.2	Ψ	001,100	Ψ	000,02-1	 	

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual	June Actual			July Actual		ugust Actual		ptember Actual		October (Estimate)		ovember (Estimate)		cember
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		2,531,899	\$	2,251,586 \$	2,413,	354	\$	2,616,577 \$				3,183,483			\$	3,195,726 \$		3,403,187
Expected Inflows:																								
2020 Revenues (As projected, less paid)																								
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$	6	614,994	\$	915,520 \$		215	\$	978,981 \$	6 1		\$	897,833	\$	975,000	\$	975,000 \$		975,000
9-1-1- fee (prepaid) PUC Statewide 911 Trust Reimbursement		16,415		18,564		23,707		18,638		19,456	17,	374		18,326		18,323		18,780 144,957		19,500		19,500 217,435		19,500
Interest Income		-				-				-		-		-				144,937		-		217,433		-
Miscellaneous Income		-		-		_		-		-		-		-		-		-		-		_		
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	6	633,632	\$	934,976 \$	1,013,	089	\$	997,307 \$	• 1	1,081,994	\$	1,061,570	\$	994,500	\$	1,211,935 \$		994,500
Expected Outflows:																								
2020 Obligations (As projected, less paid) Administrative																								
Accounting	\$	115	\$	3,870	\$	575 \$	6	8,037	\$	2,604 \$	12,	525	\$	3,614 \$	6	7,346	\$	3,041	\$	4,000	\$	4,000 \$		4,000
Bank Charges Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,	-		11,750		1 11,854		11,854		12,648		12,648		12,648
Insurance		11,005		11,505		11,904		12,017		-		290		11,730		- 11,054		- 11,004		12,040		12,040		12,040
Legal		-		5,015		-		3,000		-		750		-		450		1,823		5,000		5,000		5,000
Meeting & Misc		359		797		18		-		50		-		-		74		-		335		335		335
Office Supplies & postage		116		16		79		8		121		8		2		-		9		120		120		120
Public Web Payroll Expense		287		400		159		297		309		- 297		439		312		450		- 297		- 297		297
Administrative Total	\$	12,762	\$		\$	12,815 \$			\$	14,941 \$			\$	15,805 \$	6		\$	17,176	\$		\$	22,400 \$;	22,400
	•	,	•	,	•	,			•	,	,		•	,			•	,	•	,	•	,,		,
Agency Operating Fund (AOF) BRO Recurring	\$	451	\$	64,145	\$	64,145 \$		64,145	\$	64,145 \$	64	145	\$	64,145 \$		64,145	\$	64,145	\$	64,145	\$	64,145 \$		64,145
Jeffcom Wages & Salaries	٠	527,147	Ψ	541,667	Ψ	541,667	•	541,667	Ψ	541,667	541,		Ψ	541,667	,	541,667	Ψ	541,666	Ψ	541,667	Ψ	541,667		541,666
WES Recurring		3,747		107,018		106,908		106,908		106,908	106,			106,908		106,908		106,908		106,908		106,908		106,908
Agency Operating Fund (AOF) Total	\$	531,345	\$	712,830	\$	712,720 \$	3	712,719	\$	712,720 \$	712,	720	\$	712,720 \$	5	712,720	\$	712,719	\$	712,720	\$	712,720 \$		712,719
Disaster & Recovery Plan (DRP)																								
SRBC Recurring	\$	-	\$	1,222	\$	- \$	5	13,278	\$	- \$	11,	162	\$	3,980 \$	5	-	\$	45,797	\$	7,514	\$	7,514 \$;	7,514
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	6	13,278	\$	- \$	11,	462	\$	3,980 \$	6	-	\$	45,797	\$	7,514	\$	7,514 \$		7,514
GIS System GIS System Support	\$	_	\$	168,000	\$	- \$;	_	\$	- \$		_	\$	- \$	8	_	\$	_	\$	_	\$	- \$		_
GIS System Total	\$	-	\$	168,000	\$	- \$	5	-	\$	- \$		-	\$	- \$	5	-	\$	-	\$	-	\$	- \$		-
Line Charges	_		_		_				_				_								_			
ANI / ALI SR Call Box MRC	\$	-	\$	50,778 1,375	\$	28,346 \$ 688	Ó	24,353 686	\$	26,352 \$ 686		384 796	\$	28,904 \$ 688	6	63		365 121		365 121	\$	365 \$ 121		365 121
ESInet		-		1,373		-		120,797		10,816	26,			-		-		241,595		-		-		-
Jeffcom DS1		-		2,770		-		944		923		903		923		3,878		4,063		3,665		3,665		3,665
Other	_	669		1,077		637		348		1,343		302		336		1,737		624	_	624	_	624		624
Line Charges Total	\$	669	\$	56,001	\$	29,671 \$	5	147,128	\$	40,120 \$	51,	935	\$	30,852 \$	5	5,678	\$	246,767	\$	4,775	\$	4,775 \$		4,775
Notification Systems (ENS)	_		_		_	_			_	_			_	_			_		_		_	_		
ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	\$	1,235	\$	- \$	5	5,356	\$	- \$		-	\$	- \$	5	-	\$	-	\$	- 428	\$	- \$ 428		428
VoIP Record Extract		110,000				-				-		-		-		-				1,254		1,254		1,254
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	3	5,356	\$	- \$		-	\$	- \$	6	-	\$	-	\$		\$	1,682 \$;	1,682
Connected Products																								
Special Projects Call Box Project	\$	4,812	\$	_	\$	- \$		_	\$	- \$		_	\$	- \$		_	\$	_	\$	_	\$	- \$		_
Fiber Optics	Ų	-,012	Ψ	22,874	Ÿ	-		8,911	Ψ	2,236	3,	022	*	1,855	-	7,215	*	7,264	~	253,208	*	253,208		253,208
Smart911		89,161		-		-		-		-		-		-		-				-		-		-
Other	-	3,387	•		•	-		3,192	Φ.	3,192	^	-	Φ.	300		1,232	•	9,631	Φ.	9,689	•	9,689		9,689
Special Projects Total	\$	97,360		22,874		- \$		12,103		5,428 \$		022		2,155 \$			\$	16,895			\$	262,896 \$		262,896
Total Expected Outflows	\$	760,977		984,168		755,206 \$		913,944		773,209 \$		366		765,512 \$		746,882		1,039,354		1,004,473		1,004,473 \$		1,004,472
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	<u> </u>	(280,313)	\$	161,767 \$	203,	223	\$	231,795 \$		335,112	\$	22,216	\$	(9,973)	\$	207,462 \$	<u> </u>	(9,972)
Estimated Cash Position	\$	1,966,528	\$	1,921,373	\$	2,531,899 \$	3	2,251,586	\$	2,413,354 \$	2,616,	577	\$	2,848,372 \$:	3,183,483	\$:	3,205,699	\$	3,195,726	\$	3,403,187 \$	3	3,393,215

JCECA - 2020	0 Oct Expend	liture Requ	uest Authorization 102020 0845			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-038		Multi	DTR gateway solution to serve mountain LE, Fire and EMS agencies	SpProj	29,356.22	
2020-029		Multi	PSAP payments for Nov 2020	AOF	712,719.33	
				Total	742,075.55	
			Expenditures Recommended by Advisory Committee (date):	10/20/2020)	
			Expenditures Approved by Executive Director (signature):	Masse	~	
			Expenditures Approved by Board Member (signature):			
			Expenditures Approved by Board Member (signature):			



NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") NOVEMBER 19, 2020 AT 10 A.M.

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

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

<u>https://meet.google.com/viq-cvys-edu?hs=122&authuser=0</u>. 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.

- Call to Order
- 2. Public Comment
- 3. Approval of Minutes
 - a. October 22 Regular Virtual 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. PSAP Partners Report
- 6. Executive Director's Report
 - a. Summary of recent PUC and CO PUC 9-1-1 Task Force activity
- 7. Legal Counsel Report
- 8. New Business
 - a. Director resignation.
- 9. Executive Session
 - a. Continuation of Executive Director Annual Review
- 10. Adjournment



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, 2019 and October 31, 2020, 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 adopted budgets of revenues, expenditures and funds available prepared on the modified accrual basis of Jefferson County Emergency Communications Authority for the year ending December 31, 2021.

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.

Brendan Campbell, CPA November 13, 2020

JEFFERSON COUNTY EMERGENCY COMMUI	VICATIONS AUTHO	RITY	13-Nov-2
BALANCE SHEET			
December 31, 2019 and October 31, 2020			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2019	10/31/2020	
Assets	12/31/2013	10/31/2020	
Current Assets			
Cash, Checking	\$ 1,785,955	\$ 3,367,164	
Cash, Savings	504	505	
Accounts Receivable	1,404,569	1,633,438	
Prepaid Expense	112,418	5,731	
Total Current Assets	\$ 3,303,446	\$ 5,006,838	
Total Gullent Assets	φ 3,303,440	φ 3,000,030	
Long-Term Assets			
Construction in Progress	\$ 3,965,578	\$ 3,965,578	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(256,338)	(256,338)	
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831	
Total Assets	\$ 8,472,277	\$ 10,175,669	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 898,098	
Total Current Liabilities	\$ 773,124	\$ 898,098	
Total Liabilities	\$ 773,124	\$ 898,098	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831	
Fund Balance			
Nonspendable	112,418	5,731	
Unassigned	2,417,904	4,103,009	
Total Fund Equity	\$ 7,699,153	\$ 9,277,571	
Total Liabilities and Fund Equity	\$ 8,472,277	\$ 10,175,669	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICA	TIONS AUTHOR	RITY					13-Nov-20
STATEMENT OF REVENUES & EXPENDITURES W	ITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Pro	jected Budget						
Year-to-date Actual and Variance through Octobe	r 31, 2020						
2021 Adopted Budget							
			Modified	Accrual Budgeta	ry Basis		
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Adopted
Revenues	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	10/31/20	10/31/20	10/31/20	<u>Budget</u>
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,400,000	\$ 9,473,882	\$ 9,301,918	\$ 171,965	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	247,000	205,521	223,983	(18,462)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	-	362,392	362,392	-	362,392	550,000
Interest Income	-	10,000	1,000	-	8,333	(8,333)	10,000
Miscellaneous Income	-	500	500	-	417	\$ (417)	500
Total Revenues	\$ 10,595,209	\$ 11,441,580	\$ 12,010,892	\$ 10,041,795	\$ 7,627,720	\$ 507,145	\$ 12,556,500
					-		
Expenditures							
Administrative	\$ 257,361	\$ 338,414		\$ 187,747		\$ 22,968	\$ 282,519
Agency Operating Fund - BRO	783,108	769,737	769,737	641,448	641,448	-	841,916
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	1,069,080	1,069,080	-	1,402,761
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	5,416,667	5,416,667	-	7,112,789
Disaster & Recovery Plan (DRP)	75,681	53,750	80,000	75,739	53,750	(21,989)	60,000
GIS System	160,000	172,000	168,000	168,000	168,000	-	180,000
Line Charges	361,083	544,703	635,706	602,436	476,962	(125,474)	583,500
Notification Systems (ENS)	132,996	134,397	122,000	116,591	131,011	14,420	141,500
Special Projects	214,290	1,258,634	571,428	185,669	1,064,742	879,073	1,372,385
Total Operating Expenditures	\$ 8,880,765	\$ 11,054,530	\$ 10,376,001	\$ 8,463,377	\$ 9,232,375	\$ 768,998	\$ 11,977,370
Revenues over/(under) Expenditures	1,714,444	\$ 387,050	\$ 1,634,891	\$ 1,578,418	\$ (1,604,655)	\$ 3,183,073	\$ 579,130
Beginning Fund Balance	815,878	2,289,882	2,530,322	2,530,322			4,165,213
Ending Fund Balance	\$ 2,530,322	\$ 2,676,932	\$ 4,165,213	\$ 4,108,740			\$ 4,744,343
Components of Ending Fund Balance							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)		·	2,594,000	2,115,844			2,994,343
Unrestricted			821,213	1,242,896			1,000,000
Ending Fund Balance	\$ -	\$ -		\$ 4,108,740			\$ 4,744,343

EFFERSON COUNTY EMERGENCY COMMUN														13-Nov-
TATEMENT OF REVENUES & EXPENDITURE			- DE	TAIL										
ecember 31, 2019 Actual, 2020 Adopted and F												1,10		
ear-to-date Actual and Variance through Octo	ber 31,	, 2020												
21 Adopted Budget							-				-			
							-							
		2019	-	2020	-	2020	-	Actual		Budget		Variance		2021
		Audited	+-	Adopted	-	Projected	-	Through		Through	-	Through		Adopted
		Actual	 	Budget		Budget	 	10/31/2020	-	10/31/2020		10/31/2020		Budget
Administrative		Actual	-	buuget	-	Buuget	١.	10/3 1/2020	-	10/3 1/2020		10/3 1/2020		Duuget
Accounting	\$	49,926	\$	52,000	Φ.	52,000	\$	46,826	\$	44,733	\$	(2,093)	Φ.	53,5
Bank Charges	Ψ	7,861	Ψ	3,843	Ψ	1,000	Ψ	1	Ψ	1	Ψ	(2,033)	Ψ	1,0
Executive Director (ED)		7,001	1-	3,043		1,000		<u>'</u>			-			1,0
401k & Benefits		22,605	-	24,295		24,295		19,053		20,246		1,193		24,2
Mileage Reimbursement		485	1	474	-	200	1	39		395	ļ	356		27,2
Payroll Tax		8,699		19,922	 	8,600	-	7,190		7,167		(23)		9,4
Wages & Salaries		104,104	-	117,605	-	117,605		92,379		98,004	<u> </u>	5,625		117,6
Insurance		6,147	 	6,316	ļ	5,285		2,357		5,263		2,906		6,5
Legal		48,052	-	103,000		30,000	1	14,092		25,000		10,908		60,0
Meeting & Misc		40,032	\vdash	103,000		30,000	-	14,032		23,000		10,300		00,0
Admin Web/Listserve		1,898	-	225		150	 	112		188		76		2
Meeting & Misc - Other		3,416	-	5,150	-	1,650	-	1,356		4,292	-	2,936	ļ	4,0
Phone/Web Conferencing		3,416	-	5,150	 	1,650	+-	1,356		4,292	-	427	ļ	4,0
Office Supplies & Postage		925	-	1,443	 	1,000	-	701		1,203	-	502		1,0
Payroll Expenses		2,939	-	3,564	ļ	4,300	┼	3,587		3,564		(23)		3,9
Public Web		2,939		3,364			-	3,307		179	ļ	179		3,8
Total Administrative Expenses	0	257 261	\$		d.	50	\$	107 747	\$		\$	22,968	\$	282,5
Total Administrative Expenses	\$	257,361	1	338,629	\$	246,235	1	187,747	Φ	210,715	Ф	22,900	Φ	202,0
			-				-						-	
Agency Operating Fund (AOF)			-				<u> </u>		_				_	
Broomfield	\$	783,108	\$	<u> </u>	\$	769,737	\$	641,448	\$	641,448	\$		\$	841,9
Westminster		570,479	-	1,282,895		1,282,895	<u> </u>	1,069,080		1,069,080	ļ	-,		1,402,7
Jeffcom		6,325,767	<u> </u>	6,500,000		6,500,000	<u> </u>	5,416,667		5,416,667				7,112,7
Total Agency Operating Fund (AOF)	\$	7,679,354	\$	8,552,632	\$	8,552,632	\$	7,127,195	\$	7,127,195	\$		\$	9,357,4
			1									<u> </u>		1
Disaster & Recovery Plan (DRP)														
SRBC Recurring	\$	75,681	\$	53,750		80,000	\$	75,739		53,750		(21,989)		60,0
Total Disaster & Recovery Plan (DRP)	\$	75,681	\$	53,750	\$	80,000	\$	75,739	\$	53,750	\$	(21,989)	\$	60,0
														•
GIS System														1
GIS System Support	\$	160,000	\$	172,000	\$	168,000	\$	168,000		168,000		=-	\$	180,0
Total GIS System	\$	160,000	\$	172,000	\$	168,000	\$	168,000	\$	168,000	\$	-	\$	180,0
Line Charges														
ANI/ALI SR	\$	321,990	\$	483,750	\$	206,348	\$	179,324	\$	426,168	\$	246,844	\$	
Call Box MRC		7,888	1	7,740	T.	8,244	T .	6,333	Ė	6,450		117	Ė	8,5
Jeffcom DS1		25,744	1	32,250	-	9,498	<u> </u>	8,475		26,875		18,400		10,0
ESInet		20,7.1	-		1	399,256	<u> </u>	399,257			t	(399,257)		550,0
Other		5,461	\vdash	20,963	1	12,360		9,047	-	17,469		8,422		15,0
Total Line Charges	\$	361,083	\$	544,703	\$	635,706	\$	602,436	\$	476,962		(125,474)	\$	583,
Total Line Onarges	_	001,000	Ť	011,700	Ψ	555,755	۴	552,155	+	770,002	+	(120,111)	<u> </u>	
Notification Systems (ENS)	-		+-		+		-		-		-			
Notification Systems (ENS) ALI Database Extract (ADE)	\$	13,818	\$	19,350	¢	7,000	\$	4,591	Ф	16,527	¢	11,936	\$	18,0
CodeRed (ECN)	Ψ	116,178	Ψ.	111,284	φ	112,000	Ψ	112,000	φ	111,349	Ψ	(651)	φ	120,0
1			-				-	112,000		<u> </u>			-	
VoIP Record Extract	-	3,000	Φ.	3,763		3,000	-	116 501	ф	3,136		3,136	Φ.	3,
Total Notification Systems (ENS)	\$	132,996	\$	134,397	Þ	122,000	\$	116,591	Ф	131,011	Ф	14,420	\$	141,
			-				-				-			
Special Projects		, o	-	0 101	_		-		_	0 100	-	F 000	_	
Call Box Project	\$	10,437	\$	6,120	\$	5,000	\$	920	\$	6,120	\$	5,200	\$	6,5
Fiber Optics			-		-		-				ļ			
AHEC-DUS		945	<u> </u>			-	1			400				~==
J-FON		35,772	1	202,514	_	80,000	1	64,676		168,762		104,086		270,0
Last Mile Fiber Project		39,820	_	300,000		100,000	<u> </u>	14,897		250,000	L	235,103		425,0
North Metro		3,292		458,000		248,003	<u> </u>	-		381,667	_	381,667		378,8
Smart911		91,584	1	89,161		89,161	1_	89,161		89,161		-		92,0
Special Projects		32,440		202,839		49,264		16,015		169,033		153,018		200,0
Total Special Projects	\$	214,290	\$	1,258,634	\$	571,428	\$	185,669	\$	1,064,742	\$	879,073	\$	1,372,3
					1						1			
			ŀ								1			

Jefferson County Emergency Communications Authority 2020 Cash Projection Report

		January Actual		February Actual		March Actual		April Actual		May Actual	June Actual		July Actual		August Actual	s	eptember Actual		October Actual		lovember (Estimate)		ecember Estimate)
Cash on Hand	\$	1,785,955	\$	1,966,528	\$	1,921,373 \$		2,531,899	\$	2,251,586 \$	2,413,35	4 \$		\$	2,848,372	\$	3,183,483	\$		\$	3,367,164 S		3,544,860
Expected Inflows:																							
2020 Revenues (As projected, less paid)																							
9-1-1- fee (ETC)	\$	925,135	\$		\$	1,342,024 \$	6	. ,	\$	915,520 \$	995,21			\$		\$,	\$		\$	959,854	\$	959,855
9-1-1- fee (prepaid)		16,415		18,564		23,707		18,638		19,456	17,87	4	18,326		18,323		18,780		17,719		18,000		18,000
PUC Statewide 911 Trust Reimbursement Interest Income												-			-		144,957				217,435		
Miscellaneous Income		_		_		-		_		_		-	-		-		-		-		-		-
Total Expected Inflows	\$	2,727,505	\$	939,014	\$	1,365,731 \$	\$	633,632	\$	934,976 \$	1,013,08	9 \$	997,307	\$	1,081,994	\$	1,061,570	\$	844,187	\$	1,195,289	\$	977,855
Expected Outflows:																							
2020 Obligations (As projected, less paid)																							
Administrative																							
Accounting	\$	115	\$	3,870	\$	575 \$	5	8,037	\$	2,604 \$	12,52	5 \$	3,614	\$	7,346	\$	3,041	\$	4,110	\$	3,082	\$	3,081
Bank Charges		-		-		-		-		-	44.05	-	-		1		-		-		-		-
Executive Director (ED)		11,885		11,909		11,984		12,017		11,857	11,85 5.29		11,750		11,854		11,854		11,854		11,854		11,854
Insurance Legal				5,015		-		3,000		-	75		_		450		1,823		3,653		5,000		5,000
Meeting & Misc		359		797		18		-		50	70	-	-		74		- 1,020		264		335		335
Office Supplies & postage		116		16		79		8		121		8	2		-		9		-		120		120
Public Web		-		-		-		-		-		-	-		-		-		-		-		-
Payroll Expense	_	287		400	_	159		297	_	309	29		439	_	312	_	450	_	474	_	437		437
Administrative Total	\$	12,762	\$	22,008	\$	12,815 \$	5	23,360	\$	14,941 \$	30,72	7 \$	15,805	\$	20,037	\$	17,176	\$	20,355	\$	20,828	5	20,827
Agency Operating Fund (AOF)																							
BRO Recurring	\$	451	\$		\$	64,145 \$	6		\$	64,145 \$	64,14			\$		\$	64,145	\$		\$	128,290	\$	64,145
Jeffcom Wages & Salaries		527,147		541,667		541,667		541,667		541,667	541,66		541,667		541,667		541,666		541,667		541,667		541,666
WES Recurring Agency Operating Fund (AOF) Total	\$	3,747 531,345	\$	107,018 712,830	\$	106,908 712,720 \$		106,908 712,719	\$	106,908 712,720 \$	106,90 712,72		106,908 712,720	\$	106,908 712,720	\$	106,908 712,719	\$	106,908 648,575	\$	106,908 776,865	<u> </u>	106,908 712,719
	Ψ	331,343	Ψ	7 12,000	Ψ	712,720 φ	,	7 12,7 13	Ψ	712,720 φ	112,12	υ ψ	712,720	Ψ	712,720	Ψ	712,713	Ψ	040,575	Ψ	770,000	Ψ	712,715
Disaster & Recovery Plan (DRP) SRBC Recurring	\$		\$	1,222	œ	- \$	è	13,278	Ф	- \$	11,46	o e	3,980	œ	_	¢	45,797	Ф	_	Ф	4,261	r	
SINDO Necurring						·		13,270	Ψ	- φ													
Disaster & Recovery Plan (DRP) Total	\$	-	\$	1,222	\$	- \$	6	13,278	\$	- \$	11,46	2 \$	3,980	\$	-	\$	45,797	\$	-	\$	4,261	\$	-
GIS System																							
GIS System Support	\$	-	\$	168,000	\$	- \$	5	-	\$	- \$		- \$	-	\$	-	\$	-	\$	-	\$	- 9	\$	
GIS System Total	\$	_	\$	168,000	\$	- \$	6	-	\$	- \$		- \$	-	\$	_	\$	-	\$	-	\$	- 9	\$	_
Line Charges	•		•	,	•	Ť	•		-	•		,		•		•		•		-		-	
ANI / ALI SR	\$	_	\$	50,778	\$	28,346 \$		24,353	\$	26,352 \$	23,88	4 \$	28,904	\$	_		365		508	\$	11,429	ŧ.	11,428
Call Box MRC	Ψ	_	Ψ	1,375	Ψ	688	,	686	Ψ	686	79		688	Ψ	63		121		61	Ψ	1,540	,	1,539
ESInet		-		-		-		120,797		10,816	26,04	9	-		-		241,595		-		8,532		-
Jeffcom DS1		-		2,770		-		944		923	90		923		3,878		4,063		2,447		920		920
Other	\$	669 669	•	1,077 56,001	\$	637 29,671 \$	•	348 147,128	Φ.	1,343 40,120 \$	51,93		336 30,852	¢.	1,737 5,678	\$	624 246,767	Φ.	1,065 4,081	Φ.	400 22,821 S	•	400 14,287
Line Charges Total	Ф	009	φ	30,001	Φ	29,071 \$	P	147,120	Φ	40,120 \$	31,93	υ φ	30,632	φ	5,076	φ	240,707	Φ	4,001	Ф	22,021	₽	14,207
Notification Systems (ENS)	•	0.044	Φ.	4 005	e	r.		E 050	Φ.	•		•		•		Φ.		ф		Φ.		•	
ALI Database Extractio (ADE) CodeRed (ECN)	\$	8,841 110,000	Ф	1,235	Ф	- \$	Þ	5,356	Ф	- \$		- \$	-	Ф	-	\$	-	Ф	-	Ф	- (Þ	_
VolP Record Extract		-		_		-		_		_		-	-		-		-		-		-		-
Notification Systems (ENS) Total	\$	118,841	\$	1,235	\$	- \$	6	5,356	\$	- \$		- \$	-	\$	-	\$	-	\$	-	\$	- \$	\$	
On a siel Businests																							
Special Projects Call Box Project	\$	4,812	¢	_	\$	- \$			¢	- \$		- \$	_	¢	_	\$		¢	920	¢	- (ŧ	_
Fiber Optics	Ψ	4,012	Ψ	22,874	Ψ	- w	,	8,911	Ψ	2,236	3,02		1,855	Ψ	7,215	Ψ	7,264	Ψ	6,384	Ψ	184,118	Ψ	184,118
Smart911		89,161		-		-				· -		-	· -		-				-		· -		· -
Other	_	3,387		-		<u> </u>		3,192		3,192		-	300	_	1,232		9,631		2,407		12,961		12,962
Special Projects Total	\$	97,360	\$	22,874	\$	- \$	5	12,103	\$	5,428 \$	3,02	2 \$	2,155	\$	8,447	\$	16,895	\$	9,711	\$	197,079	5	197,080
Total Expected Outflows	\$	760,977	\$	984,168	\$	755,206 \$	_	913,944	\$	773,209 \$	809,86	6 \$	765,512	\$	746,882	\$	1,039,354	\$	682,722	\$	1,017,593	\$	944,913
Net Inflows/Outflows	\$	1,966,528	\$	(45,155)	\$	610,525 \$	<u> </u>	(280,313)	\$	161,767 \$	203,22	3 \$	231,795	\$	335,112	\$	22,216	\$	161,465	\$	177,696	\$	32,942
Estimated Cash Position	\$	1,966,528	\$	1.921.373	\$	2,531,899 \$	5 2	2,251,586	\$	2,413,354 \$	2,616,57	7 \$	2,848,372	\$	3,183,483	\$	3,205,699	\$	3,367,164	\$	3,544,860	5	3.577.802
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JCECA - 2020	0 Nov Expen	diture Req	uest Authorization 111920 0912			
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-039		Multi	PSAP payments for Dec 2020	AOF	712,719.33	
2020-040		Multi	PSAP payments for Jan 2021	AOF	712,719.33	
				To	tal 1,425,438.66	
			Expenditures Approved by Executive Director (signature):	Mass	and the second	
			Expenditures Approved by Board Member (signature): Expenditures Approved by Board Member (signature):			
			, , , , , , , , , , , , , , , , , , , ,			

NOTICE OF MEETING FOR THE JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY ("JCECA") JANUARY 28, 2021 AT 10 A.M.

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

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

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

- 1. Call to Order, welcome Commissioner Kraft-Tharp.
- 2. Public Comment
- 3. Approval of Minutes
 - a. November 19, 2020 (the board did not meet in December 2020)
- 4. Treasurer's Report
 - a. Financial Reports Pinnacle Consulting Group, Inc.
 - i. Financial Statements
 - ii. Cash Encumbrance Report
 - b. Expenditure Requests Executive Director
- 5. PSAP Partners Report
 - a. Firewall failure 12/20/20 that affected BRO and WES ECC's.
- 6. Executive Director's Report
 - a. Discussions with CSP and PUC re: sponsoring ESInet grant participation.
 - b. Summary of recent PUC and CO PUC 9-1-1 Task Force activity.
- 7. Legal Counsel Report
- 8. New Business
 - a. Discuss Cities and Towns Director nominations.
- 9. Executive Session
 - Continuation of Executive Director Annual Review
- 10. Adjournment

The JCECA Board did not meet in December 2020.