

**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**

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, 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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
January 17, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

17-Jan-20

## BALANCE SHEET

December 31, 2018 and December 31, 2019

	Audited Actual 12/31/2018	Unaudited Actual 12/31/2019
<b>Assets</b>		
<b>Current Assets</b>		
Cash, Checking	\$ 368,184	\$ 1,782,455
Cash, Savings	502	504
Accounts Receivable	1,348,500	1,331,020
Prepaid Expense	2,729	2,637
<b>Total Current Assets</b>	<b>\$ 1,719,915</b>	<b>\$ 3,116,616</b>
<b>Long-Term Assets</b>		
Construction in Progress	\$ 3,644,781	\$ 3,644,781
Infrastructure	25,895	25,895
Right of Ways	517,862	517,862
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(161,841)	(210,301)
<b>Total Long-Term Assets</b>	<b>\$ 4,892,311</b>	<b>\$ 4,843,851</b>
<b>Total Assets</b>	<b>\$ 6,612,226</b>	<b>7,960,467</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 904,286	\$ 758,947
<b>Total Current Liabilities</b>	<b>\$ 904,286</b>	<b>\$ 758,947</b>
<b>Total Liabilities</b>	<b>\$ 904,286</b>	<b>\$ 758,947</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 4,892,311	\$ 4,843,851
<b>Fund Balance</b>		
Nonspendable	2,729	2,637
Unassigned	812,899	2,355,032
<b>Total Fund Equity</b>	<b>\$ 5,707,939</b>	<b>\$ 7,201,520</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 6,612,226</b>	<b>\$ 7,960,467</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
**STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS**  
 December 31, 2018 Actual and 2019 Adopted Budget  
 Year-to-date Actual and Variance through December 31, 2019  
 2020 Adopted Budget

17-Jan-20

Modified Accrual Budgetary Basis

GENERAL FUND	2018 Audited Actual	2019 Adopted Budget	Actual Through 12/31/19	Budget Through 12/31/19	Variance Through 12/31/19	2020 Adopted Budget
<b>Revenues</b>						
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	237,858	231,137	237,858	(6,721)	268,779
Interest Income	17	5,000	-	5,000	(5,000)	10,000
Miscellaneous Income	4,563	500	-	500	(500)	500
<b>Total Revenues</b>	<b>\$ 10,743,066</b>	<b>\$ 10,121,500</b>	<b>\$ 10,521,661</b>	<b>\$ 10,121,500</b>	<b>\$ 400,161</b>	<b>\$ 11,431,080</b>
<b>Expenditures</b>						
Administrative	\$ 378,693	\$ 343,073	\$ 258,166	\$ 343,073	\$ 84,907	\$ 338,414
Agency Operating Fund - BRO	874,624	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	166,180	160,000	160,000	160,000	-	172,000
Line Charges	526,599	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	886,567	210,207	886,567	676,360	1,258,634
<b>Total Operating Expenditures</b>	<b>\$ 10,431,967</b>	<b>\$ 9,547,487</b>	<b>\$ 8,979,621</b>	<b>\$ 9,547,487</b>	<b>\$ 567,866</b>	<b>\$ 11,054,745</b>
<b>Revenues over/(under) Expenditures</b>	<b>311,099</b>	<b>\$ 574,013</b>	<b>\$ 1,542,040</b>	<b>\$ 574,013</b>	<b>\$ 968,027</b>	<b>\$ 376,335</b>
<b>Beginning Fund Balance</b>	<b>504,529</b>	<b>284,313</b>	<b>815,629</b>			<b>2,357,669</b>
<b>Ending Fund Balance</b>	<b>\$ 815,629</b>	<b>\$ 858,326</b>	<b>\$ 2,357,669</b>			<b>\$ 2,734,004</b>
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			1,607,669			1,984,004
Unrestricted			-			-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,357,669</b>			<b>\$ 2,734,004</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						17-Jan-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2018 Actual and 2019 Adopted Budget						
Year-to-date Actual and Variance through December 31, 2019						
2020 Adopted Budget						
	2018 Audited Actual	2019 Adopted Budget	Actual Through 12/31/2019	Budget Through 12/31/2019	Variance Through 12/31/2019	2020 Adopted Budget
<b>Administrative</b>						
911 Admin Fees	\$ 58,244	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	56,904	65,000	49,796	65,000	15,204	52,000
Bank Charges	6,195	3,731	7,861	3,731	(4,130)	3,843
Executive Director (ED)						
401k & Benefits	22,751	23,588	22,357	23,588	1,231	24,295
Mileage Reimbursement	447	460	485	460	(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	117,605
Insurance	5,375	6,132	5,927	6,132	205	6,316
Legal	101,594	100,000	49,807	100,000	50,193	103,000
Meeting & Misc						
Admin Web/Listserve	212	218	1,826	218	(1,608)	225
Meeting & Misc - Other	630	5,000	3,172	5,000	1,828	5,150
Phone/Web Conferencing	745	560	268	560	292	577
Office Supplies & Postage	1,387	1,401	925	1,401	476	1,443
Payroll Expenses	3,370	3,460	2,939	3,460	521	3,564
Total Administrative Expenses	\$ 378,693	\$ 343,073	\$ 258,166	\$ 343,073	\$ 84,907	\$ 338,414
<b>BRO - Agency Operating Fund (AOF)</b>						
BRO Non-Recurring	\$ 700,165	\$ 734,590	\$ 782,658	\$ 734,590	\$ (48,068)	\$ -
BRO Recurring	174,459	-	-	-	-	769,737
Total BRO Agency Operating Fund (AOF)	\$ 874,624	\$ 734,590	\$ 782,658	\$ 734,590	\$ (48,068)	\$ 769,737
<b>WES - Agency Operating Fund (AOF)</b>						
WES Non-Recurring	\$ 622,284	565,570	\$ 566,599	\$ 565,570	\$ (1,029)	\$ -
WES Recurring	358,098	-	-	-	-	1,282,895
Total WES Agency Operating Fund (AOF)	\$ 980,382	\$ 565,570	\$ 566,599	\$ 565,570	\$ (1,029)	\$ 1,282,895
<b>Jeffcom - Agency Operating Fund (AOF)</b>						
Jeffcom Non-Recurring	\$ 221,647	\$ -	\$ -	\$ -	\$ -	\$ -
Jeffcom Wages & Salaries	4,222,540	6,325,767	6,325,767	6,325,767	-	6,500,000
Total Jeffcom Agency Operating Fund (AOF)	\$ 4,444,186	\$ 6,325,767	\$ 6,325,767	\$ 6,325,767	\$ -	\$ 6,500,000
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Non-Recurring	\$ 296,701	\$ -	\$ -	\$ -	\$ -	\$ -
SRBC Recurring	5,132	50,000	75,681	50,000	(25,681)	53,750
Total Disaster & Recovery Plan (DRP)	\$ 301,833	\$ 50,000	\$ 75,681	\$ 50,000	\$ (25,681)	\$ 53,750
<b>GIS System</b>						
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
<b>Line Charges</b>						
ANI/ALI SR	\$ 250,478	\$ 300,000	\$ 319,926	\$ 300,000	\$ (19,926)	\$ 483,750
Call Box MRC	6,327	7,200	7,888	7,200	(688)	7,740
Jeffcom DS1	39,665	30,000	24,821	30,000	5,179	32,250
N Interop QMOE	95,882	-	-	-	-	-
Other	64,244	19,500	4,912	19,500	14,588	20,963
Transport (MOE, T-1)	70,002	-	-	-	-	-
Total Line Charges	\$ 526,599	\$ 356,700	\$ 357,547	\$ 356,700	\$ (847)	\$ 544,703
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ -	\$ 18,000	\$ 13,818	\$ 18,000	\$ 4,182	\$ 19,350
CodeRed (ECN)	103,642	103,520	226,178	103,520	(122,658)	111,284
VoIP Record Extract	3,250	3,500	3,000	3,500	500	3,763
Total Notification Systems (ENS)	\$ 106,892	\$ 125,020	\$ 242,996	\$ 125,020	\$ (117,976)	\$ 134,397

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY					17-Jan-20	
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2018 Actual and 2019 Adopted Budget						
Year-to-date Actual and Variance through December 31, 2019						
2020 Adopted Budget						
	2018 Audited Actual	2019 Adopted Budget	Actual Through 12/31/2019	Budget Through 12/31/2019	Variance Through 12/31/2019	2020 Adopted Budget
Phone Systems						
Phone System Hardware	\$ 189,603	\$ -	\$ -	\$ -	\$ -	-
Phone System Support	69,784	-	-	-	-	-
Total Phone Systems	\$ 259,387	\$ -	\$ -	\$ -	\$ -	\$ -
Public Education						
Public Education Other	\$ 21,145	\$ -	\$ -	\$ -	\$ -	\$ -
Public Web	891	200	-	200	200	215
Total Public Education	\$ 22,036	\$ 200	\$ -	\$ 200	\$ 200	\$ 215
Special Projects						
CDOT Federal	\$ 66,740	\$ -	\$ -	\$ -	\$ -	\$ -
Call Box Project	-	6,000	5,625	6,000	375	6,120
Fiber Optics						
AHEC-DUS	6,210	109,477	945	109,477	108,532	-
Goldline Fiber	3,150	-	-	-	-	-
J-FON	41,301	173,720	35,618	173,720	138,102	202,514
Last Mile Fiber Project	99,441	50,000	43,320	50,000	6,680	300,000
North Metro	41,252	457,770	3,292	457,770	454,478	458,000
South Metro	140,074	-	-	-	-	-
US36BRT	8,051	-	-	-	-	-
Jeffcom Transition Cost	1,662,001	-	-	-	-	-
Fire Station Alerting	213,334	-	-	-	-	-
Regionalization Study	-	-	-	-	-	-
Special Projects	-	-	22,796	-	(22,796)	292,000
Regionalization Study	-	-	-	-	-	-
Special Projects:Other Misc Service Cost	-	-	9,450	-	(9,450)	-
Smart911	89,600	89,600	89,161	89,600	439	-
WES Console Replacements	-	-	-	-	-	-
Total Special Projects	\$ 2,371,154	\$ 886,567	\$ 210,207	\$ 886,567	\$ 676,360	\$ 1,258,634
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 (Actual Costs)	February (Actual Costs)	March (Actual Costs)	April (Actual Costs)	May (Actual Costs)	June (Actual Costs)	July (Actual Costs)	August (Actual Costs)	September (Actual Costs)	October (Actual Costs)	November (Actual Costs)	December (Actual Costs)
<b>Cash on Hand</b>	\$ 368,184	\$ 368,184	\$ 304,840	\$ 384,605	\$ 611,712	\$ 484,291	\$ 723,298	\$ 962,953	\$ 1,110,504	\$ 1,288,907	\$ 1,323,086	\$ 1,554,972
<b>Expected Inflows:</b>												
2019 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 806,573	\$ 887,776	\$ 875,828	\$ 981,135	\$ 817,293	\$ 952,945	\$ 865,743	\$ 867,743	\$ 789,423	\$ 934,657	\$ 872,416	\$ 886,969
9-1-1- fee (prepaid)	18,280	18,515	15,036	15,981	18,463	17,535	20,764	17,759	18,269	18,105	17,777	16,876
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expected Inflows</b>	<b>\$ 1,193,037</b>	<b>\$ 706,291</b>	<b>\$ 890,864</b>	<b>\$ 997,115</b>	<b>\$ 835,756</b>	<b>\$ 970,480</b>	<b>\$ 886,506</b>	<b>\$ 885,502</b>	<b>\$ 807,692</b>	<b>\$ 952,761</b>	<b>\$ 890,193</b>	<b>\$ 903,845</b>
<b>Expected Outflows:</b>												
2019 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 1,909	\$ 21,678	\$ -	\$ 10,031	\$ 11,310	\$ 5,798	\$ 1,230	\$ 2,010	\$ 1,660	\$ 2,877	\$ 3,683	\$ 3,477
Audit	-	-	-	-	-	-	-	-	-	-	-	6,000
Bank Charges	6,454	-	1,407	-	-	-	-	-	-	3,115	-	-
Executive Director (ED)	9,186	12,849	10,975	11,012	10,975	10,975	10,975	10,975	10,975	12,214	11,857	11,984
Legal	4,246	2,404	1,650	-	4,269	9,679	2,925	1,770	12,123	3,295	9,588	-
Meeting & Misc	-	535	390	326	-	493	-	(722)	-	2,661	613	25
Office Supplies & postage	-	60	276	746	-	5,275	-	-	-	-	74	24
Payroll Expense	273	386	273	285	296	287	364	299	437	287	128	159
Administrative Total	\$ 22,068	\$ 37,913	\$ 14,971	\$ 22,400	\$ 26,849	\$ 32,506	\$ 15,493	\$ 14,331	\$ 25,095	\$ 24,449	\$ 26,103	\$ 21,669
Agency Operating Fund (AOF)												
BRO Non-Recurring	\$ 25,298	\$ 2,325	\$ 36,268	\$ 9,527	\$ 308,357	\$ 2,201	\$ 48,600	\$ 62,727	\$ 8,130	\$ 291,365	\$ 31,532	\$ 6,379
WES Non-Recurring	6,682	2,325	38,993	147,112	2,279	148,073	8,701	73,283	8,925	45,685	13,855	49,008
Agency Operating Fund (AOF) Total	\$ 31,980	\$ 4,650	\$ 75,260	\$ 156,639	\$ 310,636	\$ 150,273	\$ 57,301	\$ 136,010	\$ 17,055	\$ 337,030	\$ 45,387	\$ 66,387
Disaster & Recovery Plan (DRP)												
SRBC Recurring	31,574	1,816	-	26,943	26,054	13,887	11,462	3,980	-	1,138	-	4,157
Disaster & Recovery Plan (DRP) Total	\$ 31,574	\$ 1,816	\$ -	\$ 26,943	\$ 26,054	\$ 13,887	\$ 11,462	\$ 3,980	\$ -	\$ 1,138	\$ -	\$ 4,157
GIS System												
GIS System Support	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System Total	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line Charges												
ANI / ALI SR	\$ 24,396	\$ -	\$ 24,404	\$ 22,526	\$ 54,065	\$ -	\$ 24,339	\$ 28,839	\$ 50,851	\$ 24,371	\$ 30,866	\$ 28,980
Call Box MRC	641	-	506	546	1,169	661	661	606	1,294	677	677	621
Jeffcom DS1	2,116	3,509	3,509	6,094	6,094	923	-	923	-	813	550	1,847
Other	5,237	-	1,348	124	110	303	249	955	544	780	518	287
Line Charges Total	\$ 32,390	\$ 3,509	\$ 29,846	\$ 23,206	\$ 61,438	\$ 1,888	\$ 25,250	\$ 31,333	\$ 52,650	\$ 20,641	\$ 32,611	\$ 31,735
Logging Systems												
Logging System Hardware	\$ 42,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Logging Systems Total	\$ 42,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,977
CodeRed (ECN)	-	103,520	-	-	-	-	-	-	-	-	12,658	-
VoIP Record Extract	-	-	-	3,000	-	-	-	-	-	-	-	600
Notification Systems (ENS) Total	\$ -	\$ 103,520	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,658	\$ 5,477
Public Education												
Public Web	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Education Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813	\$ -
Fiber Optics	9,769	118	3,876	10,584	11,052	5,772	10,197	25,149	7,303	2,176	4,138	7,994
Jeffcom Wages & Salaries	650,000	527,147	527,147	527,147	527,147	527,147	527,147	527,147	527,147	527,147	527,147	527,147
Radio Replacements (Morrison PD & Lakeside PD)	-	-	-	-	-	-	-	-	-	-	9,450	22,786
Smart 911	-	89,161	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 664,581	\$ 618,237	\$ 531,023	\$ 537,731	\$ 538,199	\$ 532,919	\$ 537,346	\$ 552,296	\$ 534,451	\$ 529,323	\$ 541,548	\$ 557,937
<b>Total Expected Outflows</b>	<b>\$ 824,843</b>	<b>\$ 769,644</b>	<b>\$ 811,400</b>	<b>\$ 770,008</b>	<b>\$ 963,177</b>	<b>\$ 731,474</b>	<b>\$ 646,851</b>	<b>\$ 737,951</b>	<b>\$ 629,290</b>	<b>\$ 918,582</b>	<b>\$ 658,307</b>	<b>\$ 676,362</b>
<b>Net Inflows/Outflows</b>	<b>\$ 368,194</b>	<b>\$ (63,353)</b>	<b>\$ 79,764</b>	<b>\$ 227,108</b>	<b>\$ (127,421)</b>	<b>\$ 239,006</b>	<b>\$ 239,655</b>	<b>\$ 147,551</b>	<b>\$ 178,402</b>	<b>\$ 34,180</b>	<b>\$ 231,886</b>	<b>\$ 227,483</b>
<b>Estimated Cash Position</b>	<b>\$ 368,194</b>	<b>\$ 304,840</b>	<b>\$ 384,605</b>	<b>\$ 611,712</b>	<b>\$ 484,291</b>	<b>\$ 723,298</b>	<b>\$ 962,953</b>	<b>\$ 1,110,504</b>	<b>\$ 1,288,907</b>	<b>\$ 1,323,086</b>	<b>\$ 1,554,972</b>	<b>\$ 1,782,455</b>





## JCECA - 2020 Jan Expenditure Request Authorization 012120 1423

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	168,000.00	03/22/20
				Total	168,000.00	
Expenditures Recommended by Advisory Committee (date):				N/A		
Expenditures Approved by Executive Director (signature):						
Expenditures Approved by Board Member (signature):						
Expenditures Approved by Board Member (signature):						



**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, approved 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.

### **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 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
February 24, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

24-Feb-20

## BALANCE SHEET

December 31, 2019 and January 31, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 1/31/2020
<b>Assets</b>		
Current Assets		
Cash, Checking	\$ 1,782,455	\$ 1,963,028
Cash, Savings	504	504
Accounts Receivable	1,331,020	1,374,771
Prepaid Expense	2,637	2,198
Total Current Assets	\$ 3,116,616	\$ 3,340,501
Long-Term Assets		
Construction in Progress	\$ 3,644,781	\$ 3,644,781
Infrastructure	25,895	25,895
Right of Ways	517,862	517,862
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(210,301)	(210,301)
Total Long-Term Assets	\$ 4,843,851	\$ 4,843,851
<b>Total Assets</b>	<b>\$ 7,960,467</b>	<b>8,184,352</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 648,947	\$ 1,056,139
Total Current Liabilities	\$ 648,947	\$ 1,056,139
<b>Total Liabilities</b>	<b>\$ 648,947</b>	<b>\$ 1,056,139</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 4,843,851	\$ 4,843,851
Fund Balance		
Nonspendable	2,637	2,198
Unassigned	2,465,032	2,282,164
<b>Total Fund Equity</b>	<b>\$ 7,311,520</b>	<b>\$ 7,128,213</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 7,960,467</b>	<b>\$ 8,184,352</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,782,455	\$ 1,963,028	\$ 1,956,268	\$ 2,116,807	\$ 2,278,997	\$ 2,441,187	\$ 2,597,376	\$ 2,753,566	\$ 2,915,756	\$ 3,077,946	\$ 3,240,135	\$ 3,402,325
<u>Expected Inflows:</u>												
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	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192
9-1-1- fee (prepaid)	16,415	22,398	22,398	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	\$ 2,724,005	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590	\$ 952,590
<u>Expected Outflows:</u>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 2,865	\$ 3,800	\$ 4,500	2,850	2,850	2,850	8,850	2,850	2,850	2,850	2,850	2,850
Bank Charges	-	320	320	320	320	320	320	320	320	320	320	320
Executive Director (ED)	11,885	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525
Insurance	-	-	-	-	-	6,000	-	-	-	-	-	-
Legal	5,800	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583
Meeting & Misc	43	496	496	496	496	496	496	496	496	496	496	496
Office Supplies & postage	116	120	120	120	120	120	120	120	120	120	120	120
Public Web	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Expense	287	297	297	297	297	297	297	297	297	297	297	297
Administrative Total	\$ 20,996	\$ 27,141	\$ 27,841	\$ 26,191	\$ 26,191	\$ 32,191	\$ 32,191	\$ 26,191	\$ 26,191	\$ 26,191	\$ 26,191	\$ 26,191
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	325	106,908	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	\$ 527,923	\$ 712,720	\$ 712,720	\$ 712,720	\$ 712,720	\$ 712,720	\$ 712,720	\$ 712,720	\$ 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	\$ 4,886	\$ 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	\$ 4,886	\$ 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	-	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977
Call Box MRC	-	704	704	704	704	704	704	704	704	704	704	704
Jeffcom DS1	-	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932
Other	669	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906
Line Charges Total	\$ 669	\$ 49,519	\$ 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)	\$ 8,841	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955
CodeRed (ECN)	110,000	117	117	117	117	117	117	117	117	117	117	117
VoIP Record Extract	-	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	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414
Special Projects												
Call Box Project	\$ -	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	-	-	-	-	-	-	-	-	-
Special Projects Total	\$ 92,548	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556
Total Expected Outflows	\$ 760,977	\$ 959,350	\$ 792,050	\$ 790,400	\$ 790,400	\$ 796,400	\$ 796,400	\$ 790,400	\$ 790,400	\$ 790,400	\$ 790,400	\$ 790,400
Net Inflows/Outflows	\$ 1,963,028	\$ (6,760)	\$ 160,540	\$ 162,190	\$ 162,190	\$ 156,190	\$ 156,190	\$ 162,190	\$ 162,190	\$ 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	\$ 2,915,756	\$ 3,077,946	\$ 3,240,135	\$ 3,402,325	\$ 3,564,515



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


24-Feb-20

Modified Accrual Budgetary Basis						
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 01/31/20	Budget Remaining 1/31/2020	% Budget Remaining
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,290,524	\$ 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%
<b>Total Revenues</b>	<b>\$ 10,521,661</b>	<b>\$ 11,441,580</b>	<b>\$ 11,446,080</b>	<b>\$ 967,823</b>	<b>\$ 10,473,757</b>	<b>92%</b>
<b>Expenditures</b>						
Administrative	\$ 258,166	\$ 338,414	\$ 338,414	\$ 21,119	\$ 317,295	94%
Agency Operating Fund - BRO	782,658	769,737	769,737	64,145	705,592	92%
Agency Operating Fund - WES	566,599	1,282,895	1,282,895	106,908	1,175,987	92%
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	541,667	5,958,333	92%
Disaster & Recovery Plan (DRP)	75,681	53,750	53,750	-	53,750	100%
GIS System	160,000	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	1,258,634	1,258,634	111,247	1,147,387	91%
<b>Total Operating Expenditures</b>	<b>\$ 8,869,621</b>	<b>\$ 11,054,530</b>	<b>\$ 11,054,530</b>	<b>\$ 1,151,130</b>	<b>\$ 9,903,400</b>	<b>90%</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,652,040</b>	<b>\$ 387,050</b>	<b>\$ 391,550</b>	<b>\$ (183,307)</b>		
<b>Beginning Fund Balance</b>	<b>815,629</b>	<b>2,289,882</b>	<b>2,467,669</b>	<b>2,467,669</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,467,669</b>	<b>\$ 2,676,932</b>	<b>\$ 2,859,219</b>	<b>\$ 2,284,362</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,109,219	1,534,362		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,859,219</b>	<b>\$ 2,284,362</b>		
<b>Target Percentage:</b>						<b>92%</b>

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

24-Feb-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 1/31/2020	Budget Through 1/31/2020	Variance Through 1/31/2020
<b>Administrative</b>						
Accounting	\$ 49,796	\$ 52,000	\$ 52,000	\$ 3,905	\$ 4,333	\$ 428
Bank Charges	7,861	3,843	3,843	-	320	320
Executive Director (ED)	-	-	-	-	-	-
401k & Benefits	22,357	24,295	24,295	1,853	2,025	172
Mileage Reimbursement	485	474	474	-	40	40
Payroll Tax	17,705	19,922	19,922	2,711	2,711	-
Wages & Salaries	95,098	117,605	117,605	7,321	9,800	2,479
Insurance	5,927	6,316	6,316	440	526	86
Legal	49,807	103,000	103,000	4,442	8,583	4,141
Meeting & Misc	-	-	-	-	-	-
Admin Web/Listserve	1,826	225	225	-	19	19
Meeting & Misc - Other	3,172	5,150	5,150	25	429	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	-	18	18
Total Administrative Expenses	\$ 258,166	\$ 338,629	\$ 338,629	\$ 21,119	\$ 29,270	\$ 8,151
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 782,658	\$ 769,737	\$ 769,737	\$ 64,145	\$ 64,145	\$ -
Westminster	566,599	1,282,895	1,282,895	106,908	106,908	-
Jeffcom	6,325,767	6,500,000	6,500,000	541,667	541,667	-
Other	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,675,024	\$ 8,552,632	\$ 8,552,632	\$ 712,720	\$ 712,720	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ -	\$ -	\$ -
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ -	\$ -	\$ -
<b>GIS System</b>						
GIS System Support	\$ 160,000	\$ 172,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ -
Total GIS System	\$ 160,000	\$ 172,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 319,926	\$ 483,750	\$ 483,750	\$ 24,357	\$ 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	20,963	20,963	898	1,747	849
Total Line Charges	\$ 357,547	\$ 544,703	\$ 544,703	\$ 26,809	\$ 45,392	\$ 18,583
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 1,235	\$ 1,613	\$ 378
CodeRed (ECN)	116,178	111,284	111,284	110,000	110,000	-
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
<b>Special Projects</b>						
Call Box Project	\$ 5,625	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -
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	-	38,167	38,167
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,246	202,839	202,839	-	16,903	16,903
Total Special Projects	\$ 210,207	\$ 1,258,634	\$ 1,258,634	\$ 111,247	\$ 186,107	\$ 74,860
<b>Total Expenditures</b>	\$ 8,869,621	\$ 11,054,745	\$ 11,054,745	\$ 1,151,130	\$ 1,253,415	\$ 102,285

JCECA - 2020 Feb Expenditure Request 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	
				<b>Total</b>	<b>790,359.39</b>	
Expenditures Recommended by Advisory Committee (date):				02/26/2020		
Expenditures Approved by Executive Director (signature):						
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-view> . Use of computer audio (headset/mic) works best or join by phone:  
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 Streeeter, 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, approved 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, approved 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.

### **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 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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
March 19, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

19-Mar-20

## BALANCE SHEET

December 31, 2019 and February 29, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 2/29/2020
<b>Assets</b>		
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	\$ 3,344,899
Long-Term Assets		
Construction in Progress	\$ 3,644,781	\$ 3,644,781
Infrastructure	25,895	25,895
Right of Ways	517,862	517,862
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(210,301)	(210,301)
Total Long-Term Assets	\$ 4,843,851	\$ 4,843,851
<b>Total Assets</b>	<b>\$ 7,963,967</b>	<b>8,188,750.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 648,947	\$ 830,490
Total Current Liabilities	\$ 648,947	\$ 830,490
<b>Total Liabilities</b>	<b>\$ 648,947</b>	<b>\$ 830,490</b>
<b>Fund Equity</b>		
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	\$ 7,358,260
<b>Total Liabilities and Fund Equity</b>	<b>\$ 7,963,967</b>	<b>\$ 8,188,750.00</b>



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS  
 December 31, 2019 Actual and 2020 Adopted Budget  
 Year-to-date Actual and Variance through February 29, 2020

19-Mar-20

Modified Accrual Budgetary Basis						
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 02/29/20	Budget Through 02/29/20	Variance Through 02/29/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,290,524	\$ 11,162,301	\$ 11,162,301	\$ 1,902,153	\$ 1,860,384	\$ 41,770
9-1-1 fee (prepaid)	231,137	268,779	268,779	51,395	44,797	6,599
Interest Income	-	10,000	10,000	-	1,667	(1,667)
Miscellaneous Income	-	500	500	-	83	(83)
<b>Total Revenues</b>	<b>\$ 10,521,661</b>	<b>\$ 11,441,580</b>	<b>\$ 11,441,580</b>	<b>\$ 1,953,548</b>	<b>\$ 1,906,930</b>	<b>\$ 46,618</b>
<b>Expenditures</b>						
Administrative	\$ 258,166	\$ 338,414	\$ 335,786	\$ 35,128	\$ 56,753	\$ 21,625
Agency Operating Fund - BRO	782,658	769,737	769,737	128,290	128,290	-
Agency Operating Fund - WES	566,599	1,282,895	1,282,895	214,034	213,816	(218)
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	1,083,334	1,083,333	(1)
Disaster & Recovery Plan (DRP)	75,681	53,750	53,750	1,222	-	(1,222)
GIS System	160,000	172,000	172,000	168,000	168,364	364
Line Charges	357,547	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	1,258,634	1,258,634	113,351	283,053	169,702
<b>Total Operating Expenditures</b>	<b>\$ 8,866,121</b>	<b>\$ 11,054,530</b>	<b>\$ 11,051,902</b>	<b>\$ 1,910,308</b>	<b>\$ 2,138,362</b>	<b>\$ 228,054</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,655,540</b>	<b>\$ 387,050</b>	<b>\$ 389,678</b>	<b>\$ 43,240</b>	<b>\$ (231,432)</b>	<b>\$ 274,672</b>
<b>Beginning Fund Balance</b>	<b>815,629</b>	<b>2,289,882</b>	<b>2,471,169</b>	<b>2,471,169</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,471,169</b>	<b>\$ 2,676,932</b>	<b>\$ 2,860,847</b>	<b>\$ 2,514,409</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,110,847	1,764,409		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,860,847</b>	<b>\$ 2,514,409</b>		


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

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
<b>Cash on Hand</b>	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,081,913	\$ 2,244,103	\$ 2,406,293	\$ 2,562,482	\$ 2,718,672	\$ 2,880,862	\$ 3,043,051	\$ 3,205,241	\$ 3,367,431
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192	\$ 930,192
9-1-1- fee (prepaid)	16,415	18,564	22,398	22,398	22,398	22,398	22,398	22,398	22,398	22,398	22,398	22,398
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expected Inflows</b>	<b>\$ 2,727,505</b>	<b>\$ 939,014</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>	<b>\$ 952,590</b>
<u>Expected Outflows:</u>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 115	\$ 3,870	\$ 4,500	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850
Bank Charges	-	-	320	320	320	320	320	320	320	320	320	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	-	-	-	-	-	6,000	-	-	-	-	-	-
Legal	-	5,015	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583
Meeting & Misc	359	797	496	496	496	496	496	496	496	496	496	496
Office Supplies & postage	116	16	120	120	120	120	120	120	120	120	120	120
Public Web	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Expense	287	400	297	297	297	297	297	297	297	297	297	297
<b>Administrative Total</b>	<b>\$ 12,762</b>	<b>\$ 22,008</b>	<b>\$ 27,841</b>	<b>\$ 28,191</b>	<b>\$ 28,191</b>	<b>\$ 32,191</b>	<b>\$ 32,191</b>	<b>\$ 26,191</b>	<b>\$ 26,191</b>	<b>\$ 26,191</b>	<b>\$ 26,191</b>	<b>\$ 26,191</b>
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
WFS Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
<b>Agency Operating Fund (AOF) Total</b>	<b>\$ 531,345</b>	<b>\$ 712,830</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>	<b>\$ 712,720</b>
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	\$ 4,886
<b>Disaster &amp; Recovery Plan (DRP) Total</b>	<b>\$ -</b>	<b>\$ 1,222</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>	<b>\$ 4,886</b>
GIS System												
GIS System Support	\$ -	\$ 168,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GIS System Total</b>	<b>\$ -</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Line Charges												
ANI / ALI SR	-	50,778	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977	43,977
Call Box MRC	-	1,375	704	704	704	704	704	704	704	704	704	704
Jeffcom DS1	-	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
<b>Line Charges Total</b>	<b>\$ 669</b>	<b>\$ 56,001</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>	<b>\$ 49,519</b>
Notification Systems (ENS)												
ALI Database Extract (ADE)	\$ 8,841	\$ 1,235	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955
CodeRed (ECN)	110,000	-	117	117	117	117	117	117	117	117	117	117
VoIP Record Extract	-	-	342	342	342	342	342	342	342	342	342	342
<b>Notification Systems (ENS) Total</b>	<b>\$ 118,841</b>	<b>\$ 1,235</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>	<b>\$ 1,414</b>
Special Projects												
Call Box Project	\$ 4,812	-	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556
Libert Optics	-	22,874	-	-	-	-	-	-	-	-	-	-
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	-	-	-	-	-	-	-	-	-
<b>Special Projects Total</b>	<b>\$ 97,360</b>	<b>\$ 22,874</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>	<b>\$ 556</b>
<b>Total Expected Outflows</b>	<b>\$ 760,977</b>	<b>\$ 984,168</b>	<b>\$ 792,050</b>	<b>\$ 790,400</b>	<b>\$ 790,400</b>	<b>\$ 796,400</b>	<b>\$ 796,400</b>	<b>\$ 790,400</b>	<b>\$ 790,400</b>	<b>\$ 790,400</b>	<b>\$ 790,400</b>	<b>\$ 790,400</b>
<b>Net Inflows/Outflows</b>	<b>\$ 1,966,528</b>	<b>\$ (45,155)</b>	<b>\$ 160,540</b>	<b>\$ 162,190</b>	<b>\$ 162,190</b>	<b>\$ 156,190</b>	<b>\$ 156,190</b>	<b>\$ 162,190</b>	<b>\$ 162,190</b>	<b>\$ 162,190</b>	<b>\$ 162,190</b>	<b>\$ 162,190</b>
<b>Estimated Cash Position</b>	<b>\$ 1,966,528</b>	<b>\$ 1,921,373</b>	<b>\$ 2,081,913</b>	<b>\$ 2,244,103</b>	<b>\$ 2,406,293</b>	<b>\$ 2,562,482</b>	<b>\$ 2,718,672</b>	<b>\$ 2,880,862</b>	<b>\$ 3,043,051</b>	<b>\$ 3,205,241</b>	<b>\$ 3,367,431</b>	<b>\$ 3,529,620</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual and 2020 Adopted Budget  
 Year-to-date Actual and Variance through February 29, 2020

19-Mar-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 2/29/2020	Budget Through 2/29/2020	Variance Through 2/29/2020
<b>Administrative</b>						
Accounting	\$ 49,796	\$ 52,000	\$ 52,000	\$ 6,324	\$ 8,667	\$ 2,343
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	22,357	24,295	24,295	3,706	4,049	343
Mileage Reimbursement	485	474	474	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	2,550	17,167	14,617
Meeting & Misc						
Admin Web/Listserve	1,826	225	225	48	38	(11)
Meeting & Misc - Other	3,172	5,150	5,150	697	858	161
Phone/Web Conferencing	268	577	577	18	96	78
Office Supplies & Postage	925	1,443	1,443	131	241	110
Payroll Expenses	2,939	3,564	3,564	687	594	(93)
Public Web	-	215	215	-	36	36
Total Administrative Expenses	\$ 258,166	\$ 338,629	\$ 335,786	\$ 35,128	\$ 56,753	\$ 21,625
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 782,658	\$ 769,737	\$ 769,737	\$ 128,290	\$ 128,290	\$ -
Westminster	566,599	1,282,895	1,282,895	214,034	213,816	(218)
Jeffcom	6,325,767	6,500,000	6,500,000	1,083,334	1,083,333	(1)
Other						
Total Agency Operating Fund (AOF)	\$ 7,675,024	\$ 8,552,632	\$ 8,552,632	\$ 1,425,658	\$ 1,425,439	\$ (219)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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	\$ -	\$ (1,222)
<b>GIS System</b>						
GIS System Support	\$ 160,000	\$ 172,000	\$ 172,000	\$ 168,000	\$ 168,364	\$ 364
Total GIS System	\$ 160,000	\$ 172,000	\$ 172,000	\$ 168,000	\$ 168,364	\$ 364
<b>Line Charges</b>						
ANI/ALI SR	\$ 319,926	\$ 483,750	\$ 483,750	\$ 50,746	\$ 80,625	\$ 29,879
Call Box MRC	7,888	7,740	7,740	1,375	1,290	(85)
Jeffcom DS1	24,821	32,250	32,250	1,847	5,375	3,528
Other	4,912	20,963	20,963	1,746	3,494	1,748
Total Line Charges	\$ 357,547	\$ 544,703	\$ 544,703	\$ 55,714	\$ 90,784	\$ 35,070
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 1,235	\$ 3,225	\$ 1,990
CodeRed (ECN)	116,178	111,284	111,284	110,000	110,117	117
VoIP Record Extract	3,000	3,763	3,763	-	627	627
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 111,235	\$ 113,969	\$ 2,734
<b>Special Projects</b>						
Call Box Project	\$ 5,625	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,618	202,514	202,514	24,190	33,752	9,562
Last Mile Fiber Project	43,320	300,000	300,000	-	50,000	50,000
North Metro	3,292	458,000	458,000	-	76,333	76,333
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,246	202,839	202,839	-	33,807	33,807
Total Special Projects	\$ 210,207	\$ 1,258,634	\$ 1,258,634	\$ 113,351	\$ 283,053	\$ 169,702
<b>Total Expenditures</b>	\$ 8,869,621	\$ 11,054,745	\$ 11,051,902	\$ 1,910,308	\$ 2,138,362	\$ 228,054

JCECA - 2020 Mar Expenditure Request Authorization 032420 1030						
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested	Notes
2020-014		Multi	TriTech Inform CAD Message Switch	SpProj	6,384.00	
2020-015		Jeffcom	NRC for 9-1-1 logging migration to IP for ESInet cut 05/05/20	Jeffcom	35,700.00	
2020-016		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):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20

## December 31, 2019 Actual and 2020 Adopted Budget

**Year-to-date Actual and Variance through March 31, 2020**


Page 2

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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 Jepakma, 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, approved 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.

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

Brendan Campbell, CPA  
May 20, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-May-20

## BALANCE SHEET

December 31, 2019 and April 30, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 770,701	\$ 844,666
Total Current Liabilities	\$ 770,701	\$ 844,666
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408
Fund Balance		
Nonspendable	112,418	659
Unassigned	2,420,327	2,903,137
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2020

20-May-20

Modified Accrual Budgetary Basis						
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 04/30/20	Budget Through 04/30/20	Variance Through 04/30/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	3,333	(3,333)
Miscellaneous Income	-	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 3,970,948</b>	<b>\$ 3,813,860</b>	<b>\$ 157,088</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 371,051</b>	<b>\$ (168,811)</b>	<b>\$ 539,862</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2020


20-May-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000	-	-	-
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
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-
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)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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.

### **ADJOURNMENT**

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 Jepakma, 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, approved 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.

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

Brendan Campbell, CPA  
May 20, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-May-20

## BALANCE SHEET

December 31, 2019 and April 30, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 770,701	\$ 844,666
Total Current Liabilities	\$ 770,701	\$ 844,666
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408
Fund Balance		
Nonspendable	112,418	659
Unassigned	2,420,327	2,903,137
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
**STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS**  
December 31, 2019 Actual, 2020 Adopted and Projected Budget  
Year-to-date Actual and Variance through April 30, 2020

20-May-20

	Modified Accrual Budgetary Basis					
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 04/30/20	Budget Through 04/30/20	Variance Through 04/30/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	3,333	(3,333)
Miscellaneous Income	-	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 3,970,948</b>	<b>\$ 3,813,860</b>	<b>\$ 157,088</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 371,051</b>	<b>\$ (168,811)</b>	<b>\$ 539,862</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2020


20-May-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000	-	-	-
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
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-
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)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20

**Year-to-date Actual and Variance through March 31, 2020**

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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 COMMUNICATIONS AUTHORITY

16-Jun-20

## BALANCE SHEET

December 31, 2019 and May 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020
<b>Assets</b>		
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
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 860,445
Total Current Liabilities	\$ 773,124	\$ 860,445
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	220
Unassigned	2,417,904	3,274,570
Total Fund Equity	\$ 7,699,153	\$ 8,443,621
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>



## 16-Jun-20:

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 5/31/2020	Budget Through 5/31/2020	Variance Through 5/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 27,133	\$ 21,667	\$ (5,466)
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	22,605	24,295	24,295	9,392	10,123	731
Mileage Reimbursement	485	474	474	39	198	159
Payroll Tax	8,699	19,922	9,400	3,872	3,917	45
Wages & Salaries	104,104	117,605	117,605	46,189	49,002	2,813
Insurance	6,147	6,316	6,316	2,198	2,632	434
Legal	48,052	103,000	50,000	5,692	20,833	15,141
Meeting & Misc						
Admin Web/Listserve	1,898	225	225	48	94	46
Meeting & Misc - Other	3,416	5,150	5,150	783	2,146	1,363
Phone/Web Conferencing	304	577	577	54	240	186
Office Supplies & Postage	925	1,443	1,443	455	601	146
Payroll Expenses	2,939	3,564	3,564	1,613	1,485	(128)
Public Web	-	215	215	-	90	90
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 97,468	\$ 113,027	\$ 15,559
<b>Agency Operating Fund (AOF)</b>						
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	6,500,000	6,500,000	2,708,334	2,708,334	(0)
Other						
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 3,563,598	\$ 3,563,598	\$ (0)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 282,928	\$ 261,000	\$ (21,928)
Call Box MRC	7,888	7,740	7,740	3,435	3,225	(210)
Jeffcom DS1	25,744	32,250	32,250	4,617	13,438	8,821
Other	5,461	20,963	20,963	4,337	8,735	4,398
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 295,317	\$ 286,397	\$ (8,920)
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 8,063	\$ 3,472
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,568	1,568
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 120,914	\$ 4,323
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	35,645	84,381	48,736
Last Mile Fiber Project	39,820	300,000	300,000	235	125,000	124,765
North Metro	3,292	458,000	458,000	-	190,833	190,833
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	6,384	84,516	78,132
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 1,258,634	\$ 131,425	\$ 580,011	\$ 448,586
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**

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December 31, 2019

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Business Advisors

## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 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.

## **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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020





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

## **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.

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

## **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).

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

**JCECA's Net Position**

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

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.

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

**JCECA's Change in Net Position**

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u><u>\$ 7,665,257</u></u>	<u><u>\$ 5,996,848</u></u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

**Jefferson County Emergency  
Communications Authority**  
Statement of Net Position  
Proprietary Funds  
December 31, 2019

**Assets**

*Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

*Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u>\$ 8,472,277</u>

**Liabilities and Net Position**

*Current Liabilities*

Accounts Payable	\$ 773,124
------------------	------------

*Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

*Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u>\$ 8,472,277</u>



**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
-------------------	----------

**Change in Net Position**

1,668,409

**Net Position, *Beginning of year***

5,996,848

**Net Position, *End of year***

\$ 7,665,257

**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
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**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
------------------------------	----------

**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u><u>\$ 1,420,195</u></u>

**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.

# **Jefferson County Emergency Communications Authority**

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

**Note 5: Employee Compensated Absences**

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

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

**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.




## **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)
<b>Revenues</b>			
Emergency Telephone Charges	\$ 10,116,000	\$ 10,595,209	\$ 479,209
Miscellaneous	500	-	(500)
Investment Income	5,000	1	(4,999)
	<u>10,121,500</u>	<u>10,595,210</u>	<u>473,710</u>
<b>Expenses</b>			
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
	<u>9,547,487</u>	<u>8,928,561</u>	<u>618,926</u>
<b>Change in Net Position, Budgetary Basis</b>	<u>\$ 574,013</u>	1,666,649	<u>\$ 1,092,636</u>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		<u>(48,460)</u>	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		<u>5,996,848</u>	
<b>Net Position, End of year</b>		<u>\$ 7,665,257</u>	



JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).



**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, approved 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, 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.

### **ADJOURNMENT**

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.

### **ADJOURNMENT**

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 Jepakma, 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, approved 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.

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

Brendan Campbell, CPA  
May 20, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-May-20

## BALANCE SHEET

December 31, 2019 and April 30, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 770,701	\$ 844,666
Total Current Liabilities	\$ 770,701	\$ 844,666
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408
Fund Balance		
Nonspendable	112,418	659
Unassigned	2,420,327	2,903,137
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
**STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS**  
December 31, 2019 Actual, 2020 Adopted and Projected Budget  
Year-to-date Actual and Variance through April 30, 2020

20-May-20

	Modified Accrual Budgetary Basis					
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 04/30/20	Budget Through 04/30/20	Variance Through 04/30/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	3,333	(3,333)
Miscellaneous Income	-	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 3,970,948</b>	<b>\$ 3,813,860</b>	<b>\$ 157,088</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 371,051</b>	<b>\$ (168,811)</b>	<b>\$ 539,862</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2020

20-May-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000	-	-	-
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
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-
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)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20

**December 31, 2019 Actual and 2020 Adopted Budget**

**Year-to-date Actual and Variance through March 31, 2020**

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768





JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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 COMMUNICATIONS AUTHORITY

16-Jun-20

## BALANCE SHEET

December 31, 2019 and May 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020
<b>Assets</b>		
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
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 860,445
Total Current Liabilities	\$ 773,124	\$ 860,445
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	220
Unassigned	2,417,904	3,274,570
Total Fund Equity	\$ 7,699,153	\$ 8,443,621
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>

## 16-Jun-20:

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## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

16-Jun-20

## STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS - DETAIL

December 31, 2019 Actual, 2020 Adopted and Projected Budget

Year-to-date Actual and Variance through May 31, 2020

	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 5/31/2020	Budget Through 5/31/2020	Variance Through 5/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 27,133	\$ 21,667	\$ (5,466)
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	22,605	24,295	24,295	9,392	10,123	731
Mileage Reimbursement	485	474	474	39	198	159
Payroll Tax	8,699	19,922	9,400	3,872	3,917	45
Wages & Salaries	104,104	117,605	117,605	46,189	49,002	2,813
Insurance	6,147	6,316	6,316	2,198	2,632	434
Legal	48,052	103,000	50,000	5,692	20,833	15,141
Meeting & Misc						
Admin Web/Listserve	1,898	225	225	48	94	46
Meeting & Misc - Other	3,416	5,150	5,150	783	2,146	1,363
Phone/Web Conferencing	304	577	577	54	240	186
Office Supplies & Postage	925	1,443	1,443	455	601	146
Payroll Expenses	2,939	3,564	3,564	1,613	1,485	(128)
Public Web	-	215	215	-	90	90
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 97,468	\$ 113,027	\$ 15,559
<b>Agency Operating Fund (AOF)</b>						
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	6,500,000	6,500,000	2,708,334	2,708,334	(0)
Other						
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 3,563,598	\$ 3,563,598	\$ (0)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 282,928	\$ 261,000	\$ (21,928)
Call Box MRC	7,888	7,740	7,740	3,435	3,225	(210)
Jeffcom DS1	25,744	32,250	32,250	4,617	13,438	8,821
Other	5,461	20,963	20,963	4,337	8,735	4,398
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 295,317	\$ 286,397	\$ (8,920)
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 8,063	\$ 3,472
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,568	1,568
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 120,914	\$ 4,323
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	35,645	84,381	48,736
Last Mile Fiber Project	39,820	300,000	300,000	235	125,000	124,765
North Metro	3,292	458,000	458,000	-	190,833	190,833
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	6,384	84,516	78,132
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 1,258,634	\$ 131,425	\$ 580,011	\$ 448,586
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**

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December 31, 2019

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Business Advisors

## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 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.

## **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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020



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

## **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.

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

## **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).



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

**JCECA's Net Position**

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

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.

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

**JCECA's Change in Net Position**

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u><u>\$ 7,665,257</u></u>	<u><u>\$ 5,996,848</u></u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

**Jefferson County Emergency  
Communications Authority**  
Statement of Net Position  
Proprietary Funds  
December 31, 2019

**Assets**

*Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

*Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u>\$ 8,472,277</u>

**Liabilities and Net Position**

*Current Liabilities*

Accounts Payable	\$ 773,124
------------------	------------

*Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

*Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u>\$ 8,472,277</u>

**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
-------------------	----------

**Change in Net Position**

1,668,409

**Net Position, *Beginning of year***

5,996,848

**Net Position, *End of year***

\$ 7,665,257

**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
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**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
------------------------------	----------

**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u><u>\$ 1,420,195</u></u>



**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.

# **Jefferson County Emergency Communications Authority**

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

**Note 5: Employee Compensated Absences**

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

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

**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.


## **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)
<b>Revenues</b>			
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
<b>Expenses</b>			
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
<b>Change in Net Position, Budgetary Basis</b>	<b>\$ 574,013</b>	1,666,649	<b>\$ 1,092,636</b>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		(48,460)	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		5,996,848	
<b>Net Position, End of year</b>		<b>\$ 7,665,257</b>	





JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).



**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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
July 14, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

14-Jul-20

## BALANCE SHEET

December 31, 2019 and June 30, 2020

	Audited Actual 12/31/2019	Unaudited Actual 6/30/2020
<b>Assets</b>		
Current Assets		
Cash, Checking	\$ 1,785,955	\$ 2,616,577
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,767,439
Prepaid Expense	112,418	5,070
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
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,558,422.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 821,161
Total Current Liabilities	\$ 773,124	\$ 821,161
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>
<b>Fund Equity</b>		
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
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,737,261</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,558,422</b>



## 14-Jul-20

Page 2

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through June 30, 2020

14-Jul-20


	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 6/30/2020	Budget Through 6/30/2020	Variance Through 6/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 23,035	\$ 26,000	\$ 2,965
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
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	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	48	113	65
Meeting & Misc - Other	3,416	5,150	3,500	783	2,575	1,792
Phone/Web Conferencing	304	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	-	215	215	-	108	108
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 106,272	\$ 135,632	\$ 29,360
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 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)
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	4,617	16,125	11,508
Other	5,461	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
<b>Notification Systems (ENS)</b>						
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	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
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945					
J-FON	35,772	202,514	195,000	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	-	229,000	229,000
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	50,000	6,384	101,420	95,036
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 957,161	\$ 132,245	\$ 676,958	\$ 544,713
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,670,315</b>	<b>\$ 5,152,632</b>	<b>\$ 5,745,975</b>	<b>\$ 593,343</b>



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 945,192	\$ 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
<u>Expected Outflows:</u>												
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	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	\$ -	\$ 11,462	\$ 5,673	\$ 5,673	\$ 5,673	\$ 5,673	\$ 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	-	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 136,062	\$ 136,062	\$ 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)	\$ 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 Expenditure Request 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):						
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](http://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](mailto: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. Pickett 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, approved 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.

### **ADJOURNMENT**

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, approved 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, 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.

### **ADJOURNMENT**

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.

### **ADJOURNMENT**

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 Jepakma, 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, approved 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.

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

Brendan Campbell, CPA  
May 20, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-May-20

## BALANCE SHEET

December 31, 2019 and April 30, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 770,701	\$ 844,666
Total Current Liabilities	\$ 770,701	\$ 844,666
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408
Fund Balance		
Nonspendable	112,418	659
Unassigned	2,420,327	2,903,137
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
**STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS**  
December 31, 2019 Actual, 2020 Adopted and Projected Budget  
Year-to-date Actual and Variance through April 30, 2020

20-May-20

	Modified Accrual Budgetary Basis					
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 04/30/20	Budget Through 04/30/20	Variance Through 04/30/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	3,333	(3,333)
Miscellaneous Income	-	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 3,970,948</b>	<b>\$ 3,813,860</b>	<b>\$ 157,088</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 371,051</b>	<b>\$ (168,811)</b>	<b>\$ 539,862</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2020

20-May-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000	-	-	-
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
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-
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)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20


Page 2

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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 COMMUNICATIONS AUTHORITY

16-Jun-20

## BALANCE SHEET

December 31, 2019 and May 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020
<b>Assets</b>		
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
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 860,445
Total Current Liabilities	\$ 773,124	\$ 860,445
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	220
Unassigned	2,417,904	3,274,570
Total Fund Equity	\$ 7,699,153	\$ 8,443,621
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
Modified Accrual Budgetary Basis						
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
Revenues	Actual	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	268,779	116,236	111,991	4,245
Interest Income	-	10,000	7,000	-	4,167	(4,167)
Miscellaneous Income	-	500	500	-	208	(208)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 5,131,367</b>	<b>\$ 4,767,325</b>	<b>\$ 364,042</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 97,468	\$ 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	534,540	534,540	-
Agency Operating Fund - JEFFCOM	6,325,767	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	172,000	168,000	168,000	168,000	-
Line Charges	361,083	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	1,258,634	1,258,634	131,425	580,011	448,586
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 744,468</b>	<b>\$ (84,466)</b>	<b>\$ 828,934</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,234,522	2,524,790		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

16-Jun-20

## STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS - DETAIL

December 31, 2019 Actual, 2020 Adopted and Projected Budget

Year-to-date Actual and Variance through May 31, 2020

	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 5/31/2020	Budget Through 5/31/2020	Variance Through 5/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 27,133	\$ 21,667	\$ (5,466)
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	22,605	24,295	24,295	9,392	10,123	731
Mileage Reimbursement	485	474	474	39	198	159
Payroll Tax	8,699	19,922	9,400	3,872	3,917	45
Wages & Salaries	104,104	117,605	117,605	46,189	49,002	2,813
Insurance	6,147	6,316	6,316	2,198	2,632	434
Legal	48,052	103,000	50,000	5,692	20,833	15,141
Meeting & Misc						
Admin Web/Listserve	1,898	225	225	48	94	46
Meeting & Misc - Other	3,416	5,150	5,150	783	2,146	1,363
Phone/Web Conferencing	304	577	577	54	240	186
Office Supplies & Postage	925	1,443	1,443	455	601	146
Payroll Expenses	2,939	3,564	3,564	1,613	1,485	(128)
Public Web	-	215	215	-	90	90
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 97,468	\$ 113,027	\$ 15,559
<b>Agency Operating Fund (AOF)</b>						
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	6,500,000	6,500,000	2,708,334	2,708,334	(0)
Other						
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 3,563,598	\$ 3,563,598	\$ (0)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 282,928	\$ 261,000	\$ (21,928)
Call Box MRC	7,888	7,740	7,740	3,435	3,225	(210)
Jeffcom DS1	25,744	32,250	32,250	4,617	13,438	8,821
Other	5,461	20,963	20,963	4,337	8,735	4,398
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 295,317	\$ 286,397	\$ (8,920)
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 8,063	\$ 3,472
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,568	1,568
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 120,914	\$ 4,323
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	35,645	84,381	48,736
Last Mile Fiber Project	39,820	300,000	300,000	235	125,000	124,765
North Metro	3,292	458,000	458,000	-	190,833	190,833
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	6,384	84,516	78,132
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 1,258,634	\$ 131,425	\$ 580,011	\$ 448,586
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**

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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.

## **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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020



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

## **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.

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

## **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).

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

**JCECA's Net Position**

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

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.

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

**JCECA's Change in Net Position**

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u>\$ 7,665,257</u>	<u>\$ 5,996,848</u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.



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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

**Jefferson County Emergency  
Communications Authority**  
Statement of Net Position  
Proprietary Funds  
December 31, 2019

**Assets**

*Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

*Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u>\$ 8,472,277</u>

**Liabilities and Net Position**

*Current Liabilities*

Accounts Payable	\$ 773,124
------------------	------------

*Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

*Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u>\$ 8,472,277</u>

**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
-------------------	----------

**Change in Net Position**

1,668,409

**Net Position, *Beginning of year***

5,996,848

**Net Position, *End of year***

\$ 7,665,257

**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
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**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
------------------------------	----------

**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u><u>\$ 1,420,195</u></u>

**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.



# **Jefferson County Emergency Communications Authority**

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

**Note 5: Employee Compensated Absences**

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

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

**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.

## **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)
<b>Revenues</b>			
Emergency Telephone Charges	\$ 10,116,000	\$ 10,595,209	\$ 479,209
Miscellaneous	500	-	(500)
Investment Income	5,000	1	(4,999)
	<u>10,121,500</u>	<u>10,595,210</u>	<u>473,710</u>
<b>Expenses</b>			
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
	<u>9,547,487</u>	<u>8,928,561</u>	<u>618,926</u>
<b>Change in Net Position, Budgetary Basis</b>	<u>\$ 574,013</u>	1,666,649	<u>\$ 1,092,636</u>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		<u>(48,460)</u>	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		<u>5,996,848</u>	
<b>Net Position, End of year</b>		<u>\$ 7,665,257</u>	



JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).





**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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name and date.

Brendan Campbell, CPA  
July 14, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

14-Jul-20

## BALANCE SHEET

December 31, 2019 and June 30, 2020

	Audited Actual 12/31/2019	Unaudited Actual 6/30/2020
<b>Assets</b>		
Current Assets		
Cash, Checking	\$ 1,785,955	\$ 2,616,577
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,767,439
Prepaid Expense	112,418	5,070
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
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,558,422.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 821,161
Total Current Liabilities	\$ 773,124	\$ 821,161
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>
<b>Fund Equity</b>		
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
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,737,261</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,558,422</b>

## 14-Jul-20

### Modified Accrual Budgetary Basis

Page 2

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through June 30, 2020

14-Jul-20

	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 6/30/2020	Budget Through 6/30/2020	Variance Through 6/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 23,035	\$ 26,000	\$ 2,965
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
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	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	48	113	65
Meeting & Misc - Other	3,416	5,150	3,500	783	2,575	1,792
Phone/Web Conferencing	304	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	-	215	215	-	108	108
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 106,272	\$ 135,632	\$ 29,360
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 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)
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	4,617	16,125	11,508
Other	5,461	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
<b>Notification Systems (ENS)</b>						
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	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
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945					
J-FON	35,772	202,514	195,000	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	-	229,000	229,000
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	50,000	6,384	101,420	95,036
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 957,161	\$ 132,245	\$ 676,958	\$ 544,713
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,670,315</b>	<b>\$ 5,152,632</b>	<b>\$ 5,745,975</b>	<b>\$ 593,343</b>






Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 945,192	\$ 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
<u>Expected Outflows:</u>												
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	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	\$ -	\$ 11,462	\$ 5,673	\$ 5,673	\$ 5,673	\$ 5,673	\$ 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	-	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 136,062	\$ 136,062	\$ 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)	\$ 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 Expenditure Request 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):						
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](http://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](mailto: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 COMMUNICATIONS AUTHORITY

20-Aug-20

## BALANCE SHEET

December 31, 2019 and July 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 7/31/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 833,844
Total Current Liabilities	\$ 773,124	\$ 833,844
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 833,844</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	4,409
Unassigned	2,417,904	3,950,810
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,123,850</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>



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

20-Aug-20

Modified Accrual Budgetary Basis

GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 07/31/20	Budget Through 07/31/20	Variance Through 07/31/20	2021 Proposed Budget
<b>Revenues</b>							
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
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,411,756</b>	<b>\$ 7,356,185</b>	<b>\$ 6,674,255</b>	<b>\$ 681,930</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	139,974	773,904	633,930	1,372,385
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,679,181</b>	<b>\$ 1,424,697</b>	<b>\$ 51,367</b>	<b>\$ 1,373,330</b>	<b>\$ 1,369,099</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,209,503</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,209,503</b>	<b>\$ 3,955,019</b>			<b>\$ 5,578,602</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872			2,796,850
Unrestricted			776,359	1,722,147			2,031,752
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,433,144</b>	<b>\$ 2,232,872</b>			<b>\$ 3,546,850</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through July 31, 2020							
2021 Proposed Budget							
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 7/31/2020	Budget Through 7/31/2020	Variance Through 7/31/2020	2021 Proposed Budget
<b>Administrative</b>							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365
Bank Charges	7,861	3,843	1,000	-	-	-	1,000
Executive Director (ED)							
401k & Benefits	22,605	24,295	24,295	13,337	14,172	836	24,295
Mileage Reimbursement	485	474	474	39	277	238	474
Payroll Tax	8,699	19,922	9,400	5,058	5,483	425	9,400
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	117,605
Insurance	6,147	6,316	5,285	3,299	3,684	385	6,500
Legal	48,052	103,000	50,000	8,265	29,167	20,902	75,000
Meeting & Misc							
Admin Web/Listserve	1,898	225	225	48	131	83	225
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004	2,221	4,000
Phone/Web Conferencing	304	577	300	54	337	283	400
Office Supplies & Postage	925	1,443	1,443	466	842	376	1,000
Payroll Expenses	2,939	3,564	3,564	2,350	2,079	(271)	3,920
Public Web	-	215	215	-	125	125	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 449,013	\$ 449,013	\$ -	\$ 769,737
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	-	1,282,895
Jeffcom	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	-	6,500,000
Other	-	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	\$ -	\$ 8,552,632
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
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)	8,500
Jeffcom DS1	25,744	32,250	9,498	5,540	18,813	13,273	10,000
ESInet	-	-	399,256	157,662	-	(157,662)	550,000
Other	5,461	20,963	12,360	7,210	12,228	5,018	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 11,288	\$ 6,697	\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000
VoIP Record Extract	3,000	3,763	3,000	-	2,195	2,195	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 124,832	\$ 8,241	\$ 141,500
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	42,897	118,133	75,236	270,000
Last Mile Fiber Project	39,820	300,000	160,000	1,532	175,000	173,468	425,000
North Metro	3,292	458,000	457,770	-	267,167	267,167	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	111,939	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 139,974	\$ 773,904	\$ 633,930	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITURES						
2021 -- 2025						
		Accrual Budget:				
GENERAL FUND		2021	2022	2023	2024	2025
		Proposed	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		Budget	Budget	Budget	Budget	Budget
	Revenues					
	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	\$ 750,020	\$ 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

## 25-Aug-20

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY					25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITURES - DETAIL					
2021 -- 2025					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Proposed</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Notification Systems (ENS)</b>					
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
<b>Special Projects</b>					
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
<b>Total Expenditures</b>	<b>\$ 11,187,401</b>	<b>\$ 10,148,805</b>	<b>\$ 10,194,666</b>	<b>\$ 10,236,340</b>	<b>\$ 10,279,263</b>



JCECA - 2020 Aug Expenditure Request 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	
				<b>Total</b>	<b>954,313.33</b>	
Expenditures Recommended by Advisory Committee (date):				08/24/20		
Expenditures Approved by Executive Director (signature):						
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.

<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

**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 Jepakma, 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, accepted 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, approved 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 Jepakma, 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. Pickett 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, approved 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.

### **ADJOURNMENT**

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, approved 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, 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.

### **ADJOURNMENT**

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.

### **ADJOURNMENT**

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, approved 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.

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

Brendan Campbell, CPA  
May 20, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-May-20

## BALANCE SHEET

December 31, 2019 and April 30, 2020

	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 770,701	\$ 844,666
Total Current Liabilities	\$ 770,701	\$ 844,666
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408
Fund Balance		
Nonspendable	112,418	659
Unassigned	2,420,327	2,903,137
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
**STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS**  
December 31, 2019 Actual, 2020 Adopted and Projected Budget  
Year-to-date Actual and Variance through April 30, 2020

20-May-20

	Modified Accrual Budgetary Basis					
GENERAL FUND	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 04/30/20	Budget Through 04/30/20	Variance Through 04/30/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	3,333	(3,333)
Miscellaneous Income	-	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 3,970,948</b>	<b>\$ 3,813,860</b>	<b>\$ 157,088</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 371,051</b>	<b>\$ (168,811)</b>	<b>\$ 539,862</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through April 30, 2020


20-May-20

	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000	-	-	-
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
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-
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)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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 COMMUNICATIONS AUTHORITY

16-Jun-20

## BALANCE SHEET

December 31, 2019 and May 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020
<b>Assets</b>		
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
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 860,445
Total Current Liabilities	\$ 773,124	\$ 860,445
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	220
Unassigned	2,417,904	3,274,570
Total Fund Equity	\$ 7,699,153	\$ 8,443,621
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
Modified Accrual Budgetary Basis						
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
Revenues	Actual	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	268,779	116,236	111,991	4,245
Interest Income	-	10,000	7,000	-	4,167	(4,167)
Miscellaneous Income	-	500	500	-	208	(208)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 5,131,367</b>	<b>\$ 4,767,325</b>	<b>\$ 364,042</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 97,468	\$ 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	534,540	534,540	-
Agency Operating Fund - JEFFCOM	6,325,767	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	172,000	168,000	168,000	168,000	-
Line Charges	361,083	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	1,258,634	1,258,634	131,425	580,011	448,586
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 744,468</b>	<b>\$ (84,466)</b>	<b>\$ 828,934</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,234,522	2,524,790		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 5/31/2020	Budget Through 5/31/2020	Variance Through 5/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 27,133	\$ 21,667	\$ (5,466)
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	22,605	24,295	24,295	9,392	10,123	731
Mileage Reimbursement	485	474	474	39	198	159
Payroll Tax	8,699	19,922	9,400	3,872	3,917	45
Wages & Salaries	104,104	117,605	117,605	46,189	49,002	2,813
Insurance	6,147	6,316	6,316	2,198	2,632	434
Legal	48,052	103,000	50,000	5,692	20,833	15,141
Meeting & Misc						
Admin Web/Listserve	1,898	225	225	48	94	46
Meeting & Misc - Other	3,416	5,150	5,150	783	2,146	1,363
Phone/Web Conferencing	304	577	577	54	240	186
Office Supplies & Postage	925	1,443	1,443	455	601	146
Payroll Expenses	2,939	3,564	3,564	1,613	1,485	(128)
Public Web	-	215	215	-	90	90
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 97,468	\$ 113,027	\$ 15,559
<b>Agency Operating Fund (AOF)</b>						
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	6,500,000	6,500,000	2,708,334	2,708,334	(0)
Other						
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 3,563,598	\$ 3,563,598	\$ (0)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 282,928	\$ 261,000	\$ (21,928)
Call Box MRC	7,888	7,740	7,740	3,435	3,225	(210)
Jeffcom DS1	25,744	32,250	32,250	4,617	13,438	8,821
Other	5,461	20,963	20,963	4,337	8,735	4,398
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 295,317	\$ 286,397	\$ (8,920)
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 8,063	\$ 3,472
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,568	1,568
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 120,914	\$ 4,323
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	35,645	84,381	48,736
Last Mile Fiber Project	39,820	300,000	300,000	235	125,000	124,765
North Metro	3,292	458,000	458,000	-	190,833	190,833
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	6,384	84,516	78,132
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 1,258,634	\$ 131,425	\$ 580,011	\$ 448,586
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**

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December 31, 2019

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Strategic <sup>PC</sup>  
Business Advisors

## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 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.

## **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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020





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

## **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.

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

## **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).

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

**JCECA's Net Position**

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

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.

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

**JCECA's Change in Net Position**

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u>\$ 7,665,257</u>	<u>\$ 5,996,848</u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

**Jefferson County Emergency  
Communications Authority**  
Statement of Net Position  
Proprietary Funds  
December 31, 2019

**Assets**

*Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

*Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u>\$ 8,472,277</u>

**Liabilities and Net Position**

*Current Liabilities*

Accounts Payable	\$ 773,124
------------------	------------

*Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

*Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u>\$ 8,472,277</u>



**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
-------------------	----------

**Change in Net Position**

1,668,409

**Net Position, *Beginning of year***

5,996,848

**Net Position, *End of year***

\$ 7,665,257

**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
--	----------------

**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
------------------------------	----------

**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u><u>\$ 1,420,195</u></u>

**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.

# **Jefferson County Emergency Communications Authority**

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

**Note 5: Employee Compensated Absences**

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

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

**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.




## **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)
<b>Revenues</b>			
Emergency Telephone Charges	\$ 10,116,000	\$ 10,595,209	\$ 479,209
Miscellaneous	500	-	(500)
Investment Income	5,000	1	(4,999)
	<u>10,121,500</u>	<u>10,595,210</u>	<u>473,710</u>
<b>Expenses</b>			
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
	<u>9,547,487</u>	<u>8,928,561</u>	<u>618,926</u>
<b>Change in Net Position, Budgetary Basis</b>	<u>\$ 574,013</u>	1,666,649	<u>\$ 1,092,636</u>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		<u>(48,460)</u>	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		<u>5,996,848</u>	
<b>Net Position, End of year</b>		<u>\$ 7,665,257</u>	



JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).



**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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
July 14, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

14-Jul-20

## BALANCE SHEET

December 31, 2019 and June 30, 2020

	Audited Actual 12/31/2019	Unaudited Actual 6/30/2020
<b>Assets</b>		
Current Assets		
Cash, Checking	\$ 1,785,955	\$ 2,616,577
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,767,439
Prepaid Expense	112,418	5,070
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
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,558,422.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 821,161
Total Current Liabilities	\$ 773,124	\$ 821,161
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>
<b>Fund Equity</b>		
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
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,737,261</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,558,422</b>

## 14-Jul-20

Page 2

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY  
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL  
 December 31, 2019 Actual, 2020 Adopted and Projected Budget  
 Year-to-date Actual and Variance through June 30, 2020

14-Jul-20


	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 6/30/2020	Budget Through 6/30/2020	Variance Through 6/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 23,035	\$ 26,000	\$ 2,965
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
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	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	48	113	65
Meeting & Misc - Other	3,416	5,150	3,500	783	2,575	1,792
Phone/Web Conferencing	304	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	-	215	215	-	108	108
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 106,272	\$ 135,632	\$ 29,360
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 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)
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	4,617	16,125	11,508
Other	5,461	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
<b>Notification Systems (ENS)</b>						
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	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
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945					
J-FON	35,772	202,514	195,000	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	-	229,000	229,000
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	50,000	6,384	101,420	95,036
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 957,161	\$ 132,245	\$ 676,958	\$ 544,713
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,670,315</b>	<b>\$ 5,152,632</b>	<b>\$ 5,745,975</b>	<b>\$ 593,343</b>



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 945,192	\$ 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
<u>Expected Outflows:</u>												
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	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	\$ -	\$ 11,462	\$ 5,673	\$ 5,673	\$ 5,673	\$ 5,673	\$ 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	-	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 136,062	\$ 136,062	\$ 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)	\$ 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 Expenditure Request 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):						
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](http://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](mailto: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 COMMUNICATIONS AUTHORITY

20-Aug-20

## BALANCE SHEET

December 31, 2019 and July 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 7/31/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 833,844
Total Current Liabilities	\$ 773,124	\$ 833,844
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 833,844</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	4,409
Unassigned	2,417,904	3,950,810
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,123,850</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>

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

20-Aug-20

Modified Accrual Budgetary Basis

GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 07/31/20	Budget Through 07/31/20	Variance Through 07/31/20	2021 Proposed Budget
<b>Revenues</b>							
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
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,411,756</b>	<b>\$ 7,356,185</b>	<b>\$ 6,674,255</b>	<b>\$ 681,930</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	139,974	773,904	633,930	1,372,385
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,679,181</b>	<b>\$ 1,424,697</b>	<b>\$ 51,367</b>	<b>\$ 1,373,330</b>	<b>\$ 1,369,099</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,209,503</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,209,503</b>	<b>\$ 3,955,019</b>			<b>\$ 5,578,602</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872			2,796,850
Unrestricted			776,359	1,722,147			2,031,752
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,433,144</b>	<b>\$ 2,232,872</b>			<b>\$ 3,546,850</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through July 31, 2020							
2021 Proposed Budget							
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 7/31/2020	Budget Through 7/31/2020	Variance Through 7/31/2020	2021 Proposed Budget
<b>Administrative</b>							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365
Bank Charges	7,861	3,843	1,000	-	-	-	1,000
Executive Director (ED)							
401k & Benefits	22,605	24,295	24,295	13,337	14,172	836	24,295
Mileage Reimbursement	485	474	474	39	277	238	474
Payroll Tax	8,699	19,922	9,400	5,058	5,483	425	9,400
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	117,605
Insurance	6,147	6,316	5,285	3,299	3,684	385	6,500
Legal	48,052	103,000	50,000	8,265	29,167	20,902	75,000
Meeting & Misc							
Admin Web/Listserve	1,898	225	225	48	131	83	225
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004	2,221	4,000
Phone/Web Conferencing	304	577	300	54	337	283	400
Office Supplies & Postage	925	1,443	1,443	466	842	376	1,000
Payroll Expenses	2,939	3,564	3,564	2,350	2,079	(271)	3,920
Public Web	-	215	215	-	125	125	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 449,013	\$ 449,013	\$ -	\$ 769,737
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	-	1,282,895
Jeffcom	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	-	6,500,000
Other	-	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	\$ -	\$ 8,552,632
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
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)	8,500
Jeffcom DS1	25,744	32,250	9,498	5,540	18,813	13,273	10,000
ESInet	-	-	399,256	157,662	-	(157,662)	550,000
Other	5,461	20,963	12,360	7,210	12,228	5,018	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 11,288	\$ 6,697	\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000
VoIP Record Extract	3,000	3,763	3,000	-	2,195	2,195	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 124,832	\$ 8,241	\$ 141,500
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	42,897	118,133	75,236	270,000
Last Mile Fiber Project	39,820	300,000	160,000	1,532	175,000	173,468	425,000
North Metro	3,292	458,000	457,770	-	267,167	267,167	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	111,939	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 139,974	\$ 773,904	\$ 633,930	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				25-Aug-20	
5-YEAR PRO FORMA REVENUE AND EXPENDITURES					
2021 -- 2025					
Accrual Budgets					
<b>GENERAL FUND</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Proposed</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>
<b>Revenues</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
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
<b>Total Revenues</b>	<b>\$ 12,556,500</b>	<b>\$ 12,573,000</b>	<b>\$ 12,589,995</b>	<b>\$ 12,607,500</b>	<b>\$ 12,625,530</b>
<b>Expenditures</b>					
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
<b>Total Operating Expenditures</b>	<b>\$ 11,187,401</b>	<b>\$ 10,148,805</b>	<b>\$ 10,194,666</b>	<b>\$ 10,236,340</b>	<b>\$ 10,279,263</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ 1,369,099</b>	<b>\$ 2,424,195</b>	<b>\$ 2,395,329</b>	<b>\$ 2,371,160</b>	<b>\$ 2,346,267</b>
<b>Beginning Fund Balance</b>	<b>4,209,503</b>	<b>5,578,602</b>	<b>8,002,797</b>	<b>10,398,126</b>	<b>12,769,286</b>
<b>Ending Fund Balance</b>	<b>\$ 5,578,602</b>	<b>8,002,797</b>	<b>10,398,126</b>	<b>12,769,286</b>	<b>15,115,554</b>
<b>Components of Ending Fund Balance</b>					
Capital Reserve	\$ 750,000	\$ 750,019	\$ 750,020	\$ 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
<b>Ending Fund Balance</b>	<b>\$ 5,578,602</b>	<b>\$ 8,002,797</b>	<b>\$ 10,398,126</b>	<b>\$ 12,769,286</b>	<b>\$ 15,115,554</b>

## 25-Aug-20

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY					25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITURES - DETAIL					
2021 -- 2025					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Proposed</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Notification Systems (ENS)</b>					
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
<b>Special Projects</b>					
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
<b>Total Expenditures</b>	<b>\$ 11,187,401</b>	<b>\$ 10,148,805</b>	<b>\$ 10,194,666</b>	<b>\$ 10,236,340</b>	<b>\$ 10,279,263</b>



JCECA - 2020 Aug Expenditure Request 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	
				<b>Total</b>	<b>954,313.33</b>	
Expenditures Recommended by Advisory Committee (date):				08/24/20		
Expenditures Approved by Executive Director (signature):						
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.

<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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
September 17, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

17-Sep-20

## BALANCE SHEET

December 31, 2019 and August 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 8/31/2020
<b>Assets</b>		
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 4,974,610</b>
<b>Long-Term Assets</b>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
<b>Total Long-Term Assets</b>	<b>\$ 5,168,831</b>	<b>\$ 5,168,831</b>
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 773,124	\$ 1,085,448
<b>Total Current Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 1,085,448</b>
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 1,085,448</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	4,850
Unassigned	2,417,904	3,884,312
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,057,993</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>

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

17-Sep-20


Modified Accrual Budgetary Basis							
GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 08/31/20	Budget Through 08/31/20	Variance Through 08/31/20	2021 Proposed Budget
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	-	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)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,358,840</b>	<b>\$ 131,517</b>	<b>\$ 1,227,323</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
	2019 Audited Actual	8/31/2020 Adopted Budget	2020 Projected Budget	Actual Through 8/31/2020	Budget Through 8/31/2020	Variance Through 8/31/2020	2021 Proposed Budget
<b>Administrative</b>							
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)							
401k & Benefits	22,605	24,295	24,295	15,243	16,197	954	24,295
Mileage Reimbursement	485	474	200	39	316	277	474
Payroll Tax	8,699	19,922	8,600	5,768	5,733	(35)	9,400
Wages & Salaries	104,104	117,605	117,605	73,903	78,403	4,500	117,605
Insurance	6,147	6,316	5,285	2,858	4,211	1,353	6,500
Legal	48,052	103,000	50,000	10,087	33,333	23,246	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	2,551	4,000
Phone/Web Conferencing	304	577	300	54	385	331	400
Office Supplies & Postage	925	1,443	1,443	670	962	292	1,000
Payroll Expenses	2,939	3,564	3,564	2,662	2,376	(286)	3,920
Public Web	-	215	215	-	143	143	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 153,285	\$ 183,110	\$ 29,825	\$ 282,519
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 513,158	\$ 513,158	\$ -	\$ 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	4,333,334	-	7,112,789
Other	-	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 5,701,756	\$ 5,701,756	\$ -	\$ 9,357,466
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 177,413	\$ 368,584	\$ 191,171	\$ -
Call Box MRC	7,888	7,740	8,244	5,550	5,160	(390)	8,500
Jeffcom DS1	25,744	32,250	9,498	20,486	21,500	1,014	10,000
ESInet	-	-	399,256	399,257	-	(399,257)	550,000
Other	5,461	20,963	12,360	7,600	13,975	6,375	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 610,306	\$ 409,219	\$ (201,087)	\$ 583,500
<b>Notification Systems (ENS)</b>							
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)	120,000
VoIP Record Extract	3,000	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
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	51,143	135,009	83,866	270,000
Last Mile Fiber Project	39,820	300,000	160,000	2,964	200,000	197,036	425,000
North Metro	3,292	458,000	457,770	-	305,333	305,333	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	135,226	128,842	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 149,652	\$ 870,850	\$ 721,198	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357



JCECA - 2020 Sep Expenditure Request 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	
				<b>Total</b>	<b>829,813.95</b>	
Expenditures Recommended by Advisory Committee (date):				09/22/20		
Expenditures Approved by Executive Director (signature):						
Expenditures Approved by Board Member (signature):						
Expenditures Approved by Board Member (signature):						







Jeffrey Irvin &lt;jirvin@jceca.org&gt;

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## [CO911TF] 911 Surcharge Proceeding Concluded

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**Branson - DORA, Daryl** <daryl.branson@state.co.us>

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 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 reimburse 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](mailto:daryl.branson@state.co.us) | [www.colorado.gov/dora/puc](http://www.colorado.gov/dora/puc)

**COLORADO**Department of  
Regulatory Agencies

Public Utilities Commission

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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](mailto:CO911TF+unsubscribe@googlegroups.com).

To view this discussion on the web visit <https://groups.google.com/d/msgid/CO911TF/CAJLRWJcXPvYPgAimYLjN1%2BfYc9rN4fZe0CffZefJqzeMCJi2A%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](mailto: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 COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary 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	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(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	\$ 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	-	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)	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	1,406,779			1,000,000
Ending Fund Balance	\$ -	\$ -	\$ 3,432,500	\$ 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

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 Jepakma, 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, accepted 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, approved 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, approved going into executive session pursuant to §24-6-402 4(b) and (f)(l) 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, approved adjourning the executive session.

### **ADJOURNMENT**

The meeting was adjourned by Director Fletcher.

X\_\_\_\_\_  
Director Alan Fletcher, Vice Chair





**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 Jepakma, 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, accepted 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, approved 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. Pickett 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, approved 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.

### **ADJOURNMENT**

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, approved 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, 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.

### **ADJOURNMENT**

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.

### **ADJOURNMENT**

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 Jepakma, 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, approved 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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
May 20, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

20-May-20

## BALANCE SHEET

December 31, 2019 and April 30, 2020


	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020
<b>Assets</b>		
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 3,748,462</b>
<b>Long-Term Assets</b>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(258,761)	(258,761)
<b>Total Long-Term Assets</b>	<b>\$ 5,166,408</b>	<b>\$ 5,166,408</b>
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 770,701	\$ 844,666
<b>Total Current Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408
Fund Balance		
Nonspendable	112,418	659
Unassigned	2,420,327	2,903,137
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				20-May-20		
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through April 30, 2020						
				Modified Accrual Budgetary Basis		
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	04/30/20	04/30/20	04/30/20
Revenues						
9-1-1 fee (FTC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	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
Expenditures						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	134,397	134,397	118,591	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	2,532,745		
Ending Fund Balance	\$ 2,532,745	\$ 2,676,932	\$ 2,986,945	\$ 2,903,796		
Components of Ending Fund Balance						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted						
Ending Fund Balance	\$ -	\$ -	\$ 2,986,945	\$ 2,903,796		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-May-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through April 30, 2020						
	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)
Bank Charges	7,861	3,843	1,000	-	-	-
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
<b>Agency Operating Fund (AOF)</b>						
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-
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)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
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
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	20,963	4,464	6,988	2,524
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>			20-Apr-20
<b>BALANCE SHEET</b>			
<b>December 31, 2019 and March 31, 2020</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>Actual</b>	<b>Actual</b>	
	<b><u>12/31/2019</u></b>	<b><u>3/31/2020</u></b>	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

## 20-Apr-20

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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 COMMUNICATIONS AUTHORITY  
**BALANCE SHEET**  
December 31, 2019 and May 31, 2020

16-Jun-20

	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020
<b>Assets</b>		
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 4,135,235</b>
<b>Long-Term Assets</b>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
<b>Total Long-Term Assets</b>	<b>\$ 5,168,831</b>	<b>\$ 5,168,831</b>
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 773,124	\$ 860,445
<b>Total Current Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	220
Unassigned	2,417,904	3,274,570
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,443,621</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				16-Jun-20		
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
				Modified Accrual Budgetary Basis		
GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 05/31/20	Budget Through 05/31/20	Variance Through 05/31/20
<b>Revenues</b>						
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)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 5,131,367</b>	<b>\$ 4,767,325</b>	<b>\$ 364,042</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 97,468	\$ 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	534,540	534,540	-
Agency Operating Fund - JEFFCOM	6,325,767	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	172,000	168,000	168,000	168,000	-
Line Charges	361,083	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	1,258,634	1,258,634	131,425	580,011	448,586
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 744,468</b>	<b>\$ (84,466)</b>	<b>\$ 828,934</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,234,522	2,524,790		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 5/31/2020	Budget Through 5/31/2020	Variance Through 5/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 27,133	\$ 21,667	\$ (5,466)
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
401k & Benefits	22,605	24,295	24,295	9,392	10,123	731
Mileage Reimbursement	485	474	474	39	198	159
Payroll Tax	8,699	19,922	9,400	3,872	3,917	45
Wages & Salaries	104,104	117,605	117,605	46,189	49,002	2,813
Insurance	6,147	6,316	6,316	2,198	2,632	434
Legal	48,052	103,000	50,000	5,692	20,833	15,141
Meeting & Misc						
Admin Web/Listserve	1,898	225	225	48	94	46
Meeting & Misc - Other	3,416	5,150	5,150	783	2,146	1,363
Phone/Web Conferencing	304	577	577	54	240	186
Office Supplies & Postage	925	1,443	1,443	455	601	146
Payroll Expenses	2,939	3,564	3,564	1,613	1,485	(128)
Public Web	-	215	215	-	90	90
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 272,264	\$ 97,468	\$ 113,027	\$ 15,559
<b>Agency Operating Fund (AOF)</b>						
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	6,500,000	6,500,000	2,708,334	2,708,334	(0)
Other	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 3,563,598	\$ 3,563,598	\$ (0)
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 19,844	\$ 5,344
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 282,928	\$ 261,000	\$ (21,928)
Call Box MRC	7,888	7,740	7,740	3,435	3,225	(210)
Jeffcom DS1	25,744	32,250	32,250	4,617	13,438	8,821
Other	5,461	20,963	20,963	4,337	8,735	4,398
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 295,317	\$ 286,397	\$ (8,920)
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 8,063	\$ 3,472
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	1,568	1,568
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 120,914	\$ 4,323
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	35,645	84,381	48,736
Last Mile Fiber Project	39,820	300,000	300,000	235	125,000	124,765
North Metro	3,292	458,000	458,000	-	190,833	190,833
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	6,384	84,516	78,132
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 1,258,634	\$ 131,425	\$ 580,011	\$ 448,586
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**

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December 31, 2019

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Business Advisors

## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 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.

## **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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020



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

## **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.



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

## **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).

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

**JCECA's Net Position**

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

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.

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

**JCECA's Change in Net Position**

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u>\$ 7,665,257</u>	<u>\$ 5,996,848</u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

**Jefferson County Emergency  
Communications Authority**  
Statement of Net Position  
Proprietary Funds  
December 31, 2019

**Assets**

*Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

*Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u>\$ 8,472,277</u>

**Liabilities and Net Position**

*Current Liabilities*

Accounts Payable	\$ 773,124
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*Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

*Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u>\$ 8,472,277</u>

**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
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**Change in Net Position**

1,668,409

**Net Position, *Beginning of year***

5,996,848

**Net Position, *End of year***

\$ 7,665,257



**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
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**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
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**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u><u>\$ 1,420,195</u></u>

**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.

# Jefferson County Emergency Communications Authority

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

**Note 5: Employee Compensated Absences**

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

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

**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.


## **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)
<b>Revenues</b>			
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
<b>Expenses</b>			
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
<b>Change in Net Position, Budgetary Basis</b>	<b>\$ 574,013</b>	1,666,649	<b>\$ 1,092,636</b>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		(48,460)	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		5,996,848	
<b>Net Position, End of year</b>		<b>\$ 7,665,257</b>	



JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).



**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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
July 14, 2020



## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

14-Jul-20

## BALANCE SHEET

December 31, 2019 and June 30, 2020

	Audited Actual 12/31/2019	Unaudited Actual 6/30/2020
<b>Assets</b>		
Current Assets		
Cash, Checking	\$ 1,785,955	\$ 2,616,577
Cash, Savings	504	505
Accounts Receivable	1,404,569	1,767,439
Prepaid Expense	112,418	5,070
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 4,389,591</b>
Long-Term Assets		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
<b>Total Long-Term Assets</b>	<b>\$ 5,168,831</b>	<b>\$ 5,168,831</b>
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,558,422.00</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 821,161
<b>Total Current Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>
<b>Fund Equity</b>		
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
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,737,261</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,558,422</b>

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

14-Jul-20

## STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS

December 31, 2019 Actual, 2020 Adopted and Projected Budget

Year-to-date Actual and Variance through June 30, 2020

		Modified Accrual Budgetary Basis				
GENERAL FUND		2020	2020	Actual	Budget	Variance
	2019 Audited Actual	Adopted Budget	Projected Budget	Through 06/30/20	Through 06/30/20	Through 06/30/20
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,640,000	\$ 6,058,212	\$ 5,581,151	\$ 477,062
9-1-1 fee (prepaid)	213,360	268,779	265,000	132,528	134,390	(1,862)
Interest Income	-	10,000	5,000	-	5,000	(5,000)
Miscellaneous Income	-	500	500	-	250	(250)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,910,500</b>	<b>\$ 6,190,740</b>	<b>\$ 5,720,790</b>	<b>\$ 469,950</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 269,308	\$ 106,272	\$ 135,632	\$ 29,360
Agency Operating Fund - BRO	783,108	769,737	769,737	384,868	384,668	-
Agency Operating Fund - WES	570,479	1,282,895	1,282,895	641,448	641,448	-
Agency Operating Fund - JEFFCOM	6,325,767	6,500,000	6,500,000	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	168,000	168,000	168,000	-
Line Charges	361,083	544,703	537,453	323,266	341,477	18,211
Notification Systems (ENS)	132,996	134,397	125,763	116,591	122,906	6,315
Special Projects	214,290	1,258,634	957,161	132,245	676,958	544,713
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,064,530</b>	<b>\$ 10,670,315</b>	<b>\$ 5,152,632</b>	<b>\$ 5,745,975</b>	<b>\$ 593,343</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,240,185</b>	<b>\$ 1,038,108</b>	<b>\$ (25,185)</b>	<b>\$ 1,063,293</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 3,770,507</b>	<b>\$ 3,568,430</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			3,020,507	2,818,430		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,770,507</b>	<b>\$ 3,568,430</b>		

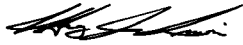
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through June 30, 2020						
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 6/30/2020	Budget Through 6/30/2020	Variance Through 6/30/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 23,035	\$ 26,000	\$ 2,965
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)						
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	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	48	113	65
Meeting & Misc - Other	3,416	5,150	3,500	783	2,575	1,792
Phone/Web Conferencing	304	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	-	215	215	-	108	108
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 106,272	\$ 135,632	\$ 29,360
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRRC Recurring	\$ 75,681	\$ 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)
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
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	4,617	16,125	11,508
Other	5,461	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
<b>Notification Systems (ENS)</b>						
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	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
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	195,000	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	-	229,000	229,000
Smart911	91,584	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	50,000	6,384	101,420	95,036
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 957,161	\$ 132,245	\$ 676,958	\$ 544,713
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,670,315</b>	<b>\$ 5,152,632</b>	<b>\$ 5,745,975</b>	<b>\$ 593,343</b>



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 945,192	\$ 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
<u>Expected Outflows:</u>												
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	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	\$ -	\$ 11,462	\$ 5,673	\$ 5,673	\$ 5,673	\$ 5,673	\$ 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	-	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 136,062	\$ 136,062	\$ 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)	\$ 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 Expenditure Request 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):						
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](http://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](mailto: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 COMMUNICATIONS AUTHORITY

20-Aug-20

## BALANCE SHEET

December 31, 2019 and July 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 7/31/2020
<b>Assets</b>		
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
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
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 833,844
Total Current Liabilities	\$ 773,124	\$ 833,844
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 833,844</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	4,409
Unassigned	2,417,904	3,950,610
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,123,850</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>

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

20-Aug-20

Modified Accrual Budgetary Basis

GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 07/31/20	Budget Through 07/31/20	Variance Through 07/31/20	2021 Proposed Budget
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,182,301	\$ 11,747,000	\$ 7,047,217	\$ 6,511,342	\$ 535,875	\$ 11,738,000
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
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,411,756</b>	<b>\$ 7,356,185</b>	<b>\$ 6,674,255</b>	<b>\$ 681,930</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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 - JEF-COM	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,679,181</b>	<b>\$ 1,424,697</b>	<b>\$ 51,367</b>	<b>\$ 1,373,330</b>	<b>\$ 1,369,099</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,209,503</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,209,503</b>	<b>\$ 3,955,019</b>			<b>\$ 5,578,602</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872			2,796,850
Unrestricted			776,359	1,722,147			2,031,752
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,433,144</b>	<b>\$ 2,232,872</b>			<b>\$ 3,546,850</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through July 31, 2020							
2021 Proposed Budget							
	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 7/31/2020	Budget Through 7/31/2020	Variance Through 7/31/2020	2021 Proposed Budget
<b>Administrative</b>							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365
Bank Charges	7,861	3,843	1,000	-	-	-	1,000
Executive Director (ED)							
401k & Benefits	22,605	24,295	24,295	13,337	14,172	835	24,295
Mileage Reimbursement	485	474	474	39	277	238	474
Payroll Tax	8,699	19,922	9,400	5,058	5,483	425	9,400
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	117,605
Insurance	6,147	6,316	5,285	3,299	3,684	385	6,500
Legal	48,052	103,000	50,000	8,265	29,167	20,902	75,000
Meeting & Misc							
Admin Web/Listserve	1,898	225	225	48	131	83	225
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004	2,221	4,000
Phone/Web Conferencing	304	577	300	54	337	283	400
Office Supplies & Postage	925	1,443	1,443	466	842	376	1,000
Payroll Expenses	2,939	3,564	3,564	2,350	2,079	(271)	3,920
Public Web	-	215	215	-	125	125	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 449,013	\$ 449,013	\$ -	\$ 769,737
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	-	1,282,895
Jeffcom	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	-	6,500,000
Other	-	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	\$ -	\$ 8,552,632
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
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)	8,500
Jeffcom DSI	25,744	32,250	9,498	5,540	18,813	13,273	10,000
ESInet	-	-	399,256	157,662	-	(157,662)	550,000
Other	5,461	20,963	12,360	7,210	12,228	5,018	15,000
Total Line Charges	\$ 381,083	\$ 544,703	\$ 635,706	\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 11,288	\$ 6,697	\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000
VoIP Record Extract	3,000	3,763	3,000	-	2,195	2,195	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 124,832	\$ 8,241	\$ 141,500
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	42,897	118,133	75,236	270,000
Last Mile Fiber Project	39,820	300,000	160,000	1,532	175,000	173,468	425,000
North Metro	3,292	458,000	457,770	-	267,167	267,167	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	111,939	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 139,974	\$ 773,904	\$ 633,930	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITURES						
2021 -- 2025						
		Accrual Budget:				
GENERAL FUND		2021	2022	2023	2024	2025
		Proposed	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		Budget	Budget	Budget	Budget	Budget
	Revenues					
	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	\$ 750,020	\$ 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




## 25-Aug-20

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY					25-Aug-20
5-YEAR PRO FORMA REVENUE AND EXPENDITURES - DETAIL					
2021 -- 2025					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Proposed</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>	<b>Pro Forma</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Notification Systems (ENS)</b>					
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
<b>Special Projects</b>					
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
<b>Total Expenditures</b>	<b>\$ 11,187,401</b>	<b>\$ 10,148,805</b>	<b>\$ 10,194,666</b>	<b>\$ 10,236,340</b>	<b>\$ 10,279,263</b>



JCECA - 2020 Aug Expenditure Request 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	
				<b>Total</b>	<b>954,313.33</b>	
Expenditures Recommended by Advisory Committee (date):				08/24/20		
Expenditures Approved by Executive Director (signature):						
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.

<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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
September 17, 2020



## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

17-Sep-20

## BALANCE SHEET

December 31, 2019 and August 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 8/31/2020
<b>Assets</b>		
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 4,974,610</b>
<b>Long-Term Assets</b>		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
<b>Total Long-Term Assets</b>	<b>\$ 5,168,831</b>	<b>\$ 5,168,831</b>
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 773,124	\$ 1,085,448
<b>Total Current Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 1,085,448</b>
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 1,085,448</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	4,850
Unassigned	2,417,904	3,884,312
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,057,993</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>

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

17-Sep-20

Modified Accrual Budgetary Basis

GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 08/31/20	Budget Through 08/31/20	Variance Through 08/31/20	2021 Proposed Budget
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	-	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)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,358,840</b>	<b>\$ 131,517</b>	<b>\$ 1,227,323</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>

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

17-Sep-20


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

	2019 Audited Actual	8/31/2020 Adopted Budget	2020 Projected Budget	Actual Through 8/31/2020	Budget Through 8/31/2020	Variance Through 8/31/2020	2021 Proposed Budget
<b>Administrative</b>							
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 (LD)							
401k & Benefits	22,605	24,295	24,295	15,243	16,197	954	24,295
Mileage Reimbursement	485	474	200	39	316	277	474
Payroll Tax	8,699	19,922	8,600	5,768	5,733	(35)	9,400
Wages & Salaries	104,104	117,605	117,605	73,903	78,403	4,500	117,605
Insurance	6,147	6,316	5,285	2,858	4,211	1,353	6,500
Legal	48,052	103,000	50,000	10,087	33,333	23,246	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	2,551	4,000
Phone/Web Conferencing	304	577	300	54	385	331	400
Office Supplies & Postage	925	1,443	1,443	670	962	292	1,000
Payroll Expenses	2,939	3,564	3,564	2,662	2,376	(286)	3,920
Public Web	-	215	215	-	143	143	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 153,285	\$ 183,110	\$ 29,825	\$ 282,519
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 513,158	\$ 513,158	\$ -	\$ 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	4,333,334	-	7,112,789
Other	-	-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 5,701,756	\$ 5,701,756	\$ -	\$ 9,357,466
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 177,413	\$ 368,584	\$ 191,171	\$ -
Call Box MRC	7,888	7,740	8,244	5,550	5,160	(390)	8,500
Jeffcom DS1	25,744	32,250	9,498	20,486	21,500	1,014	10,000
FSInet	-	-	399,256	399,257	-	(399,257)	550,000
Other	5,461	20,963	12,360	7,600	13,975	6,375	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 610,306	\$ 409,219	\$ (201,087)	\$ 583,500
<b>Notification Systems (ENS)</b>							
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)	120,000
VoIP Record Extract	3,000	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
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	51,143	135,009	83,866	270,000
Last Mile Fiber Project	39,820	300,000	160,000	2,964	200,000	197,036	425,000
North Metro	3,292	458,000	457,770	-	305,333	305,333	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	135,226	128,842	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 149,652	\$ 870,850	\$ 721,198	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357



JCECA - 2020 Sep Expenditure Request 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	
				<b>Total</b>	<b>829,813.95</b>	
Expenditures Recommended by Advisory Committee (date):				09/22/20		
Expenditures Approved by Executive Director (signature):						
Expenditures Approved by Board Member (signature):						
Expenditures Approved by Board Member (signature):						





Jeffrey Irvin &lt;jirvin@jceca.org&gt;

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**[CO911TF] 911 Surcharge Proceeding Concluded**

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**Branson - DORA, Daryl** <daryl.branson@state.co.us>

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 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 reimburse 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](mailto:daryl.branson@state.co.us) | [www.colorado.gov/dora/puc](http://www.colorado.gov/dora/puc)



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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](mailto:CO911TF+unsubscribe@googlegroups.com).

To view this discussion on the web visit <https://groups.google.com/d/msgid/CO911TF/CAJLRWJcXPvYPgAimYLjN1%2BfYc9rN4fZe0CffZefJqzeMCJi2A%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](mailto: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 COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary 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	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	\$ (333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
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	-	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)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
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	1,406,779			1,000,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>





## 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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
October 12, 2020

## JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

12-Oct-20

**BALANCE SHEET**

December 31, 2019 and September 30, 2020

	<b>Audited Actual 12/31/2019</b>	<b>Unaudited Actual 9/30/2020</b>
<b>Assets</b>		
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
<b>Total Current Assets</b>	<b>\$ 3,303,446</b>	<b>\$ 4,912,639</b>
Long-Term Assets		
Construction in Progress	\$ 3,965,578	\$ 3,965,578
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(256,338)	(256,338)
<b>Total Long-Term Assets</b>	<b>\$ 5,168,831</b>	<b>\$ 5,168,831</b>
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,081,470</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 773,124	\$ 829,177
<b>Total Current Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 829,177</b>
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 829,177</b>
<b>Fund Equity</b>		
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831
Fund Balance		
Nonspendable	112,418	5,291
Unassigned	2,417,904	4,078,171
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,252,293</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,081,470</b>
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
<b>GENERAL FUND</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>2021</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Through</b>	<b>Through</b>	<b>Through</b>	<b>Proposed</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>09/30/20</b>	<b>09/30/20</b>	<b>09/30/20</b>	<b>Budget</b>
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,600,000	\$ 8,714,514	\$ 8,371,726	\$ 342,788	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	188,409	201,584	(13,175)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	-	362,392	362,392	-	362,392	550,000
Interest Income	-	10,000	5,000	-	7,500	(7,500)	10,000
Miscellaneous Income	-	500	500	-	375	(375)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,217,892</b>	<b>\$ 9,265,315</b>	<b>\$ 7,627,720</b>	<b>\$ 684,130</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	577,303	-	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	-	180,000
Line Charges	361,083	544,703	635,706	601,710	443,091	(158,619)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,583,001</b>	<b>\$ 7,712,175</b>	<b>\$ 8,382,479</b>	<b>\$ 670,304</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,553,140</b>	<b>\$ (754,759)</b>	<b>\$ 2,307,899</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 4,083,462</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,645,750	1,928,044			2,994,343
Unrestricted			769,463	1,405,418			1,000,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,165,213</b>	<b>\$ 4,083,462</b>			<b>\$ 4,744,343</b>




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2020							
2021 Proposed Budget							
	2019 Audited Actual	8/31/2020 Adopted Budget	2020 Projected Budget	Actual Through 9/30/2020	Budget Through 9/30/2020	Variance Through 9/30/2020	2021 Proposed Budget
<b>Administrative</b>							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 45,092	\$ 41,100	\$ (3,992)	\$ 53,500
Bank Charges	7,861	3,843	1,000	1	1	-	1,000
Executive Director (ED)							
401k & Benefits	22,605	24,295	24,295	17,148	18,221	1,073	24,295
Mileage Reimbursement	485	474	200	39	356	317	474
Payroll Tax	8,699	19,922	8,600	6,479	6,450	(29)	9,400
Wages & Salaries	104,104	117,605	117,605	83,141	88,204	5,063	117,605
Insurance	6,147	6,316	5,285	2,798	4,737	1,939	6,500
Legal	48,052	103,000	50,000	11,917	37,500	25,583	60,000
Meeting & Misc							
Admin Web/Listserve	1,898	225	225	112	169	57	225
Meeting & Misc - Other	3,416	5,150	2,000	1,092	3,863	2,771	4,000
Phone/Web Conferencing	304	577	300	54	433	379	400
Office Supplies & Postage	925	1,443	1,443	703	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
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 171,688	\$ 204,949	\$ 33,261	\$ 282,519
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 577,303	\$ 577,303	\$ -	\$ 841,916
Westminster	570,479	1,282,895	1,282,895	962,172	962,172	-	1,402,761
Jeffcom	6,325,767	6,500,000	6,500,000	4,875,000	4,875,000	-	7,112,789
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 6,414,475	\$ 6,414,475	\$ -	\$ 9,357,466
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 179,324	\$ 397,376	\$ 218,052	\$ -
Call Box MRC	7,888	7,740	8,244	6,272	5,805	(467)	8,500
Jeffcom DS1	25,744	32,250	9,498	8,475	24,188	15,713	10,000
ESInet	-	-	399,256	399,257	-	(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)	\$ 583,500
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 16,247	\$ 11,656	\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000
VoIP Record Extract	3,000	3,763	3,000	-	2,822	2,822	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 130,419	\$ 13,828	\$ 141,500
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	54,539	151,886	97,347	270,000
Last Mile Fiber Project	39,820	300,000	140,000	4,257	225,000	220,743	425,000
North Metro	3,292	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	202,839	50,000	16,015	152,129	136,114	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 749,931	\$ 163,972	\$ 967,796	\$ 803,824	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,583,001</b>	<b>\$ 7,712,175</b>	<b>\$ 8,382,479</b>	<b>\$ 670,304</b>	<b>\$ 11,977,370</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,195,726	\$ 3,403,187
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 897,833	\$ 975,000	\$ 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	18,780	19,500	19,500	19,500
PUC Statewide 911 Trust Reimbursement	-	-	-	-	-	-	-	-	144,957	-	217,435	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Expected Inflows	\$ 2,727,505	\$ 939,014	\$ 1,365,731	\$ 633,632	\$ 934,976	\$ 1,013,089	\$ 997,307	\$ 1,081,994	\$ 1,061,570	\$ 994,500	\$ 1,211,935	\$ 994,500
<u>Expected Outflows:</u>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 115	\$ 3,870	\$ 575	\$ 8,037	\$ 2,604	\$ 12,525	\$ 3,614	\$ 7,346	\$ 3,041	\$ 4,000	\$ 4,000	\$ 4,000
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	-
Executive Director (ED)	11,885	11,909	11,984	12,017	11,857	11,857	11,750	11,854	11,854	12,648	12,648	12,648
Insurance	-	-	-	-	-	5,290	-	-	-	-	-	-
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	\$ 22,008	\$ 12,815	\$ 23,360	\$ 14,941	\$ 30,727	\$ 15,805	\$ 20,037	\$ 17,176	\$ 22,400	\$ 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	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	\$ 712,719
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ 7,514	\$ 7,514	\$ 7,514
Disaster & Recovery Plan (DRP) Total	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ 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	\$ -	365	365	365	365
Call Box MRC	-	1,375	688	686	686	796	688	63	121	121	121	121
ESInet	-	-	-	120,797	10,816	26,049	-	-	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	\$ 147,128	\$ 40,120	\$ 51,935	\$ 30,852	\$ 5,678	\$ 246,767	\$ 4,775	\$ 4,775	\$ 4,775
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	-	428	428	428
VoIP Record Extract	-	-	-	-	-	-	-	-	-	1,254	1,254	1,254
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,682	\$ 1,682	\$ 1,682
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	7,264	253,208	253,208	253,208
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	3,192	3,192	-	300	1,232	9,631	9,689	9,689	9,689
Special Projects Total	\$ 97,360	\$ 22,874	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 2,155	\$ 8,447	\$ 16,895	\$ 262,896	\$ 262,896	\$ 262,896
Total Expected Outflows	\$ 760,977	\$ 984,168	\$ 755,206	\$ 913,944	\$ 773,209	\$ 809,866	\$ 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	\$ (280,313)	\$ 161,767	\$ 203,223	\$ 231,795	\$ 335,112	\$ 22,216	\$ (9,973)	\$ 207,462	\$ (9,972)
Estimated Cash Position	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,195,726	\$ 3,403,187	\$ 3,393,215



JCECA - 2020 Oct Expenditure Request 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	
				<b>Total</b>	<b>742,075.55</b>	
Expenditures Recommended by Advisory Committee (date):				10/20/2020		
Expenditures Approved by Executive Director (signature):						
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.

<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. 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 Jepakma, 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, accepted 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, approved 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, approved going into executive session pursuant to §24-6-402 4(b) and (f)(l) 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, approved adjourning the executive session.

### **ADJOURNMENT**

The meeting was adjourned by Director Fletcher.

X  DocuSigned by:  
64D8753A56414D1...  
Director Alan Fletcher, Vice Chair



**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, accepted 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, approved 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 Jepakma, 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. Pickett 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, approved 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.

### **ADJOURNMENT**

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, approved 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, 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.

### **ADJOURNMENT**

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.

### **ADJOURNMENT**

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, approved 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is positioned above the printed name and date.

Brendan Campbell, CPA  
May 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			20-May-20
BALANCE SHEET			
December 31, 2019 and April 30, 2020			
	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020	
<b>Assets</b>			
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	
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>	
	=	=	




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-May-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through April 30, 2020							
	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020	
<b>Administrative</b>							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)	
Bank Charges	7,861	3,843	1,000	-	-	-	
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	
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -	
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-	
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)	
<b>Disaster &amp; Recovery Plan (DRP)</b>							
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	
<b>GIS System</b>							
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	\$ -	
<b>Line Charges</b>							
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	20,963	4,464	6,988	2,524	
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364	
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859	
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)	
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254	
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397	
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120	
Fiber Optics	-	-	-	-	-	-	
AHEC-DUS	945	-	-	-	-	-	
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462	
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>	

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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	<b>892,719.33</b>	
Expenditures Recommended by Advisory Committee (date):				03/26/20		
Expenditures Approved by Executive Director (signature):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>						20-Apr-20
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS</b>						
<b>December 31, 2019 Actual and 2020 Adopted Budget</b>						
<b>Year-to-date Actual and Variance through March 31, 2020</b>						
<b>Modified Accrual Budgetary Basis</b>						
<b>GENERAL FUND</b>	<b>2019 Unaudited</b>	<b>2020 Adopted</b>	<b>2020 Projected</b>	<b>Actual Through 03/31/20</b>	<b>Budget Through 03/31/20</b>	<b>Variance Through 03/31/20</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>03/31/20</b>	<b>03/31/20</b>	<b>03/31/20</b>
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)	213,360	268,779	268,779	77,324	67,195	10,129
Interest Income	-	10,000	10,000	-	2,500	(2,500)
Miscellaneous Income	-	500	500	-	125	(125)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,441,580</b>	<b>\$ 3,284,729</b>	<b>\$ 2,860,395</b>	<b>\$ 424,334</b>
<b>Expenditures</b>						
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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 472,200</b>	<b>\$ 584,154</b>	<b>\$ (196,946)</b>	<b>\$ 781,100</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 3,004,945</b>	<b>\$ 3,116,899</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,254,945	2,366,899		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,004,945</b>	<b>\$ 3,116,899</b>		




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						20-Apr-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768



JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			16-Jun-20
BALANCE SHEET			
December 31, 2019 and May 31, 2020			
	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020	
<b>Assets</b>			
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	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(256,338)	(256,338)	
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831	
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 860,445	
Total Current Liabilities	\$ 773,124	\$ 860,445	
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831	
Fund Balance			
Nonspendable	112,418	220	
Unassigned	2,417,904	3,274,570	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,443,621</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>	
	=	=	



[illegible]



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**

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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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020





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

### **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.

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

### **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).

# JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### JCECA's Net Position

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

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.

# JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### JCECA's Change in Net Position

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u>\$ 7,665,257</u>	<u>\$ 5,996,848</u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

# Jefferson County Emergency Communications Authority

## Statement of Net Position

Proprietary Funds  
December 31, 2019

### Assets

#### *Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

#### *Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u><u>\$ 8,472,277</u></u>

### Liabilities and Net Position

#### *Current Liabilities*

Accounts Payable	\$ 773,124
------------------	------------

#### *Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

#### *Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u><u>\$ 8,472,277</u></u>



**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
-------------------	----------

**Change in Net Position**

1,668,409

**Net Position, Beginning of year**5,996,848**Net Position, End of year**\$ 7,665,257

**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
--	----------------

**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
------------------------------	----------

**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u>\$ 1,420,195</u>

**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.

## **Jefferson County Emergency Communications Authority**

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

**Note 5: Employee Compensated Absences**

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

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

**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.




## **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)
<b>Revenues</b>			
Emergency Telephone Charges	\$ 10,116,000	\$ 10,595,209	\$ 479,209
Miscellaneous	500	-	(500)
Investment Income	5,000	1	(4,999)
	<u>10,121,500</u>	<u>10,595,210</u>	<u>473,710</u>
<b>Expenses</b>			
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
	<u>9,547,487</u>	<u>8,928,561</u>	<u>618,926</u>
<b>Change in Net Position, Budgetary Basis</b>	<u>\$ 574,013</u>	1,666,649	<u>\$ 1,092,636</u>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		<u>(48,460)</u>	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		<u>5,996,848</u>	
<b>Net Position, End of year</b>		<u>\$ 7,665,257</u>	



JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).



**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.

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

Brendan Campbell, CPA  
July 14, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			14-Jul-20
BALANCE SHEET			
December 31, 2019 and June 30, 2020			
	Audited Actual 12/31/2019	Unaudited Actual 6/30/2020	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 1,785,955	\$ 2,616,577	
Cash, Savings	504	505	
Accounts Receivable	1,404,569	1,767,439	
Prepaid Expense	112,418	5,070	
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	
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,558,422.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 821,161	
Total Current Liabilities	\$ 773,124	\$ 821,161	
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>	
<b>Fund Equity</b>			
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	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,737,261</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,558,422</b>	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through June 30, 2020						
						</

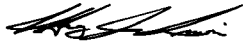




Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 945,192	\$ 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
<u>Expected Outflows:</u>												
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	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	\$ -	\$ 11,462	\$ 5,673	\$ 5,673	\$ 5,673	\$ 5,673	\$ 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	-	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 136,062	\$ 136,062	\$ 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)	\$ 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 Expenditure Request 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):						
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](http://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](mailto: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 COMMUNICATIONS AUTHORITY

20-Aug-20

## BALANCE SHEET

December 31, 2019 and July 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 7/31/2020					
<b>Assets</b>							
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					
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					
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>					
<b>Liabilities</b>							
Current Liabilities							
Accounts Payable	\$ 773,124	\$ 833,844					
Total Current Liabilities	\$ 773,124	\$ 833,844					
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 833,844</b>					
<b>Fund Equity</b>							
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831					
Fund Balance							
Nonspendable	112,418	4,409					
Unassigned	2,417,904	3,950,610					
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,123,850</b>					
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>					
	=	=					

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through July 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
<b>GENERAL FUND</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>2021</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Through</b>	<b>Through</b>	<b>Through</b>	<b>Proposed</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>07/31/20</b>	<b>07/31/20</b>	<b>07/31/20</b>	<b>Budget</b>
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
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,411,756</b>	<b>\$ 7,356,185</b>	<b>\$ 6,674,255</b>	<b>\$ 681,930</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	139,974	773,904	633,930	1,372,385
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,679,181</b>	<b>\$ 1,424,697</b>	<b>\$ 51,367</b>	<b>\$ 1,373,330</b>	<b>\$ 1,369,099</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,209,503</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,209,503</b>	<b>\$ 3,955,019</b>			<b>\$ 5,578,602</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872			2,796,850
Unrestricted			776,359	1,722,147			2,031,752
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,433,144</b>	<b>\$ 2,232,872</b>			<b>\$ 3,546,850</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								
December 31, 2019 Actual, 2020 Adopted and Projected Budget								
Year-to-date Actual and Variance through July 31, 2020								
2021 Proposed Budget								
	2019	2020	2020	Actual	Budget	Variance	2021	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	
	Actual	Budget	Budget	7/31/2020	7/31/2020	7/31/2020	Budget	
<b>Administrative</b>								
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365	
Bank Charges	7,861	3,843	1,000	-	-	-	1,000	
Executive Director (ED)								
401k & Benefits	22,605	24,295	24,295	13,337	14,172	835	24,295	
Mileage Reimbursement	485	474	474	39	277	238	474	
Payroll Tax	8,699	19,922	9,400	5,058	5,483	425	9,400	
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	117,605	
Insurance	6,147	6,316	5,285	3,299	3,684	385	6,500	
Legal	48,052	103,000	50,000	8,265	29,167	20,902	75,000	
Meeting & Misc								
Admin Web/Listserve	1,898	225	225	48	131	83	225	
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004	2,221	4,000	
Phone/Web Conferencing	304	577	300	54	337	283	400	
Office Supplies & Postage	925	1,443	1,443	466	842	376	1,000	
Payroll Expenses	2,939	3,564	3,564	2,350	2,079	(271)	3,920	
Public Web	-	215	215	-	125	125	200	
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384	
<b>Agency Operating Fund (AOF)</b>								
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 449,013	\$ 449,013	\$ -	\$ 769,737	
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	-	1,282,895	
Jeffcom	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	-	6,500,000	
Other	-	-	-	-	-	-	-	
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	\$ -	\$ 8,552,632	
<b>Disaster &amp; Recovery Plan (DRP)</b>								
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000	
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000	
<b>GIS System</b>								
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
<b>Line Charges</b>								
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)	8,500	
Jeffcom DS1	25,744	32,250	9,498	5,540	18,813	13,273	10,000	
ESInet	-	-	399,256	157,662	-	(157,662)	550,000	
Other	5,461	20,963	12,360	7,210	12,228	5,018	15,000	
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500	
<b>Notification Systems (ENS)</b>								
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 11,288	\$ 6,697	\$ 18,000	
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000	
VoIP Record Extract	3,000	3,763	3,000	-	2,195	2,195	3,500	
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 124,832	\$ 8,241	\$ 141,500	
<b>Special Projects</b>								
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500	
Fiber Optics								
AHEC-DUS	945	-	-	-	-	-	-	
J-FON	35,772	202,514	155,000	42,897	118,133	75,236	270,000	
Last Mile Fiber Project	39,820	300,000	160,000	1,532	175,000	173,468	425,000	
North Metro	3,292	458,000	457,770	-	267,167	267,167	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	111,939	200,000	
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 139,974	\$ 773,904	\$ 633,930	\$ 1,372,385	
<b>Total Expenditures</b>	\$ 8,880,765	\$ 11,054,745	\$ 10,732,575	\$ 5,931,488	\$ 6,622,888	\$ 691,400	\$ 11,187,401	

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY					25-Aug-20	
5-YEAR PRO FORMA REVENUE AND EXPENDITURES						
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	\$ 750,020	\$ 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







JCECA - 2020 Aug Expenditure Request 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	
				<b>Total</b>	<b>954,313.33</b>	
Expenditures Recommended by Advisory Committee (date):				08/24/20		
Expenditures Approved by Executive Director (signature):						
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.

<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.

A handwritten signature in black ink, appearing to read "B. Campbell", is written over a light gray rectangular background.

Brendan Campbell, CPA  
September 17, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				17-Sep-20			
BALANCE SHEET							
December 31, 2019 and August 31, 2020							
	Audited Actual 12/31/2019	Unaudited Actual 8/31/2020					
<b>Assets</b>							
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					
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>					
<b>Liabilities</b>							
Current Liabilities							
Accounts Payable	\$ 773,124	\$ 1,085,448					
Total Current Liabilities	\$ 773,124	\$ 1,085,448					
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 1,085,448</b>					
<b>Fund Equity</b>							
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831					
Fund Balance							
Nonspendable	112,418	4,850					
Unassigned	2,417,904	3,884,312					
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,057,993</b>					
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>					
	=	=					


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 08/31/20	Budget Through 08/31/20	Variance Through 08/31/20	2021 Proposed Budget
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	-	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)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,358,840</b>	<b>\$ 131,517</b>	<b>\$ 1,227,323</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
	2019	8/31/2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	8/31/2020	8/31/2020	8/31/2020	Budget
<b>Administrative</b>							
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)							
401k & Benefits	22,605	24,295	24,295	15,243	16,197	954	24,295
Mileage Reimbursement	485	474	200	39	316	277	474
Payroll Tax	8,699	19,922	8,600	5,768	5,733	(35)	9,400
Wages & Salaries	104,104	117,605	117,605	73,903	78,403	4,500	117,605
Insurance	6,147	6,316	5,285	2,858	4,211	1,353	6,500
Legal	48,052	103,000	50,000	10,087	33,333	23,246	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	2,551	4,000
Phone/Web Conferencing	304	577	300	54	385	331	400
Office Supplies & Postage	925	1,443	1,443	670	962	292	1,000
Payroll Expenses	2,939	3,564	3,564	2,662	2,376	(286)	3,920
Public Web	-	215	215	-	143	143	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 153,285	\$ 183,110	\$ 29,825	\$ 282,519
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 513,158	\$ 513,158	\$ -	\$ 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	4,333,334	-	7,112,789
Other		-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 5,701,756	\$ 5,701,756	\$ -	\$ 9,357,466
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 177,413	\$ 368,584	\$ 191,171	\$ -
Call Box MRC	7,888	7,740	8,244	5,550	5,160	(390)	8,500
Jeffcom DS1	25,744	32,250	9,498	20,486	21,500	1,014	10,000
ESInet	-	-	399,256	399,257	-	(399,257)	550,000
Other	5,461	20,963	12,360	7,600	13,975	6,375	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 610,306	\$ 409,219	\$ (201,087)	\$ 583,500
<b>Notification Systems (ENS)</b>							
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)	120,000
VoIP Record Extract	3,000	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
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	51,143	135,009	83,866	270,000
Last Mile Fiber Project	39,820	300,000	160,000	2,964	200,000	197,036	425,000
North Metro	3,292	458,000	457,770	-	305,333	305,333	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	135,226	128,842	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 149,652	\$ 870,850	\$ 721,198	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357



JCECA - 2020 Sep Expenditure Request 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	
				<b>Total</b>	<b>829,813.95</b>	
Expenditures Recommended by Advisory Committee (date):				09/22/20		
Expenditures Approved by Executive Director (signature):						
Expenditures Approved by Board Member (signature):						
Expenditures Approved by Board Member (signature):						







Jeffrey Irvin <jirvin@jceca.org>

## [CO911TF] 911 Surcharge Proceeding Concluded

**Branson - DORA, Daryl** <daryl.branson@state.co.us>  
Reply-To: CO911TF@googlegroups.com  
To: co911tf@googlegroups.com, colorado911@googlegroups.com

Wed, Sep 23, 2020 at 9:50 AM

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 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 reimburse 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](mailto:daryl.branson@state.co.us) | [www.colorado.gov/dora/puc](http://www.colorado.gov/dora/puc)



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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](mailto: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](mailto: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 COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary 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	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	-	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)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,358,840</b>	<b>\$ 131,517</b>	<b>\$ 1,227,323</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>







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.

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

Brendan Campbell, CPA  
October 12, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			12-Oct-20
BALANCE SHEET			
December 31, 2019 and September 30, 2020			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2019	9/30/2020	
<b>Assets</b>			
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	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(256,338)	(256,338)	
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831	
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,081,470</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 829,177	
Total Current Liabilities	\$ 773,124	\$ 829,177	
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 829,177</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831	
Fund Balance			
Nonspendable	112,418	5,291	
Unassigned	2,417,904	4,078,171	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,252,293</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,081,470</b>	
	=	=	




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND							
	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	09/30/20	09/30/20	09/30/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,600,000	\$ 8,714,514	\$ 8,371,726	\$ 342,788	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	188,409	201,584	(13,175)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	-	362,392	362,392	-	362,392	550,000
Interest Income	-	10,000	5,000	-	7,500	(7,500)	10,000
Miscellaneous Income	-	500	500	-	375	(375)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,217,892</b>	<b>\$ 9,265,315</b>	<b>\$ 7,627,720</b>	<b>\$ 684,130</b>	<b>\$ 12,556,500</b>
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	577,303	-	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	-	180,000
Line Charges	361,083	544,703	635,706	601,710	443,091	(158,619)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,583,001</b>	<b>\$ 7,712,175</b>	<b>\$ 8,382,479</b>	<b>\$ 670,304</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,553,140</b>	<b>\$ (754,759)</b>	<b>\$ 2,307,899</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 4,083,462</b>			<b>\$ 4,744,343</b>
Components of Ending Fund Balance							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,645,750	1,928,044			2,994,343
Unrestricted			769,463	1,405,418			1,000,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,165,213</b>	<b>\$ 4,083,462</b>			<b>\$ 4,744,343</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								
December 31, 2019 Actual, 2020 Adopted and Projected Budget								
Year-to-date Actual and Variance through September 30, 2020								
2021 Proposed Budget								
	2019	8/31/2020	2020	Actual	Budget	Variance	2021	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	
	Actual	Budget	Budget	9/30/2020	9/30/2020	9/30/2020	Budget	
<b>Administrative</b>								
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 45,092	\$ 41,100	\$ (3,992)	\$ 53,500	
Bank Charges	7,861	3,843	1,000	1	1	-	1,000	
Executive Director (ED)								
401k & Benefits	22,605	24,295	24,295	17,148	18,221	1,073	24,295	
Mileage Reimbursement	485	474	200	39	356	317	474	
Payroll Tax	8,699	19,922	8,600	6,479	6,450	(29)	9,400	
Wages & Salaries	104,104	117,605	117,605	83,141	88,204	5,063	117,605	
Insurance	6,147	6,316	5,285	2,798	4,737	1,939	6,500	
Legal	48,052	103,000	50,000	11,917	37,500	25,583	60,000	
Meeting & Misc								
Admin Web/Listserve	1,898	225	225	112	169	57	225	
Meeting & Misc - Other	3,416	5,150	2,000	1,092	3,863	2,771	4,000	
Phone/Web Conferencing	304	577	300	54	433	379	400	
Office Supplies & Postage	925	1,443	1,443	703	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	
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 171,688	\$ 204,949	\$ 33,261	\$ 282,519	
<b>Agency Operating Fund (AOF)</b>								
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 577,303	\$ 577,303	\$ -	\$ 841,916	
Westminster	570,479	1,282,895	1,282,895	962,172	962,172	-	1,402,761	
Jeffcom	6,325,767	6,500,000	6,500,000	4,875,000	4,875,000	-	7,112,789	
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 6,414,475	\$ 6,414,475	\$ -	\$ 9,357,466	
<b>Disaster &amp; Recovery Plan (DRP)</b>								
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000	
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000	
<b>GIS System</b>								
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
<b>Line Charges</b>								
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 179,324	\$ 397,376	\$ 218,052	\$ -	
Call Box MRC	7,888	7,740	8,244	6,272	5,805	(467)	8,500	
Jeffcom DS1	25,744	32,250	9,498	8,475	24,188	15,713	10,000	
ESInet	-	-	399,256	399,257	-	(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)	\$ 583,500	
<b>Notification Systems (ENS)</b>								
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 16,247	\$ 11,656	\$ 18,000	
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000	
VoIP Record Extract	3,000	3,763	3,000	-	2,822	2,822	3,500	
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 130,419	\$ 13,828	\$ 141,500	
<b>Special Projects</b>								
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500	
Fiber Optics								
AHEC-DUS	945	-	-	-	-	-	-	
J-FON	35,772	202,514	155,000	54,539	151,886	97,347	270,000	
Last Mile Fiber Project	39,820	300,000	140,000	4,257	225,000	220,743	425,000	
North Metro	3,292	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	202,839	50,000	16,015	152,129	136,114	200,000	
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 749,931	\$ 163,972	\$ 967,796	\$ 803,824	\$ 1,372,385	
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,583,001</b>	<b>\$ 7,712,175</b>	<b>\$ 8,382,479</b>	<b>\$ 670,304</b>	<b>\$ 11,977,370</b>	

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,195,726	\$ 3,403,187
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 897,833	\$ 975,000	\$ 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	18,780	19,500	19,500	19,500
PUC Statewide 911 Trust Reimbursement	-	-	-	-	-	-	-	-	144,957	-	217,435	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Expected Inflows	\$ 2,727,505	\$ 939,014	\$ 1,365,731	\$ 633,632	\$ 934,976	\$ 1,013,089	\$ 997,307	\$ 1,081,994	\$ 1,061,570	\$ 994,500	\$ 1,211,935	\$ 994,500
<u>Expected Outflows:</u>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 115	\$ 3,870	\$ 575	\$ 8,037	\$ 2,604	\$ 12,525	\$ 3,614	\$ 7,346	\$ 3,041	\$ 4,000	\$ 4,000	\$ 4,000
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	-
Executive Director (ED)	11,885	11,909	11,984	12,017	11,857	11,857	11,750	11,854	11,854	12,648	12,648	12,648
Insurance	-	-	-	-	-	5,290	-	-	-	-	-	-
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	\$ 22,008	\$ 12,815	\$ 23,360	\$ 14,941	\$ 30,727	\$ 15,805	\$ 20,037	\$ 17,176	\$ 22,400	\$ 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	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	\$ 712,719
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ 7,514	\$ 7,514	\$ 7,514
Disaster & Recovery Plan (DRP) Total	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ 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	\$ -	365	365	365	365
Call Box MRC	-	1,375	688	686	686	796	688	63	121	121	121	121
ESInet	-	-	-	120,797	10,816	26,049	-	-	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	\$ 147,128	\$ 40,120	\$ 51,935	\$ 30,852	\$ 5,678	\$ 246,767	\$ 4,775	\$ 4,775	\$ 4,775
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	-	428	428	428
VoIP Record Extract	-	-	-	-	-	-	-	-	-	1,254	1,254	1,254
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,682	\$ 1,682	\$ 1,682
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	7,264	253,208	253,208	253,208
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	3,192	3,192	-	300	1,232	9,631	9,689	9,689	9,689
Special Projects Total	\$ 97,360	\$ 22,874	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 2,155	\$ 8,447	\$ 16,895	\$ 262,896	\$ 262,896	\$ 262,896
Total Expected Outflows	\$ 760,977	\$ 984,168	\$ 755,206	\$ 913,944	\$ 773,209	\$ 809,866	\$ 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	\$ (280,313)	\$ 161,767	\$ 203,223	\$ 231,795	\$ 335,112	\$ 22,216	\$ (9,973)	\$ 207,462	\$ (9,972)
Estimated Cash Position	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,195,726	\$ 3,403,187	\$ 3,393,215



JCECA - 2020 Oct Expenditure Request 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	
				<b>Total</b>	<b>742,075.55</b>	
Expenditures Recommended by Advisory Committee (date):				10/20/2020		
Expenditures Approved by Executive Director (signature):						
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.

<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. 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 Jepakma, 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, accepted 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 6<sup>th</sup> 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, approved 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 Jepakma, 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, accepted 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, approved 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, approved going into executive session pursuant to §24-6-402 4(b) and (f)(l) 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, approved adjourning the executive session.

### **ADJOURNMENT**

The meeting was adjourned by Director Fletcher.

X  DocuSigned by:  
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Director Alan Fletcher, Vice Chair





**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, accepted 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, approved 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 Jepakma, 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. Pickett 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, approved 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.

### **ADJOURNMENT**

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, approved 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, 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.

### **ADJOURNMENT**

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.

### **ADJOURNMENT**

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 Jepakma, 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, approved 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.

A handwritten signature in blue ink, appearing to read "B. Campbell", is written over a faint, larger version of the same signature.

Brendan Campbell, CPA  
May 20, 2020


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			20-May-20
BALANCE SHEET			
December 31, 2019 and April 30, 2020			
	Unaudited Actual 12/31/2019	Unaudited Actual 4/30/2020	
<b>Assets</b>			
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	
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>8,914,870.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 844,666	
Total Current Liabilities	\$ 770,701	\$ 844,666	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 844,666</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	659	
Unassigned	2,420,327	2,903,137	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,070,204</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 8,914,870.00</b>	
	=	=	

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY</b>						20-May-20
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS</b>						
<b>December 31, 2019 Actual, 2020 Adopted and Projected Budget</b>						
<b>Year-to-date Actual and Variance through April 30, 2020</b>						
<b>Modified Accrual Budgetary Basis</b>						
<b>GENERAL FUND</b>	<b>2019 Unaudited Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Projected Budget</b>	<b>Actual Through 04/30/20</b>	<b>Budget Through 04/30/20</b>	<b>Variance Through 04/30/20</b>
<b>Revenues</b>						
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,162,301	\$ 3,874,986	\$ 3,720,767	\$ 154,219
9-1-1 fee (prepaid)	213,360	268,779	268,779	95,962	89,593	6,369
Interest Income	-	10,000	7,000	-	3,333	(3,333)
Miscellaneous Income	-	500	500	-	167	(167)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 3,970,948</b>	<b>\$ 3,813,860</b>	<b>\$ 157,088</b>
<b>Expenditures</b>						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 77,371	\$ 90,421	\$ 13,050
Agency Operating Fund - BRO	783,108	769,737	769,737	256,579	256,579	-
Agency Operating Fund - WES	570,479	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)	75,681	53,750	53,750	14,500	15,000	500
GIS System	160,000	172,000	168,000	168,000	168,000	-
Line Charges	361,083	544,703	544,703	243,954	256,318	12,364
Notification Systems (ENS)	132,996	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
<b>Total Operating Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,716,867</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 371,051</b>	<b>\$ (168,811)</b>	<b>\$ 539,862</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,532,745</b>	<b>2,532,745</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,532,745</b>	<b>\$ 2,676,932</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		
<b>Components of Ending Fund Balance</b>						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,236,945	2,153,796		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,986,945</b>	<b>\$ 2,903,796</b>		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-May-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through April 30, 2020							
	2019 Unaudited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 4/30/2020	Budget Through 4/30/2020	Variance Through 4/30/2020	
<b>Administrative</b>							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 19,727	\$ 17,333	\$ (2,394)	
Bank Charges	7,861	3,843	1,000	-	-	-	
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	
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 256,579	\$ 256,579	\$ -	
Westminster	570,479	1,282,895	1,282,895	427,632	427,632	-	
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)	
<b>Disaster &amp; Recovery Plan (DRP)</b>							
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	
<b>GIS System</b>							
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	\$ -	
<b>Line Charges</b>							
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	20,963	4,464	6,988	2,524	
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 243,954	\$ 256,318	\$ 12,364	
<b>Notification Systems (ENS)</b>							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,591	\$ 6,450	\$ 1,859	
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)	
VoIP Record Extract	3,000	3,763	3,763	-	1,254	1,254	
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,591	\$ 118,988	\$ 2,397	
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120	
Fiber Optics	-	-	-	-	-	-	
AHEC-DUS	945	-	-	-	-	-	
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	-	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	\$ 1,258,634	\$ 128,603	\$ 483,065	\$ 354,462	
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,984,380</b>	<b>\$ 3,599,897</b>	<b>\$ 3,982,671</b>	<b>\$ 382,774</b>	

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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)	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	\$ 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	\$ 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)	\$ 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 - 2020 Apr Expenditure Request 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):						
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 [jirvin@iceca.org](mailto:jirvin@iceca.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:
  - 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 is 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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name and date.

Brendan Campbell, CPA  
April 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			20-Apr-20
BALANCE SHEET			
December 31, 2019 and March 31, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	3/31/2020	
<b>Assets</b>			
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	
<b>Total Assets</b>	<b>\$ 8,469,854</b>	<b>9,142,913.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 770,701	\$ 859,606	
Total Current Liabilities	\$ 770,701	\$ 859,606	
<b>Total Liabilities</b>	<b>\$ 770,701</b>	<b>\$ 859,606</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,166,408	\$ 5,166,408	
Fund Balance			
Nonspendable	112,418	1,099	
Unassigned	2,420,327	3,115,800	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,283,307</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,469,854</b>	<b>\$ 9,142,913.00</b>	
	=	=	




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				20-Apr-20		
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
December 31, 2019 Actual and 2020 Adopted Budget						
Year-to-date Actual and Variance through March 31, 2020						
	2019	2020	2020	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2020	3/31/2020	3/31/2020
<b>Administrative</b>						
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 11,592	\$ 13,000	\$ 1,408
Bank Charges	7,861	3,843	1,000	-	-	-
Executive Director (ED)	-				-	
401k & Benefits	22,605	24,295	24,295	5,686	6,074	388
Mileage Reimbursement	485	474	474	39	119	80
Payroll Tax	8,699	19,922	9,400	2,340	4,981	2,641
Wages & Salaries	104,104	117,605	117,605	27,714	29,401	1,687
Insurance	6,147	6,316	6,316	1,319	1,579	260
Legal	48,052	103,000	35,000	5,242	25,750	20,508
Meeting & Misc					-	
Admin Web/Listserve	1,898	225	225	48	56	8
Meeting & Misc - Other	3,416	5,150	5,150	796	1,288	492
Phone/Web Conferencing	304	577	577	54	144	90
Office Supplies & Postage	925	1,443	1,443	210	361	151
Payroll Expenses	2,939	3,564	3,564	846	891	45
Public Web	-	215	215	-	54	54
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 257,264	\$ 55,886	\$ 83,697	\$ 27,811
<b>Agency Operating Fund (AOF)</b>						
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	\$ -
<b>Disaster &amp; Recovery Plan (DRP)</b>						
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 53,750	\$ 14,500	\$ 28,129	\$ 13,629
<b>GIS System</b>						
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	\$ -
<b>Line Charges</b>						
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 483,750	\$ 77,061	\$ 120,938	\$ 43,877
Call Box MRC	7,888	7,740	7,740	2,063	1,935	(128)
Jeffcom DS1	25,744	32,250	32,250	2,791	8,063	5,272
Other	5,461	20,963	20,963	2,906	5,241	2,335
Total Line Charges	\$ 361,083	\$ 544,703	\$ 544,703	\$ 84,821	\$ 136,176	\$ 51,355
<b>Notification Systems (ENS)</b>						
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 19,350	\$ 4,235	\$ 4,838	\$ 603
CodeRed (ECN)	116,178	111,284	111,284	112,000	111,284	(716)
VoIP Record Extract	3,000	3,763	3,763	-	941	941
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 134,397	\$ 116,235	\$ 117,062	\$ 827
<b>Special Projects</b>						
Call Box Project	\$ 10,437	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
Fiber Optics						
AHEC-DUS	945	-	-	-	-	-
J-FON	35,772	202,514	202,514	30,387	50,629	20,242
Last Mile Fiber Project	39,820	300,000	300,000	235	75,000	74,765
North Metro	3,292	458,000	458,000	-	114,500	114,500
Smart911	89,161	89,161	89,161	89,161	89,161	-
Special Projects	32,440	202,839	202,839	3,192	50,710	47,518
Total Special Projects	\$ 211,867	\$ 1,258,634	\$ 1,258,634	\$ 122,975	\$ 386,119	\$ 263,144
<b>Total Expenditures</b>	<b>\$ 8,878,342</b>	<b>\$ 11,054,745</b>	<b>\$ 10,969,380</b>	<b>\$ 2,700,575</b>	<b>\$ 3,057,341</b>	<b>\$ 356,766</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 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	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303
<u>Expected Inflows:</u>												
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	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475	\$ 908,475
<u>Expected Outflows:</u>												
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)	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		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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2,064
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
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	\$ 4,812		\$ -	\$ 145	\$ 145	\$ 145	\$ 145	\$ 145	\$ 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	\$ 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	\$ 2,497,908	\$ 2,492,373	\$ 2,486,838	\$ 2,481,303	\$ 2,475,768





JCECA - 2020 Apr Expenditure Request 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):						
Expenditures Approved by Board Member (signature):						
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

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(970)669-3611

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[www.PinnacleConsultingGroupInc.com](http://www.PinnacleConsultingGroupInc.com)

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			16-Jun-20
BALANCE SHEET			
December 31, 2019 and May 31, 2020			
	Audited Actual 12/31/2019	Unaudited Actual 5/31/2020	
<b>Assets</b>			
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	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(256,338)	(256,338)	
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831	
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,304,066.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 860,445	
Total Current Liabilities	\$ 773,124	\$ 860,445	
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 860,445</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831	
Fund Balance			
Nonspendable	112,418	220	
Unassigned	2,417,904	3,274,570	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,443,621</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,304,066.00</b>	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						16-Jun-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through May 31, 2020						
Modified Accrual Budgetary Basis						
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
Revenues	Actual	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	268,779	116,236	111,991	4,245
Interest Income	-	10,000	7,000	-	4,167	(4,167)
Miscellaneous Income	-	500	500	-	208	(208)
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 11,438,580</b>	<b>\$ 5,131,367</b>	<b>\$ 4,767,325</b>	<b>\$ 364,042</b>
Expenditures						
Administrative	\$ 257,361	\$ 338,414	\$ 272,264	\$ 97,468	\$ 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	534,540	534,540	-
Agency Operating Fund - JEFFCOM	6,325,767	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	172,000	168,000	168,000	168,000	-
Line Charges	361,083	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	1,258,634	1,258,634	131,425	580,011	448,586
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,984,380</b>	<b>\$ 4,386,899</b>	<b>\$ 4,851,791</b>	<b>\$ 464,892</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 454,200</b>	<b>\$ 744,468</b>	<b>\$ (84,466)</b>	<b>\$ 828,934</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		
Components of Ending Fund Balance						
Capital Reserve			\$ 750,000	\$ 750,000		
Operating Reserve (Target 25% of Expenditures)			2,234,522	2,524,790		
Unrestricted			-	-		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,984,522</b>	<b>\$ 3,274,790</b>		





Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
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
<u>Expected Outflows:</u>												
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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807	\$ 30,807
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	\$ -	\$ 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	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	\$ 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	-	-	-	-	-	538	538	538	538	538	538	538
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281	\$ 1,281
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	\$ 160,082	\$ 160,082	\$ 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	\$ 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	\$ 2,350,109	\$ 2,355,781	\$ 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**  
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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  
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## **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.

*Hick & Company, PC*

Greenwood Village, Colorado  
June 24, 2020



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

### **Introduction**

This management discussion and analysis (this “MD&A”) is designed to provide an overview of the financial activities of the Jefferson County Emergency Communications Authority (“JCECA”) for the fiscal year ended December 31, 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:
  - Smart911 service that provides enhanced information to 9-1-1 call takers.
  - 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.
  - JFON operation and maintenance.
  - 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.

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

### **Proprietary Fund Financial Statements**

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

JCECA used only one fund for the 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).



# JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### JCECA's Net Position

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

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.

# JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### JCECA's Change in Net Position

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

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Operating Revenues		
Emergency Telephone Charges	\$ 10,595,209	\$ 10,423,265
Miscellaneous	<u>-</u>	<u>7,607</u>
Total Operating Revenues	<u>10,595,209</u>	<u>10,430,872</u>
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	<u>6,537,440</u>	<u>6,222,677</u>
Total Operating Expenses	<u>8,926,802</u>	<u>10,112,454</u>
Net Operating Income (Loss)	<u>-</u>	<u>318,418</u>
Non-operating Revenues		
Investment Income	<u>1</u>	<u>17</u>
Change in Net Position	<u>1,668,408</u>	<u>318,435</u>
Net Position, Beginning	<u>5,996,849</u>	<u>5,363,192</u>
Restatement	-	315,221
Net Position, Beginning, as Restated	<u>-</u>	<u>5,678,413</u>
Net Position, Ending	<u>\$ 7,665,257</u>	<u>\$ 5,996,848</u>

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

### **Budgetary Highlights**

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

Actual revenue from Emergency Telephone Charges of \$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.

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

# Jefferson County Emergency Communications Authority

## Statement of Net Position

Proprietary Funds  
December 31, 2019

### Assets

#### *Current Assets*

Cash	\$ 1,786,459
Accounts Receivable	1,404,569
Prepaid Expenses	<u>112,418</u>
Total Current Assets	<u>3,303,446</u>

#### *Noncurrent Assets*

Capital Assets, <i>not being depreciated</i>	4,533,660
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>635,171</u>
Total Noncurrent Assets	<u>5,168,831</u>
Total Assets	<u><u>\$ 8,472,277</u></u>

### Liabilities and Net Position

#### *Current Liabilities*

Accounts Payable	\$ 773,124
------------------	------------

#### *Noncurrent Liabilities*

Accrued Compensated Absences	<u>33,896</u>
Total Liabilities	<u>807,020</u>

#### *Net Position*

Net Investment in Capital Assets	5,168,831
Unrestricted	<u>2,496,426</u>
Total Net Position	<u>7,665,257</u>
Total Liabilities and Net Position	<u><u>\$ 8,472,277</u></u>

**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	<u>10,595,209</u>

**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	<u>6,537,439</u>
Total Operating Expenses	<u>8,926,801</u>

**Net Operating Loss**

1,668,408

**Nonoperating Revenues**

Investment Income	<u>1</u>
-------------------	----------

**Change in Net Position**

1,668,409

**Net Position, Beginning of year**5,996,848**Net Position, End of year**\$ 7,665,257

**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	\$ 10,539,140
Cash Paid to Employees	(103,857)
Cash Payments to Suppliers	<u>(9,015,088)</u>
Net Cash Used by Operating Activities	<u>1,420,195</u>

**Cash Flows From Capital and Related Financing Activities**

Acquisition and Construction of Capital Assets	<u>(2,423)</u>
--	----------------

**Cash Flows From Investing Activities**

Investment Earnings Received	<u>1</u>
------------------------------	----------

**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	\$ 1,668,408
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(56,069)
Prepaid Expenses	(109,689)
Accounts Payable	(131,162)
Accrued Compensated Absences	<u>247</u>
Net Cash Used by Operating Activities	<u>\$ 1,420,195</u>



**Jefferson County Emergency  
Communications Authority**  
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.

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

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

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

**Jefferson County Emergency  
Communications Authority**  
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 through 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.

## **Jefferson County Emergency Communications Authority**

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

**Note 5: Employee Compensated Absences**

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

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

**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.


## **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 <i>Positive</i> <i>(Negative)</i>
<b>Revenues</b>			
Emergency Telephone Charges	\$ 10,116,000	\$ 10,595,209	\$ 479,209
Miscellaneous	500	-	(500)
Investment Income	5,000	1	(4,999)
	<u>10,121,500</u>	<u>10,595,210</u>	<u>473,710</u>
<b>Expenses</b>			
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
	<u>9,547,487</u>	<u>8,928,561</u>	<u>618,926</u>
<b>Change in Net Position, Budgetary Basis</b>	<u>\$ 574,013</u>	1,666,649	<u>\$ 1,092,636</u>
<b>Adjustments to GAAP Basis</b>			
Capital Outlay		50,220	
Depreciation		<u>(48,460)</u>	
<b>Change in net Position, GAAP Basis</b>		1,668,409	
<b>Net Position, Beginning of year</b>		<u>5,996,848</u>	
<b>Net Position, End of year</b>		<u>\$ 7,665,257</u>	





JCECA - 2020 Jun Expenditure Request 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	
				<b>Total</b>	<b>770,125.71</b>	
Expenditures Recommended by Advisory Committee (date):				06/23/20		
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).



**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.

A handwritten signature in black ink, appearing to read "B. Campbell", is written over a faint, light blue circular watermark that contains the word "Pinnacle" in a serif font.

Brendan Campbell, CPA  
July 14, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			14-Jul-20
BALANCE SHEET			
December 31, 2019 and June 30, 2020			
	Audited Actual 12/31/2019	Unaudited Actual 6/30/2020	
<b>Assets</b>			
Current Assets			
Cash, Checking	\$ 1,785,955	\$ 2,616,577	
Cash, Savings	504	505	
Accounts Receivable	1,404,569	1,767,439	
Prepaid Expense	112,418	5,070	
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	
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>9,558,422.00</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 821,161	
Total Current Liabilities	\$ 773,124	\$ 821,161	
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 821,161</b>	
<b>Fund Equity</b>			
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	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 8,737,261</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,558,422</b>	
	=	=	



JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						14-Jul-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2019 Actual, 2020 Adopted and Projected Budget						
Year-to-date Actual and Variance through June 30, 2020						
						</

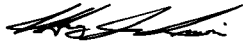




Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 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
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 945,192	\$ 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
<u>Expected Outflows:</u>												
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	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	\$ -	\$ 11,462	\$ 5,673	\$ 5,673	\$ 5,673	\$ 5,673	\$ 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	-	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	\$ 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	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 136,062	\$ 136,062	\$ 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)	\$ 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 Expenditure Request 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):						
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](http://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](mailto: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 COMMUNICATIONS AUTHORITY

20-Aug-20

## BALANCE SHEET

December 31, 2019 and July 31, 2020

	Audited Actual 12/31/2019	Unaudited Actual 7/31/2020					
<b>Assets</b>							
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					
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					
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>					
<b>Liabilities</b>							
Current Liabilities							
Accounts Payable	\$ 773,124	\$ 833,844					
Total Current Liabilities	\$ 773,124	\$ 833,844					
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 833,844</b>					
<b>Fund Equity</b>							
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831					
Fund Balance							
Nonspendable	112,418	4,409					
Unassigned	2,417,904	3,950,610					
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,123,850</b>					
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 9,957,694</b>					
	=	=					

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through July 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
<b>GENERAL FUND</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>2021</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Through</b>	<b>Through</b>	<b>Through</b>	<b>Proposed</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>07/31/20</b>	<b>07/31/20</b>	<b>07/31/20</b>	<b>Budget</b>
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
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,411,756</b>	<b>\$ 7,356,185</b>	<b>\$ 6,674,255</b>	<b>\$ 681,930</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	139,974	773,904	633,930	1,372,385
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,679,181</b>	<b>\$ 1,424,697</b>	<b>\$ 51,367</b>	<b>\$ 1,373,330</b>	<b>\$ 1,369,099</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,209,503</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,209,503</b>	<b>\$ 3,955,019</b>			<b>\$ 5,578,602</b>
<b>Components of Ending Fund Balance</b>							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,683,144	1,482,872			2,796,850
Unrestricted			776,359	1,722,147			2,031,752
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,433,144</b>	<b>\$ 2,232,872</b>			<b>\$ 3,546,850</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								20-Aug-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								
December 31, 2019 Actual, 2020 Adopted and Projected Budget								
Year-to-date Actual and Variance through July 31, 2020								
2021 Proposed Budget								
	2019	2020	2020	Actual	Budget	Variance	2021	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	
	Actual	Budget	Budget	7/31/2020	7/31/2020	7/31/2020	Budget	
<b>Administrative</b>								
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 33,805	\$ 33,833	\$ 28	\$ 53,365	
Bank Charges	7,861	3,843	1,000	-	-	-	1,000	
Executive Director (ED)								
401k & Benefits	22,605	24,295	24,295	13,337	14,172	835	24,295	
Mileage Reimbursement	485	474	474	39	277	238	474	
Payroll Tax	8,699	19,922	9,400	5,058	5,483	425	9,400	
Wages & Salaries	104,104	117,605	117,605	64,665	68,603	3,938	117,605	
Insurance	6,147	6,316	5,285	3,299	3,684	385	6,500	
Legal	48,052	103,000	50,000	8,265	29,167	20,902	75,000	
Meeting & Misc								
Admin Web/Listserve	1,898	225	225	48	131	83	225	
Meeting & Misc - Other	3,416	5,150	3,500	783	3,004	2,221	4,000	
Phone/Web Conferencing	304	577	300	54	337	283	400	
Office Supplies & Postage	925	1,443	1,443	466	842	376	1,000	
Payroll Expenses	2,939	3,564	3,564	2,350	2,079	(271)	3,920	
Public Web	-	215	215	-	125	125	200	
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 269,306	\$ 132,169	\$ 161,737	\$ 29,568	\$ 297,384	
<b>Agency Operating Fund (AOF)</b>								
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 449,013	\$ 449,013	\$ -	\$ 769,737	
Westminster	570,479	1,282,895	1,282,895	748,356	748,356	-	1,282,895	
Jeffcom	6,325,767	6,500,000	6,500,000	3,791,667	3,791,667	-	6,500,000	
Other	-	-	-	-	-	-	-	
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 4,989,036	\$ 4,989,036	\$ -	\$ 8,552,632	
<b>Disaster &amp; Recovery Plan (DRP)</b>								
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000	
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 30,031	\$ 89	\$ 60,000	
<b>GIS System</b>								
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
<b>Line Charges</b>								
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)	8,500	
Jeffcom DS1	25,744	32,250	9,498	5,540	18,813	13,273	10,000	
ESInet	-	-	399,256	157,662	-	(157,662)	550,000	
Other	5,461	20,963	12,360	7,210	12,228	5,018	15,000	
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 355,776	\$ 375,348	\$ 19,572	\$ 583,500	
<b>Notification Systems (ENS)</b>								
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 11,288	\$ 6,697	\$ 18,000	
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000	
VoIP Record Extract	3,000	3,763	3,000	-	2,195	2,195	3,500	
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 124,832	\$ 8,241	\$ 141,500	
<b>Special Projects</b>								
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500	
Fiber Optics								
AHEC-DUS	945	-	-	-	-	-	-	
J-FON	35,772	202,514	155,000	42,897	118,133	75,236	270,000	
Last Mile Fiber Project	39,820	300,000	160,000	1,532	175,000	173,468	425,000	
North Metro	3,292	458,000	457,770	-	267,167	267,167	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	111,939	200,000	
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 139,974	\$ 773,904	\$ 633,930	\$ 1,372,385	
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,732,575</b>	<b>\$ 5,931,488</b>	<b>\$ 6,622,888</b>	<b>\$ 691,400</b>	<b>\$ 11,187,401</b>	

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357


[illegible]









JCECA - 2020 Aug Expenditure Request 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	
				<b>Total</b>	<b>954,313.33</b>	
Expenditures Recommended by Advisory Committee (date):				08/24/20		
Expenditures Approved by Executive Director (signature):						
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.

<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.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
September 17, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				17-Sep-20			
BALANCE SHEET							
December 31, 2019 and August 31, 2020							
	Audited Actual 12/31/2019	Unaudited Actual 8/31/2020					
<b>Assets</b>							
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					
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>					
<b>Liabilities</b>							
Current Liabilities							
Accounts Payable	\$ 773,124	\$ 1,085,448					
Total Current Liabilities	\$ 773,124	\$ 1,085,448					
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 1,085,448</b>					
<b>Fund Equity</b>							
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831					
Fund Balance							
Nonspendable	112,418	4,850					
Unassigned	2,417,904	3,884,312					
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,057,993</b>					
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,143,441</b>					
	=	=					




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND	2019 Audited Actual	2020 Adopted Budget	2020 Projected Budget	Actual Through 08/31/20	Budget Through 08/31/20	Variance Through 08/31/20	2021 Proposed Budget
<b>Revenues</b>							
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,747,000	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
<b>Expenditures</b>							
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	-	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)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,358,840</b>	<b>\$ 131,517</b>	<b>\$ 1,227,323</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
	2019	8/31/2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
	Actual	Budget	Budget	8/31/2020	8/31/2020	8/31/2020	Budget
<b>Administrative</b>							
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)							
401k & Benefits	22,605	24,295	24,295	15,243	16,197	954	24,295
Mileage Reimbursement	485	474	200	39	316	277	474
Payroll Tax	8,699	19,922	8,600	5,768	5,733	(35)	9,400
Wages & Salaries	104,104	117,605	117,605	73,903	78,403	4,500	117,605
Insurance	6,147	6,316	5,285	2,858	4,211	1,353	6,500
Legal	48,052	103,000	50,000	10,087	33,333	23,246	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	2,551	4,000
Phone/Web Conferencing	304	577	300	54	385	331	400
Office Supplies & Postage	925	1,443	1,443	670	962	292	1,000
Payroll Expenses	2,939	3,564	3,564	2,662	2,376	(286)	3,920
Public Web	-	215	215	-	143	143	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 153,285	\$ 183,110	\$ 29,825	\$ 282,519
<b>Agency Operating Fund (AOF)</b>							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 513,158	\$ 513,158	\$ -	\$ 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	4,333,334	-	7,112,789
Other		-	-	-	-	-	-
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 5,701,756	\$ 5,701,756	\$ -	\$ 9,357,466
<b>Disaster &amp; Recovery Plan (DRP)</b>							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 60,000	\$ 29,942	\$ 34,775	\$ 4,833	\$ 60,000
<b>GIS System</b>							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
<b>Line Charges</b>							
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 177,413	\$ 368,584	\$ 191,171	\$ -
Call Box MRC	7,888	7,740	8,244	5,550	5,160	(390)	8,500
Jeffcom DS1	25,744	32,250	9,498	20,486	21,500	1,014	10,000
ESInet	-	-	399,256	399,257	-	(399,257)	550,000
Other	5,461	20,963	12,360	7,600	13,975	6,375	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 610,306	\$ 409,219	\$ (201,087)	\$ 583,500
<b>Notification Systems (ENS)</b>							
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)	120,000
VoIP Record Extract	3,000	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
<b>Special Projects</b>							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	155,000	51,143	135,009	83,866	270,000
Last Mile Fiber Project	39,820	300,000	160,000	2,964	200,000	197,036	425,000
North Metro	3,292	458,000	457,770	-	305,333	305,333	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	135,226	128,842	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 916,931	\$ 149,652	\$ 870,850	\$ 721,198	\$ 1,372,385
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 975,000	\$ 975,000	\$ 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	\$ 1,081,994	\$ 993,500	\$ 993,500	\$ 993,500	\$ 993,500
<u>Expected Outflows:</u>												
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	-	-	-	-	-	-	-	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	-	-	-	-	-	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	\$ 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	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
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	\$ -	\$ 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	-	-	-	120,797	10,816	26,049	-	-	241,595	-	-	-
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	\$ 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)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	321	321	321	321
VoIP 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	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47	\$ 47	\$ 47	\$ 47
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	191,722	191,722	191,722	191,722
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
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	\$ 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	\$ 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	\$ 3,183,483	\$ 2,984,756	\$ 3,027,623	\$ 3,070,490	\$ 3,113,357



JCECA - 2020 Sep Expenditure Request 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	
				<b>Total</b>	<b>829,813.95</b>	
Expenditures Recommended by Advisory Committee (date):				09/22/20		
Expenditures Approved by Executive Director (signature):						
Expenditures Approved by Board Member (signature):						
Expenditures Approved by Board Member (signature):						





Jeffrey Irvin <jirvin@jceca.org>

## [CO911TF] 911 Surcharge Proceeding Concluded

**Branson - DORA, Daryl** <daryl.branson@state.co.us>  
Reply-To: CO911TF@googlegroups.com  
To: co911tf@googlegroups.com, colorado911@googlegroups.com

Wed, Sep 23, 2020 at 9:50 AM

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 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 reimburse 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](mailto:daryl.branson@state.co.us) | [www.colorado.gov/dora/puc](http://www.colorado.gov/dora/puc)



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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](mailto: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](mailto: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 COMMUNICATIONS AUTHORITY							17-Sep-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through August 31, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary 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	\$ 7,756,351	\$ 7,441,534	\$ 314,817	\$ 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	-	-	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	(333)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,364,892</b>	<b>\$ 8,288,372</b>	<b>\$ 7,627,720</b>	<b>\$ 660,652</b>	<b>\$ 12,556,500</b>
					-		
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	-	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
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Special Projects	214,290	1,258,634	916,931	149,652	870,850	721,198	1,372,385
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,730,001</b>	<b>\$ 6,929,532</b>	<b>\$ 7,496,203</b>	<b>\$ 566,671</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,358,840</b>	<b>\$ 131,517</b>	<b>\$ 1,227,323</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>
<b>Components of Ending Fund Balance</b>							
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,432,500</b>	<b>\$ 3,889,162</b>			<b>\$ 4,744,343</b>





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.

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

Brendan Campbell, CPA  
October 12, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			12-Oct-20
BALANCE SHEET			
December 31, 2019 and September 30, 2020			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2019	9/30/2020	
<b>Assets</b>			
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	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(256,338)	(256,338)	
Total Long-Term Assets	\$ 5,168,831	\$ 5,168,831	
<b>Total Assets</b>	<b>\$ 8,472,277</b>	<b>\$ 10,081,470</b>	
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	\$ 773,124	\$ 829,177	
Total Current Liabilities	\$ 773,124	\$ 829,177	
<b>Total Liabilities</b>	<b>\$ 773,124</b>	<b>\$ 829,177</b>	
<b>Fund Equity</b>			
Net Investment in Fixed Assets	\$ 5,168,831	\$ 5,168,831	
Fund Balance			
Nonspendable	112,418	5,291	
Unassigned	2,417,904	4,078,171	
<b>Total Fund Equity</b>	<b>\$ 7,699,153</b>	<b>\$ 9,252,293</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,472,277</b>	<b>\$ 10,081,470</b>	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through September 30, 2020							
2021 Proposed Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND							
	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Proposed
Revenues	Actual	Budget	Budget	09/30/20	09/30/20	09/30/20	Budget
9-1-1 fee (ETC)	\$ 10,381,849	\$ 11,162,301	\$ 11,600,000	\$ 8,714,514	\$ 8,371,726	\$ 342,788	\$ 11,736,000
9-1-1 fee (prepaid)	213,360	268,779	250,000	188,409	201,584	(13,175)	260,000
PUC Statewide 9-1-1 Trust Reimbursement	-	-	362,392	362,392	-	362,392	550,000
Interest Income	-	10,000	5,000	-	7,500	(7,500)	10,000
Miscellaneous Income	-	500	500	-	375	(375)	500
<b>Total Revenues</b>	<b>\$ 10,595,209</b>	<b>\$ 11,441,580</b>	<b>\$ 12,217,892</b>	<b>\$ 9,265,315</b>	<b>\$ 7,627,720</b>	<b>\$ 684,130</b>	<b>\$ 12,556,500</b>
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	577,303	-	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	-	180,000
Line Charges	361,083	544,703	635,706	601,710	443,091	(158,619)	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
<b>Total Operating Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,530</b>	<b>\$ 10,583,001</b>	<b>\$ 7,712,175</b>	<b>\$ 8,382,479</b>	<b>\$ 670,304</b>	<b>\$ 11,977,370</b>
<b>Revenues over/(under) Expenditures</b>	<b>1,714,444</b>	<b>\$ 387,050</b>	<b>\$ 1,634,891</b>	<b>\$ 1,553,140</b>	<b>\$ (754,759)</b>	<b>\$ 2,307,899</b>	<b>\$ 579,130</b>
<b>Beginning Fund Balance</b>	<b>815,878</b>	<b>2,289,882</b>	<b>2,530,322</b>	<b>2,530,322</b>			<b>4,165,213</b>
<b>Ending Fund Balance</b>	<b>\$ 2,530,322</b>	<b>\$ 2,676,932</b>	<b>\$ 4,165,213</b>	<b>\$ 4,083,462</b>			<b>\$ 4,744,343</b>
Components of Ending Fund Balance							
Capital Reserve			\$ 750,000	\$ 750,000			\$ 750,000
Operating Reserve (Target 25% of Expenditures)			2,645,750	1,928,044			2,994,343
Unrestricted			769,463	1,405,418			1,000,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,165,213</b>	<b>\$ 4,083,462</b>			<b>\$ 4,744,343</b>




JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY								12-Oct-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL								
December 31, 2019 Actual, 2020 Adopted and Projected Budget								
Year-to-date Actual and Variance through September 30, 2020								
2021 Proposed Budget								
	2019	8/31/2020	2020	Actual	Budget	Variance	2021	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	
	Actual	Budget	Budget	9/30/2020	9/30/2020	9/30/2020	Budget	
<b>Administrative</b>								
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 45,092	\$ 41,100	\$ (3,992)	\$ 53,500	
Bank Charges	7,861	3,843	1,000	1	1	-	1,000	
Executive Director (ED)								
401k & Benefits	22,605	24,295	24,295	17,148	18,221	1,073	24,295	
Mileage Reimbursement	485	474	200	39	356	317	474	
Payroll Tax	8,699	19,922	8,600	6,479	6,450	(29)	9,400	
Wages & Salaries	104,104	117,605	117,605	83,141	88,204	5,063	117,605	
Insurance	6,147	6,316	5,285	2,798	4,737	1,939	6,500	
Legal	48,052	103,000	50,000	11,917	37,500	25,583	60,000	
Meeting & Misc								
Admin Web/Listserve	1,898	225	225	112	169	57	225	
Meeting & Misc - Other	3,416	5,150	2,000	1,092	3,863	2,771	4,000	
Phone/Web Conferencing	304	577	300	54	433	379	400	
Office Supplies & Postage	925	1,443	1,443	703	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	
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 266,732	\$ 171,688	\$ 204,949	\$ 33,261	\$ 282,519	
<b>Agency Operating Fund (AOF)</b>								
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 577,303	\$ 577,303	\$ -	\$ 841,916	
Westminster	570,479	1,282,895	1,282,895	962,172	962,172	-	1,402,761	
Jeffcom	6,325,767	6,500,000	6,500,000	4,875,000	4,875,000	-	7,112,789	
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 6,414,475	\$ 6,414,475	\$ -	\$ 9,357,466	
<b>Disaster &amp; Recovery Plan (DRP)</b>								
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000	
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000	
<b>GIS System</b>								
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000	
<b>Line Charges</b>								
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 179,324	\$ 397,376	\$ 218,052	\$ -	
Call Box MRC	7,888	7,740	8,244	6,272	5,805	(467)	8,500	
Jeffcom DS1	25,744	32,250	9,498	8,475	24,188	15,713	10,000	
ESInet	-	-	399,256	399,257	-	(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)	\$ 583,500	
<b>Notification Systems (ENS)</b>								
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 15,000	\$ 4,591	\$ 16,247	\$ 11,656	\$ 18,000	
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000	
VoIP Record Extract	3,000	3,763	3,000	-	2,822	2,822	3,500	
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 130,000	\$ 116,591	\$ 130,419	\$ 13,828	\$ 141,500	
<b>Special Projects</b>								
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ -	\$ 6,120	\$ 6,120	\$ 6,500	
Fiber Optics								
AHEC-DUS	945	-	-	-	-	-	-	
J-FON	35,772	202,514	155,000	54,539	151,886	97,347	270,000	
Last Mile Fiber Project	39,820	300,000	140,000	4,257	225,000	220,743	425,000	
North Metro	3,292	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	202,839	50,000	16,015	152,129	136,114	200,000	
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 749,931	\$ 163,972	\$ 967,796	\$ 803,824	\$ 1,372,385	
<b>Total Expenditures</b>	<b>\$ 8,880,765</b>	<b>\$ 11,054,745</b>	<b>\$ 10,583,001</b>	<b>\$ 7,712,175</b>	<b>\$ 8,382,479</b>	<b>\$ 670,304</b>	<b>\$ 11,977,370</b>	



Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,195,726	\$ 3,403,187
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 897,833	\$ 975,000	\$ 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	18,780	19,500	19,500	19,500
PUC Statewide 911 Trust Reimbursement	-	-	-	-	-	-	-	-	144,957	-	217,435	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Expected Inflows	\$ 2,727,505	\$ 939,014	\$ 1,365,731	\$ 633,632	\$ 934,976	\$ 1,013,089	\$ 997,307	\$ 1,081,994	\$ 1,061,570	\$ 994,500	\$ 1,211,935	\$ 994,500
<u>Expected Outflows:</u>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 115	\$ 3,870	\$ 575	\$ 8,037	\$ 2,604	\$ 12,525	\$ 3,614	\$ 7,346	\$ 3,041	\$ 4,000	\$ 4,000	\$ 4,000
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	-
Executive Director (ED)	11,885	11,909	11,984	12,017	11,857	11,857	11,750	11,854	11,854	12,648	12,648	12,648
Insurance	-	-	-	-	-	5,290	-	-	-	-	-	-
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	\$ 22,008	\$ 12,815	\$ 23,360	\$ 14,941	\$ 30,727	\$ 15,805	\$ 20,037	\$ 17,176	\$ 22,400	\$ 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	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	\$ 712,719
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ 7,514	\$ 7,514	\$ 7,514
Disaster & Recovery Plan (DRP) Total	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ 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	\$ -	365	365	365	365
Call Box MRC	-	1,375	688	686	686	796	688	63	121	121	121	121
ESInet	-	-	-	120,797	10,816	26,049	-	-	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	\$ 147,128	\$ 40,120	\$ 51,935	\$ 30,852	\$ 5,678	\$ 246,767	\$ 4,775	\$ 4,775	\$ 4,775
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	-	428	428	428
VoIP Record Extract	-	-	-	-	-	-	-	-	-	1,254	1,254	1,254
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,682	\$ 1,682	\$ 1,682
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	7,264	253,208	253,208	253,208
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	3,192	3,192	-	300	1,232	9,631	9,689	9,689	9,689
Special Projects Total	\$ 97,360	\$ 22,874	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 2,155	\$ 8,447	\$ 16,895	\$ 262,896	\$ 262,896	\$ 262,896
Total Expected Outflows	\$ 760,977	\$ 984,168	\$ 755,206	\$ 913,944	\$ 773,209	\$ 809,866	\$ 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	\$ (280,313)	\$ 161,767	\$ 203,223	\$ 231,795	\$ 335,112	\$ 22,216	\$ (9,973)	\$ 207,462	\$ (9,972)
Estimated Cash Position	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,195,726	\$ 3,403,187	\$ 3,393,215



JCECA - 2020 Oct Expenditure Request 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	
				<b>Total</b>	<b>742,075.55</b>	
Expenditures Recommended by Advisory Committee (date):				10/20/2020		
Expenditures Approved by Executive Director (signature):						
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.

<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. 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

## 13-Nov-20

## December 31, 2019 and October 31, 2020

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							13-Nov-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through October 31, 2020							
2021 Adopted Budget							
Modified Accrual Budgetary Basis							
GENERAL FUND							
	2019	2020	2020	Actual	Budget	Variance	2021
	Audited	Adopted	Projected	Through	Through	Through	Adopted
Revenues	Actual	Budget	Budget	10/31/20	10/31/20	10/31/20	Budget
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	\$ 246,235	\$ 187,747	\$ 210,715	\$ 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	\$ -	\$ -	\$ 4,165,213	\$ 4,108,740			\$ 4,744,343

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							13-Nov-20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
December 31, 2019 Actual, 2020 Adopted and Projected Budget							
Year-to-date Actual and Variance through October 31, 2020							
2021 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							
Accounting	\$ 49,926	\$ 52,000	\$ 52,000	\$ 46,826	\$ 44,733	\$ (2,093)	\$ 53,500
Bank Charges	7,861	3,843	1,000	1	1	-	1,000
Executive Director (ED)							
401k & Benefits	22,605	24,295	24,295	19,053	20,246	1,193	24,295
Mileage Reimbursement	485	474	200	39	395	356	474
Payroll Tax	8,699	19,922	8,600	7,190	7,167	(23)	9,400
Wages & Salaries	104,104	117,605	117,605	92,379	98,004	5,625	117,605
Insurance	6,147	6,316	5,285	2,357	5,263	2,906	6,500
Legal	48,052	103,000	30,000	14,092	25,000	10,908	60,000
Meeting & Misc							
Admin Web/Listserve	1,898	225	150	112	188	76	225
Meeting & Misc - Other	3,416	5,150	1,650	1,356	4,292	2,936	4,000
Phone/Web Conferencing	304	577	100	54	481	427	400
Office Supplies & Postage	925	1,443	1,000	701	1,203	502	1,000
Payroll Expenses	2,939	3,564	4,300	3,587	3,564	(23)	3,920
Public Web	-	215	50	-	179	179	200
Total Administrative Expenses	\$ 257,361	\$ 338,629	\$ 246,235	\$ 187,747	\$ 210,715	\$ 22,968	\$ 282,519
Agency Operating Fund (AOF)							
Broomfield	\$ 783,108	\$ 769,737	\$ 769,737	\$ 641,448	\$ 641,448	\$ -	\$ 841,916
Westminster	570,479	1,282,895	1,282,895	1,069,080	1,069,080	-	1,402,761
Jeffcom	6,325,767	6,500,000	6,500,000	5,416,667	5,416,667	-	7,112,789
Total Agency Operating Fund (AOF)	\$ 7,679,354	\$ 8,552,632	\$ 8,552,632	\$ 7,127,195	\$ 7,127,195	\$ -	\$ 9,357,466
Disaster & Recovery Plan (DRP)							
SRBC Recurring	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000
Total Disaster & Recovery Plan (DRP)	\$ 75,681	\$ 53,750	\$ 80,000	\$ 75,739	\$ 53,750	\$ (21,989)	\$ 60,000
GIS System							
GIS System Support	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Total GIS System	\$ 160,000	\$ 172,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ -	\$ 180,000
Line Charges							
ANI/ALI SR	\$ 321,990	\$ 483,750	\$ 206,348	\$ 179,324	\$ 426,168	\$ 246,844	\$ -
Call Box MRC	7,888	7,740	8,244	6,333	6,450	117	8,500
Jeffcom DS1	25,744	32,250	9,498	8,475	26,875	18,400	10,000
ESInet	-	-	399,256	399,257	-	(399,257)	550,000
Other	5,461	20,963	12,360	9,047	17,469	8,422	15,000
Total Line Charges	\$ 361,083	\$ 544,703	\$ 635,706	\$ 602,436	\$ 476,962	\$ (125,474)	\$ 583,500
Notification Systems (ENS)							
ALI Database Extract (ADE)	\$ 13,818	\$ 19,350	\$ 7,000	\$ 4,591	\$ 16,527	\$ 11,936	\$ 18,000
CodeRed (ECN)	116,178	111,284	112,000	112,000	111,349	(651)	120,000
VoIP Record Extract	3,000	3,763	3,000	-	3,136	3,136	3,500
Total Notification Systems (ENS)	\$ 132,996	\$ 134,397	\$ 122,000	\$ 116,591	\$ 131,011	\$ 14,420	\$ 141,500
Special Projects							
Call Box Project	\$ 10,437	\$ 6,120	\$ 5,000	\$ 920	\$ 6,120	\$ 5,200	\$ 6,500
Fiber Optics							
AHEC-DUS	945	-	-	-	-	-	-
J-FON	35,772	202,514	80,000	64,676	168,762	104,086	270,000
Last Mile Fiber Project	39,820	300,000	100,000	14,897	250,000	235,103	425,000
North Metro	3,292	458,000	248,003	-	381,667	381,667	378,885
Smart911	91,584	89,161	89,161	89,161	89,161	-	92,000
Special Projects	32,440	202,839	49,264	16,015	169,033	153,018	200,000
Total Special Projects	\$ 214,290	\$ 1,258,634	\$ 571,428	\$ 185,669	\$ 1,064,742	\$ 879,073	\$ 1,372,385
Total Expenditures	\$ 8,880,765	\$ 11,054,745	\$ 10,376,001	\$ 8,463,377	\$ 9,232,375	\$ 768,998	\$ 11,977,370

Jefferson County Emergency Communications Authority  
2020 Cash Projection Report

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	(Estimate)	(Estimate)
Cash on Hand	\$ 1,785,955	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,367,164	\$ 3,544,860
<u>Expected Inflows:</u>												
2020 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 925,135	\$ 920,449	\$ 1,342,024	\$ 614,994	\$ 915,520	\$ 995,215	\$ 978,981	\$ 1,063,671	\$ 897,833	\$ 826,468	\$ 959,854	\$ 959,855
9-1-1- fee (prepaid)	16,415	18,564	23,707	18,638	19,456	17,874	18,326	18,323	18,780	17,719	18,000	18,000
PUC Statewide 911 Trust Reimbursement	-	-	-	-	-	-	-	-	144,957	-	217,435	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Expected Inflows	\$ 2,727,505	\$ 939,014	\$ 1,365,731	\$ 633,632	\$ 934,976	\$ 1,013,089	\$ 997,307	\$ 1,081,994	\$ 1,061,570	\$ 844,187	\$ 1,195,289	\$ 977,855
<u>Expected Outflows:</u>												
2020 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 115	\$ 3,870	\$ 575	\$ 8,037	\$ 2,604	\$ 12,525	\$ 3,614	\$ 7,346	\$ 3,041	\$ 4,110	\$ 3,082	\$ 3,081
Bank Charges	-	-	-	-	-	-	-	1	-	-	-	-
Executive Director (ED)	11,885	11,909	11,984	12,017	11,857	11,857	11,750	11,854	11,854	11,854	11,854	11,854
Insurance	-	-	-	-	-	5,290	-	-	-	-	-	-
Legal	-	5,015	-	3,000	-	750	-	450	1,823	3,653	5,000	5,000
Meeting & Misc	359	797	18	-	50	-	-	74	-	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	297	439	312	450	474	437	437
Administrative Total	\$ 12,762	\$ 22,008	\$ 12,815	\$ 23,360	\$ 14,941	\$ 30,727	\$ 15,805	\$ 20,037	\$ 17,176	\$ 20,355	\$ 20,828	\$ 20,827
Agency Operating Fund (AOF)												
BRO Recurring	\$ 451	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ 64,145	\$ -	\$ 128,290	\$ 64,145
Jeffcom Wages & Salaries	527,147	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,666
WES Recurring	3,747	107,018	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908	106,908
Agency Operating Fund (AOF) Total	\$ 531,345	\$ 712,830	\$ 712,720	\$ 712,719	\$ 712,720	\$ 712,720	\$ 712,720	\$ 712,720	\$ 712,719	\$ 648,575	\$ 776,865	\$ 712,719
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ -	\$ 4,261	\$ -
Disaster & Recovery Plan (DRP) Total	\$ -	\$ 1,222	\$ -	\$ 13,278	\$ -	\$ 11,462	\$ 3,980	\$ -	\$ 45,797	\$ -	\$ 4,261	\$ -
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	\$ -	365	508	\$ 11,429	\$ 11,428
Call Box MRC	-	1,375	688	686	686	796	688	63	121	61	1,540	1,539
ESInet	-	-	-	120,797	10,816	26,049	-	-	241,595	-	8,532	-
Jeffcom DS1	-	2,770	-	944	923	903	923	3,878	4,063	2,447	920	920
Other	669	1,077	637	348	1,343	302	336	1,737	624	1,065	400	400
Line Charges Total	\$ 669	\$ 56,001	\$ 29,671	\$ 147,128	\$ 40,120	\$ 51,935	\$ 30,852	\$ 5,678	\$ 246,767	\$ 4,081	\$ 22,821	\$ 14,287
Notification Systems (ENS)												
ALI Database Extractio (ADE)	\$ 8,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CodeRed (ECN)	110,000	-	-	-	-	-	-	-	-	-	-	-
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	-	-
Notification Systems (ENS) Total	\$ 118,841	\$ 1,235	\$ -	\$ 5,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects												
Call Box Project	\$ 4,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	920	\$ -	\$ -
Fiber Optics	-	22,874	-	8,911	2,236	3,022	1,855	7,215	7,264	6,384	184,118	184,118
Smart911	89,161	-	-	-	-	-	-	-	-	-	-	-
Other	3,387	-	-	3,192	3,192	-	300	1,232	9,631	2,407	12,961	12,962
Special Projects Total	\$ 97,360	\$ 22,874	\$ -	\$ 12,103	\$ 5,428	\$ 3,022	\$ 2,155	\$ 8,447	\$ 16,895	\$ 9,711	\$ 197,079	\$ 197,080
Total Expected Outflows	\$ 760,977	\$ 984,168	\$ 755,206	\$ 913,944	\$ 773,209	\$ 809,866	\$ 765,512	\$ 746,882	\$ 1,039,354	\$ 682,722	\$ 1,017,593	\$ 944,913
Net Inflows/Outflows	\$ 1,966,528	\$ (45,155)	\$ 610,525	\$ (280,313)	\$ 161,767	\$ 203,223	\$ 231,795	\$ 335,112	\$ 22,216	\$ 161,465	\$ 177,696	\$ 32,942
Estimated Cash Position	\$ 1,966,528	\$ 1,921,373	\$ 2,531,899	\$ 2,251,586	\$ 2,413,354	\$ 2,616,577	\$ 2,848,372	\$ 3,183,483	\$ 3,205,699	\$ 3,367,164	\$ 3,544,860	\$ 3,577,802



JCECA - 2020 Nov Expenditure Request 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	
				Total	1,425,438.66	
Expenditures Approved by Executive Director (signature):						
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
  - a. Continuation of Executive Director Annual Review
10. Adjournment

The JCECA Board did not meet in December 2020.