

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
JANUARY 25, 2024

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

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

Excused: Director Mike Kulp

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

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of November 30, 2023. The board did not meet in December 2023.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the unaudited financial statements for the month ending 12/31/23 (copy attached). Ms. Kaminsky advised that in comparison to the October financials presented to the board in November, revenues closed roughly \$250K more than what we were projecting. The increased revenues helped offset not only administrative operations but also the authority’s ability to support community projects. In 2023 we had some fiber projects, supported the J-FON O&M, J-FON equipment refresh, Smart911, and other miscellaneous projects that were bought before the board during the year. We are moving forward with the ETC fee increase that will allow the board to increase the monthly support to Broomfield, Jeffcom and Westminster (ECCs) by 15% in 2024. This will be setting us on a path to meet 75% of payroll coverage (for the ECCs) by 2027, 2028.

The Board upon motion of Director Clement and duly seconded by Director Kraft-Tharp and by

unanimous vote, approved the Treasurer's Report.

Ms. Kaminski then reviewed the December 31st cash encumbrance report (attached). She advised they are working on a summarized version of this report that they will review with Mr. Irvin and present for the February meeting. The 2024 budget packet is in final review within the Pinnacle company, Director Amanda Castle is completing her review now and will get it to Mr. Irvin for his review by the end of the day tomorrow. They are working on the year-end compliance for A/P vendors making sure forms are submitted for any applicable 1099 vendors.

EXPENDITURE REQUESTS

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

The Board upon motion of Director Kraft-Tharp and duly seconded by Director Lester and by unanimous vote, approved the January 2024 expenditure requests in the amount of \$1,460,822.25.

There was a discussion regarding Jeffcom future needs. This discussion centered on the need for radio consoles at the new 440 Indiana St. facility. Mr. Streeter expanded on the need with details of the status of the existing consoles at the 433 S Allison St. facility and the impracticality of moving those consoles that are end of life. Mr. Streeter advised that he will approach his board to discuss matching funds. Ms. Kaminski discussed the availability of special projects funds for support. Additionally, there was a discussion of the need to update the projection for JFON last mile projects. Mr. Biegert discussed how we will be able to extend the serviceable life of the consoles at 433 S Allison St. through 2028 for the hot backup center. Mr. Biegert also advised that discussions have taken place and will continue regarding providing backup for the Broomfield and Westminster ECCs at 433 S Allison St.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Heffner advised they are in the process of hiring a manager and they are down four dispatchers. They are, also, in the process of promoting a supervisor. He announced that this will be his last meeting as he is retiring on February 6th.
- **Jeffcom ECC** – Mr. Streeter congratulated Mr. Hefner. He advised Jeffcom is fully staffed. He is awaiting a study that he should get back this month that likely will indicate that their FTE staffing level should change based on their increased call volume. He attended the BCC hearing on Tuesday morning and accepted presentation of a proclamation by US Representative Brittney Petersen commending Jeffcom's achievements.
- **Westminster ECC** – Ms. Mitchell advised they have a new hire starting Monday. That puts their staffing level at 1.5 down so their staffing level has improved quite a bit. They also, have a supervisor process running that closes on Monday. one in backgrounds and will be opening a supervisor position in January. She thanked the board for the contributions for 911 appreciation and she congratulated Mr. Heffner.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin reported that in November month we had 177,079 opt-ins, today we're at 178,141 for an increase of 1,062. The RAVE Mobile Reach reports "All Loaded Public Data

Emergency Use” now provides access to an a additional 437,673 mobile numbers for our service area.

LEGAL COUNSEL REPORT

Mr. Tharp the PUC is conducting a rule making process involving outage reporting. There has been back and forth between CenturyLink (Lumen) and the PUC as to when they should be required to report outages. We are generally supportive of the PUC’s efforts because we feel it is appropriate that CenturyLink disclose when they have outages even if it is not CenturyLink’s fault. This is necessary to understand if the outage is a CenturyLink issue and that they are taking the appropriate action to prevent these in the future. If not a CenturyLink issue we need to understand the issue and address it appropriately. We have filed comments in this proceeding and will continue to monitor.

Their tariff proceeding has been suspended for the time being. It is likely they’ll reintroduce it at some point. The network diversity proceeding has been ongoing without a lot of progress. We continue to work through this proceeding. The ESInet users group has proposed a strategic plan that, when combined with some proposed legislation, has raised a concern among some authorities that we’re incrementally moving toward state control or regulation of 911. The legislation involves training standards and a 911 enterprise bill that would create a board at the state level that would have access to some funding for projects that no individual 911 authority would undertake on its own. Mr. Tharp advised that Mr. Irvin has been working on this closely and that at some point we’re going to have to take a position. Mr. Fletcher encouraged the ECC’s to weigh-in on these matters in the future. Mr. Brewer discussed the work he has done with the PUC Advisory Task Force Legislative Subcommittee.

NEW BUSINESS

Resolution 2024-01 Designating a Posting Location – JCECA posts notices to the <https://jceca.org/> website and on the Jefferson County website at: <https://www.jeffco.us/Calendar.aspx>. The Board upon motion of Director Kraft-Tharp and duly seconded by Director Lester and by unanimous vote, approved Resolution 2024-01.

Resolution 2024-02 Setting the Schedule Regular Meetings – The 2024 board virtual meetings will be held on the third Thursday of each month at 9AM MT with the exception of the following: the November virtual meeting will be held on November 21, 2024 at 9AM MT. The board will not meet in December 2024 unless necessary. The Board upon motion of Director Fletcher and duly seconded by Director Kraft-Tharp and by unanimous vote, approved Resolution 2024-02.

Resolution 2024-03 Setting the Emergency Telephone Charge (ETC) – effective 02/01/2024 the ETC will be set at \$2.05 per subscriber line per month. The Board upon motion of Director Clement and duly seconded by Director Kraft-Tharp and by unanimous vote, approved Resolution 2024-03.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2022 and December 31, 2023. We have also prepared the accompanying 2024 adopted budgets of revenues, expenditures and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink, appearing to read "Amanda K. Costa". The signature is fluid and cursive, with a large initial "A" and "C".

Pinnacle Consulting Group, Inc.
January 19, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY			
BALANCE SHEET			
December 31, 2022 and December 31, 2023			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2022	12/31/2023	
Assets			
Current Assets			
Cash, Checking	\$ 5,453,819	\$ 555,777	
Cash, Savings	-	2,396,205	
Accounts Receivable	1,512,850	1,851,377	
Prepaid Expense	211,133	318,596	
Total Current Assets	\$ 7,177,802	\$ 5,121,955	
Long-Term Assets			
Construction in Progress	\$ 4,090,785	\$ 4,090,785	
Infrastructure	25,895	25,895	
Right of Ways	568,082	568,082	
West Corridor Fiber Optic	865,614	865,614	
Accumulated Depreciation	(401,718)	(401,718)	
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658	
Total Assets	\$ 12,326,460	\$ 10,270,613	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 1,578,823	\$ 1,244,476	
Total Current Liabilities	\$ 1,578,823	\$ 1,244,476	
Total Long-Term Debt	\$ -	\$ -	
Total Liabilities	\$ 1,578,823	\$ 1,244,476	
Fund Equity			
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658	
Fund Balance			
Nonspendable	211,133	318,596	
Unassigned	5,387,846	3,558,884	
Total Fund Equity	\$ 10,747,637	\$ 9,026,138	
Total Liabilities and Fund Equity	\$ 12,326,460	\$ 10,270,613	
	=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS							
GENERAL FUND							
	(a)	(b)	(d)	(e)	(d-e)	(f)	(f-b)
	2022	2023	Actual	Budget	Variance	2024	Year to Year
	Audited	Adopted	Through	Through	Through	Adopted	Budget
Revenues	Actual	Budget	12/31/23	12/31/23	12/31/23	Budget	Variance
9-1-1 fee (ETC)	\$ 11,689,087	\$ 12,500,000	\$ 12,178,876	\$ 12,500,000	\$ (321,124)	\$ 18,153,248	\$ 5,653,248
9-1-1 fee (prepaid)	1,538,550	1,275,000	1,701,970	1,275,000	426,970	1,815,325	540,325
PUC Statewide 9-1-1 Trust Reimbursement	887,186	550,000	789,245	550,000	239,245	726,130	176,130
Interest Income	-	5,000	46,205	5,000	41,205	10,000	5,000
Miscellaneous Income	-	500	12	500	(488)	500	-
Total Revenues	\$ 14,114,823	\$ 14,330,500	\$ 14,716,309	\$ 14,330,500	\$ 385,809	\$ 20,705,203	\$ 6,374,703
Expenditures							
Administrative	\$ 247,101	\$ 293,181	\$ 304,295	\$ 293,181	\$ 11,114	\$ 303,258	\$ 10,077
Agency Operating Fund - BRO	1,089,309	1,198,241	1,198,241	1,198,241	-	1,377,977	179,736
Agency Operating Fund - WES	1,815,515	1,997,068	1,997,068	1,997,068	-	2,296,628	299,560
Agency Operating Fund - JEFFCOM	9,198,617	10,118,480	10,118,480	10,118,480	-	11,636,252	1,517,772
Disaster & Recovery Plan (DRP)	57,390	61,800	38,656	61,800	(23,144)	63,654	1,854
GIS System	185,220	185,400	196,766	185,400	11,366	202,248	16,848
Line Charges	742,802	654,998	786,570	654,998	131,572	674,648	19,650
Notification Systems (ENS)	291,424	204,505	149,000	204,505	(55,505)	374,286	169,781
Special Projects	693,535	2,245,185	1,648,733	2,245,185	(596,452)	1,395,887	(849,298)
Total Operating Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,437,808	\$ 16,958,858	\$ (521,050)	\$ 18,324,839	\$ 1,365,981
Revenues over/(under) Expenditures	(206,090)	\$ (2,628,358)	\$ (1,721,500)	\$ (2,628,358)	\$ 906,858	\$ 2,380,364	\$ 5,008,722
Beginning Fund Balance	5,805,069	6,033,625	5,598,979			5,727,182	(306,443)
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,877,479			\$ 8,107,546	\$ 4,702,279
Components of Ending Fund Balance							
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -
Operating Reserve (25% of Expenses)	3,580,228	4,239,714	4,109,452			4,581,210	341,496
Unrestricted	1,268,751	(1,584,447)	(981,973)			2,776,336	4,360,783
Ending Fund Balance	\$ 5,598,979	\$ 3,405,267	\$ 3,877,479			\$ 8,107,546	\$ 4,702,279

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY							
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL							
GENERAL FUND							
	(a)	(b)	(d)	(e)	(d-e)	(f)	(f-b)
	2022	2023	Actual	Budget	Variance	2024	Year to Year
	Audited	Adopted	Through	Through	Through	Adopted	Budget
	Actual	Budget	12/31/23	12/31/23	12/31/23	Budget	Variance
Administration							
Accounting	\$ 43,048	\$ 77,013	\$ 81,333	\$ 77,013	\$ 4,320	\$ 79,323	\$ 2,310
Bank Charges	291	7,200	1,316	7,200	(5,884)	7,416	216
Executive Director (ED)						-	-
401k & Benefits	26,646	25,775	25,092	25,775	(683)	26,548	773
Mileage Reimbursement	234	503	39	503	(464)	518	15
Payroll Tax	8,421	9,972	10,240	9,972	268	10,271	299
Wages & Salaries	125,908	124,767	132,141	124,767	7,374	128,510	3,743
Insurance	5,633	5,892	6,095	5,892	203	6,069	177
Legal	19,373	30,900	25,928	30,900	(4,972)	31,827	927
Meeting & Misc						-	-
Admin Web/Listserve	761	470	712	470	242	484	14
Meeting & Misc - Other	8,099	4,244	10,028	4,244	5,784	4,371	127
Phone/Web Conferencing	147	424	147	424	(277)	437	13
Office Supplies & Postage	558	824	792	824	(32)	849	25
Payroll Expenses	7,982	4,985	10,431	4,985	5,446	5,135	150
Public Web	-	212	-	212	(212)	1,500	1,288
Total Administrative Expenses	\$ 247,101	\$ 293,181	\$ 304,295	\$ 293,181	\$ 11,114	\$ 303,258	\$ 10,077
Agency Operating Fund (AOF)							
Broomfield	\$ 1,089,309	\$ 1,198,241	\$ 1,198,241	\$ 1,198,241	\$ -	\$ 1,377,977	\$ 179,736
Westminster	1,815,515	1,997,068	1,997,068	1,997,068	-	2,296,628	299,560
Jeffcom	9,198,617	10,118,480	10,118,480	10,118,480	-	11,636,252	1,517,772
Total Agency Operating Fund (AOF)	\$ 12,103,441	\$ 13,313,789	\$ 13,313,789	\$ 13,313,789	\$ -	\$ 15,310,857	\$ 1,997,068
Disaster & Recovery Plan (DRP)							
SRBC Recurring	\$ 57,390	\$ 61,800	\$ 38,656	\$ 61,800	\$ (23,144)	\$ 63,654	\$ 1,854
Total Disaster & Recovery Plan (DRP)	\$ 57,390	\$ 61,800	\$ 38,656	\$ 61,800	\$ (23,144)	\$ 63,654	\$ 1,854
GIS System							
GIS System Support	\$ 185,220	\$ 185,400	\$ 196,766	\$ 185,400	\$ 11,366	\$ 190,962	\$ 5,562
MSAG, wireless auditing contracted services						\$ 11,286	
Total GIS System	\$ 185,220	\$ 185,400	\$ 196,766	\$ 185,400	\$ 11,366	\$ 202,248	\$ 16,848
Line Charges							
Call Box MRC	\$ 27,506	\$ 9,600	\$ 6,201	\$ 9,600	\$ (3,399)	\$ 9,888	\$ 288
Jeffcom DS1	25,163	-	-	-	-	-	-
ESInet	685,477	640,398	780,369	640,398	139,971	659,610	19,212
Other	4,656	5,000	-	5,000	(5,000)	5,150	150
Total Line Charges	\$ 742,802	\$ 654,998	\$ 786,570	\$ 654,998	\$ 131,572	\$ 674,648	\$ 19,650
Notification Systems (ENS)							
ALI Database Extract (ADE)	\$ 12,729	\$ 18,000	\$ 11,119	\$ 18,000	\$ (6,881)	\$ 18,540	\$ 540
ENS	274,242	182,900	137,881	182,900	(45,019)	227,883	44,983
VoIP Record Extract	4,453	3,605	-	3,605	(3,605)	3,713	108
ENS Systems Support						124,150	
Total Notification Systems (ENS)	\$ 291,424	\$ 204,505	\$ 149,000	\$ 204,505	\$ (55,505)	\$ 374,286	\$ 169,781
Special Projects							
Call Box Project	\$ 157,024	\$ 6,695	\$ 1,720	\$ 11,265	\$ (9,545)	\$ 6,896	\$ 201
Fiber Special Projects	-	1,466,654	659,601	722,084	(62,483)	500,000	(966,654)
Last Mile Fiber Project	-	300,000	313,140	300,000	13,140	400,000	100,000
North Metro	-	686,654	-	-	-	100,000	(586,654)
Equipment Refresh Project	-	480,000	344,683	440,000	(95,317)	-	(480,000)
J-FON O&M	336,494	480,000	606,177	480,000	126,177	494,400	14,400
Smart911	89,161	91,836	89,161	91,836	(2,675)	94,591	2,755
Special Projects Contingency	110,856	200,000	292,075	200,000	92,075	300,000	100,000
Total Special Projects	\$ 693,535	\$ 2,245,185	\$ 1,648,733	\$ 2,245,185	\$ 61,370	\$ 1,395,887	\$ (849,298)
Total Expenditures	\$ 14,320,913	\$ 16,958,858	\$ 16,437,808	\$ 16,958,858	\$ 136,773	\$ 18,324,839	\$ 1,365,981

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

	January	February	March	April	May	June	July	August	September	October	November	December
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Cash on Hand	\$ 5,453,819	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,607,237	\$ 3,452,726	\$ 3,478,048
Expected Inflows:												
2023 Revenues (As projected, less paid)												
9-1-1- fee (ETC)	\$ 1,008,500	\$ 993,341	\$ 996,222	\$ 856,766	\$ 1,187,386	\$ 1,013,100	\$ 770,569	\$ 1,230,198	\$ 751,427	\$ 998,953	\$ 1,218,692	\$ 1,002,642
9-1-1- fee (prepaid)	115,891	123,802	90,402	150,289	99,858	155,597	96,201	156,275	143,442	145,941	147,663	145,690
PUC Statewide 911 Trust Reimbursement	57,574	62,469	57,907	61,098	63,966	54,754	64,201	60,567	61,869	61,063	62,901	60,166
Interest Income	-	-	-	-	-	-	-	1,103	11,070	11,536	11,268	11,228
Miscellaneous Income	-	-	-	-	-	-	-	12	0	-	-	-
Total Expected Inflows	\$ 6,628,969	\$ 1,179,612	\$ 1,144,531	\$ 1,068,153	\$ 1,351,210	\$ 1,223,451	\$ 930,971	\$ 1,448,154	\$ 967,808	\$ 1,217,493	\$ 1,440,523	\$ 1,219,727
Expected Outflows:												
2023 Obligations (As projected, less paid)												
Administrative												
Accounting	\$ 3,014	\$ 6,093	\$ 6,140	\$ 6,093	\$ 13,373	\$ 6,097	\$ 271	\$ 6,278	\$ 11,960	\$ 5,921	\$ 6,142	\$ 6,102
Bank Charges	1,316	-	-	-	-	-	-	-	-	-	-	-
Executive Director (ED)	14,005	14,184	13,944	13,944	14,082	13,944	13,944	14,092	13,944	13,949	13,949	25,724
Insurance	-	-	-	-	-	-	-	-	342	-	801	4
Legal	-	-	11,073	-	-	3,855	1,174	-	3,048	-	4,774	2,005
Admin Web/Listserves	-	-	-	-	-	-	-	192	20	-	-	98
Meeting & Misc	3,772	150	-	1,998	2,858	1,215	55	83	-	399	460	-
Phone/Web Conferencing	-	-	-	-	-	-	-	-	-	147	-	-
Office Supplies & postage	-	-	60	-	127	-	-	-	26	41	351	-
Public Web	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Expense	322	448	318	318	195	328	338	205	488	332	2,891	3,834
Administrative Total	\$ 22,429	\$ 20,876	\$ 31,535	\$ 22,354	\$ 30,635	\$ 25,440	\$ 15,782	\$ 20,850	\$ 29,827	\$ 20,789	\$ 29,366	\$ 37,768
Agency Operating Fund (AOF)												
BRO non-recurring	\$ 105,751	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ 99,853	\$ -	\$ 199,707	\$ 99,853	\$ 99,853	\$ 99,853
Jeffcom Wages & Salaries	893,005	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207	843,207
WES non-recurring	176,251	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422	166,422
Agency Operating Fund (AOF) Total	\$ 1,175,007	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482	\$ 1,009,629	\$ 1,209,336	\$ 1,109,482	\$ 1,109,482	\$ 1,109,482
Disaster & Recovery Plan (DRP)												
SRBC Recurring	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disaster & Recovery Plan (DRP) Total	\$ -	\$ -	\$ -	\$ -	\$ 38,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIS System												
GIS System Support	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,000
GIS System Total	\$ 36,000	\$ -	\$ 10,260	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,000
Line Charges												
Call Box MRC	\$ 4,394	\$ 4,394	\$ 66	\$ 663	\$ 663	\$ 663	\$ 666	\$ 666	\$ 666	\$ 672	\$ 672	\$ 672
ESInet	98,927	51,358	123,713	55,006	56,131	59,681	55,692	55,702	61,152	55,960	55,705	88,410
Jeffcom DS1	2,393	2,393	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Line Charges Total	\$ 105,714	\$ 58,145	\$ 123,780	\$ 55,669	\$ 56,794	\$ 60,344	\$ 56,358	\$ 56,368	\$ 61,818	\$ 56,631	\$ 56,376	\$ 89,081
Notification Systems (ENS)												
Notification System (ENS)										\$ -	\$ 50,267	
ALI Database Extractio (ADE)	\$ -	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ -	\$ 953	\$ 1,893	\$ 894
CodeRed (ECN)	216,061	-	-	-	-	-	-	-	-	-	144,243	126,900
VoIP Record Extract	-	-	-	-	-	-	-	-	-	-	-	-
Notification Systems (ENS) Total	\$ 216,061	\$ 1,124	\$ 1,672	\$ 3,000	\$ 1,945	\$ -	\$ 1,926	\$ 961	\$ -	\$ 953	\$ 196,403	\$ 127,794
Special Projects												
Call Box Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,720
Fiber Optics	-	-	-	-	-	-	-	-	1,779	-	-	-
J-FON	158,142	15,324	361,411	43,835	172,698	4,582	5,219	4,801	4,374	8,705	4,693	117,206
Last Mile Fiber Project	12,390	-	-	-	4,149	6,253	14,006	25,141	87,349	11,097	-	118,331
North Metro	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Refresh Project	-	-	-	-	-	-	-	4,720	-	152,725	18,880	-
Smart911	-	-	-	-	-	-	-	-	-	-	-	-
Other	192,042	-	-	-	-	-	-	-	-	11,621	-	5,412
Special Projects Total	\$ 362,574	\$ 15,324	\$ 361,411	\$ 43,835	\$ 176,847	\$ 10,835	\$ 19,225	\$ 34,662	\$ 93,502	\$ 184,148	\$ 23,573	\$ 242,669
Total Expected Outflows	\$ 1,917,785	\$ 1,204,951	\$ 1,638,141	\$ 1,234,339	\$ 1,414,579	\$ 1,206,101	\$ 1,202,773	\$ 1,122,470	\$ 1,394,483	\$ 1,372,004	\$ 1,415,201	\$ 1,745,794
Net Inflows/Outflows	\$ 4,711,184	\$ (25,339)	\$ (493,610)	\$ (166,186)	\$ (63,369)	\$ 17,349	\$ (271,802)	\$ 325,684	\$ (426,675)	\$ (154,511)	\$ 25,322	\$ (526,067)
Estimated Cash Position	\$ 4,711,184	\$ 4,685,845	\$ 4,192,235	\$ 4,026,049	\$ 3,962,680	\$ 3,980,030	\$ 3,708,227	\$ 4,033,912	\$ 3,607,237	\$ 3,452,726	\$ 3,478,048	\$ 2,951,981

JCECA - 2024 Jan Expenditure Request Authorization 012524 0740					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-001		Multi	GeoComm yr 2 of 5 yr MSAG/ALI database support services agreement	GIS:Support	11,286.00
2024-002		WES	Matching funds for 2024 portion of radio console upgrade project	SpProj	168,631.50
2024-003		Multi	Reimb ECC expenses for NPSTW	Admin:meetings & misc	5,000.00
2023-004		Multi	ECC distributions for Feb 2024	AOF	1,275,904.75
				Total	1,460,822.25
Expenditures Approved by Executive Director (signature):					

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
FEBUARY 22, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. January 25, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - b. Expenditure Requests – Executive Director.
 - i. Presentation re: Jeffcom radio console request.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
8. New Business
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
FEBRUARY 22, 2024

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

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

Excused: Director Mike Clement

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

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of January 25, 2024.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the unaudited financial statements for the month ending 01/31/24 (copy attached). Ms. Kaminsky advised that our projections are in alignment with our adopted budget. Through January 31st we've recognized \$1,239,738 in revenues helping to offset \$1,450,315 in expenditures. Of that \$1.4M in expenditures, roughly 70%, was the monthly AOF distributions that were budgeted. At the end of January, we had an ending fund balance of \$3,643,773.

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

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

Director Fletcher indicated that he appreciated the condensed report. There were no objections by the board members present to using the summary format going forward.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for January 2024 (copy attached). Mr. Irvin and Mr. Streeter discussed request #2024-008 regarding JCECA matching fund participation for reimbursement of a portion of Jeffcom lease expenses for radio console replacements (copy of the request is attached).

Regarding request #2024-007 for lobbying services, Director Fletcher asked that Mr. Irvin provide an update each month.

The Board upon motion of Director Fletcher and duly seconded by Director Kulp and by unanimous vote, approved the February 2024 expenditure requests in the amount of \$1,542,900.35.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Coraggio advised that Monty Heffner has retired and that he will now be attending the JCECA meetings as the representative for the Broomfield PD ECC.
- **Jeffcom ECC** – Mr. Brewer advised they are actively training for their new CPE system. Clear Creek County cut over yesterday morning between 0400 and 0500 hrs. The radio traffic of the handoff from Clear Creek to Jeffcom was linked on the Jeffcom Facebook page; there was some media coverage leading up to the event. Last week and then again this week they had the opportunity to testify in support of HB24-1016 that defines PSAP personnel as first responders acknowledging the very technical and operational nature of what they do as 911 first responders. It passed the House unanimously last week and the Senate committee on oversight unanimously on Tuesday. It will likely pass the Senate and then move on to the Governor for signature. Director Fletcher commented that it was good to hear and long overdue.
- **Westminster ECC** – Ms. Mitchell advised no major news to report. They have two new hires starting in March; this will put their staffing at -0.5 so all is good.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin reported that in January we had 178,141 opt-ins, today we're at 181,519 for an increase of 3,378. The RAVE Mobile Reach reports "All Loaded Public Data Emergency Use" has increased from 437,673 to 466,194 accessible mobile numbers for our service area.

LEGAL COUNSEL REPORT

Mr. Tharp advised that there is a PUC rulemaking regarding outage reporting that we filed comments in as did a lot of other parties. We'll continue to watch it and advocate for JCECA's position in the matter. CenturyLink continues to file documents with respect to their tariff change so we're monitoring that as well. We continue to monitor with respect to their network improvement plan, have filed comments and will continue to monitor. There is a lot of activity in

the legislature. Once we get the lobbyists orientated, we'll have better insight and advocacy regarding these matters.

NEW BUSINESS

Mr. Irvin sadly mentioned that we learned of the passing of Vicki Pickett last week. Thoughts of condolence and acknowledgement of her many years of service to the 911 community locally and nationally were shared.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
MARCH 28, 2024

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

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

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Baraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Michael Garcia, Pinnacle Consulting Group, Inc.
 Jacinda English, Broomfield PD
 Tony Coraggio, Broomfield PD
 Kathleen Schaefer, Broomfield PD
 Jeff Streeter, Jeffcom911
 Gina Ramiez, Jeffcom911
 Ethan Honaman, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Jennifer Gustin, Jeffcom911
 Kevin Biegert, Jeffcom911
 Kinde Yetemegn, Jeffcom911
 Lara Mitchell, Westminster PD/FD
 Sara Gallegos, Westminster PD/FD

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of February 22, 2024.

TREASURER'S REPORT

Tracie Kaminski, Pinnacle Consulting Group, Inc. (PCGI), presented the unaudited financial statements through February 29, 2024 (copy attached). Ms. Kaminsky called the board’s attention to one adjustment in revenue projections. We had originally budgeted only \$10K in interest income. Our fund balance currently sitting in ColoTrust has already accrued almost \$18K through February. We adjusted that projection to annualize the interest income over the year. Through February 29th we’ve recognized \$1,918,671 helping to offset total expenditures through February of \$2,884,658. Expenditures are exceeding revenue at this time which was expected. We’ll start to see the fee revenue increase in March (due to the ETC rate increase) and grow going forward once we start to see those (increased) collections. The ending fund

balance through February was \$2,888,363 that is still fully funding the capital reserve. The operating reserve of 25% is about 50% covered at this time, projecting to cover it in full by the end of the year.

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

Ms. Kaminski then presented the cash encumbrance report (copy attached) in the new format presented at the last board meeting. This report showed the full Q1 details with January and February actuals, March estimated with a Q1 total and estimated Q2, Q3 and Q4 totals. Based on cash projection we are looking to end the year with \$5,442,692. Mr. Garcia has been promoted to Accounting Manager and will begin providing the presentations starting with the April board meeting.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for March 2024 (copy attached). The Board upon motion of Director Fletcher and duly seconded by Director Kulp and by unanimous vote, approved the March 2024 expenditure requests in the amount of \$1,291,061.17.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Mr. Coraggio advised that they are finishing up their backup center and things are going well in Broomfield.
- **Jeffcom ECC** – Mr. Streeter advised they are very busy with a lot of moving parts, nothing specific to report.
- **Westminster ECC** – Ms. Mitchell advised everything is going great as well. They are in the middle of their radio project and it is right on schedule. They will be joining the FRCC (Front Range Communications Consortium) and hope to have that standing up in June. Other than that, there is nothing else significant to report.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin reported that opt-ins are down somewhat at 1101 and the number of TNs (telephone numbers) in Mobile Reach has leveled off. We saw an increase of 28,521 from inception (see attached copy of Lookout Alert Stats table).

Mr. Irvin displayed a copy of a summary update of legislative and regulatory issues pertaining to 9-1-1 distributed by DORA each week. Director Fletcher requested that he forward those reports to the board upon receipt.

LEGAL COUNSEL REPORT

Mr. Tharp advised that there are two proceedings at the Public Utilities Commission (PUC) that they have been involved in and monitoring.

- CenturyLink (CL) Tariff Amendment and Advice Letter – we intervened in this proceeding, but we're not particularly involved in the proceeding. The changes they're

making to the tariff don't impact service or the cost. The changes are technical to comply with PUC regulations and state law that they're required to provide in their tariff. We're participating in the proceeding but not opposing anything CL is trying to do necessarily, just monitoring.

- CL Network Improvement Plan – we are not participating in this proceeding that reflects network diversity across the state for the basic emergency service network. We're monitoring and didn't intervene because most of what they're talking about and proposing to do is in rural parts of the state where they have single points of failure in their network. We're monitoring it to make sure what they are doing sounds reasonable, but it doesn't really impact Jefferson County or the metro area.
- State Legislature – Mr. Tharp advised that the lobbyists have been doing a fantastic job. They're completely on top of all the issues and doing a good job of letting us know what's going on and advocating for us when appropriate.

NEW BUSINESS

Jacinda English, the newly appointed Broomfield PD Communications Manager, introduced herself and advised she will be attending the board meetings going forward.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and March 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracee L. Kaminski". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
April 16, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY		
BALANCE SHEET		
December 31, 2023 and March 31, 2024		
	Unaudited Actual 12/31/2023	Unaudited Actual 3/31/2024
Assets		
Current Assets		
Cash, Checking	\$ 551,005	\$ 1,396,008
Cash, Savings	2,396,205	1,170,158
Accounts Receivable	1,851,378	1,968,659
Prepaid Expense	302,281	224,734
Total Current Assets	\$ 5,100,869	\$ 4,759,558
Long-Term Assets		
Construction in Progress	\$ 4,090,785	\$ 4,090,785
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(401,718)	(401,718)
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658
Total Assets	\$ 10,249,527	\$ 9,908,216
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,246,519	\$ 1,235,422
Total Current Liabilities	\$ 1,246,519	\$ 1,235,422
Total Liabilities	\$ 1,246,519	\$ 1,235,422
Fund Equity		
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658
Fund Balance		
Nonspendable	302,281	224,734
Unassigned	3,552,069	3,299,402
Total Fund Equity	\$ 9,003,008	\$ 8,672,794
Total Liabilities and Fund Equity	\$ 10,249,527	\$ 9,908,216
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	03/31/24	03/31/24	03/31/24
Revenues						
9-1-1 fee (ETC)	\$ 12,178,876	\$ 18,153,248	\$ 18,153,248	\$ 3,430,735	\$ 3,425,025	\$ 5,710
9-1-1 fee (prepaid)	1,701,970	1,815,325	1,815,325	432,210	446,826	(14,616)
PUC Statewide 9-1-1 Trust Reimbursement	789,245	726,130	726,130	186,792	186,532	260
Interest Income	46,205	10,000	107,000	23,953	10,000	13,953
Miscellaneous Income	12	500	500	-	125	(125)
Total Revenues	\$ 14,716,308	\$ 20,705,203	\$ 20,802,203	\$ 4,073,690	\$ 4,068,509	\$ 5,181
Expenditures						
Administrative	\$ 320,563	\$ 307,153	\$ 303,258	\$ 77,679	\$ 73,588	\$ 4,091
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	344,494	344,494	-
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	574,158	574,157	1
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	2,909,064	2,909,063	1
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	13,156	21,390	(8,234)
GIS System	196,766	190,962	202,248	-	-	-
Line Charges	786,570	674,648	674,648	169,007	168,662	345
Notification Systems (ENS)	153,993	210,640	374,286	66,979	63,660	3,319
Special Projects	1,650,600	1,395,887	1,418,887	249,368	262,021	(12,654)
Total Operating Expenditures	\$ 16,460,937	\$ 18,153,801	\$ 18,347,838	\$ 4,403,904	\$ 4,417,035	\$ (13,130)
Revenues over/(under) Expenditures	(1,744,629)	\$ 2,551,401	\$ 2,454,365	\$ (330,215)	\$ (348,526)	\$ 18,311
Beginning Fund Balance	5,598,979	5,727,182	3,854,350	3,854,350		
Ending Fund Balance	\$ 3,854,350	\$ 8,278,583	\$ 6,308,715	\$ 3,524,135		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	4,115,234	4,538,450	4,586,960	4,538,450		
Unrestricted	(1,010,884)	2,990,133	971,755	(1,764,315)		
Ending Fund Balance	\$ 3,854,350	\$ 8,278,583	\$ 6,308,715	\$ 3,524,135		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	03/31/24	03/31/24	03/31/24
Administration						
Accounting	\$ 86,120	\$ 84,500	\$ 79,323	\$ 14,405	\$ 16,125	\$ (1,720)
Bank Charges	1,316	7,416	7,416	4,764	3,654	1,110
Executive Director (ED)						
401k & Benefits	25,092	26,548	26,548	6,273	6,637	(364)
Mileage Reimbursement	39	518	518	-	130	(130)
Payroll Tax	10,240	10,271	10,271	2,622	2,568	54
Wages & Salaries	132,141	128,510	128,510	33,035	32,127	908
Insurance	5,636	6,069	6,069	1,376	1,517	(141)
Legal	25,928	31,827	31,827	8,753	7,957	797
Meeting & Misc						
Admin Web/Listserve	833	484	484	-	121	(121)
Meeting & Misc - Other	10,038	4,371	4,371	2,427	1,093	1,334
Phone/Web Conferencing	147	437	437	-	109	(109)
Office Supplies & Postage	822	849	849	391	212	179
Payroll Expenses	22,211	5,135	5,135	3,631	1,284	2,348
Public Web	-	218	1,500	-	55	(55)
Total Administrative Expenses	\$ 320,563	\$ 307,153	\$ 303,258	\$ 77,679	\$ 73,588	\$ 4,091
Agency Operating Fund (AOF)						
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 344,494	\$ 344,494	\$ -
Westminster	1,997,068	2,296,628	2,296,628	574,158	574,157	1
Jeffcom	10,118,480	11,636,252	11,636,252	2,909,064	2,909,063	1
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 3,827,716	\$ 3,827,714	\$ 2
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 13,156	\$ 21,390	\$ (8,234)
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 13,156	\$ 21,390	\$ (8,234)
GIS System						
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
MSAG, wireless auditing contracted services	-	-	11,286	-	-	-
Total GIS System	\$ 196,766	\$ 190,962	\$ 202,248	\$ -	\$ -	\$ -
Line Charges						
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 2,019	\$ 2,472	\$ (453)
ESInet	780,369	659,610	659,610	165,888	164,902	986
Other	-	5,150	5,150	1,100	1,288	(188)
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 169,007	\$ 168,662	\$ 345
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 5,635	\$ 908
ENS	126,900	188,387	227,883	60,437	57,097	3,340
VoIP Record Extract	16,551	3,713	3,713	-	928	(928)
ENS Systems Support	-	-	124,150	-	-	-
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 66,979	\$ 63,660	\$ 3,319
Special Projects						
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 507	\$ (367)
Fiber Special Projects	659,602	500,000	523,000	48,392	41,667	6,726
Fiber Optics	1,779	-	-	-	-	-
Last Mile Fiber Project	313,140	400,000	400,000	25,672	33,333	(7,661)
North Metro	-	100,000	100,000	-	8,333	(8,333)
Equipment Refresh Project	344,683	-	23,000	22,720	-	22,720
J-FON O&M	608,042	494,400	494,400	16,156	41,200	(25,044)
Smart911	89,161	94,591	94,591	22,290	23,648	(1,358)
Special Projects Contingency	292,075	300,000	300,000	162,389	155,000	7,389
Total Special Projects	\$ 1,650,600	\$ 1,395,887	\$ 1,418,887	\$ 249,368	\$ 262,021	\$ (5,928)
Total Expenditures	\$ 16,460,937	\$ 18,153,801	\$ 18,347,838	\$ 4,403,904	\$ 4,417,035	\$ (6,404)

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

	January Actual	February Actual	March Actual	Q1 Actual	Q2 (Estimate)	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,947,210	\$ 2,764,138	\$ 2,206,562	\$ 2,206,562	\$ 3,199,973	\$ 4,149,499	\$ 5,099,016
<i>Expected Inflows:</i>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 4,189,115	\$ 838,881	\$ 1,872,295	\$ 6,900,291	\$ 5,606,816	\$ 5,606,816	\$ 5,606,816
<i>Expected Outflows:</i>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 29,472	\$ 22,622	\$ 30,067	\$ 82,160	\$ 73,699	\$ 73,699	\$ 73,699
Agency Operating Fund (AOF) Total	1,109,482	1,275,905	1,275,905	3,661,292	3,883,188	3,883,188	3,883,188
Disaster & Recovery Plan (DRP) Total	-	-	13,156	13,156	16,833	16,833	16,833
GIS System Total	11,286	-	-	11,286	59,892	59,892	59,892
Line Charges Total	55,760	57,409	55,838	169,007	168,484	168,459	168,468
Notification Systems (ENS) Total	4,772	4,424	3,902	13,098	119,158	119,158	119,158
Special Projects Total	214,204	36,097	133,823	384,125	342,725	341,674	341,674
Total Expected Outflows	\$ 1,424,976	\$ 1,396,457	\$ 1,512,691	\$ 4,334,125	\$ 4,658,369	\$ 4,657,292	\$ 4,651,691
Net Inflows/Outflows	\$ 2,764,138	\$ (557,576)	\$ 359,604	\$ 2,566,166	\$ 948,447	\$ 949,523	\$ 955,125
Estimated Cash Position	\$ 2,764,138	\$ 2,206,562	\$ 2,566,166	\$ 2,566,166	\$ 3,514,613	\$ 4,464,136	\$ 5,419,261

JCECA - 2024 Mar Expenditure Request Authorization 032624 1237					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-009		Multi	Reimb Jeffcom for SRBC disaster recovery expenses	Disaster & Recovery Plan	13,156.42
2024-010		Multi	Annual Neustar (TransUnion) Comcast VoIP extract	ENS:VoIP	2,000.00
2024-001		Multi	ECC distributions for Apr 2024	AOF	1,275,904.75
				Total	1,291,061.17
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
APRIL 25, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. March 28, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
 - a. Lobbyist activity report.
8. New Business
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
APRIL 25, 2024

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

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

Also, Present: Jeff Irvin, JCECA Executive Director
 Ana Cendejas, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Michael Garcia, Pinnacle Consulting Group, Inc.
 Jacinda English, Broomfield PD
 Kathleen Schaefer, Broomfield PD
 Jennifer Gustin, Jeffcom911
 Kevin Biegert, Jeffcom911
 Kinde Yetemegn, Jeffcom911
 Lara Mitchell, Westminster PD/FD

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Lester and by unanimous vote, approved the Minutes of March 28, 2024.

TREASURER'S REPORT

Micael Garcia, Pinnacle Consulting Group, Inc. (PCGI), presented the unaudited financial statements through March 31, 2024 (copy attached). Mr. Garcia advised that for the month ending 03/31/24 we had total revenues of \$4,073,690. Those were offset by total expenditures for the same quarter of \$4,403,904. The ending fund balance is in the positive at \$3,524,135. We are projected, at year end, to have revenues exceed total expenditures.

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

Mr. Garcia then presented the cash encumbrance report (copy attached) showing actuals through Q1. The projected cash position at the end of 2024 is \$5,419,261.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for April 2024 (copy attached). The Board upon motion of Director Lester and duly seconded by Director Kulp and by unanimous vote, approved the March 2024 expenditure requests in the amount of \$1,578,366.82.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English advised nothing to report.
- **Jeffcom ECC** – Mr. Brewer thanked the board for authorizing the switches for the JFON network that will enhance and support their ability to implement the call processing equipment for Carbyne; true Next Generation capability with that system. He said they are super excited and doing the internal training for the operations side while IT is working through the implementation phase. They anticipate it will be live by the end of May. Last week at the Navigator conference in Washington, D.C. IAED (International Academy of Emergency Dispatch) recognized one of our dispatchers, Miranda Rosso, as the dispatcher of the year. The Jeffcom board, at their meeting last week, approved the selection of a general contractor. It is anticipated they will be in the new building (440 Indiana St) Q1 of next year.
- **Westminster ECC** – Ms. Mitchell thanked the board for approving the Arctic Wolf expenditure. She said otherwise Westminster is status quo, nothing further to report.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin presented and discussed the stats worksheet (copy attached). He reported that there were 700 opt-ins since the March meeting for a total of 183,320. Mobile Reach data remained at 466,194.

LEGAL COUNSEL REPORT

Mr. Tharp discussed the lobbyist activity. He said they have been hearing the most about SB24-139, the 9-1-1 enterprise bill that looks like it will pass. On other matters:

- CenturyLink (CL) Tariff Amendment – we continue to monitor this matter that does not appear to affect us (JCECA) monetarily.
- CL Network Improvement Plan – we continue to monitor this matter that mostly pertains to rural areas.

NEW BUSINESS

Director Kulp advised they and other agencies have been conducting wildland interface training. They have involved Jeffcom in the training. He thanked Jeffcom and said that it had been well received. There was a discussion of IDT utilization with Mr. Brewer.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and March 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracee L. Kaminski". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
April 16, 2024

Offices Located in Loveland and Denver

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

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JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY		
BALANCE SHEET		
December 31, 2023 and March 31, 2024		
	Unaudited Actual 12/31/2023	Unaudited Actual 3/31/2024
Assets		
Current Assets		
Cash, Checking	\$ 551,005	\$ 1,396,008
Cash, Savings	2,396,205	1,170,158
Accounts Receivable	1,851,378	1,968,659
Prepaid Expense	302,281	224,734
Total Current Assets	\$ 5,100,869	\$ 4,759,558
Long-Term Assets		
Construction in Progress	\$ 4,090,785	\$ 4,090,785
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(401,718)	(401,718)
Total Long-Term Assets	\$ 5,148,658	\$ 5,148,658
Total Assets	\$ 10,249,527	\$ 9,908,216
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,246,519	\$ 1,235,422
Total Current Liabilities	\$ 1,246,519	\$ 1,235,422
Total Liabilities	\$ 1,246,519	\$ 1,235,422
Fund Equity		
Net Investment in Fixed Assets	\$ 5,148,658	\$ 5,148,658
Fund Balance		
Nonspendable	302,281	224,734
Unassigned	3,552,069	3,299,402
Total Fund Equity	\$ 9,003,008	\$ 8,672,794
Total Liabilities and Fund Equity	\$ 10,249,527	\$ 9,908,216
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	03/31/24	03/31/24	03/31/24
Revenues						
9-1-1 fee (ETC)	\$ 12,178,876	\$ 18,153,248	\$ 18,153,248	\$ 3,430,735	\$ 3,425,025	\$ 5,710
9-1-1 fee (prepaid)	1,701,970	1,815,325	1,815,325	432,210	446,826	(14,616)
PUC Statewide 9-1-1 Trust Reimbursement	789,245	726,130	726,130	186,792	186,532	260
Interest Income	46,205	10,000	107,000	23,953	10,000	13,953
Miscellaneous Income	12	500	500	-	125	(125)
Total Revenues	\$ 14,716,308	\$ 20,705,203	\$ 20,802,203	\$ 4,073,690	\$ 4,068,509	\$ 5,181
Expenditures						
Administrative	\$ 320,563	\$ 307,153	\$ 303,258	\$ 77,679	\$ 73,588	\$ 4,091
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	344,494	344,494	-
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	574,158	574,157	1
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	2,909,064	2,909,063	1
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	13,156	21,390	(8,234)
GIS System	196,766	190,962	202,248	-	-	-
Line Charges	786,570	674,648	674,648	169,007	168,662	345
Notification Systems (ENS)	153,993	210,640	374,286	66,979	63,660	3,319
Special Projects	1,650,600	1,395,887	1,418,887	249,368	262,021	(12,654)
Total Operating Expenditures	\$ 16,460,937	\$ 18,153,801	\$ 18,347,838	\$ 4,403,904	\$ 4,417,035	\$ (13,130)
Revenues over/(under) Expenditures	(1,744,629)	\$ 2,551,401	\$ 2,454,365	\$ (330,215)	\$ (348,526)	\$ 18,311
Beginning Fund Balance	5,598,979	5,727,182	3,854,350	3,854,350		
Ending Fund Balance	\$ 3,854,350	\$ 8,278,583	\$ 6,308,715	\$ 3,524,135		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	4,115,234	4,538,450	4,586,960	4,538,450		
Unrestricted	(1,010,884)	2,990,133	971,755	(1,764,315)		
Ending Fund Balance	\$ 3,854,350	\$ 8,278,583	\$ 6,308,715	\$ 3,524,135		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	03/31/24	03/31/24	03/31/24
Administration						
Accounting	\$ 86,120	\$ 84,500	\$ 79,323	\$ 14,405	\$ 16,125	\$ (1,720)
Bank Charges	1,316	7,416	7,416	4,764	3,654	1,110
Executive Director (ED)						
401k & Benefits	25,092	26,548	26,548	6,273	6,637	(364)
Mileage Reimbursement	39	518	518	-	130	(130)
Payroll Tax	10,240	10,271	10,271	2,622	2,568	54
Wages & Salaries	132,141	128,510	128,510	33,035	32,127	908
Insurance	5,636	6,069	6,069	1,376	1,517	(141)
Legal	25,928	31,827	31,827	8,753	7,957	797
Meeting & Misc						
Admin Web/Listserve	833	484	484	-	121	(121)
Meeting & Misc - Other	10,038	4,371	4,371	2,427	1,093	1,334
Phone/Web Conferencing	147	437	437	-	109	(109)
Office Supplies & Postage	822	849	849	391	212	179
Payroll Expenses	22,211	5,135	5,135	3,631	1,284	2,348
Public Web	-	218	1,500	-	55	(55)
Total Administrative Expenses	\$ 320,563	\$ 307,153	\$ 303,258	\$ 77,679	\$ 73,588	\$ 4,091
Agency Operating Fund (AOF)						
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 344,494	\$ 344,494	\$ -
Westminster	1,997,068	2,296,628	2,296,628	574,158	574,157	1
Jeffcom	10,118,480	11,636,252	11,636,252	2,909,064	2,909,063	1
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 3,827,716	\$ 3,827,714	\$ 2
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 13,156	\$ 21,390	\$ (8,234)
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 13,156	\$ 21,390	\$ (8,234)
GIS System						
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
MSAG, wireless auditing contracted services	-	-	11,286	-	-	-
Total GIS System	\$ 196,766	\$ 190,962	\$ 202,248	\$ -	\$ -	\$ -
Line Charges						
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 2,019	\$ 2,472	\$ (453)
ESInet	780,369	659,610	659,610	165,888	164,902	986
Other	-	5,150	5,150	1,100	1,288	(188)
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 169,007	\$ 168,662	\$ 345
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 5,635	\$ 908
ENS	126,900	188,387	227,883	60,437	57,097	3,340
VoIP Record Extract	16,551	3,713	3,713	-	928	(928)
ENS Systems Support	-	-	124,150	-	-	-
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 66,979	\$ 63,660	\$ 3,319
Special Projects						
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 507	\$ (367)
Fiber Special Projects	659,602	500,000	523,000	48,392	41,667	6,726
Fiber Optics	1,779	-	-	-	-	-
Last Mile Fiber Project	313,140	400,000	400,000	25,672	33,333	(7,661)
North Metro	-	100,000	100,000	-	8,333	(8,333)
Equipment Refresh Project	344,683	-	23,000	22,720	-	22,720
J-FON O&M	608,042	494,400	494,400	16,156	41,200	(25,044)
Smart911	89,161	94,591	94,591	22,290	23,648	(1,358)
Special Projects Contingency	292,075	300,000	300,000	162,389	155,000	7,389
Total Special Projects	\$ 1,650,600	\$ 1,395,887	\$ 1,418,887	\$ 249,368	\$ 262,021	\$ (5,928)
Total Expenditures	\$ 16,460,937	\$ 18,153,801	\$ 18,347,838	\$ 4,403,904	\$ 4,417,035	\$ (6,404)

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

	January Actual	February Actual	March Actual	Q1 Actual	Q2 (Estimate)	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,947,210	\$ 2,764,138	\$ 2,206,562	\$ 2,206,562	\$ 3,199,973	\$ 4,149,499	\$ 5,099,016
<i>Expected Inflows:</i>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 4,189,115	\$ 838,881	\$ 1,872,295	\$ 6,900,291	\$ 5,606,816	\$ 5,606,816	\$ 5,606,816
<i>Expected Outflows:</i>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 29,472	\$ 22,622	\$ 30,067	\$ 82,160	\$ 73,699	\$ 73,699	\$ 73,699
Agency Operating Fund (AOF) Total	1,109,482	1,275,905	1,275,905	3,661,292	3,883,188	3,883,188	3,883,188
Disaster & Recovery Plan (DRP) Total	-	-	13,156	13,156	16,833	16,833	16,833
GIS System Total	11,286	-	-	11,286	59,892	59,892	59,892
Line Charges Total	55,760	57,409	55,838	169,007	168,484	168,459	168,468
Notification Systems (ENS) Total	4,772	4,424	3,902	13,098	119,158	119,158	119,158
Special Projects Total	214,204	36,097	133,823	384,125	342,725	341,674	341,674
Total Expected Outflows	\$ 1,424,976	\$ 1,396,457	\$ 1,512,691	\$ 4,334,125	\$ 4,658,369	\$ 4,657,292	\$ 4,651,691
Net Inflows/Outflows	\$ 2,764,138	\$ (557,576)	\$ 359,604	\$ 2,566,166	\$ 948,447	\$ 949,523	\$ 955,125
Estimated Cash Position	\$ 2,764,138	\$ 2,206,562	\$ 2,566,166	\$ 2,566,166	\$ 3,514,613	\$ 4,464,136	\$ 5,419,261

JCECA - 2024 Apr Expenditure Request Authorization 042424 0748					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-012		JCECA	JFON JCECA-JeffCoNET Collaboration NE Loop construction & PM svcs	SpProj	195,665.80
2024-013		SRBC	Replacement switches to accommodate Carbyne CPE	SpProj	48,430.56
2024-014		Multi	BRO/WES Arctic Wolf Cybersecurity renewal yr 2 of 5	SpProj	58,365.71
2024-015		Multi	ECC distributions for May 2024	AOF	1,275,904.75
				Total	1,578,366.82
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
04/25/2024	183,320	700
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0
04/25/2024	466,194	0

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
MAY 23, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. April 25, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - i. Presentation re: IDT Utilization, Jennifer Gustin, Jeffcom911
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
 - a. Lobbyist activity report.
8. New Business
 - a. Resignation of Director Clement, consideration of appointment of Broomfield PD Deputy Chief Goodell to complete vacated term.
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
MAY 23, 2024

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

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

Excused: Director Mike Kulp

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Barraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Mike Garcia, Pinnacle Consulting Group, Inc.
 Jacinda English, Broomfield PD
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Jennifer Gustin, Jeffcom911
 Michael Brewer, Jeffcom911
 Kinde Yetemegn, Jeffcom911
 Ethan Honaman, Jeffcom911
 Lara Mitchell, Westy911

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Clement and by unanimous vote, approved the Minutes of April 25, 2024.

TREASURER'S REPORT

Michael Garcia, Pinnacle Consulting Group, Inc. (PCGI), presented the unaudited financial statements through April 30, 2024 (copy attached). Mr. Garcia directed the attention of the attendees to the third page of the financial statements and advised that total revenues for the period ending 04/30/24 were \$6,959,120 offset by expenditures for that period of \$5,899,005, leaving a fund balance at the end of April of \$4,719,907.

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

Mr. Garcia then presented the cash encumbrance report (copy attached). The projection through the end of April 2024 is \$3,541,535. The December 2024 year end projection is \$5,385,488.

Mr. Garcia advised that the 2023 audit process has begun. He has been in contact with the assigned auditor with regard to work papers and expects to have an update for the June meeting.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for May 2024 (copy attached). The Board upon motion of Director Fletcher and duly seconded by Director Clement and by unanimous vote, approved the May 2024 expenditure requests in the amount of \$1,407,902.24.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English advised nothing to report.
- **Westminster ECC** – Director Lester reported all is well.
- **Jeffcom ECC** – Ms. Gustin provided a very thorough presentation regarding how the Incident Dispatch Team (IDT) vehicle and associated programs have been implemented. JCECA participated in the funding for the vehicle and the board inquired at the last meeting as to how it is being utilized. Attached is a copy of the presentation. Mike Brewer advised that next Wednesday 05/29/24 at 1030MT there will be a Lookout Alert all user test.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) and advised that this month we've seen an increase of 1,800 opt-ins.

LEGAL COUNSEL REPORT

Mr. Tharp advised that SB24-139 passed and created the enterprise board at the PUC that will get funding from the statewide 911 surcharge. They will spend these funds on various things across the state that they deem are appropriate. They will also engage in some pseudo-regulatory matters such as training standards and other programs to benefit 911 statewide.

- CenturyLink (CL) Tariff Amendment – we continue to monitor this matter that does not appear to affect us (JCECA) monetarily.
- CL Network Improvement Plan – we continue to monitor this matter that mostly pertains to rural areas.

NEW BUSINESS

Director Clement advised that he is rotating to field operations and DC Goodell is rotating into the communications section of their organization (Broomfield PD). Director Clement has submitted a letter of resignation to JCECA and asks that DC Goodell be appointed to serve the remainder of his term. Director Flether thanked Director Clement for his service. The Board upon motion of Director Kraft-Tharp and duly seconded by Director Lester and by unanimous vote, approved Director Clement's resignation and DC Goodell's appointment to serve the remainder of the term.

There was discussion regarding the Director terms that are expiring in September 2024 (Kulp, Lester). The Directors will need to submit letters to the BCC if they are willing to serve a second term.

Director Kraft-Tharp announced that she will be retiring at the end of the year. She also mentioned that she has been in contact with Xcel Energy and discussed the use of Lookout Alert to help get notifications out to the public if planned power outages are necessary due to predicted high wind occurrences or other needs.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and April 30, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style.

Pinnacle Consulting Group, Inc.
May 16, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
BALANCE SHEET						
December 31, 2023 and April 30, 2024						
		Unaudited	Unaudited			
		Actual	Actual			
		12/31/2023	4/30/2024			
Assets						
Current Assets						
Cash, Checking	\$	551,005	\$ 2,366,339			
Cash, Savings		2,396,205	1,175,196			
Accounts Receivable		1,659,260	2,246,401			
Prepaid Expense		302,281	197,410			
Total Current Assets	\$	4,908,751	\$ 5,985,345			
Long-Term Assets						
Construction in Progress	\$	4,835,724	\$ 4,835,724			
Infrastructure		25,895	25,895			
Right of Ways		568,082	568,082			
West Corridor Fiber Optic		865,614	865,614			
Accumulated Depreciation		(450,178)	(450,178)			
Total Long-Term Assets	\$	5,845,137	\$ 5,845,137			
Total Assets	\$	10,753,888	\$ 11,830,482			
Liabilities						
Current Liabilities						
Accounts Payable	\$	1,248,958	\$ 1,265,437			
Total Current Liabilities	\$	1,248,958	\$ 1,265,437			
Total Liabilities	\$	1,248,958	\$ 1,265,437			
Fund Equity						
Net Investment in Fixed Assets	\$	5,845,137	\$ 5,845,137			
Fund Balance						
Nonspendable		302,281	197,410			
Unassigned		3,357,512	4,522,497			
Total Fund Equity	\$	9,504,930	\$ 10,565,045			
Total Liabilities and Fund Equity	\$	10,753,888	\$ 11,830,482			
		=	=			

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	04/30/24	04/30/24	04/30/24
Revenues						
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 18,153,248	\$ 6,103,501	\$ 5,739,272	\$ 364,229
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,815,325	575,968	589,993	(14,025)
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	250,660	247,043	3,617
Interest Income	46,205	10,000	87,000	28,990	10,000	18,990
Miscellaneous Income	12	500	500	-	167	(167)
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,782,203	\$ 6,959,120	\$ 6,586,475	\$ 372,645
Expenditures						
Administrative	\$ 323,002	\$ 307,153	\$ 303,258	\$ 117,478	\$ 113,484	\$ 3,995
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	459,325	459,326	-
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	765,543	765,543	1
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	3,878,752	3,878,751	1
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	13,156	17,390	(4,234)
GIS System	196,766	190,962	202,248	-	-	-
Line Charges	786,570	674,648	674,648	180,246	184,882	(4,635)
Notification Systems (ENS)	153,993	210,640	374,286	86,414	85,213	1,201
Special Projects	905,661	1,395,887	1,437,487	398,090	372,804	25,286
Total Operating Expenditures	\$ 15,718,437	\$ 18,153,801	\$ 18,366,438	\$ 5,899,005	\$ 5,877,392	\$ 21,614
Revenues over/(under) Expenditures	(1,194,247)	\$ 2,551,401	\$ 2,415,765	\$ 1,060,114	\$ 709,083	\$ 351,031
Beginning Fund Balance	4,854,040	5,727,182	3,659,793	3,659,793		
Ending Fund Balance	\$ 3,659,793	\$ 8,278,583	\$ 6,075,558	\$ 4,719,907		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,929,609	4,538,450	4,591,610	4,538,450		
Unrestricted	(1,019,816)	2,990,133	733,948	(568,543)		
Ending Fund Balance	\$ 3,659,793	\$ 8,278,583	\$ 6,075,558	\$ 4,719,907		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	04/30/24	04/30/24	04/30/24
Administration						
Accounting	\$ 86,120	\$ 84,500	\$ 79,323	\$ 27,849	\$ 28,167	\$ (318)
Bank Charges	1,316	7,416	7,416	4,764	4,072	692
Executive Director (ED)						
401k & Benefits	27,781	26,548	26,548	8,628	8,849	(221)
Mileage Reimbursement	39	518	518	-	173	(173)
Payroll Tax	10,395	10,271	10,271	3,671	3,424	247
Wages & Salaries	134,124	128,510	128,510	46,690	45,336	1,354
Insurance	5,636	6,069	6,069	1,834	2,023	(188)
Legal	25,928	31,827	31,827	19,420	17,609	1,811
Meeting & Misc						
Admin Web/Listserve	833	484	484	-	161	(161)
Meeting & Misc - Other	10,038	4,371	4,371	2,599	1,457	1,142
Phone/Web Conferencing	147	437	437	-	146	(146)
Office Supplies & Postage	820	849	849	391	283	108
Payroll Expenses	19,825	5,135	5,135	1,632	1,712	(80)
Public Web	-	218	1,500	-	73	(73)
Total Administrative Expenses	\$ 323,002	\$ 307,153	\$ 303,258	\$ 117,478	\$ 113,484	\$ 3,995
Agency Operating Fund (AOF)						
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 459,325	\$ 459,326	\$ -
Westminster	1,997,068	2,296,628	2,296,628	765,543	765,543	1
Jeffcom	10,118,480	11,636,252	11,636,252	3,878,752	3,878,751	1
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 5,103,620	\$ 5,103,619	\$ 2
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 13,156	\$ 17,390	\$ (4,234)
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 13,156	\$ 17,390	\$ (4,234)
GIS System						
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
MSAG, wireless auditing contracted services	-	-	11,286	-	-	-
Total GIS System	\$ 196,766	\$ 190,962	\$ 202,248	\$ -	\$ -	\$ -
Line Charges						
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 2,737	\$ 3,296	\$ (559)
ESInet	780,369	659,610	659,610	176,409	179,869	(3,460)
Other	-	5,150	5,150	1,100	1,717	(617)
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 180,246	\$ 184,882	\$ (4,635)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 6,180	\$ 363
ENS	126,900	188,387	227,883	79,872	77,796	2,076
VoIP Record Extract	16,551	3,713	3,713	-	1,238	(1,238)
ENS Systems Support	-	-	124,150	-	-	-
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 86,414	\$ 85,213	\$ 1,201
Special Projects						
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 1,007	\$ (867)
Fiber Special Projects	462,281	500,000	541,600	68,905	41,667	27,238
Fiber Optics	1,779	-	-	-	-	-
Last Mile Fiber Project	115,819	400,000	400,000	27,305	33,333	(6,029)
North Metro	-	100,000	100,000	-	8,333	(8,333)
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600
J-FON O&M	60,424	494,400	494,400	133,736	128,600	5,136
Smart911	89,161	94,591	94,591	29,720	31,530	(1,810)
Special Projects Contingency	292,075	300,000	300,000	165,589	170,000	(4,411)
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 398,090	\$ 372,804	\$ 25,286
Total Expenditures	\$ 15,718,437	\$ 18,153,801	\$ 18,366,438	\$ 5,899,005	\$ 5,877,392	\$ 21,614

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

	Q1 Actual	April Actual	May (Estimate)	June (Estimate)	Q2 (Estimate)	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 2,566,166	\$ 3,541,535	\$ 3,775,189	\$ 3,775,189	\$ 4,463,520	\$ 5,151,842
<i>Expected Inflows:</i>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 2,415,796	\$ 1,799,453	\$ 1,799,453	\$ 6,014,701	\$ 5,398,358	\$ 5,398,358
<i>Expected Outflows:</i>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 32,876	\$ 23,528	\$ 23,528	\$ 79,932	\$ 70,583	\$ 70,583
Agency Operating Fund (AOF) Total	3,661,292	1,275,905	1,296,708	1,296,708	3,869,320	3,890,123	3,890,123
Disaster & Recovery Plan (DRP) Total	13,156	-	6,312	6,312	12,624	18,937	18,937
GIS System Total	11,286	-	22,460	22,460	44,919	67,379	67,379
Line Charges Total	169,007	56,373	56,159	56,159	168,690	168,476	168,476
Notification Systems (ENS) Total	13,098	-	44,684	44,684	89,369	134,053	134,053
Special Projects Total	384,125	75,273	122,261	122,262	319,796	366,792	366,801
Total Expected Outflows	\$ 4,334,125	\$ 1,440,427	\$ 1,565,799	\$ 1,572,112	\$ 4,578,338	\$ 4,710,030	\$ 4,703,726
Net Inflows/Outflows	\$ 2,566,166	\$ 975,369	\$ 233,654	\$ 227,341	\$ 1,436,363	\$ 688,328	\$ 694,631
Estimated Cash Position	\$ 2,566,166	\$ 3,541,535	\$ 3,775,189	\$ 4,002,529	\$ 4,002,529	\$ 4,690,857	\$ 5,385,488

JCECA - 2024 May Expenditure Request Authorization 052224 1412					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-016		SpProj	JFON firewalls X2 + 5yrs support Presidio quote 2001224052772-02	SpProj	131,997.49
2024-017		Multi	ECC distributions for Jun 2024	AOF	1,275,904.75
				Total	1,407,902.24
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
04/25/2024	183,320	700
05/23/2024	185,120	1,800
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0
04/25/2024	466,194	0
05/23/2024	466,194	0



Incident Dispatch Team (IDT)



Jeffcom 911 is the lifeline between our community & emergency services

Primary Operations



- Jeffcom dispatches for 30 agencies - Police, Fire, EMS, & Search and Rescue
- Available to all partner agencies upon request
- Responds with SWAT
 - Deploys at the Command Post
 - Provides line of sight communication
 - Relieves volume stress from the communications center with large or convoluted situations.
- Responds on wildland fires
 - Operates in a similar manner by providing communication from the Command Post
- Exercise planning alongside the County OEM Team



About the Team



- Current Team Size:
 - 1 Supervisor
 - 4 Dispatchers
 - On-call every other week to every 2 weeks
 - 4 dispatchers completed Tactical Dispatch training to support from the communications center
- Specialized training includes:
 - Tactical Dispatch Course
 - FEMA Courses specific to Incident Command
 - IDT Van training; checklist and practical sign off
- Monthly test of equipment and credentials
- Recruitment Process to add dispatchers to the team
- Planning another Tactical Dispatch Course for Fall to include scenario training

IDT Deployment

Operational Deployments

2022		2023		2024	
Q1	5	Q1	10	Q1	6
Q2	14	Q2	13	Q2	-
Q3	6	Q3	6	Q3	-
Q4	3	Q4	6	Q4	-

* 2022 & 2023 impact of staffing

* 2 months 'Out of Service' time

Community Engagement

- National Night Out
- Red, White & You
- Fire Muster
- Trunk or Treat
- Citizen & Youth Academies

50 + hours of live training

- Active Shooter & Rescue Task Force Training
- Wildland Fire Training and IMT exercises
- Mass Casualty Training
- Support Broomfield Exercise
- 11 training opportunities

IDT Van



Jeffcom 911 is the lifeline between our community & emergency services

IDT1 Capabilities



Ford Transit Van - fully equipped for dispatch communications



2 fully operable dispatch consoles



Mobile phone system



4 radios with all available Harris & Motorola channels



Radio gateway for VHF & 800 radios



2 UAS devices with infrared cameras



Briefing TV in the door for drone footage, maps, floor plans, etc.



Amber light bar



Printer

Capabilities Continued



- Satellite available for better coverage
- Computer-aided dispatch system
- Mobile connectivity
- GIS mapping / printing
- CCIC, Lumen and all available intel resources
- 3000W generator



Jeffco Regional SWAT Team
West Metro SWAT Team
Wildland Fires
MCI Events
Community Events & Public Relations

Jeffcom 911 is the lifeline between our community & emergency services



Jeffcom 911 is the lifeline between our community & emergency services

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
JUNE 27, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. May 23, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. Status of 2023 Audit.
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
 - a. Lobbyist activity report.
 - b. Extension of Director terms expiring end of September 2024.
8. New Business
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
JUNE 27, 2024

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

Present: Director Alan Fletcher
 Director Mark Goodell
 Director Mike Kulp
 Director Tracy Kraft-Tharp
 Attorney Ryan Tharp

Excused: Director Dave Lester

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Barraza, Jefferson County Clerk to the Board
 Mike Garcia, Pinnacle Consulting Group, Inc.
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Jacinda English, Broomfield PD
 Jeff Streeter, Jeffcom911
 Kevin Biegert, Jeffcom911
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Jennifer Gustin, Jeffcom911
 Michael Brewer, Jeffcom911
 Ethan Honaman, Jeffcom911
 Sara Gallegos, Westy911

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kulp and by unanimous vote, approved the Minutes of May 23, 2024.

TREASURER'S REPORT

Michael Garcia, Pinnacle Consulting Group, Inc. (PCGI), presented the unaudited financial statements through May 31, 2024 (copy attached). Mr. Garcia advised actual total revenue for the as of 05/31/24 was \$8,228,045. The revenue was offset by expenditures through May of \$7,458,976. That left revenues over expenditures through May of \$769,068. Mr. Garcia advised that now in Q2 revenues are exceeding expenditure. That leaves an ending fund balance through May of \$4,428,861.

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

Mr. Garcia then presented the cash encumbrance report (copy attached). The projection

through the end of April 2024 is \$3,541,535. Mr. Garcia advised that the projected cash position at the end of the year is \$5,383,406.

Mr. Garcia further advised that we have been communicating with auditors. He is trying to lock down a coordination meeting next week. The plan is to present it at the next board meeting to meet the July 31st filing deadline.

EXPENDITURE REQUESTS

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

The Board upon motion of Director Fletcher and duly seconded by Director Kulp and by unanimous vote, approved the May 2024 expenditure requests in the amount of \$1,285,153.31.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English thanked Jeff Streeter and his team at Jeffcom yesterday for a visit. They had some good discussions and took a tour. They look forward to using them as a resource and finding ways they can collaborate.
- **Jeffcom ECC** – Mr. Streeter advised they broke ground on the new 440 Indiana St facility on Monday. Their major RFPs are out, and vendors have been selected. He's aiming for the end of the year best case scenario but may fall into Q1 2025 for occupancy as they are at the mercy of supply chain. Mr. Brewer discussed the results of the recent Lookout Alert all call test. He additionally discussed the fireworks hotline and online reporting systems they are implementing this year. There was a discussion of the damage that occurred due to boring work at 433 S Allison Pkwy.
- **Westminster ECC** – Ms. Gallegos advised no updates to report.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) and advised that this month we've seen an increase of 2,361 opt-ins.

Backup Center Relocation - Mr. Irvin advised he will be meeting with West Metro Deputy Chief of Administration Metz the first week of July to discuss the lease for the hot backup center beginning in 2025 after Jeffcom relocates to 440 Indiana St.

SB24-139 Creation of 911 Services Enterprise – Mr. Irvin advised that at some point in the future the Governor will appoint a board to oversee the administration of funding the bill will provide. Mike Brewer has expressed interest in serving on the board. The JCECA board approved submitting Mr. Brewer's application.

LEGAL COUNSEL REPORT

Mr. Tharp advised he has discussed with the lobbyists having them attend a future JCECA meeting to discuss their activities on behalf of the AAJ (Adams, Arapahoe and JCECA authorities).

- CenturyLink (CL) Tariff Amendment – we continue to monitor this matter that does not appear to affect us (JCECA) monetarily.

- CL Network Improvement Plan – we continue to monitor this matter that mostly pertains to rural areas.

There was a discussion with regard ballot initiatives that may affect the tax revenues of agencies served by JCECA.

Mr. Tharp discussed the process given that we have two director terms expiring in September. Mr. Irvin advised that Director Lester has submitted a letter seeking a second term. Director Kulp has announced he will not seek a second term.

NEW BUSINESS

There was no new business.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and May 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style with a prominent initial "T".

Pinnacle Consulting Group, Inc.
June 20, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
BALANCE SHEET						
December 31, 2023 and May 31, 2024						
		Unaudited	Unaudited			
		Actual	Actual			
		12/31/2023	5/31/2024			
Assets						
Current Assets						
Cash, Checking	\$	551,005	\$ 2,246,504			
Cash, Savings		2,396,205	1,180,424			
Accounts Receivable		1,659,260	2,191,145			
Prepaid Expense		302,281	165,662			
Total Current Assets	\$	4,908,751	\$ 5,783,735			
Long-Term Assets						
Construction in Progress	\$	4,835,724	\$ 4,835,724			
Infrastructure		25,895	25,895			
Right of Ways		568,082	568,082			
West Corridor Fiber Optic		865,614	865,614			
Accumulated Depreciation		(450,178)	(450,178)			
Total Long-Term Assets	\$	5,845,137	\$ 5,845,137			
Total Assets	\$	10,753,888	\$ 11,628,872			
Liabilities						
Current Liabilities						
Accounts Payable	\$	1,248,958	\$ 1,354,873			
Total Current Liabilities	\$	1,248,958	\$ 1,354,873			
Total Liabilities	\$	1,248,958	\$ 1,354,873			
Fund Equity						
Net Investment in Fixed Assets	\$	5,845,137	\$ 5,845,137			
Fund Balance						
Nonspendable		302,281	165,662			
Unassigned		3,357,512	4,263,199			
Total Fund Equity	\$	9,504,930	\$ 10,273,999			
Total Liabilities and Fund Equity	\$	10,753,888	\$ 11,628,872			
		=	=			

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	05/31/24	05/31/24	05/31/24
Revenues						
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 17,750,000	\$ 7,134,326	\$ 7,203,519	\$ (69,193)
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	745,415	733,159	12,256
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	314,085	307,554	6,531
Interest Income	46,205	10,000	87,000	34,219	10,000	24,219
Miscellaneous Income	12	500	500	-	208	(208)
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,353,630	\$ 8,228,045	\$ 8,254,441	\$ (26,396)
Expenditures						
Administrative	\$ 323,002	\$ 307,153	\$ 317,129	\$ 145,393	\$ 144,430	\$ 963
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	574,157	574,157	-
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	956,929	956,928	1
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	4,848,439	4,848,438	1
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	27,390	(4,985)
GIS System	196,766	190,962	202,248	-	-	-
Line Charges	786,570	674,648	674,648	237,586	240,302	(2,716)
Notification Systems (ENS)	153,993	210,640	374,286	110,273	107,767	2,507
Special Projects	905,661	1,395,887	1,437,487	563,794	550,253	13,541
Total Operating Expenditures	\$ 15,718,437	\$ 18,153,801	\$ 18,380,309	\$ 7,458,976	\$ 7,449,666	\$ 9,311
Revenues over/(under) Expenditures	(1,194,247)	\$ 2,551,401	\$ 1,973,320	\$ 769,068	\$ 804,775	\$ (35,707)
Beginning Fund Balance	4,854,040	5,727,182	3,659,793	3,659,793		
Ending Fund Balance	\$ 3,659,793	\$ 8,278,583	\$ 5,633,113	\$ 4,428,861		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,929,609	4,538,450	4,595,077	4,538,450		
Unrestricted	(1,019,816)	2,990,133	288,036	(859,589)		
Ending Fund Balance	\$ 3,659,793	\$ 8,278,583	\$ 5,633,113	\$ 4,428,861		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	05/31/24	05/31/24	05/31/24
Administration						
Accounting	\$ 86,120	\$ 84,500	\$ 79,323	\$ 34,539	\$ 35,208	\$ (670)
Bank Charges	1,316	7,416	7,416	4,764	4,490	274
Executive Director (ED)						
401k & Benefits	27,781	26,548	26,548	10,785	11,062	(276)
Mileage Reimbursement	39	518	518	-	216	(216)
Payroll Tax	10,395	10,271	10,271	4,568	4,780	(212)
Wages & Salaries	134,124	128,510	128,510	58,363	59,046	(684)
Insurance	5,636	6,069	6,069	2,293	2,529	(236)
Legal	25,928	31,827	31,827	19,420	19,761	(341)
Meeting & Misc						
Admin Web/Listserves	833	484	484	-	202	(202)
Meeting & Misc - Other	10,038	4,371	18,243	8,243	4,371	3,871
Phone/Web Conferencing	147	437	437	-	182	(182)
Office Supplies & Postage	820	849	849	440	354	86
Payroll Expenses	19,825	5,135	5,135	1,979	2,139	(160)
Public Web	-	218	1,500	-	91	(91)
Total Administrative Expenses	\$ 323,002	\$ 307,153	\$ 317,129	\$ 145,393	\$ 144,430	\$ 963
Agency Operating Fund (AOF)						
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 574,157	\$ 574,157	\$ -
Westminster	1,997,068	2,296,628	2,296,628	956,929	956,928	1
Jeffcom	10,118,480	11,636,252	11,636,252	4,848,439	4,848,438	1
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 6,379,525	\$ 6,379,524	\$ 2
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 27,390	\$ (4,985)
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 27,390	\$ (4,985)
GIS System						
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
MSAG, wireless auditing contracted services	-	-	11,286	-	-	-
Total GIS System	\$ 196,766	\$ 190,962	\$ 202,248	\$ -	\$ -	\$ -
Line Charges						
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 3,455	\$ 3,320	\$ 135
ESInet	780,369	659,610	659,610	233,032	234,836	(1,804)
Other	-	5,150	5,150	1,100	2,146	(1,046)
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 237,586	\$ 240,302	\$ (2,716)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 7,725	\$ (1,182)
ENS	126,900	188,387	227,883	103,731	98,495	5,236
VoIP Record Extract	16,551	3,713	3,713	-	1,547	(1,547)
ENS Systems Support	-	-	124,150	-	-	-
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 110,273	\$ 107,767	\$ 2,507
Special Projects						
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 1,507	\$ (1,367)
Fiber Special Projects	462,281	500,000	541,600	210,392	178,333	32,059
Fiber Optics	1,779	-	-	-	-	-
Last Mile Fiber Project	115,819	400,000	400,000	168,792	170,000	(1,208)
North Metro	-	100,000	100,000	-	8,333	(8,333)
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600
J-FON O&M	60,424	494,400	494,400	150,523	151,000	(478)
Smart911	89,161	94,591	94,591	37,150	39,413	(2,263)
Special Projects Contingency	292,075	300,000	300,000	165,589	180,000	(14,411)
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 563,794	\$ 550,253	\$ 13,541
Total Expenditures	\$ 15,718,437	\$ 18,153,801	\$ 18,380,309	\$ 7,458,976	\$ 7,449,666	\$ 9,311

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

	Q1 Actual	April Actual	May Actual	June (Estimate)	Q2 (Estimate)	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 2,566,166	\$ 3,541,535	\$ 3,426,928	\$ 3,426,928	\$ 4,263,364	\$ 5,099,790
<i>Expected Inflows:</i>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 2,415,796	\$ 1,323,693	\$ 1,867,636	\$ 5,607,124	\$ 5,602,908	\$ 5,602,908
<i>Expected Outflows:</i>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 32,876	\$ 27,456	\$ 22,966	\$ 83,299	\$ 68,899	\$ 68,899
Agency Operating Fund (AOF) Total	3,661,292	1,275,905	1,275,905	1,299,679	3,851,489	3,899,038	3,899,038
Disaster & Recovery Plan (DRP) Total	13,156	-	-	7,214	7,214	21,642	21,642
GIS System Total	11,286	-	-	25,668	25,668	77,004	77,004
Line Charges Total	169,007	56,373	57,340	55,990	169,702	167,969	167,969
Notification Systems (ENS) Total	13,098	-	-	51,068	51,068	153,203	153,203
Special Projects Total	384,125	75,273	77,598	128,642	281,514	385,933	385,942
Total Expected Outflows	\$ 4,334,125	\$ 1,440,427	\$ 1,438,299	\$ 1,591,228	\$ 4,469,954	\$ 4,766,476	\$ 4,759,271
Net Inflows/Outflows	\$ 2,566,166	\$ 975,369	\$ (114,607)	\$ 276,408	\$ 1,137,170	\$ 836,432	\$ 843,637
Estimated Cash Position	\$ 2,566,166	\$ 3,541,535	\$ 3,426,928	\$ 3,703,336	\$ 3,703,336	\$ 4,539,769	\$ 5,383,406

JCECA - 2024 May Expenditure Request Authorization 062524 1344					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-018		Multi	SRBC 2023 electric power share	SRBC	9,248.56
2024-017		Multi	ECC distributions for Jul 2024	AOF	1,275,904.75
				Total	1,285,153.31
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
04/25/2024	183,320	700
05/23/2024	185,120	1,800
06/27/2024	187,481	2,361
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0
04/25/2024	466,194	0
05/23/2024	466,194	0
06/27/2024	466,194	0

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
JULY 25, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. June 27, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. Review 2023 audit draft.
 - iv. Discuss 2024 budget process.
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
 - a. Lobbyist activity report.
 - b. PUC matters in process or pending.
8. New Business
 - a. Review WMFR 433 S Allison St hot backup center lease proposal.
 - b. Discuss Director Fletcher’s pending resignation.
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
JULY 25, 2024

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

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

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Barraza, Jefferson County Clerk to the Board
 Mike Garcia, Pinnacle Consulting Group, Inc.
 Tracie Kaminski, Pinnacle Consulting Group, Inc.
 Jeremy Metz, West Metro FPD
 Jacinda English, Broomfield PD
 Kathleen Schaefer, City and County of Broomfield
 Jeff Streeter, Jeffcom911
 Kinde Yetemgn, Jeffcom911
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Michael Brewer, Jeffcom911
 Lara Mitchell, Westy911
 Timothy Ahopelto, Hinkle & Company

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Kraft-Tharp and by unanimous vote, approved the Minutes of June 27, 2024.

TREASURER'S REPORT

Michael Garcia, Pinnacle Consulting Group, Inc. (PCGI), introduced Mr. Ahopelto, Hinkle & Company who presented the draft December 31, 2023 Financial Statements with Independent Auditor’s Report. Mr. Garcia requested that the board move to accept the report subject to final review completion between management and legal.

The Board upon motion of Director Kulp, duly seconded by Director Goodell and by unanimous vote, approved the motion to accept the 2023 audit report upon final review. A copy of the final report filed with the Office of the State Auditor on 07/31/24 is attached.

Mr. Garcia then presented the unaudited financial statements prepared by PCGI through June 30, 2024 (copy attached). Mr. Garcia advised revenue for the period ending 06/30/24 was

\$10,069,919. The revenue was offset by expenditures through the same period totaling \$8,987,600. Through June, this leaves us with a positive revenue over expenditures of \$1,082,319. The ending fund balance was \$4,741,653.

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

Mr. Garcia then presented the cash encumbrance report (copy attached). Mr. Garcia advised that the projected cash position at the end of the year is \$5,377,559.

Mr. Garcia and Mr. Irvin advised the board that they have started the budgeting process for 2025.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for July 2024 (copy attached). The Board upon motion of Director Kulp and duly seconded by Director Lester and by unanimous vote, approved the July 2024 expenditure requests in the amount of \$1,275,904.75.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English had nothing to report.
- **Jeffcom ECC** – Mr. Streeter advised they anticipate going live with their new CPE (customer premises equipment) phone system early the morning of Tuesday July 30. They are moving to a Carbyne platform and away from Lumen. They will be one of the first in the country. It will be cloud-based CPE. This week they started nine new hires in their academy. The academy runs for seven weeks and then they'll be on the floor for eight weeks after that for further training. Director Kulp asked if, with the new phone system, there would be any change to the phone numbers used by Arvada FPD. Mr. Streeter advised him there would be no change.
- **Westminster ECC** – Ms. Mitchell had nothing to report.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) and advised that this month we've seen an increase of 1,1431 opt-ins.

Colorado PUC 911 Advisory Task Force – Mr. Irvin mentioned that the task force has been quite active. He continues to attend the regular meetings and is involved in several subcommittees.

Backup Center Relocation - Mr. Irvin met with West Metro Deputy Chief of Administration Metz earlier in the month to discuss the decommissioning of the south regional backup center at 3535 S Kipling St and the conversion of the existing operations floor at 433 S Allison Pkwy to a hot backup center. Chief Metz prepared a proposal dated 07/23/24 (copy attached) that set forth terms for leasing the areas necessary to facilitate the center. Chief Metz was present and participated in the discussion. It was proposed that the lease start 01/01/25. There was consensus among the board members that we should move forward with including funding of the hot backup center in the 2025 budgeting process.

LEGAL COUNSEL REPORT

Mr. Tharp advised there are three PUC matters that are ongoing:

- CenturyLink (CL) Tariff Amendment – we entered into a settlement agreement along with several other authorities. The agreement doesn't change the pricing, it just updates some of the terms.
- CL Network Improvement Plan – we continue to monitor this matter that mostly pertains to rural areas.
- Outages – in this rule making there was a report and order by an administrative law judge (ALJ) with a recommended decision. CI filed exceptions to that decision. We filed a response to CL's exceptions. We are not waiting for the ALJ's order with respect to these filings.

FCC – we filed comments regarding the proposed multilingual WEA (wireless emergency alerts) requirements. The requirements would provide for the use of standardized templates that would be translated into multiple languages. There was a discussion including Ms. Mitchell and Mr. Brewer regarding the technical aspects of this matter.

NEW BUSINESS

Director Fletcher advised the board he will be resigning after the September meeting as his spouse has retired and they are relocating out of state.

Mr. Irvin thanked Director Fletcher for his many years of service to JCECA.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and June 30, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style.

Pinnacle Consulting Group, Inc.
July 19, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
BALANCE SHEET						
December 31, 2023 and June 30, 2024						
		Unaudited	Unaudited			
		Actual	Actual			
		12/31/2023	6/30/2024			
Assets						
Current Assets						
Cash, Checking	\$	551,005	\$ 2,507,119			
Cash, Savings		2,396,205	1,185,513			
Accounts Receivable		1,659,260	2,233,594			
Prepaid Expense		301,822	137,869			
Total Current Assets	\$	4,908,292	\$ 6,064,095			
Long-Term Assets						
Construction in Progress	\$	4,835,724	\$ 4,835,724			
Infrastructure		25,895	25,895			
Right of Ways		568,082	568,082			
West Corridor Fiber Optic		865,614	865,614			
Accumulated Depreciation		(450,178)	(450,178)			
Total Long-Term Assets	\$	5,845,137	\$ 5,845,137			
Total Assets	\$	10,753,429	\$ 11,909,232			
Liabilities						
Current Liabilities						
Accounts Payable	\$	1,248,958	\$ 1,322,441			
Total Current Liabilities	\$	1,248,958	\$ 1,322,441			
Total Liabilities	\$	1,248,958	\$ 1,322,441			
Fund Equity						
Net Investment in Fixed Assets	\$	5,845,137	\$ 5,845,137			
Fund Balance						
Nonspendable		301,822	137,869			
Unassigned		3,357,512	4,603,784			
Total Fund Equity	\$	9,504,471	\$ 10,586,790			
Total Liabilities and Fund Equity	\$	10,753,429	\$ 11,909,232			
		=	=			

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	06/30/24	06/30/24	06/30/24
Revenues						
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 17,750,000	\$ 8,761,641	\$ 8,777,766	\$ (16,125)
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	892,404	899,326	(6,922)
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	376,566	388,065	(11,499)
Interest Income	46,205	10,000	87,000	39,307	10,000	29,307
Miscellaneous Income	12	500	500	-	250	(250)
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,353,630	\$ 10,069,919	\$ 10,075,407	\$ (5,488)
Expenditures						
Administrative	\$ 323,461	\$ 307,153	\$ 321,879	\$ 174,340	\$ 175,963	\$ (1,623)
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	688,988	688,989	-
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,148,315	1,148,314	1
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	5,818,127	5,818,126	1
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)
GIS System	196,766	190,962	202,248	-	-	-
Line Charges	786,570	674,648	674,648	249,431	335,723	(86,292)
Notification Systems (ENS)	153,993	210,640	374,286	129,708	135,320	(5,612)
Special Projects	905,661	1,395,887	1,437,487	756,286	797,836	(41,550)
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,385,059	\$ 8,987,600	\$ 9,137,661	\$ (150,060)
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 1,968,570	\$ 1,082,319	\$ 937,746	\$ 144,573
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334		
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,627,904	\$ 4,741,653		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,596,265	4,538,450		
Unrestricted	(1,020,390)	2,990,133	281,639	(546,797)		
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,627,904	\$ 4,741,653		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	06/30/24	06/30/24	06/30/24
Administration						
Accounting	\$ 86,120	\$ 84,500	\$ 79,323	\$ 41,306	\$ 42,250	\$ (944)
Bank Charges	1,316	7,416	7,416	4,764	4,908	(144)
Executive Director (ED)						
401k & Benefits	27,781	26,548	26,548	12,943	13,274	(332)
Mileage Reimbursement	39	518	518	-	259	(259)
Payroll Tax	10,395	10,271	10,271	5,465	5,636	(171)
Wages & Salaries	134,124	128,510	128,510	70,035	71,756	(1,721)
Insurance	6,095	6,069	6,069	2,762	3,034	(272)
Legal	25,928	31,827	31,827	26,063	26,914	(851)
Meeting & Misc						
Admin Web/Listserve	833	484	484	-	242	(242)
Meeting & Misc - Other	10,038	4,371	16,243	8,243	4,371	3,871
Phone/Web Conferencing	147	437	437	-	218	(218)
Office Supplies & Postage	820	849	849	439	424	15
Payroll Expenses	19,825	5,135	5,135	2,321	2,567	(247)
Public Web	-	218	8,250	-	109	(109)
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 321,879	\$ 174,340	\$ 175,963	\$ (1,623)
Agency Operating Fund (AOF)						
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 688,988	\$ 688,989	\$ -
Westminster	1,997,068	2,296,628	2,296,628	1,148,315	1,148,314	1
Jeffcom	10,118,480	11,636,252	11,636,252	5,818,127	5,818,126	1
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 7,655,430	\$ 7,655,429	\$ 2
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)
GIS System						
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
MSAG, wireless auditing contracted services	-	-	11,286	-	-	-
Total GIS System	\$ 196,766	\$ 190,962	\$ 202,248	\$ -	\$ -	\$ -
Line Charges						
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 4,172	\$ 3,344	\$ 828
ESInet	780,369	659,610	659,610	244,158	329,804	(85,646)
Other	-	5,150	5,150	1,100	2,575	(1,475)
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 249,431	\$ 335,723	\$ (86,292)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 9,270	\$ (2,727)
ENS	126,900	188,387	227,883	123,166	124,194	(1,028)
VoIP Record Extract	16,551	3,713	3,713	-	1,857	(1,857)
ENS Systems Support	-	-	124,150	-	-	-
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 129,708	\$ 135,320	\$ (5,612)
Special Projects						
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)
Fiber Special Projects	462,281	500,000	541,600	211,636	228,333	(16,698)
Fiber Optics	1,779	-	-	-	-	-
Last Mile Fiber Project	115,819	400,000	400,000	170,036	203,333	(33,298)
North Metro	-	100,000	100,000	-	25,000	(25,000)
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600
J-FON O&M	60,424	494,400	494,400	334,341	337,200	(2,859)
Smart911	89,161	94,591	94,591	44,580	47,296	(2,715)
Special Projects Contingency	292,075	300,000	300,000	165,589	180,000	(14,411)
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 756,286	\$ 797,836	\$ (41,550)
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,385,059	\$ 8,987,600	\$ 9,137,661	\$ (150,060)

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

	Q1 Actual	April Actual	May Actual	June Actual	Q2 Actual	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 2,566,166	\$ 3,541,535	\$ 3,426,928	\$ 3,426,928	\$ 4,254,278	\$ 5,093,303
<i>Expected Inflows:</i>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 2,415,796	\$ 1,323,693	\$ 1,799,432	\$ 5,538,920	\$ 5,636,520	\$ 5,636,520
<i>Expected Outflows:</i>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 32,876	\$ 27,456	\$ 28,478	\$ 88,811	\$ 68,068	\$ 68,068
Agency Operating Fund (AOF) Total	3,661,292	1,275,905	1,275,905	1,275,905	3,827,714	3,910,925	3,910,925
Disaster & Recovery Plan (DRP) Total	13,156	-	-	9,249	9,249	20,625	20,625
GIS System Total	11,286	-	-	-	-	89,838	89,838
Line Charges Total	169,007	56,373	57,340	56,978	170,690	167,475	167,475
Notification Systems (ENS) Total	13,098	-	-	-	-	178,737	178,737
Special Projects Total	384,125	75,273	77,598	163,120	315,991	368,695	368,704
Total Expected Outflows	\$ 4,334,125	\$ 1,440,427	\$ 1,438,299	\$ 1,533,729	\$ 4,412,455	\$ 4,797,489	\$ 4,790,623
Net Inflows/Outflows	\$ 2,566,166	\$ 975,369	\$ (114,607)	\$ 265,703	\$ 1,126,465	\$ 839,031	\$ 845,897
Estimated Cash Position	\$ 2,566,166	\$ 3,541,535	\$ 3,426,928	\$ 3,692,631	\$ 3,692,631	\$ 4,531,662	\$ 5,377,559

**Jefferson County Emergency
Communications Authority**

Financial Statements
with Independent Auditor's Report

December 31, 2023



**Jefferson County Emergency
Communications Authority**

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December 31, 2023

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

Independent Auditor's Report

Board of Directors
Jefferson County Emergency Communications Authority
Lakewood, Colorado

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as of December 31, 2023, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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Colorado Springs, CO
Denver, CO
Frisco, CO
Tulsa, OK

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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

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



Required Supplementary Information

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

Supplementary Information

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

The supplementary information described in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hick & Company, PC

Englewood, Colorado
July 30, 2024



Jefferson County Emergency Communications Authority

Management's Discussion and Analysis

December 31, 2023

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, 2023. The MD&A should be read in conjunction with JCECA's financial statements.

Financial Highlights

- Total assets of JCECA at the close of 2023 were \$10,753,428. The assets included \$2,947,210 in cash.
- Net Capital Assets in 2023 were \$5,845,137. This is an increase of \$696,479 over 2022 due to fiber optic network expansion. The Jefferson County Public Safety Fiber Optic Network (J-FON) owned and operated by JCECA is predominant component of the Capital Assets.
- Total Operating Revenue for 2023 was \$13,749,451. The source of this revenue is from the emergency telephone charge authorized under C.R.S. § 29-11-202 (the "ETC") and the prepaid wireless E9-1-1 charge authorized under C.R.S. § 29-11-102.5 and from PUC Statewide 9-1-1 Trust reimbursements for costs associated with ESInet operation.
- Total budgeted expenses for 2023 were \$16,958,858. Actual expenses were \$15,767,355.
- JCECA made 2023 Agency Operating Fund (AOF) distributions of \$13,313,789 to the three supported Emergency Communication Center Public Safety Answering Points (ECC's/PSAP's) for personnel costs as permitted by statute for use of ETC revenue.
- Special Project and other expenses services include:
 - GIS Support expenses associated with 9-1-1 call routing.
 - Emergency Notification System (ENS) expenses for citizen alerting.
 - Smart911 service that provides enhanced information to 9-1-1 call takers.
 - J-FON operation and maintenance.
 - Emergency Call Box operation and maintenance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis introduce the JCECA's basic financial statements, which are comprised of Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, Statement of Cash Flows and Notes to Financial Statements. Additionally, there is a Budgetary Comparison Schedule.

Jefferson County Emergency Communications Authority
Management's Discussion and Analysis
December 31, 2023

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 2023 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 2023.

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 2023 was \$1.30.

In 2023 ETC and prepaid wireless E9-1-1 charge funds were used to pay for operating costs directly related to emergency telephone service, costs for emergency telephone notification, for the monthly recurring ESInet charges billed by the service supplier for the emergency telephone service, and for other 9-1-1 related costs authorized under C.R.S. § 29-11-104(2). Additionally, JCECA received reimbursement from the State of Colorado Public Utilities Commission (PUC) 9-1-1 Trust for expenses related to the Lumen Tariff that provides Emergency Services IP Network (ESInet) services for 9-1-1 traffic handling.

Jefferson County Emergency Communications Authority
Management's Discussion and Analysis
December 31, 2023

JCECA's Net Position

	<u>Dec 31, 2023</u>	<u>Dec 31, 2022</u>
Cash and Investments	\$ 2,947,210	\$ 5,453,819
Accounts Receivable	1,659,259	1,512,849
Prepaid Expenses	301,822	211,133
Capital Assets, Not Being Depreciated	5,403,806	4,658,867
Capital Assets, Net of Accumulated Depreciation	<u>441,331</u>	<u>489,791</u>
Total Assets	<u>\$ 10,753,428</u>	<u>\$ 12,326,459</u>
Current Liabilities - Accounts Payable	\$ 1,205,858	\$ 1,538,163
Other Liabilities - Accrued Compensated Absences	<u>43,098</u>	<u>40,659</u>
Total Liabilities	<u>\$ 1,248,956</u>	<u>\$ 1,578,822</u>
Net Position		
Net Investment in Capital Assets	\$ 5,845,137	\$ 5,148,658
Unrestricted	<u>3,659,335</u>	<u>5,598,979</u>
Total Net Position	<u>\$ 9,504,472</u>	<u>\$ 12,326,459</u>

Jefferson County Emergency Communications Authority
Management's Discussion and Analysis
December 31, 2023

JCECA's Change in Net Position

For the Years Ended December 31, 2023 and December 31, 2022

	<u>Dec 31, 2023</u>	<u>Dec 31, 2022</u>
Operating Revenues		
Emergency Telephone Charges	\$ 13,749,439	\$ 13,347,121
Miscellaneous	12	-
 Total Operating Revenues	 <u>13,749,451</u>	 <u>13,347,121</u>
Operating Expenses		
Administrative	323,460	247,100
Agency Operating	13,313,789	12,103,441
Depreciation	48,460	48,460
Disaster & Recovery Plan	38,656	57,390
GIS System	196,766	185,220
Line Charges	786,570	742,802
Notification System	153,993	291,424
Special Projects	<u>905,661</u>	<u>693,535</u>
 Total Operating Expenses	 <u>15,767,355</u>	 <u>14,369,372</u>
 Net Operating Loss	 <u>(2,017,905)</u>	 <u>(1,022,251)</u>
Non-operating Revenues		
Grant Income	728,534	767,701
Investment Income	<u>46,205</u>	<u>-</u>
 Change in Net Position	 (1,243,165)	 (254,550)
 Net Position, Beginning	 <u>10,747,637</u>	 <u>11,002,187</u>
 Net Position, Ending	 <u>\$ 9,504,472</u>	 <u>\$ 10,747,637</u>

Budgetary Highlights

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

Actual revenue from Emergency Telephone Charges of \$13,749,439 was \$1,249,439 more than the anticipated budget amount of \$12,500,000.

Total Operating Expenses of \$15,776,895 were \$1,191,503 less than the budgeted amount of \$16,958,858.

Jefferson County Emergency Communications Authority
Management's Discussion and Analysis
December 31, 2023

Capital Assets

The capital assets of the JCECA are the fiber optic cable, associated appurtenances, and right-of-way licenses for the Jefferson County Public Safety Fiber Optic Network ("JFON"). These assets provide for high bandwidth, very low recurring cost connectivity for the Emergency Communication Centers ("ECC's" fka PSAP's) and associated local governments served by JCECA. Net capital assets were \$5,845,137. Depreciation expense of \$48,460 was reported for the depreciable (fiber optic infrastructure) assets.

Next year's budget

For 2024 the board will be discussing the continued distribution of funds to the ECC's for costs associated with the operation of the PSAP's. Additionally, there will be planning for:

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

REQUESTS FOR INFORMATION

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

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

Basic Financial Statements

**Jefferson County Emergency
Communications Authority**
Statement of Net Position
Proprietary Funds
December 31, 2023

Assets	<u>Total</u>
<i>Current Assets</i>	
Cash and Investments	\$ 2,947,210
Accounts Receivable	1,659,259
Prepaid Expenses	<u>301,822</u>
Total Current Assets	<u>4,908,291</u>
<i>Noncurrent Assets</i>	
Capital Assets, <i>Not Being Depreciated</i>	5,403,806
Capital Assets, <i>net of Accumulated Depreciation</i>	<u>441,331</u>
Total Noncurrent Assets	<u>5,845,137</u>
Total Assets	<u>\$ 10,753,428</u>
Liabilities and Net Position	
<i>Current Liabilities</i>	
Accounts Payable	\$ 1,205,858
<i>Noncurrent Liabilities</i>	
Accrued Compensated Absences	<u>43,098</u>
Total Liabilities	<u>1,248,956</u>
<i>Net Position</i>	
Net Investment in Capital Assets	5,845,137
Unrestricted	<u>3,659,335</u>
Total Net Position	<u>9,504,472</u>
Total Liabilities and Net Position	<u>\$ 10,753,428</u>

**Jefferson County Emergency
Communications Authority**
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Total
Operating Revenues	
Emergency Telephone Charges	\$ 13,749,439
Miscellaneous	12
Total Operating Revenues	13,749,451
Operating Expenses	
Administrative	323,460
Agency Operating	13,313,789
Depreciation	48,460
Disaster and Recovery Plan	38,656
GIS System	196,766
Line Charges	786,570
Notification System	153,993
Special Projects	905,661
Total Operating Expenses	15,767,355
Net Operating Loss	(2,017,904)
Nonoperating Revenues	
Grant Income	728,534
Investment Income	46,205
Change in Net Position	(1,243,165)
Net Position, Beginning of Year	10,747,637
Net Position, End of Year	\$ 9,504,472

**Jefferson County Emergency
Communications Authority**
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Total
Cash Flows From Operating Activities	
Cash Received from Emergency Telephone Charges	\$ 13,603,041
Cash Paid to Employees	(131,685)
Cash Payments to Suppliers	<u>(16,007,765)</u>
Net Cash Used by Operating Activities	<u>(2,536,409)</u>
Cash Flows From Capital and Related Financing Activities	
Proceeds From Grants	728,534
Asset Acquisitions	<u>(744,939)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(16,405)</u>
Cash Flows From Investing Activities	
Investment Earnings Received	<u>46,205</u>
Net Decrease in Cash	(2,506,609)
Cash, Beginning of Year	<u>5,453,819</u>
Cash, End of Year	<u>\$ 2,947,210</u>
Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities	
Net Operating Loss	\$ (2,017,904)
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities	
Depreciation	48,460
Changes in Assets and Liabilities	
Accounts Receivable	(146,410)
Prepaid Expenses	(90,689)
Accrued Compensated Absences	2,439
Accounts Payable	<u>(332,305)</u>
Net Cash Used by Operating Activities	<u>\$ (2,536,409)</u>

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies

The Jefferson County Emergency Communications Authority (the Authority) was formed in October 1983. The Authority provides emergency telephone service in Jefferson and Broomfield Counties, Colorado, financed by fees assessed on telephones in the Counties.

The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

Reporting Entity

The financial reporting entity consists of the Authority, organizations for which the Authority is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the Authority. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the Authority. Legally separate organizations for which the Authority is financially accountable are considered part of the reporting entity. Financial accountability exists if the Authority appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if the organization has the potential to provide benefits to, or impose financial burdens on, the Authority.

Based on the application of this criteria, the Authority does not include additional organizations in its reporting entity.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Authority uses an enterprise fund to account for its operations. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where a fee is charged to external users for goods or services.

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for a specific purpose, the Authority uses restricted resources first, then unrestricted resources as they are needed.

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position

Accounts Receivable - All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Prepaid Expenses - Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses.

Capital Assets - Under an amendment to the intergovernmental agreement forming the Authority, effective January 1, 1998, the Authority transferred title and ownership of equipment purchased for the operation of emergency telephone service to the governmental entities that are parties to the agreement, if such equipment is located at, and operated by, the governmental entities.

The Authority capitalizes all assets with an original cost of \$5,000 or more, and a useful life of more than one year. Depreciation of capital assets is computed using the straight-line method over the following estimated useful lives of the assets.

Fiber Optic Network

5 - 20 years

Compensated Absences - The Authority's employees are allowed to accumulate unused leave time within limits specific to each employee. Upon separation of employment from the Authority, the employees will be compensated for unused leave time at each employee's pro rata salary. These compensated absences are recognized as a liability in the financial statements when earned.

Net Position - Net position is restricted when constraints placed on the use of resources are externally imposed.

Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority maintains commercial insurance for these risks of loss.

Subsequent Events

We have evaluated subsequent events through July 30, 2024, the date the financial statements were available to be issued.

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2023

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.

For the year ended December 31, 2023, the Authority's expenditures exceeded expenditure appropriations. This may be a violation of State statutes.

Note 3: Cash and Investments

At December 31, 2023, cash and investments consisted of the following:

Deposits	\$ 551,005
Investments	<u>2,396,205</u>
Total	<u>\$ 2,947,210</u>

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, 2023, the Authority had bank deposits of \$311,193 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, 2023

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.

Local Government Investment Pool - At December 31, 2023, the Authority had \$2,396,205 invested in the Colorado Local Government Liquid Asset Trust (ColoTrust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating ColoTrust. ColoTrust operates in conformity with the Securities and Exchange Commission's Rule 2a-7, with each share valued at \$1. ColoTrust is rated AAAM by Standard and Poor's. Investments of ColoTrust are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2023

Note 3: Cash and Investments (Continued)

Investments (Continued)

Fair Value Measurements - The Authority reports its investments using the fair value measurements established by generally accepted accounting principles. As such, a fair value hierarchy categorizes the inputs used to measure the fair value of the investments into three levels. Level 1) inputs are quoted prices in active markets for identical investments; Level 2) inputs include quoted prices in active markets for similar investments, or other observable inputs; and Level 3) inputs are unobservable inputs. At December 31, 2023, the Authority's investment in ColoTrust was reported at the net asset value per share, measured utilizing quoted prices in active markets for similar investments (Level 2 inputs).

Note 4: Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
<i>Capital Assets, Not Being Depreciated</i>				
Right of Way	\$ 568,082	\$ -	\$ -	\$ 568,082
Construction in Progress	4,090,785	744,939	-	4,835,724
Total Capital Assets, Not Being Depreciated	4,658,867	744,939	-	5,403,806
<i>Capital Assets, Being Depreciated</i>				
Fiber Optic Network	891,509	-	-	891,509
Accumulated Depreciations	(401,718)	(48,460)	-	(450,178)
Total Capital Assets, Being Depreciated	489,791	(48,460)	-	441,331
Governmental Activities Capital Assets, net	\$ 5,148,658	\$ 696,479	\$ -	\$ 5,845,137

Note 5: Employee Compensated Absences

Changes in accrued compensated absences for the year ended December 31, 2023, were as follows:

	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
Compensated Absences	\$ 40,659	\$ 2,439	\$ -	\$ 43,098

**Jefferson County Emergency
Communications Authority**
Notes to Financial Statements
December 31, 2023

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, 2023, the Authority contributed \$27,781 to the plan.

Note 7: Contingency

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

During the year ended December 31, 2020, the United States of America and the State of Colorado declared an emergency associated with the COVID-19 pandemic. Along with significant declines in financial markets, the public health emergency creates uncertain economic conditions. The Authority has adapted and made changes to operations due to potential impacts on the health and safety. Should these conditions persist, the Authority could be negatively impacted.

Note 8: Concentration of Risk

The Authority operates solely in Jefferson and Broomfield Counties including portions of the City of Arvada and the City of Westminster that are in Adams County, Colorado, and its only significant source of revenue is a surcharge on telephone service in that geographic region. A reduction in this revenue, if it were to occur, may have a significant effect on the Authority's activities.

Supplementary Information

**Jefferson County Emergency
Communications Authority**
Budgetary Comparison Schedule
Proprietary Fund
For the Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance <i>Positive</i> <i>(Negative)</i>
Revenues			
Emergency Telephone Charges	\$ 13,775,000	\$ 13,749,439	\$ (25,561)
Miscellaneous	500	12	(488)
Grants	550,000	728,534	178,534
Investment Income	5,000	46,205	41,205
Total Revenues	14,330,500	14,524,190	193,690
Expenses			
Administrative	293,181	323,460	30,279
Agency Operating	13,313,789	13,313,789	-
Disaster and Recovery Plan	61,800	38,656	(23,144)
GIS System	185,400	196,766	11,366
Line Charges	654,998	786,570	131,572
Notification System	204,505	153,993	(50,512)
Special Projects	2,245,185	905,661	(1,339,524)
Total Expenses	16,958,858	15,718,895	(1,239,963)
Change in Net Position, Budgetary Basis	\$ (2,628,358)	(1,194,705)	\$ 1,433,653
Adjustments to GAAP Basis			
Depreciation		(48,460)	
Change in net Position, GAAP Basis		(1,243,165)	
Net Position, Beginning of Year		10,747,637	
Net Position, End of Year		\$ 9,504,472	



Board of Directors
Jefferson County Emergency Communications Authority
Lakewood, Colorado

We have audited the financial statements of the Jefferson County Emergency Communications Authority (the Authority) as of and for the year ended December 31, 2023, and have issued our report thereon dated July 30, 2024. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated November 10, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or the management of your respective responsibilities.

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

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

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

Compliance with All Ethics Requirements Regarding Independence

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

Office Locations:

Colorado Springs, CO
Denver, CO
Frisco, CO
Tulsa, OK

Denver Office:

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

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no financial statement adjustments.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in a letter dated July 30, 2024.



Management Consultations with Other Independent Accountants

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

Conclusion

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

Hick & Company, PC

Englewood, Colorado
July 30, 2024

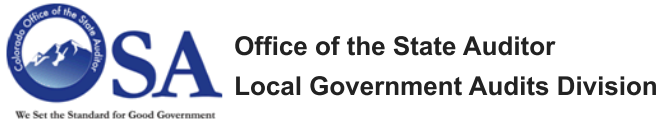


Subject: Confirmation of your Audit submission



osa.lg@coleg.gov <osa.lg@coleg.gov>
to Jennifer Ondracek

Wed, Jul 31, 5:04 PM (17 hr)

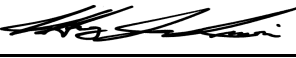


Hello Jennifer Ondracek,

We have received your Audit submission. The confirmation number for the submission is: 2024073147055.

The submission was submitted on behalf of Local Government Entity Jefferson County Emergency Communicatio
Authority.

[Click here to manage emails](#)

JCECA - 2024 Jul Expenditure Request Authorization 072324 0958					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-019		Multi	ECC distributions for Aug 2024	AOF	1,275,904.75
				Total	1,275,904.75
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
04/25/2024	183,320	700
05/23/2024	185,120	1,800
06/27/2024	187,481	2,361
07/25/2024	188,624	1,143
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0
04/25/2024	466,194	0
05/23/2024	466,194	0
06/27/2024	466,194	0
07/25/2024	466,194	0



West Metro Fire Protection District

433 S. Allison Parkway
Lakewood, CO 80226

Bus: (303) 989-4307
Fax: (303) 989-6725
www.westmetrofire.org

July 23, 2024

Jeffrey Irvin, Executive Director
Jefferson County Emergency Communications Authority (JCECA)
433 S. Allison Pkwy, Lakewood, CO 80226

Mr. Irvin,

The purpose of this proposal is in response to the pending move of the primary Jefferson County Communications Authority (Jeffcom) dispatch center to 440 Indiana Street in 2025. West Metro Fire Protection District (WMFPD) is proposing that a lease for a “hot” backup dispatch center to remain at WMFPD headquarters at 433 S. Allison Street be executed with the Jefferson County Emergency Communication Authority (JCECA) to commence on January 1, 2025 for a period of 12 months with four auto renewable 12 month periods for a total of a five year lease. The square footage and lease rate per square foot can be found in the table below.

Area	Area Dimension	Total Sq/Ft	Price Per Sq/Ft	Annual Total	Monthly Total
Dispatch Floor (3rd floor)	130' x 34'	4420	\$29	\$ 128,180	\$ 10,681.67
Server Room (3rd floor dispatch server area)	21' x 20'	420	\$29	\$ 12,180	\$ 1,015.00
UPS Room (basement)	11' x 11'	121	\$29	\$ 3,509	\$ 292.42
		4961	\$29	\$ 143,869	\$ 11,989.08

This proposed lease would be considered a full service gross lease, meaning that WMFPD (landlord) would be responsible for all utilities and property maintenance, excluding the service, maintenance, repair, and replacement of the following equipment: Jeffcom dispatch consoles and related equipment, Jeffcom generator, Jeffcom UPS equipment, Jeffcom servers, and any other portable or fixed Jeffcom owned equipment.

In the event of a need for Jeffcom to stand up backup dispatch center operations or for regularly scheduled backup test, there will be reasonable accommodations made by WMFPD to allow Jeffcom personnel utilize the 3rd floor breakroom, classroom, and conference room space.

If this lease proposal is acceptable to JCECA, please notify me directly. WMFPD legal counsel will prepare lease documents that can be formally reviewed by your board and/or legal counsel. The board of directors would make the final approval of the lease agreement between WMFPD and JCECA.

Sincerely,

A handwritten signature in black ink, appearing to read 'J Metz', with a stylized flourish at the end.

Jeremy Metz, Deputy Chief of Administration

West Metro Fire Protection District

303-539-9512

jmetz@westmetrofire.org

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
AUGUST 22, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. July 25, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2023 audit filed with OSA 07/31/24
 - iv. Status of 2025 budget process.
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
 - a. Lobbyist activity report.
 - b. PUC matters in process or pending.
 - c. Status of call for nominations for special district board positions expiring 09/24.
8. New Business
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
AUGUST 22, 2024

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

Present: Director Alan Fletcher
 Director Mark Goodell
 Director Dave Lester
 Director Scott Eddy alternate for Director Kraft-Tharp
 Attorney Ryan Tharp

Excused: Director Mike Kulp
 Director Tracy Kraft-Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
 Lane Bloomquist, Jefferson County Clerk to the Board
 Mike Garcia, Pinnacle Consulting Group, Inc.
 Jacinda English, Broomfield PD
 Jeff Streeter, Jeffcom911
 Michael Brewer, Jeffcom911
 Kevin Biegert, Jeffcom911
 Ethan Honaman, Jeffcom911
 Kinde Yetemgn, Jeffcom911
 Sara Gallegos, Westy911

Director Fletcher called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Fletcher, duly seconded by Director Goodell and by unanimous vote, approved the Minutes of July 25, 2024.

TREASURER'S REPORT

Mr. Garcia presented the unaudited financial statements prepared by PCGI through July 31, 2024 (copy attached). Mr. Garcia advised revenue for the period ending 07/31/24 was \$11,917,373. The revenue was offset by expenditures through the same period totaling \$10,492,555. Through July, this left us with revenue exceeding expenditures by \$1,424,448. The ending fund balance was \$5,083,782.

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

Mr. Garcia then presented the cash encumbrance report (copy attached). Mr. Garcia advised that the projected cash position at the end of the year is \$5,382,270.

EXPENDITURE REQUESTS

Mr. Irvin presented the expenditure requests for August 2024 (copy attached). The Board upon motion of Director Goodell duly seconded by Director Lester and by unanimous vote, approved the July 2024 expenditure requests in the amount of \$1,275,904.75.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English advised things are going well at Broomfield. Yesterday they welcomed three new telecommunicators and had one temporary position transfer back to full-time. They are promoting an internal candidate to a vacant supervisor role the beginning of October. They're happy to be focused on training and almost fully staffed.
- **Jeffcom ECC** – Mr. Streeter advised that on July 30th Jeffcom went live with their new CPE (customer premises equipment) phone system Carbyne APEX. There was a lot of media attention. They're one of just a couple in the country that are using the APEX platform. Mr. Street enumerated a list of opportunities for expanded services presented by the new system. He has nine on the floor six weeks into training. Nine in the academy just about ready to finish up. They just closed applications for ECS for a November academy. He has asked for 18 additional positions in his budget for next year taking them up to 136 ECS and 18 supervisors. The new building is on track to be through construction and turned back to them by the end of October at the latest. He estimated it will take a month and a half for setup of the inside infrastructure then they will complete the move likely in January.
- **Westminster ECC** – Director Lester advised that Ms. Mitchell will be out for an extended period. Ms. Gallegos is stepping up to cover her duties in the interim.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) noting a significant jump in opt-ins and advised that this month we've seen an increase of 13,995. This was likely due to the recent wildfire incidents.

Mr. Irvin advised the board of an upcoming Colorado Council of Authorities (CCOA) Statewide 911 Authority meeting on 09/24/24. He further mentioned that there had been discussion last month regarding consideration of restructuring how prepaid revenue is allocated to the authorities.

LEGAL COUNSEL REPORT

Mr. Tharp advised there are three PUC matters that are ongoing:

- The commission opened the annual 911 surcharge proceeding to change the cap on the surcharge. The cap is currently \$2.05. They are proposing to raise it to \$2.12. They have to consider inflation over the previous year and the needs of the 911 authorities. They have proposed to keep the statewide surcharge at \$0.09. There was a proposal to increase it by \$0.06 to \$0.15. The reason for this is to fund the following going forward:
 - 911 Enterprise Board
 - Century Link Tariff to provide additional services.

We have intervened and filed comments in this proceeding.
Mr. Tharp advised that if the board wishes to raise the ETC rate to the cap that decision should be made in October to allow enough time for required notice to the carriers.

Mr. Tharp then discussed the status of various matters listed in the DORA Summary update for 08/12/2024 (copy attached).

NEW BUSINESS

There was no new business.

ADJOURNMENT

The meeting was adjourned by Director Fletcher.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and July 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style.

Pinnacle Consulting Group, Inc.
August 14, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				
BALANCE SHEET				
December 31, 2023 and July 31, 2024				
		Audited	Unaudited	
		Actual	Actual	
		12/31/2023	7/31/2024	
Assets				
Current Assets				
Cash, Checking	\$	551,005	\$ 2,714,783	
Cash, Savings		2,396,205	1,190,839	
Accounts Receivable		1,659,260	2,265,348	
Prepaid Expense		301,822	110,574	
Total Current Assets	\$	4,908,292	\$ 6,281,545	
Long-Term Assets				
Construction in Progress	\$	4,835,724	\$ 4,835,724	
Infrastructure		25,895	25,895	
Right of Ways		568,082	568,082	
West Corridor Fiber Optic		865,614	865,614	
Accumulated Depreciation		(450,178)	(450,178)	
Total Long-Term Assets	\$	5,845,137	\$ 5,845,137	
Total Assets	\$	10,753,429	\$ 12,126,682	
Liabilities				
Current Liabilities				
Accounts Payable	\$	1,248,958	\$ 1,197,762	
Total Current Liabilities	\$	1,248,958	\$ 1,197,762	
Total Liabilities	\$	1,248,958	\$ 1,197,762	
Fund Equity				
Net Investment in Fixed Assets	\$	5,845,137	\$ 5,845,137	
Fund Balance				
Nonspendable		301,822	110,574	
Unassigned		3,357,512	4,973,208	
Total Fund Equity	\$	9,504,471	\$ 10,928,920	
Total Liabilities and Fund Equity	\$	10,753,429	\$ 12,126,682	
		=	=	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	07/31/24	07/31/24	07/31/24
Revenues						
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 17,750,000	\$ 10,390,112	\$ 10,292,013	\$ 98,099
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	1,043,315	1,052,492	(9,177)
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	438,942	588,576	(149,634)
Interest Income	46,205	10,000	87,000	44,634	10,000	34,634
Miscellaneous Income	12	500	500	-	292	(292)
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,353,630	\$ 11,917,003	\$ 11,943,373	\$ (26,369)
Expenditures						
Administrative	\$ 323,461	\$ 307,153	\$ 330,314	\$ 203,922	\$ 202,196	\$ 1,726
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	803,820	803,820	-
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,339,700	1,339,700	1
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	6,787,815	6,787,814	1
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)
GIS System	196,766	190,962	190,962	-	-	-
Line Charges	786,570	674,648	674,648	308,075	482,707	(174,632)
Notification Systems (ENS)	153,993	210,640	374,286	149,143	147,873	1,270
Special Projects	905,661	1,395,887	1,437,487	877,675	917,418	(39,743)
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,382,208	\$ 10,492,555	\$ -	\$ (226,362)
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 1,971,422	\$ 1,424,448	\$ 11,943,373	\$ (10,518,925)
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334		
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,630,756	\$ 5,083,782		
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,595,552	4,538,450		
Unrestricted	(1,020,390)	2,990,133	285,204	(204,668)		
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,630,756	\$ 5,083,782		

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(e)	(d-e)
	2023	2024	2024	Actual	Budget	Variance
	Audited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Actual	07/31/24	07/31/24	07/31/24
Administration						
Accounting	\$ 86,120	\$ 84,500	\$ 84,500	\$ 55,046	\$ 54,292	\$ 754
Bank Charges	1,316	7,416	7,416	4,764	5,326	(562)
Executive Director (ED)						
401k & Benefits	27,781	26,548	26,548	15,100	15,486	(387)
Mileage Reimbursement	39	518	518	-	302	(302)
Payroll Tax	10,395	10,271	10,271	6,362	6,192	170
Wages & Salaries	134,124	128,510	128,510	81,708	80,466	1,242
Insurance	6,095	6,069	6,069	3,192	3,540	(348)
Legal	25,928	31,827	36,827	26,063	28,066	(2,003)
Meeting & Misc						
Admin Web/Listserves	833	484	484	-	282	(282)
Meeting & Misc - Other	10,038	4,371	14,500	8,382	4,371	4,010
Phone/Web Conferencing	147	437	437	-	255	(255)
Office Supplies & Postage	820	849	849	439	495	(56)
Payroll Expenses	19,825	5,135	5,135	2,662	2,995	(333)
Public Web	-	218	8,250	204	127	77
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 330,314	\$ 203,922	\$ 202,196	\$ 1,726
Agency Operating Fund (AOF)						
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 803,820	\$ 803,820	\$ -
Westminster	1,997,068	2,296,628	2,296,628	1,339,700	1,339,700	1
Jeffcom	10,118,480	11,636,252	11,636,252	6,787,815	6,787,814	1
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 8,931,335	\$ 8,931,333	\$ 2
Disaster & Recovery Plan (DRP)						
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)
GIS System						
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
Total GIS System	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -
Line Charges						
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 4,241	\$ 3,368	\$ 873
ESInet	780,369	659,610	659,610	302,735	476,335	(173,600)
Other	-	5,150	5,150	1,100	3,004	(1,904)
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 308,075	\$ 482,707	\$ (174,632)
Notification Systems (ENS)						
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 10,815	\$ (4,272)
ENS	126,900	188,387	227,883	142,601	134,892	7,708
VoIP Record Extract	16,551	3,713	3,713	-	2,166	(2,166)
ENS Systems Support	-	-	124,150	-	-	-
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 149,143	\$ 147,873	\$ 1,270
Special Projects						
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)
Fiber Special Projects	462,281	500,000	541,600	211,636	233,333	(21,698)
Fiber Optics	1,779	-	-	-	-	-
Last Mile Fiber Project	115,819	400,000	400,000	170,036	233,333	(63,298)
North Metro	-	100,000	100,000	-	-	-
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600
J-FON O&M	60,424	494,400	494,400	352,989	443,900	(90,911)
Smart911	89,161	94,591	94,591	52,011	55,178	(3,168)
Special Projects Contingency	292,075	300,000	300,000	260,900	180,000	80,900
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 877,675	\$ 917,418	\$ (39,743)
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,382,208	\$ 10,492,555	\$ 10,718,918	\$ (226,362)

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

	Q1 Actual	Q2 Actual	July Actual	August (Estimate)	September (Estimate)	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 3,426,928	\$ 3,692,631	\$ 3,905,622	\$ 4,204,256	\$ 4,204,256	\$ 5,083,644
<u>Expected Inflows:</u>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 5,538,920	\$ 1,809,997	\$ 1,892,895	\$ 1,892,895	\$ 5,595,787	\$ 5,678,684
<u>Expected Outflows:</u>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 88,811	\$ 22,151	\$ 22,964	\$ 22,964	\$ 68,079	\$ 68,891
Agency Operating Fund (AOF) Total	3,661,292	3,827,714	1,275,905	1,309,189	1,309,189	3,894,283	3,927,568
Disaster & Recovery Plan (DRP) Total	13,156	9,249	-	8,250	8,250	16,500	24,749
GIS System Total	11,286	-	-	35,935	35,935	71,870	107,806
Line Charges Total	169,007	170,690	58,645	55,261	55,262	169,168	165,793
Notification Systems (ENS) Total	13,098	-	-	71,495	71,495	142,990	214,485
Special Projects Total	384,125	315,991	240,305	99,417	99,418	439,140	298,259
Total Expected Outflows	\$ 4,334,125	\$ 4,412,455	\$ 1,597,006	\$ 1,594,261	\$ 1,602,513	\$ 4,793,780	\$ 4,791,051
Net Inflows/Outflows	\$ 2,566,166	\$ 1,126,465	\$ 212,992	\$ 298,633	\$ 290,382	\$ 802,007	\$ 887,633
Estimated Cash Position	\$ 2,566,166	\$ 3,692,631	\$ 3,905,622	\$ 4,204,256	\$ 4,494,637	\$ 4,494,637	\$ 5,382,270

JCECA - 2024 Aug Expenditure Request Authorization 082024 1601					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-020		Multi	ECC distributions for Sep 2024	AOF	1,275,904.75
				Total	1,275,904.75
Expenditures Approved by Executive Director (signature):					

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



Jeffrey Irvin <jirvin@jceca.org>

[colorado911] Summary update for August 12, 2024

Kirkland - DORA, Jennifer <jennifer.kirkland@state.co.us>
To: Jennifer Kirkland - DORA <jennifer.kirkland@state.co.us>

Mon, Aug 12, 2024 at 9:15 AM

Good morning, Colorado 9-1-1!

PUC and TASK FORCE UPDATE

The ESINet Users Group meeting is this Wednesday, August 14 at 10a. Meeting access and materials can be found [here](#).

The Task Force Prepaid/Collections Committee will meet tomorrow, August 13, at 9a. Meeting access can be found through the calendar at the same link as the ESINet Users Group link above.

Our August Lunch N Learn will be this Thursday, August 15 at noon, featuring Virtual Academy. Access can be found at the calendar at the same link as above.

Heads up: Over the next couple of months, governing bodies will start seeing bills for ECaTS, whether or not they have implemented the service and started using it. As a reminder, governing bodies have been receiving statewide surcharge distribution amounts in 2024 sufficient to reimburse for SIP sessions and ECaTS service. If you have questions, please reach out to me or Jeff Winkelmann at CenturyLink.

24M-0329T (NEW) Proceeding to Set the Annual Surcharge and Threshold Amounts. The proceeding is open to set the 2025 state surcharge, prepaid wireless surcharge, and local surcharge threshold amount. Proposed amounts are: statewide surcharge \$.09, threshold amount \$2.12, prepaid wireless surcharge \$2.06. The deadline to intervene or file as a participating party is August 21, 2024. Parties who wish to file comments may do so until August 20, 2024, with reply comments due by September 4, 2024. More information can be found [here](#).

23A-0197T Proceeding for Network Reliability. Centurylink/Lumen filed an updated proposed network improvement plan. The Administrative Law Judge (ALJ) issued a recommended decision approving the five proposed projects on August 7, 2024. More information can be found [here](#).

23R-0577T Amendments to Emergency Service Outage Rules. ALJ Mirbaba issued a Recommended Decision on June 13, 2024. CenturyLink/Lumen filed Exceptions to the Decision on July 3, 2024. At their weekly meeting August 7, the Commissioners denied the exceptions. The final order should be issued shortly. If you would like to read all the documents filed in the proceeding, here is the [link](#).

23AL-0486T Amended Tariff Letter. Centurylink/Lumen filed an amended advice letter on 2/14/23. Several parties in the proceeding have agreed to settle; we are awaiting next steps. More information can be found [here](#).

As a reminder, all our current proceedings are listed on [this page](#) of the Colorado 9-1-1 Program page.

FEDERAL LEGISLATIVE AND FCC UPDATE

See the end of the email for an article on the FCC's decision to issue a new Emergency Alert System (EAS) missing and endangered persons (MEP) alert code

TELECOMMUNICATOR RECLASSIFICATION

The OMB has started the data-gathering process ahead of its next consideration of telecommunicator job classification. There are a couple of very important things you NEED to do to ensure we are successful in this endeavor!

- 1. UPDATE YOUR JOB DESCRIPTIONS** to match the work performed in your PSAP every single day. This will ensure that if your PSAP is audited during the manual-update process, OMB will see that the work done is indeed public safety, not clerical. OMB can/may reach out to ANY PSAP in the country to gather this data, so it's imperative that everyone's job descriptions are up to date. 911.gov has a **step-by-step reclassification toolkit** that guides you through the process and even has some sample job descriptions.

CO 911 IN THE NEWS

[Durango Appoints New 9-1-1 Dispatch Director](#)

If you have a news item you want to share, please send it to me!

RESOURCE HIGHLIGHT

The Colorado Training Standards Institute will meet tomorrow, August 13, at 1p. ALL PSAPs are encouraged to attend these meetings, as we will begin discussing training standards. More information and a meeting link can be found at <https://www.ctsi911.org/>

We received the following email from United Way about 211 in Colorado:

We are grateful for Colorado Emergency and Non-Emergency Dispatches's continued partnership with 211 Colorado, a free and confidential statewide contact center that connects community members with health and human services across the state. Being a part of the 211 Colorado database is completely free and helps connect members of your community with critical services like food pantries, shelters, medical equipment, hospice and so much more!

Now we are making it easier than ever for agencies to review and update the information listed in the database by going online at 211colorado.org. Regularly reviewing this information, which includes general contact, location, and service details, helps our 211 Colorado contact center to confidently provide community members with all the intel they need to access services, while ensuring that every referral made is to someone who is eligible to receive assistance from your organization. Using our Agency Portal, you can create an account for free, assess what's listed, and submit changes at a time that's most convenient for you.

To sign up for the portal, visit https://search.211colorado.org/users/agency_sign_up and follow the directions [in this PDF instruction guide](#).

If you've already signed up for our 211 Agency Portal, thank you! Log in at https://search.211colorado.org/users/sign_in to update the information on behalf of Colorado Emergency and Non-Emergency Dispatches.

Please don't hesitate to contact us at 211database@unitedwaydenver.org or (303) 561-2112 with questions or to update your agency's information via phone/email.

Thank you!

Samantha Johnson, Manager, Data Quality

Office: 303-561-2102

Email: samantha.johnson@unitedwaydenver.org

LEARNING OPPORTUNITIES

OTHER NEWS

FCC Establishes Missing and Endangered Persons Alert

The FCC today unanimously voted to establish a new Emergency Alert System (EAS) missing and endangered persons (MEP) alert code that will enable alerts to be delivered via TV, radio, and cellphones.

The agency stressed the importance of the action in helping missing and endangered adults who aren't covered by AMBER Alerts, which are for persons under the age of 18. In particular, Commissioners and advocates cited the benefits of the new alerts in helping authorities find members of tribal communities and others of color.

"In 2023, more than 188,000 people went missing who fall outside of the criteria for AMBER Alerts. The new alert code adopted today will be particularly beneficial to Tribal communities, where American Indians and Alaska Natives are at a disproportionate risk of violence, murder, or vanishing," according to a news release on the FCC, Public Draft on Amendment of Part 11 of the Commission's Rules Regarding the Emergency Alert System, Report and Order, Dkts. 15-91 and 15-94 (July 17, 2024).

"The new missing and endangered persons alerts within the nation's Emergency Alert System and Wireless Emergency Alert system will help law enforcement agencies galvanize public attention to missing and endangered people of all ages who do not qualify for AMBER Alerts, including those who meet the criteria for Ashanti Alerts," the news release added.

"Today's decision will support efforts to raise critical public awareness of missing Indigenous persons. In particular, thousands of missing Indigenous women have disappeared from their homes never to be seen again—according to FBI statistics, in 2023, there were 10,650 reported missing American Indian/Alaska Native persons of which 3,269 were 18 years old or older. Likewise, the code adopted today can help mobilize public responses to missing Black persons who make up roughly 35% of missing persons over 18 years old despite being 12% of the U.S. population," according to the release.

"Missing and endangered persons alerts will be sent through the Wireless Emergency Alert system through the use of existing alerting methodologies, which will ensure a swift implementation of the new code. The FCC expects these wireless alerts will utilize the existing Imminent Threat class and the Public Safety Message WEA alert class," according to the release.

In March, the FCC unanimously adopted a notice of proposed rulemaking (89 Federal Register 27699, April 18, 2024) in PS dockets 15-91 and 15-94 proposing to establish the new MEP EAS code ([TR Daily, March 14](#)).

In comments filed on the NPRM, a number of entities expressed support for the proposal, while some parties urged the FCC to also establish a separate code for missing and endangered indigenous persons ([TR Daily, May 21](#)). For their part, some industry entities detailed what they said would be the financial burden of making necessary technical changes.

No significant changes were made to the item since it was circulated ([TR Daily, July 16](#)), according to Alejandro Roark, chief of the FCC's Consumer and Governmental Affairs Bureau. He told a reporter after today's meeting that "some edit to the final draft occurred when it was on circulation, but none significant to note here."

"The Bureau of Indian Affairs estimates there are more than four thousand cases of missing and murdered American Indian and Alaska Natives that are unsolved," said FCC Chairwoman Jessica Rosenworcel. "According to the Federal Bureau of Investigation, the numbers missing are more than two and half times their share of the United States population. While there are new methods to collect data on missing and endangered Tribal and Native people, the true magnitude of this problem is hard to capture through data alone."

"In developing this proposal, we received so many comments," Ms. Rosenworcel added. "The most powerful testimonies came from Tribal communities. Their input—including from government-to-government consultations held between Tribal communities and our Office of Native Affairs and Policy—provided a voice for the murdered and missing."

"Today's Order closes this critical gap in our public safety infrastructure," echoed Commissioner Geoffrey Starks. "By establishing a dedicated Missing and Endangered Persons event code, this Order will assist law enforcement in disseminating critical information to the public to aid in the safe recovery of missing or endangered persons. This three-letter 'MEP' event code harmonizes emergency alerts nationwide to ensure that the public is alerted and prepared to respond during these emergencies. Put simply, this Order will help save lives."

"Our goal in establishing the Missing and Endangered Persons alert code is to help families that unfortunately experience the anguish of not knowing where their loved ones are," said Commissioner Anna Gomez. "I also hope that this new emergency alert helps address the crisis of Missing and Murdered Indigenous Peoples that has afflicted Native communities for far too long."

"We should not have a system where we allow people to fall through the gaps," said Commissioner Brendan Carr, adding that he was pleased that the agency was "making sure that we have an alerting system that works in the modern era."

Commissioner Nathan Simington had no comment on the item.

Advocates of the FCC's action praised the agency for adopting its order today.

"This action is historic," said Loris Taylor, president and chief executive officer of Native Public Media, which Ms. Rosenworcel credited with helping bring the alerting issue to the Commission's attention. "The new MEP event code symbolizes hope and a commitment to leveraging modern communication tools to protect those most at risk and underscores the importance of community involvement in ensuring public safety for

Native Americans. With the new MEP event code, our nation's ability to alert the public effectively about missing and endangered persons has become a reality. Our shared values of saving lives have been the north star of our collective efforts.”

Lavina Willie-Nez, the AMBER Alert coordinator for the Navajo Nation Department of Police, told Commissioners in remotely delivered remarks that Amber Alerts had been used by the tribe to successfully recover eight missing children. “We can apply this same approach to locate missing persons who do not meet the AMBER Alert criteria,” she added.

In a joint statement, CTIA and the National Domestic Violence Hotline said, “We commend the FCC’s action today to enhance the WEA system to aid missing and endangered persons. Using existing alert classes to transmit these messages will speed implementation, while education for alert originators and consumers will promote consistent usage and help prevent alert fatigue. Wireless providers understand how crucial these life-saving messages are, including in Tribal communities, for survivors of domestic abuse, their families, and communities, and support the Commission’s work on this important public safety issue.” —Paul Kirby, paul.kirby@wolterskluwer.com

TelecomRegulation: FCC FederalNews PublicSafety

Have a great week!

--

Jennifer Kirkland, ENP, CPE, RPL, ARM-P
State 911 Program Manager



COLORADO
Department of
Regulatory Agencies
Public Utilities Commission

P: 303-894-2031

1560 Broadway, Suite 250, Denver, CO 80202

[See my calendar](#)

jennifer.kirkland@state.co.us | puc.colorado.gov



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**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
SEPTEMBER 26, 2024, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. August 22, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. Discuss 2025 budget draft.
 - b. Expenditure Requests – Executive Director.
 - i. Presentation re: 2024-022 JCPS Department of School Safety dispatch center funding assistance request.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director's Report
 - a. Lookout Alert stats.
 - b. Director nominations received.
7. Legal Counsel Report
 - a. Lobbyist activity report.
 - b. PUC matters in process or pending.
8. New Business
9. Adjournment.

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
SEPTEMBER 26, 2024

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

Present: Director Mike Kulp
 Director Mark Goodell
 Director Dave Lester
 Director Scott Eddy alternate for Director Kraft-Tharp
 Attorney Ryan Tharp

Excused: Director Alan Fletcher
 Director Tracy Kraft-Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
 Maylee Barraza, Jefferson County Clerk to the Board
 Tracie Kaminski, Pinnacle Consulting Group, Inc
 Avila DeJia, Jefferson County Clerk to the Board
 Jeff Streater, Jeffcom911
 Kevin Biegert, Jeffcom911
 Kevin Garcia, Jeffcom911
 Kinde Yetemgen, Jeffcom911
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Jennifer Gustin, Jeffcom911
 Madalena DeAndrea, Jeffco Public Schools
 Brandon Rood, Jeffco Public Schools
 Ashley Dechant, Jeffco Public Schools
 Hilary Porter, Jeffco Public Schools
 Jacinda English, Broomfield PD
 Sara Gallegos, Westy911

Director Kulp called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Goodell, duly seconded by Director Lester and by unanimous vote, approved the Minutes of August 22, 2024.

TREASURER'S REPORT

Ms. Kaminski presented the unaudited financial statements prepared by PCGI through August 31, 2024 (copy attached). Mr. Kaminski advised that through August 31st total revenues collected were just over \$14.2M, helping to support total expenditures of \$11,886,159, leaving an ending fund balance of just over \$6M as of August 31. They are projecting year end ending expenditures at just under \$18.4M and looking at an ending fund balance for the year overall at just under \$5.9M.

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

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

Ms. Kaminsky then discussed a draft of the 2025 budget (see column f of the August financial statements). Mr. Irvin reviewed the detail on page 3 advising the board how the budget figures were derived. He advised that the PUC will likely approve raising the ETC cap to \$2.12. He mentioned that in setting the cap the PUC considers inflation and the needs of the authorities. Ms. Kaminski discussed the proforma she prepared last year and the current projections.

The Board upon motion of Director Kulp and duly seconded by Director Lester and by unanimous vote, approved modifying the 2025 budget draft to increase the AOF allocations as recommended by Ms. Kaminski and to reflect an increase of ETC rate for 2025 to \$2.12.

EXPENDITURE REQUESTS

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

Representatives of Jeffco Public Schools were present to discuss a request for funding to assist with the completion of an upgrade to their public safety dispatch center. A copy of the presentation is attached. After discussion the board approved the funding request.

The Board upon motion of Director Lester duly seconded by Director Goodell and by unanimous vote, approved the September 2024 expenditure requests in the amount of \$1,413,590.40.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. English thanked Kevin Garcia, Jeffcom, who, in his capacity as the new Emergency Notification Coordinator was able to assist them with a large police response two weeks ago. Kevin helped them with Lookout Alert notifications both during and after the incident. She said Kevin's support has been invaluable. They recently participated in the Broomfield days event and took the opportunity to handout Lookout Alert cards with instructions to sign up.
- **Jeffcom ECC** – Mr. Streeter advised that they are going through a lot of transitional change. Deputy Director Brewer is no longer with Jeffcom and has moved on to other opportunities. They are now structuring differently. Jeffcom continues to grow, and their call stats continue to increase. Last week they promoted two additional deputy directors. They are going to approach this more on a divisional concept. Deputy Director Gina Ramirez will oversee support services to include their training, training academy, accreditation standards, QA (quality assurance) and a litany of other things yet to be determined. Jennifer Sandoval was the second deputy director promotion and will oversee floor operations and all that entails. Kevin Biegert was Director of Information Technology, his position has been retitled to Deputy Director of Information Technology. Mr. Streeter commended their service and congratulated them. Their call volume is right where they expected it to be with the addition of Clear Creek County. Mr. Streeter has asked his board for an additional eighteen positions for next year. Right now they are overstaffed by four. They are authorized 118 and they are at 122. They have a lot of

training going on. They have an additional academy planned for November. The hiring process is closed and they are in backgrounds. They are seeing great results and candidates in the application phase. They have an academy that started a week ago. He thanked R-1 (Jeffco Public Schools) for use of one of their classrooms. Mr. Streeter asked Mr. Garcia to discuss his strategy for interaction with all the agencies in his roll as the Emergency Notification Coordinator.

- **Westminster ECC** – Ms. Gallegos echoed what Ms. English said thanking Mr. Garcia for the support he has provided for their agency. She thanked Mr. Irvin for facilitating the printing of Lookout Alert handout materials to include a new Spanish version.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) showing an increase of 3,124 opt-ins.

LEGAL COUNSEL REPORT

Mr. Tharp advised not a lot happening as the legislature is not in session. The Colorado PUC 911 Advisory Task Force Legislative Committee is discussing reintroducing the misuse of 911 bill that they have been trying to run for the last couple of years.

The PUC is increasing the prepaid 911 fee and the statewide 911 fee, CenturyLink (Lumen) has filed an amended tariff that, unless someone protests, will become effective on October 18. The tariff adds mandatory services to the basic emergency services that are offered to all PSAPs. The statewide 911 fee will be impacted because it is set at a rate that will fully cover the tariff costs. The PUC collects the statewide 911 fee and distributes it to the PSAPs based on their number of concurrent sessions. The PUC needs to make their decision by October 1. Mr. Tharp received an email during the meeting indicating the PUC increased the fee from \$0.09 to \$0.12.

NEW BUSINESS

There was no new business.

ADJOURNMENT

Director Kulp mentioned that this will be his last meeting as his term is expiring. He was thanked for his service by Mr. Irvin and those present. The meeting was adjourned by Director Kulp.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and August 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracey L. Kaminski". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
September 23, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
BALANCE SHEET									
December 31, 2023 and August 31, 2024									
	Audited Actual	Unaudited Actual							
	12/31/2023	8/31/2024							
Assets									
Current Assets									
Cash, Checking	\$ 551,005	\$ 3,626,012							
Cash, Savings	2,396,205	1,196,193							
Accounts Receivable	1,659,260	2,265,348							
Prepaid Expense	301,822	88,654							
Total Current Assets	\$ 4,908,292	\$ 7,176,207							
Long-Term Assets									
Construction in Progress	\$ 4,835,724	\$ 4,835,724							
Infrastructure	25,895	25,895							
Right of Ways	568,082	568,082							
West Corridor Fiber Optic	865,614	865,614							
Accumulated Depreciation	(450,178)	(450,178)							
Total Long-Term Assets	\$ 5,845,137	\$ 5,845,137							
Total Assets	\$ 10,753,429	\$ 13,021,344							
Liabilities									
Current Liabilities									
Accounts Payable	\$ 1,248,958	\$ 1,160,205							
Total Current Liabilities	\$ 1,248,958	\$ 1,160,205							
Total Liabilities	\$ 1,248,958	\$ 1,160,205							
Fund Equity									
Net Investment in Fixed Assets	\$ 5,845,137	\$ 5,845,137							
Fund Balance									
Nonspendable	301,822	88,654							
Unassigned	3,357,512	5,927,348							
Total Fund Equity	\$ 9,504,471	\$ 11,861,139							
Total Liabilities and Fund Equity	\$ 10,753,429	\$ 13,021,344							
	=	=							

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY												
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS												
GENERAL FUND												
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)					
	2023	2024	2024	Actual	Budget	Variance	2025					
	Audited	Adopted	Projected	Through	Through	Through	Proposed					2025
Revenues	Actual	Budget	Actual	08/31/24	08/31/24	08/31/24	Budget					Comments
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 18,000,000	\$ 12,498,832	\$ 11,806,260	\$ 692,572	\$ 18,955,205					Based on full collection of \$2.05 Fee
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	1,192,360	1,205,659	(13,299)	1,895,520					Estimating 10% of ETC Revenue
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	501,648	664,087	(162,439)	758,208					Estimating 4% of ETC Revenue
Interest Income	46,205	10,000	87,000	49,987	10,000	39,987	50,000					Estimate
Miscellaneous Income	12	500	500	-	500	(500)	500					
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,603,630	\$ 14,242,827	\$ 13,686,506	\$ 556,321	\$ 21,659,433					
Expenditures												
Administrative	\$ 323,461	\$ 307,153	\$ 340,646	\$ 233,732	\$ 221,328	\$ 12,404	\$ 351,230					
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	918,651	918,651	-	1,515,775					
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,531,086	1,531,085	1	2,526,291					
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	7,757,502	7,757,501	1	12,799,877					
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)	158,400					
GIS System	196,766	190,962	190,962	-	-	-	192,000					
Line Charges	786,570	674,648	674,648	333,726	544,760	(211,034)	528,129					
Notification Systems (ENS)	153,993	210,640	374,286	168,578	155,427	13,151	389,674					
Special Projects	905,661	1,395,887	1,437,487	920,478	1,001,001	(80,523)	807,000					
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,541	\$ 11,886,159	\$ 12,167,145	\$ (280,985)	\$ 19,268,376					
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 2,211,089	\$ 2,356,668	\$ 1,519,361	\$ 837,307	\$ 2,391,057					
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334			5,870,423					
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,423	\$ 6,016,002			\$ 8,261,480					
Components of Ending Fund Balance												
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000					
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,598,135	4,538,450			4,817,094					
Unrestricted	(1,020,390)	2,990,133	522,288	727,552			2,694,386					
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,423	\$ 6,016,002			\$ 8,261,480					

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	2025
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	Comments
	Actual	Budget	Actual	08/31/24	08/31/24	08/31/24	Budget	Variance	
Administration									
Accounting	\$ 86,120	\$ 84,500	\$ 84,500	\$ 81,765	\$ 59,133	\$ 2,632	\$ 94,365	\$ 9,865	Audit \$7,000 (emailed Hinkle) Pinnacle increased by 2.7%
Bank Charges	1,316	7,416	7,147	4,764	5,744	(980)	8,167	751	Averaged 2024 actual for 2025 budget.
Executive Director (ED)									
401k & Benefits	27,781	26,548	26,548	17,257	17,699	(442)	25,885	(663)	Averaged 2024 actual for 2025 budget.
Mileage Reimbursement	39	518	518	-	345	(345)	500	(18)	Contingency amount per Jeff
Payroll Tax	10,395	10,271	10,271	7,258	6,847	411	10,905	634	Averaged 2024 actual for 2025 budget.
Wages & Salaries	134,124	128,510	128,510	93,380	88,676	4,704	140,070	11,560	Averaged 2024 actual for 2025 budget.
Insurance	6,095	6,069	6,069	3,642	4,046	(404)	5,473	(596)	Averaged 2024 actual for 2025 budget.
Legal	25,928	31,827	50,290	33,527	29,718	3,809	44,679	12,852	Averaged 2024 actual for 2025 budget.
Meeting & Misc									
Admin Web/Listserve	833	484	484	-	323	(323)	-	(484)	No longer using these SAS services.
Meeting & Misc - Other	10,038	4,371	11,639	8,465	4,371	4,094	14,369	9,997	Averaged 2024 actual for 2025 budget.
Phone/Web Conferencing	147	437	437	-	291	(291)	-	(437)	No longer incurring costs for these services.
Office Supplies & Postage	820	849	849	447	566	(119)	753	(96)	Averaged 2024 actual for 2025 budget.
Payroll Expenses	19,825	5,135	5,135	3,022	3,423	(401)	4,564	(570)	Averaged 2024 actual for 2025 budget.
Public Web	-	218	8,250	204	145	59	1,500	1,282	Increased maintenance costs for statutory accessibility requirements.
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 340,646	\$ 233,732	\$ 221,328	\$ 12,404	\$ 351,230	\$ 44,077	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 918,651	\$ 918,651	\$ -	\$ 1,515,775	\$ 137,798	10% Increase for 2025
Westminster	1,997,068	2,296,628	2,296,628	1,531,086	1,531,085	1	2,526,291	229,663	10% Increase for 2025
Jeffcom	10,118,480	11,636,252	11,636,252	7,757,502	7,757,501	1	12,799,877	1,163,625	10% Increase for 2025
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 10,207,239	\$ 10,207,238	\$ 2	\$ 16,841,943	\$ 1,531,086	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	WMFR lease for 433 hot backup center + 10% contingency for other costs
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	
GIS System									
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	Reimb FTE to Jeffcom for GIS services + GeoComm wireless svcs.
Total GIS System	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	
Line Charges									
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 4,876	\$ 4,992	\$ (116)	\$ 7,270	\$ (2,618)	Averaged 2024 actual for 2025 budget.
ESInet	780,369	659,610	659,610	327,750	536,335	(208,585)	518,974	(140,636)	Averaged 2024 actual for 2025 budget.
Other	-	5,150	5,150	1,100	3,433	(2,334)	1,885	(3,265)	Averaged 2024 actual for 2025 budget.
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 333,726	\$ 544,760	\$ (211,034)	\$ 528,129	\$ (146,519)	
Notification Systems (ENS)									
ALL Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 12,360	\$ (5,817)	\$ 11,216	\$ (7,324)	Jeff will schedule
ENS	126,900	188,387	227,883	162,036	140,591	21,444	244,458	56,071	RAVE Alert, Collaborate amd AWARE, includes 10% contingency, see ENS schedule.
VoIP Record Extract	16,551	3,713	3,713	-	2,475	(2,475)	4,000	287	
ENS Systems Support	-	-	124,150	-	-	-	130,000	130,000	Reimb Jeffcom for FTE to administer ENS systems.
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 168,578	\$ 155,427	\$ 13,151	\$ 389,674	\$ 179,034	
Special Projects									
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)	\$ 7,000	\$ 104	Annual maintenance project + repair contingency
Fiber Special Projects	462,281	500,000	541,600	211,636	283,333	(71,698)	300,000	(200,000)	
Fiber Optics	1,779	-	-	-	-	-	-	-	
Last Mile Fiber Project	115,819	400,000	400,000	170,036	266,667	(96,631)	200,000	(200,000)	
North Metro	-	100,000	100,000	-	16,667	(16,667)	100,000	-	Assumes property rights issue will be resolved
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600	-	-	Project completed in 2024.
J-FON O&M	60,424	494,400	494,400	385,162	449,600	(64,438)	200,000	(294,400)	Includes reimb FTE to Jeffcom for Network Administrator
Sman911	89,161	94,591	94,591	59,441	63,061	(3,620)	100,000	5,409	
Special Projects Contingency	292,075	300,000	300,000	264,100	200,000	64,100	200,000	(100,000)	May need for Jeffcom 440 costs in 2025.
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 920,478	\$ 1,001,001	\$ (80,523)	\$ 807,000	\$ (588,887)	
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,541	\$ 11,886,159	\$ 12,167,145	\$ (280,985)	\$ 19,268,376	\$ 19,268,376	

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

	Q1 Actual	Q2 Actual	July Actual	August Actual	September (Estimate)	Q3 (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 3,426,928	\$ 3,692,632	\$ 3,905,625	\$ 4,822,208	\$ 4,822,208	\$ 5,234,335
<u>Expected Inflows:</u>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 5,538,920	\$ 1,809,997	\$ 2,330,884	\$ 1,783,430	\$ 5,924,312	\$ 5,350,290
<u>Expected Outflows:</u>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 88,811	\$ 22,151	\$ 34,292	\$ 20,062	\$ 76,506	\$ 60,187
Agency Operating Fund (AOF) Total	3,661,292	3,827,714	1,275,905	1,275,905	1,317,510	3,869,320	3,952,531
Disaster & Recovery Plan (DRP) Total	13,156	9,249	-	-	10,312	10,312	30,937
GIS System Total	11,286	-	-	-	44,919	44,919	134,757
Line Charges Total	169,007	170,690	58,645	25,651	62,665	146,960	188,000
Notification Systems (ENS) Total	13,098	-	-	-	89,369	89,369	268,106
Special Projects Total	384,125	315,990	240,303	78,454	104,654	423,411	313,961
Total Expected Outflows	\$ 4,334,125	\$ 4,412,454	\$ 1,597,004	\$ 1,414,302	\$ 1,649,491	\$ 4,660,797	\$ 4,927,854
Net Inflows/Outflows	\$ 2,566,166	\$ 1,126,466	\$ 212,994	\$ 916,582	\$ 133,939	\$ 1,263,515	\$ 422,436
Estimated Cash Position	\$ 2,566,166	\$ 3,692,632	\$ 3,905,625	\$ 4,822,208	\$ 4,956,147	\$ 4,956,147	\$ 5,378,583

JCECA - 2024 Sep Expenditure Request Authorization 092524 0717					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-021		Multi	Resupply Lookout Alert handout cards	ENS	3,500.00
2024-022		JCPS	JCPS Department of School Safety dispatch center renovation funding participation	SpProj	100,000.00
2024-023		Multi	ECC distributions for Oct 2024	AOF	1,275,904.75
2024-024		Multi	Repair cable cut vandalism at two locations	SpProj:JFON O&M	34,185.65
				Total	1,413,590.40
Expenditures Approved by Executive Director (signature):					

JEFFCO
SCHOOLS

**EMERGENCY DISPATCH
CENTER RENOVATION
PROJECT**



OUR DISPATCH CENTER

- Who we are
- What we do



OUR CONNECTION TO JEFFCOM

- **Started using Jeffcom's CAD as our primary CAD February 7th, 2022**
- **The primary goal of the collaboration between Jeffcom and RI Security Dispatch is to maximize information sharing for emergency services when responding to calls located on school grounds or calls related to students**



PROJECT SCOPE

- **Increasing # of Dispatch Radios & Consoles from 3 to 7**
- **Adding supervisory space**
- **Increasing dispatch center square footage from 350 square feet to 886 square feet**
- **Upgrading dispatch technology from Avtec to Motorola**



CURRENT FUNDING

- **2024 School Security Disbursement Grant through the state of CO = \$938,877.02**
 - **Motorola Radio Upgrade**
 - **½ of Xybix Dispatch Console Furniture**
- **Jeffco Public Schools Grant Match Funding = \$75,000**
 - **All renovation construction**
- **Department of School Safety Funding = \$40,000**
 - **Continual Contract Fees**
 - **Monitors**
 - **Any remaining elements**

TOTAL CURRENT FUNDING = \$1,053,877.02



FINAL NEEDED ELEMENTS & FUNDING

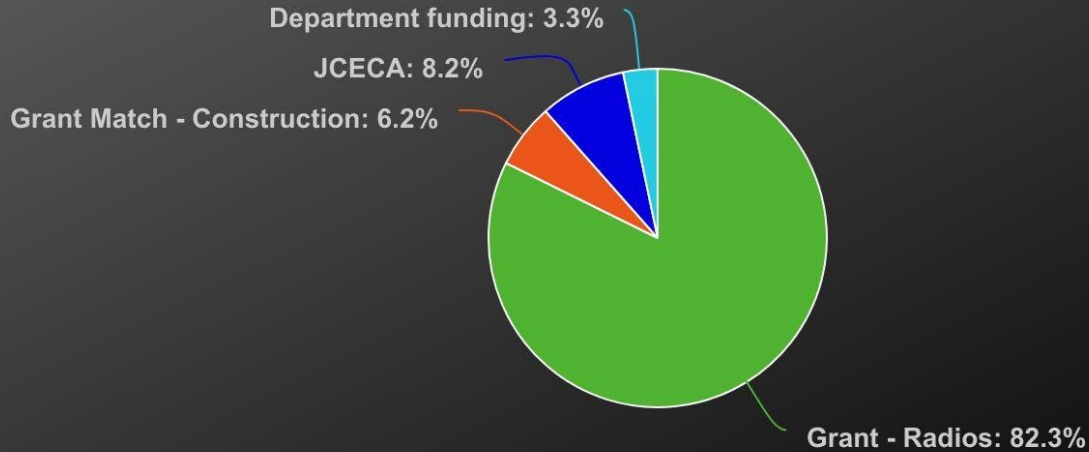
- **Other ½ of Xybix Dispatch Console Furniture**
 - **Cost = \$68,207.98**
- **Console Technology (Workstations & Equipment)**
 - **Cost = ~\$31,000**

OUR ASK FROM JCECA = \$100,000



OVERALL FUNDING

JeffCo Dispatch Project Funding



Grant - Radios Grant Match - Construction JCECA Department funding

meta-chart.com



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

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

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

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

Attorney Ryan Tharp

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

Director Goodell called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

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

TREASURER'S REPORT

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

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

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

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

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

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

EXPENDITURE REQUESTS

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

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

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

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

EXECUTIVE DIRECTOR'S REPORT

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

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

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

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

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

LEGAL COUNSEL REPORT

Mr. Tharp reported:

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

PUC Matters

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

NEW BUSINESS

There was no new business.

ADJOURNMENT

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



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and September 30, 2024. We have also prepared the accompanying 2025 proposed budgets of revenues, expenditures and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style with a large initial "T".

Pinnacle Consulting Group, Inc.
October 15, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.

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


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

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

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

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

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

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

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

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
NOVEMBER 21, 2024, AT 11 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. October 24, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2025 Budget Hearing (copy of proposed budget attached)
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
8. New Business
9. Adjournment.

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



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and September 30, 2024. We have also prepared the accompanying 2025 proposed budgets of revenues, expenditures and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style with a large initial "T".

Pinnacle Consulting Group, Inc.
October 15, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.

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

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

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

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

MINUTES OF THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
NOVEMBER 21, 2024

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

Present: Director Kevin Biegert
 Director Mark Goodell
 Director Travis Hopwood
 Director Tracy Kraft-Tharp
 Director Dave Lester

 Attorney Ryan Tharp

Also, Present: Jeff Irvin, JCECA Executive Director
 Scott Eddy, JCSO
 Maylee Baraza, Jefferson County Clerk to the Board Office
 Amanda Castle, Pinnacle Consulting Group, Inc
 Gina Ramirez, Jeffcom911
 Jennifer Sandoval, Jeffcom911
 Jennifer Gustin, Jeffcom911
 Kyle Mickelson, Jeffcom911
 Sara Gallegos, Westy911
 Paige Wilson, Broomfield PD

Director Goodell called the meeting to order.

PUBLIC COMMENT

There was no public comment.

APPROVAL OF THE MINUTES

The Board upon motion of Director Biegert, duly seconded by Director Hopwood and by unanimous vote, approved the Minutes of October 24, 2024.

TREASURER'S REPORT

Ms. Castle presented the unaudited financial statements prepared by PCGI through September 31, 2024 (copy attached). Ms. Castle advised that the Authority currently has just over \$17.4M in revenues. She noted that while we’re currently anticipating ETC revenues at \$18M that is a conservative number and anticipates we’ll come closer to budget. She advised that total operating expenditures are coming in at \$14.8M with an anticipated budget of \$18.3M. She said that leaves the Authority with an ending fund balance of just over \$6.2M which is broken up between a capital reserve, an operating reserve and a remaining balance in that the unrestricted portion.

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

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

2025 BUDGET HEARING

The Board upon motion of Director Goodell duly seconded by Director Hopwood and by unanimous vote, approved opening the 2025 Budget hearing.

Ms. Castle then presented the 2025 budget (included in financial statements as of October 31, 2024, copy attached).

Ms. Castle then asked if there was any discussion and if there was any public comment. There was no discussion and no public comment.

The Board upon motion of Director Goodell duly seconded by Director Hopwood and by unanimous vote, approved closing the 2025 budget hearing.

ADOPTION OF 2025 BUDGET

The Board upon motion of Director Goodell duly seconded by Director Biegert and by unanimous vote, approved adoption of the 2025 Budget.

EXPENDITURE REQUESTS

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

The Board upon motion of Director Biegert duly seconded by Director Lester and by unanimous vote, approved the November 2024 expenditure requests in the amount of \$2,551,809.50.

ECC PARTNERS REPORT

Emergency Communication Center partners reported the following:

- **Broomfield ECC** – Ms. Wilson extended gratitude to Jeffcom for sending two of their IDT (Incident Dispatch Team) members to their agency to present regarding how their programs work. The team gave a tour of the IDT vehicle. She said it was highly informative, and it was great to get a closer look at the vehicle features and operations. They recently conducted a twenty-four-hour test of their backup center that is located at their detention center. The test was very helpful and identified a few remaining items to address. The center is now fully functional should they need to use it in the future. Their staffing situation continues to improve. They have a hiring process underway, and they are looking to fill three remaining spots over the next several months.
- **Jeffcom ECC** – Ms. Sandoval advised that they are fully staffed. They have an academy that is three weeks in now with a total of twelve (participants). Their new building is moving along rapidly and they are tying up loose ends construction wise. The installation of the consoles is about eighty-five percent complete and following that will be the installation of all the technology. They are still targeting moving into the new building in the middle of January.
- **Westminster ECC** – Ms. Gallegos advised they are doing well. They have two staff vacancies that new hires will fill on December 2nd. They will then be fully staffed as well.

EXECUTIVE DIRECTOR'S REPORT

Lookout Alert – Mr. Irvin displayed the Lookout Alert Stats table he maintains (copy attached) showing an increase of 403 opt-ins.

JFON - Mr. Irvin advised that he held a very constructive stakeholders meeting to discuss getting Broomfield connected. A needed fiber build section was identified, and planning is moving forward to complete the connection.

Election of Officers - Mr. Irvin discussed the need to get the names of the directors who will be elected officers to submit new signatory documents for the bank accounts. Director Goodell agreed to serve as the Chairperson and Director Hopwood agreed to serve as the Treasurer.

LEGAL COUNSEL REPORT

Mr. Tharp reported:

PUC Matters

- CenturyLink – JCECA has intervened in the tariff proceeding for new services. It is expected our motion will be approved and we will be involved in that proceeding going forward. At the request of Director Hopwood, Mr. Tharp provided an explanation of why we have elected to intervene and how the intervention process works.

NEW BUSINESS

There was no new business.

ADJOURNMENT

Director Goodell adjourned the meeting upon motion of Director Hopwood and Director Biegert.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and October 31, 2024. We have also prepared the accompanying 2025 proposed budgets of revenues, expenditures and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style.

Pinnacle Consulting Group, Inc.
November 11, 2024

Offices Located in Loveland and Denver

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

Serving our clients and community through excellent dependable service.


JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
BALANCE SHEET									
December 31, 2023 and October 31, 2024									
	Audited	Unaudited							
	Actual	Actual							
	12/31/2023	10/31/2024							
Assets									
Current Assets									
Cash, Checking	\$ 551,005	\$ 2,845,451							
Cash, Savings	2,396,205	2,208,866							
Accounts Receivable	1,659,260	2,265,348							
Prepaid Expense	301,822	85,820							
Total Current Assets	\$ 4,908,292	\$ 7,405,485							
Long-Term Assets									
Construction in Progress	\$ 4,835,724	\$ 4,835,724							
Infrastructure	25,895	25,895							
Right of Ways	568,082	568,082							
West Corridor Fiber Optic	865,614	865,614							
Accumulated Depreciation	(450,178)	(450,178)							
Total Long-Term Assets	\$ 5,845,137	\$ 5,845,137							
Total Assets	\$ 10,753,429	\$ 13,250,622							
Liabilities									
Current Liabilities									
Accounts Payable	\$ 1,248,958	\$ 1,153,894							
Total Current Liabilities	\$ 1,248,958	\$ 1,153,894							
Total Liabilities	\$ 1,248,958	\$ 1,153,894							
Fund Equity									
Net Investment in Fixed Assets	\$ 5,845,137	\$ 5,845,137							
Fund Balance									
Nonspendable	301,822	85,820							
Unassigned	3,357,512	6,165,771							
Total Fund Equity	\$ 9,504,471	\$ 12,096,728							
Total Liabilities and Fund Equity	\$ 10,753,429	\$ 13,250,622							
	=	=							

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	2025
Revenues	Actual	Budget	Actual	10/31/24	10/31/24	10/31/24	Budget	Variance	Comments
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 18,000,000	\$ 15,222,580	\$ 14,924,754	\$ 297,826	\$ 19,473,006	\$ 1,319,758	Estimating 80% collection of \$2.12 Fee
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	1,490,450	1,508,992	(18,542)	1,947,301	131,976	Estimating 10% of ETC Revenue
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	627,060	695,108	(68,048)	778,920	52,790	Estimating 4% of ETC Revenue
Interest Income	46,205	10,000	87,000	62,661	10,000	52,661	50,000	40,000	Estimate
Miscellaneous Income	12	500	500	-	500	(500)	500	-	
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,603,630	\$ 17,402,751	\$ 17,139,354	\$ 263,397	\$ 22,249,727	\$ 1,544,524	
Expenditures									
Administrative	\$ 323,461	\$ 307,153	\$ 340,730	\$ 280,979	\$ 262,291	\$ 18,688	\$ 351,230	\$ 44,077	
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	1,148,314	1,148,314	(1)	1,515,775	137,798	
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,913,857	1,913,857	1	2,526,291	229,663	
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	9,696,878	9,696,877	1	12,799,877	1,163,625	
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)	158,400	94,746	
GIS System	196,766	190,962	190,962	-	-	-	192,000	1,038	
Line Charges	786,570	674,648	674,648	510,495	611,402	(100,906)	528,129	(146,519)	
Notification Systems (ENS)	153,993	210,640	374,286	212,202	172,439	39,763	389,674	179,034	
Special Projects	905,661	1,395,887	1,437,487	1,025,364	1,205,833	(180,469)	807,000	(588,887)	
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 14,810,494	\$ 15,048,403	\$ (237,909)	\$ 19,268,376	\$ 1,114,575	
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 2,211,005	\$ 2,592,257	\$ 2,090,951	\$ 501,306	\$ 2,981,350	\$ 429,949	
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334			5,870,339	143,157	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,251,591			\$ 8,851,689	\$ 573,106	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,598,156	4,538,450			4,817,094	278,644	
Unrestricted	(1,020,390)	2,990,133	522,183	963,141			3,284,595	294,462	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,251,591			\$ 8,851,689	\$ 573,106	

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	2025
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	Comments
	Actual	Budget	Actual	10/31/24	10/31/24	10/31/24	Budget	Variance	
Administration									
Accounting	\$ 86,120	\$ 84,500	\$ 84,500	\$ 68,876	\$ 71,817	\$ (2,941)	\$ 94,365	\$ 9,865	Audit \$7,000 (emailed Hinkle) Pinnacle increased by 2.7%
Bank Charges	1,316	7,416	7,147	4,764	6,580	(1,816)	8,167	751	Averaged 2024 actual for 2025 budget.
Executive Director (ED)									
401k & Benefits	27,781	26,548	26,548	21,572	22,124	(552)	25,885	(663)	Averaged 2024 actual for 2025 budget.
Mileage Reimbursement	39	518	518	-	432	(432)	500	(18)	Contingency amount per Jeff
Payroll Tax	10,395	10,271	10,271	9,052	9,359	(307)	10,905	634	Averaged 2024 actual for 2025 budget.
Wages & Salaries	134,124	128,510	128,510	116,725	106,594	10,131	140,070	11,560	Averaged 2024 actual for 2025 budget.
Insurance	6,095	6,069	6,069	4,877	5,057	(180)	5,473	(596)	Averaged 2024 actual for 2025 budget.
Legal	25,928	31,827	50,290	33,527	30,023	3,504	44,679	12,852	Averaged 2024 actual for 2025 budget.
Meeting & Misc									
Admin Web/Listserve	833	484	484	20	403	(383)	-	(484)	No longer using these SAS services.
Meeting & Misc - Other	10,038	4,371	11,723	8,526	4,371	4,155	14,369	9,997	Averaged 2024 actual for 2025 budget.
Phone/Web Conferencing	147	437	437	152	364	(212)	-	(437)	No longer incurring costs for these services.
Office Supplies & Postage	820	849	849	612	707	(95)	753	(96)	Averaged 2024 actual for 2025 budget.
Payroll Expenses	19,825	5,135	5,135	4,071	4,279	(207)	4,564	(570)	Averaged 2024 actual for 2025 budget.
Public Web	-	218	8,250	8,204	182	8,022	1,500	1,282	Increased maintenance costs for statutory accessibility requirements.
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 340,730	\$ 280,979	\$ 262,291	\$ 18,688	\$ 351,230	\$ 44,077	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 1,148,314	\$ 1,148,314	\$ (1)	\$ 1,515,775	\$ 137,798	10% Increase for 2025
Westminster	1,997,068	2,296,628	2,296,628	1,913,857	1,913,857	1	2,526,291	229,663	10% Increase for 2025
Jeffcom	10,118,480	11,636,252	11,636,252	9,696,878	9,696,877	1	12,799,877	1,163,625	10% Increase for 2025
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 12,759,049	\$ 12,759,048	\$ 1	\$ 16,841,943	\$ 1,531,086	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	WMFR lease for 433 hot backup center + 10% contingency for other costs
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	
GIS System									
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	Reimb FTE to Jeffcom for GIS services + GeoComm wireless svcs.
Total GIS System	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	
Line Charges									
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 6,235	\$ 7,440	\$ (1,205)	\$ 7,270	\$ (2,618)	Averaged 2024 actual for 2025 budget.
ESInet	780,369	659,610	659,610	503,161	599,670	(96,509)	518,974	(140,636)	Averaged 2024 actual for 2025 budget.
Other	-	5,150	5,150	1,100	4,292	(3,192)	1,885	(3,265)	Averaged 2024 actual for 2025 budget.
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 510,495	\$ 611,402	\$ (100,906)	\$ 528,129	\$ (146,519)	
Notification Systems (ENS)									
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 8,703	\$ 15,450	\$ (6,747)	\$ 11,216	\$ (7,324)	Jeff will schedule
ENS	126,900	188,387	227,883	203,499	156,989	46,510	244,458	56,071	RAVE Alert, Collaborate amd AWARE, includes 10% contingency, see ENS schedule.
VoIP Record Extract	16,551	3,713	3,713	-	-	-	4,000	287	
ENS Systems Support	-	-	124,150	-	-	-	130,000	130,000	Reimb Jeffcom for FTE to administer ENS systems.
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 212,202	\$ 172,439	\$ 39,763	\$ 389,674	\$ 179,034	
Special Projects									
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)	\$ 7,000	\$ 104	Annual maintenance project + repair contingency
Fiber Special Projects	462,281	500,000	541,600	215,179	400,000	(184,821)	300,000	(200,000)	
Fiber Optics	1,779	-	-	-	-	-	-	-	
Last Mile Fiber Project	115,819	400,000	400,000	173,579	333,333	(159,754)	200,000	(200,000)	
North Metro	-	100,000	100,000	-	66,667	(66,667)	100,000	-	Assumes property rights issue will be resolved
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600	-	-	Project completed in 2024.
J-FON O&M	60,424	494,400	494,400	478,043	472,000	6,043	200,000	(294,400)	Includes reimb FTE to Jeffcom for Network Administrator
Smart911	89,161	94,591	94,591	74,301	78,826	(4,525)	100,000	5,409	
Special Projects Contingency	292,075	300,000	300,000	257,700	250,000	7,700	200,000	(100,000)	May need for Jeffcom 440 costs in 2025.
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 1,025,364	\$ 1,205,833	\$ (180,469)	\$ 807,000	\$ (588,887)	
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 14,810,494	\$ 15,048,403	\$ (237,909)	\$ 19,268,376	\$ 1,114,575	

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

	Q1 Actual	Q2 Actual	Q3 Actual	October Actual	November (Estimate)	December (Estimate)	Q4 (Estimate)
Cash on Hand	\$ 2,206,562	\$ 3,426,928	\$ 4,822,208	\$ 5,026,729	\$ 5,054,317	\$ 5,209,613	\$ 5,209,613
<u>Expected Inflows:</u>							
2024 Revenues (As projected, less paid)							
Total Expected Inflows	\$ 6,900,291	\$ 5,538,920	\$ 5,720,177	\$ 1,580,600	\$ 1,990,221	\$ 1,990,221	\$ 5,561,042
<u>Expected Outflows:</u>							
2024 Obligations (As projected, less paid)							
Administrative Total	\$ 82,160	\$ 88,811	\$ 86,040	\$ 22,337	\$ 13,991	\$ 13,991	\$ 50,318
Agency Operating Fund (AOF) Total	3,661,292	3,827,714	3,827,714	1,275,905	1,359,116	1,359,116	3,994,137
Disaster & Recovery Plan (DRP) Total	13,156	9,249	-	-	20,625	20,625	41,249
GIS System Total	11,286	-	-	-	89,838	89,838	179,676
Line Charges Total	169,007	170,690	97,037	164,031	36,946	36,947	237,924
Notification Systems (ENS) Total	13,098	-	1,525	47,704	154,123	154,124	355,950
Special Projects Total	384,125	315,990	373,762	43,037	160,286	160,286	363,609
Total Expected Outflows	\$ 4,334,125	\$ 4,412,454	\$ 4,386,080	\$ 1,553,013	\$ 1,814,300	\$ 1,814,302	\$ 5,181,614
Net Inflows/Outflows	\$ 2,566,166	\$ 1,126,466	\$ 1,334,098	\$ 27,587	\$ 175,921	\$ 175,919	\$ 379,427
Estimated Cash Position	\$ 2,566,166	\$ 3,692,632	\$ 5,026,729	\$ 5,054,317	\$ 5,230,238	\$ 5,385,532	\$ 5,385,532

JCECA - 2024 Nov Expenditure Request Authorization 112024 1204					
Request Number	Date of Board Approval	Agency	Description	Expense Category	NTE Amt Requested
2024-027		Multi	ECC distributions for Dec 2024	AOF	1,275,904.75
2024-028		Multi	ECC distributions for Jan 2025	AOF	1,275,904.75
				Total	2,551,809.50
Expenditures Approved by Executive Director (signature):					

Lookout Alert Stats		
Date	Opt-In Recipients	+ / -
01/25/2024	178,141	
02/22/2024	181,519	3,378
03/28/2024	182,620	1,101
04/25/2024	183,320	700
05/23/2024	185,120	1,800
06/27/2024	187,481	2,361
07/25/2024	188,624	1,143
08/22/2024	202,619	13,995
09/26/2024	205,743	3,124
10/24/2024	206,188	445
11/21/2024	206,591	403
Date	All Loaded Public Data	+ / -
01/25/2024	437,673	
02/22/2024	466,194	28,521
03/28/2024	466,194	0
04/25/2024	466,194	0
05/23/2024	466,194	0
06/27/2024	466,194	0
07/25/2024	466,194	0
08/22/2024	368,866	-97,328
09/26/2024	368,866	0
09/26/2024	368,866	0
11/21/2024	364,737	-4,129

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
JANUARY 23, 2025, AT 9 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

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

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

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. November 21, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2025 Budget Resolution
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
 - a. Lookout Alert stats.
7. Legal Counsel Report
 - a. Lobbyist activity report.
 - b. PUC matters in process or pending.
8. New Business
9. Executive Session pursuant to §24-6-402(4)(f)(I), C.R.S., for personnel matters regarding the Executive Director 2024 annual performance review.
10. Adjournment.

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

The board did not meet in December 2024