



109 West Main Street
Trinidad, CO 81082
719-846-2080 Phone
719-845-1071 Fax

January 22, 2021

To Las Animas County E911 Board Members:

Please see attached financials for Las Animas County E911 Board for month ending November and December 2020.

If you should have any questions after review of the information provided, please do not hesitate to contact me directly.

Respectfully,

A handwritten signature in dark ink, appearing to read "B. Cappellucci", with a long horizontal flourish extending to the right.

Bernadette Cappellucci
Century Financial Group
109 W. Main Street
Trinidad, CO 81082
719-846-2080 X115

Las Animas County E-911 Authority Board

01/22/21

Balance Sheet

Accrual Basis

As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106 In Bank	73,162.22
Total Checking/Savings	<u>73,162.22</u>
Accounts Receivable	
115 Accounts Receivable	15,301.62
Total Accounts Receivable	<u>15,301.62</u>
Total Current Assets	<u>88,463.84</u>
Fixed Assets	
170 Telephone Emergency Equip.	1,580,589.60
171 Accum. Depreciation-Equip	-1,311,837.76
172 Furniture & Fixtures	23,165.35
173 Accum. Depre-Furn & Fix	-22,360.61
Total Fixed Assets	<u>269,556.58</u>
TOTAL ASSETS	<u><u>358,020.42</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
206 Accrued Expenses	3,618.78
245 N/P-Bank of the West	141,519.25
Total Other Current Liabilities	<u>145,138.03</u>
Total Current Liabilities	<u>145,138.03</u>
Total Liabilities	145,138.03
Equity	
302 Prior Period Adjustment	784.31
369 Retained Earnings	204,035.68
Net Income	8,062.40
Total Equity	<u>212,882.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>358,020.42</u></u>

Las Animas County E-911 Authority Board
Profit & Loss YTD Comparison
November 2020

01/22/21

Accrual Basis

	Nov 20	Jan - Nov 20
Ordinary Income/Expense		
Income		
405 State of CO-Prepaid	763.93	7,560.47
406 Income/Revenue	22,246.08	274,967.60
Total Income	23,010.01	282,528.07
Expense		
803 Advertising	0.00	13.51
817 Contractual		
817.1 Clerical & Admin	1,250.00	13,750.00
817.2 Code Red	0.00	10,000.00
817.3 Computer Maintenance	880.00	9,680.00
817.4 GIS Mapping	75.00	12,309.00
817.5 PSAP Expense	8,333.33	91,666.63
817.6 Motorola Maintenance	0.00	24,216.79
Total 817 Contractual	10,538.33	161,622.42
824 Depreciation Expense	5,874.00	52,866.00
839 Insurance		
839.1 Liability/Casualty Insur	0.00	2,974.19
Total 839 Insurance	0.00	2,974.19
851 Legal & Professional Fees		
851.1 Accounting Fees	220.00	2,475.50
851.3 Audit Expense	0.00	3,850.00
Total 851 Legal & Professional Fees	220.00	6,325.50
860 Office Expense		
860.1 General Office Supplies	0.00	264.97
860.2 Postage	0.00	670.07
860.3 Computer & Software	0.00	42,765.07
Total 860 Office Expense	0.00	43,700.11
864 Public Relations	0.00	152.17
874 Supplies		
874.1 Dispatch Supplies	0.00	737.01
Total 874 Supplies	0.00	737.01
875 Telephone Expense/Internet	597.31	6,382.67
878 Training Expense		
878.1 Training & Cont Ed	200.00	200.00
Total 878 Training Expense	200.00	200.00
Total Expense	17,429.64	274,973.58
Net Ordinary Income	5,580.37	7,554.49
Other Income/Expense		
Other Income		
895 Interest Income	3.31	84.50
897 Other Income	0.00	423.41
Total Other Income	3.31	507.91
Net Other Income	3.31	507.91
Net Income	5,583.68	8,062.40

Las Animas County E-911 Authority Board
Budget Overview
Current Month/YTD/Budget/% of Budget

	Nov 20	Jan - Nov 20	2020 Budget	% Actual
Ordinary Income/Expense				
Income				
405 State of CO-Prepaid	763.93	7,560.47		
406 Income/Revenue	22,246.08	274,967.60		
Total Income	23,010.01	282,528.07	237,293.00	119%
Expense				
803 Advertising	0.00	13.51		
817 Contractual				
817.1 Clerical & Admin	1,250.00	13,750.00	6,240.00	220%
817.2 Code Red	0.00	10,000.00		
817.3 Computer Maintenance	880.00	9,680.00	10,983.00	88%
817.4 GIS Mapping	75.00	12,309.00	24,000.00	51%
817.5 PSAP Expense	8,333.33	91,666.63	104,000.00	88%
817.6 Motorola Maintenance	0.00	24,216.79		
Total 817 Contractual	10,538.33	161,622.42	145,223.00	111%
824 Depreciation Expense	0.00	46,992.00		
839 Insurance				
839.1 Liability/Casualty Insur	0.00	2,974.19		
Total 839 Insurance	0.00	2,974.19	3,041.00	98%
851 Legal & Professional Fees				
851.1 Accounting Fees	220.00	2,475.50		
851.3 Audit Expense	0.00	3,850.00		
Total 851 Legal & Professional Fees	220.00	6,325.50	1,976.00	320%
860 Office Expense				
860.1 General Office Supplies	0.00	264.97		
860.2 Postage	0.00	670.07	208.00	322%
860.3 Computer & Software	0.00	42,765.07	2,000.00	2138%
Total 860 Office Expense	0.00	43,700.11		
864 Public Relations	0.00	152.17		
874 Supplies				
874.1 Dispatch Supplies	0.00	737.01		
Total 874 Supplies	0.00	737.01	0.00	
875 Telephone Expense/Internet	597.31	6,382.67	8,700.00	73%
878 Training Expense				
878.1 Training & Cont Ed	200.00	200.00	624.00	32%
Total 878 Training Expense	200.00	200.00		
Total Expense	11,555.64	269,099.58		
Net Ordinary Income	11,454.37	13,428.49		
Other Income/Expense				
Other Income				
895 Interest Income	3.31	84.50	84.50	100%
897 Other Income	0.00	423.41		
Total Other Income	3.31	507.91		
Net Other Income	3.31	507.91		

Las Animas County E-911 Authority Board
Budget Overview
Current Month/YTD/Budget/% of Budget

Net Income

Nov 20	Jan - Nov 20	2020 Budget	% Actual
11,457.68	13,936.40		

Las Animas County E-911 Authority Board
Profit & Loss Prev Year Comparison
January through November 2020

	Jan - Nov 20	Jan - Nov 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
405 State of CO-Prepaid	7,560.47	8,518.64	-958.17	-11.3%
406 Income/Revenue	274,967.60	172,043.59	102,924.01	59.8%
Total Income	282,528.07	180,562.23	101,965.84	56.5%
Expense				
803 Advertising	13.51	15.79	-2.28	-14.4%
812 Bank Service Charges	0.00	70.00	-70.00	-100.0%
817 Contractual				
817.1 Clerical & Admin	13,750.00	5,000.00	8,750.00	175.0%
817.2 Code Red	10,000.00	10,000.00	0.00	0.0%
817.3 Computer Maintenance	9,680.00	11,440.00	-1,760.00	-15.4%
817.4 GIS Mapping	12,309.00	21,852.25	-9,543.25	-43.7%
817.5 PSAP Expense	91,666.63	91,666.63	0.00	0.0%
817.6 Motorola Maintenance	24,216.79	48,433.60	-24,216.81	-50.0%
Total 817 Contractual	161,622.42	188,392.48	-26,770.06	-14.2%
824 Depreciation Expense	52,866.00	64,614.00	-11,748.00	-18.2%
830 Dues & Subscriptions				
830.1 NENA Membership Dues	0.00	142.00	-142.00	-100.0%
Total 830 Dues & Subscriptions	0.00	142.00	-142.00	-100.0%
839 Insurance				
839.1 Liability/Casualty Insur	2,974.19	2,924.00	50.19	1.7%
Total 839 Insurance	2,974.19	2,924.00	50.19	1.7%
851 Legal & Professional Fees				
851.1 Accounting Fees	2,475.50	1,860.00	615.50	33.1%
851.2 Attorney Fees	0.00	137.50	-137.50	-100.0%
851.3 Audit Expense	3,850.00	3,700.00	150.00	4.1%
Total 851 Legal & Professional Fees	6,325.50	5,697.50	628.00	11.0%
860 Office Expense				
860.1 General Office Supplies	264.97	745.70	-480.73	-64.5%
860.2 Postage	670.07	162.00	508.07	313.6%
860.3 Computer & Software	42,765.07	21,137.44	21,627.63	102.3%
Total 860 Office Expense	43,700.11	22,045.14	21,654.97	98.2%
864 Public Relations	152.17	794.74	-642.57	-80.9%
874 Supplies				
874.1 Dispatch Supplies	737.01	0.00	737.01	100.0%
Total 874 Supplies	737.01	0.00	737.01	100.0%
875 Telephone Expense/Internet	6,382.67	6,380.93	1.74	0.0%
878 Training Expense				
878.1 Training & Cont Ed	200.00	365.00	-165.00	-45.2%
Total 878 Training Expense	200.00	365.00	-165.00	-45.2%
Total Expense	274,973.58	291,441.58	-16,468.00	-5.7%
Net Ordinary Income	7,554.49	-110,879.35	118,433.84	106.8%

Las Animas County E-911 Authority Board
Profit & Loss Prev Year Comparison
January through November 2020

	<u>Jan - Nov 20</u>	<u>Jan - Nov 19</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
895 Interest Income	84.50	1,119.55	-1,035.05	-92.5%
897 Other Income	423.41	0.00	423.41	100.0%
Total Other Income	<u>507.91</u>	<u>1,119.55</u>	<u>-611.64</u>	<u>-54.6%</u>
Net Other Income	<u>507.91</u>	<u>1,119.55</u>	<u>-611.64</u>	<u>-54.6%</u>
Net Income	<u><u>8,062.40</u></u>	<u><u>-109,759.80</u></u>	<u><u>117,822.20</u></u>	<u><u>107.4%</u></u>

Las Animas County E-911 Authority Board
Statement of Cash Flows
November 2020

	<u>Nov 20</u>
OPERATING ACTIVITIES	
Net Income	5,583.68
Net cash provided by Operating Activities	<u>5,583.68</u>
INVESTING ACTIVITIES	
171 Accum. Depreciation-Equip	5,874.00
Net cash provided by Investing Activities	<u>5,874.00</u>
Net cash increase for period	11,457.68
Cash at beginning of period	<u>61,704.54</u>
Cash at end of period	<u><u>73,162.22</u></u>

Las Animas County E-911 Authority Board
Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
106 In Bank	100,789.23
Total Checking/Savings	100,789.23
Accounts Receivable	
115 Accounts Receivable	15,301.62
Total Accounts Receivable	15,301.62
Total Current Assets	116,090.85
Fixed Assets	
170 Telephone Emergency Equip.	1,580,589.60
171 Accum. Depreciation-Equip	-1,317,711.76
172 Furniture & Fixtures	23,165.35
173 Accum. Depr-Furn & Fix	-22,360.61
Total Fixed Assets	263,682.58
TOTAL ASSETS	379,773.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
206 Accrued Expenses	3,618.78
245 N/P-Bank of the West	141,519.25
Total Other Current Liabilities	145,138.03
Total Current Liabilities	145,138.03
Total Liabilities	145,138.03
Equity	
302 Prior Period Adjustment	784.31
369 Retained Earnings	204,035.68
Net Income	29,815.41
Total Equity	234,635.40
TOTAL LIABILITIES & EQUITY	379,773.43

Las Animas County E-911 Authority Board
Profit & Loss YTD Comparison
December 2020

	Dec 20	Jan - Dec 20
Ordinary Income/Expense		
Income		
405 State of CO-Prepaid	748.87	8,309.34
406 Income/Revenue	38,749.98	313,717.58
Total Income	39,498.85	322,026.92
Expense		
803 Advertising	0.00	13.51
817 Contractual		
817.1 Clerical & Admin	1,250.00	15,000.00
817.2 Code Red	0.00	10,000.00
817.3 Computer Maintenance	880.00	10,560.00
817.4 GIS Mapping	615.00	12,924.00
817.5 PSAP Expense	8,333.37	100,000.00
817.6 Motorola Maintenance	0.00	24,216.79
Total 817 Contractual	11,078.37	172,700.79
824 Depreciation Expense	5,874.00	58,740.00
830 Dues & Subscriptions		
830.1 NENA Membership Dues	142.00	142.00
Total 830 Dues & Subscriptions	142.00	142.00
839 Insurance		
839.1 Liability/Casualty Insur	0.00	2,974.19
Total 839 Insurance	0.00	2,974.19
851 Legal & Professional Fees		
851.1 Accounting Fees	220.00	2,695.50
851.3 Audit Expense	0.00	3,850.00
Total 851 Legal & Professional Fees	220.00	6,545.50
860 Office Expense		
860.1 General Office Supplies	0.00	264.97
860.2 Postage	0.00	670.07
860.3 Computer & Software	0.00	42,765.07
Total 860 Office Expense	0.00	43,700.11
864 Public Relations	0.00	152.17
874 Supplies		
874.1 Dispatch Supplies	0.00	737.01
Total 874 Supplies	0.00	737.01
875 Telephone Expense/Internet	437.33	6,820.00
878 Training Expense		
878.1 Training & Cont Ed	0.00	200.00
Total 878 Training Expense	0.00	200.00
Total Expense	17,751.70	292,725.28
Net Ordinary Income	21,747.15	29,301.64
Other Income/Expense		
Other Income		
895 Interest Income	5.86	90.36
897 Other Income	0.00	423.41
Total Other Income	5.86	513.77
Net Other Income	5.86	513.77
Net Income	21,753.01	29,815.41

**Las Animas County E-911 Authority Board
Budget Overview
Current Month/YTD/Budget/% of Budget**

	<u>Dec 20</u>	<u>Jan - Dec 20</u>	<u>2020 Budget</u>	<u>% Actual</u>
Ordinary Income/Expense				
Income				
405 State of CO-Prepaid	748.87	8,309.34		
406 Income/Revenue	<u>38,749.98</u>	<u>313,717.58</u>		
Total Income	<u>39,498.85</u>	<u>322,026.92</u>	237,293.00	136%
Expense				
803 Advertising	0.00	13.51		
817 Contractual				
817.1 Clerical & Admin	1,250.00	15,000.00	6,240.00	240%
817.2 Code Red	0.00	10,000.00		
817.3 Computer Maintenance	880.00	10,560.00	10,983.00	96%
817.4 GIS Mapping	615.00	12,924.00	24,000.00	54%
817.5 PSAP Expense	8,333.37	100,000.00	104,000.00	96%
817.6 Motorola Maintenance	<u>0.00</u>	<u>24,216.79</u>		
Total 817 Contractual	<u>11,078.37</u>	<u>172,700.79</u>	145,223.00	119%
824 Depreciation Expense	0.00	46,992.00		
830 Dues & Subscriptions				
830.1 NENA Membership Dues	<u>142.00</u>	<u>142.00</u>		
Total 830 Dues & Subscriptions	<u>142.00</u>	<u>142.00</u>		
839 Insurance				
839.1 Liability/Casualty Insur	<u>0.00</u>	<u>2,974.19</u>		
Total 839 Insurance	<u>0.00</u>	<u>2,974.19</u>	3,041.00	98%
851 Legal & Professional Fees				
851.1 Accounting Fees	220.00	2,695.50		
851.3 Audit Expense	<u>0.00</u>	<u>3,850.00</u>		
Total 851 Legal & Professional Fees	<u>220.00</u>	<u>6,545.50</u>	1,976.00	331%
860 Office Expense				
860.1 General Office Supplies	0.00	264.97		
860.2 Postage	0.00	670.07	208.00	322%
860.3 Computer & Software	<u>0.00</u>	<u>42,765.07</u>	2,000.00	2138%
Total 860 Office Expense	<u>0.00</u>	<u>43,700.11</u>		
864 Public Relations	0.00	152.17		
874 Supplies				
874.1 Dispatch Supplies	<u>0.00</u>	<u>737.01</u>		
Total 874 Supplies	<u>0.00</u>	<u>737.01</u>		
875 Telephone Expense/Internet	437.33	6,820.00	8,700.00	78%
878 Training Expense				
878.1 Training & Cont Ed	<u>0.00</u>	<u>200.00</u>		
Total 878 Training Expense	<u>0.00</u>	<u>200.00</u>		
Total Expense	<u>11,877.70</u>	<u>280,977.28</u>		
Net Ordinary Income	<u>27,621.15</u>	<u>41,049.64</u>		
Other Income/Expense				
Other Income				
895 Interest Income	5.86	90.36	624.00	14%

**Las Animas County E-911 Authority Board
 Budget Overview
 Current Month/YTD/Budget/% of Budget**

	Dec 20	Jan - Dec 20	2020 Budget	% Actual
897 Other Income	0.00	423.41		
Total Other Income	5.86	513.77		
Net Other Income	5.86	513.77		
Net Income	27,627.01	41,563.41		

Las Animas County E-911 Authority Board
Profit & Loss Prev Year Comparison
 January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
405 State of CO-Prepaid	8,309.34	9,251.63	-942.29	-10.2%
406 Income/Revenue	313,717.58	187,695.92	126,021.66	67.1%
Total Income	322,026.92	196,947.55	125,079.37	63.5%
Expense				
803 Advertising	13.51	38.43	-24.92	-64.9%
812 Bank Service Charges	0.00	70.00	-70.00	-100.0%
817 Contractual				
817.1 Clerical & Admin	15,000.00	5,500.00	9,500.00	172.7%
817.2 Code Red	10,000.00	10,000.00	0.00	0.0%
817.3 Computer Maintenance	10,560.00	12,320.00	-1,760.00	-14.3%
817.4 GIS Mapping	12,924.00	23,852.65	-10,928.65	-45.8%
817.5 PSAP Expense	100,000.00	100,000.00	0.00	0.0%
817.6 Motorola Maintenance	24,216.79	48,433.60	-24,216.81	-50.0%
Total 817 Contractual	172,700.79	200,106.25	-27,405.46	-13.7%
824 Depreciation Expense	58,740.00	70,488.00	-11,748.00	-16.7%
830 Dues & Subscriptions				
830.1 NENA Membership Dues	142.00	284.00	-142.00	-50.0%
Total 830 Dues & Subscriptions	142.00	284.00	-142.00	-50.0%
839 Insurance				
839.1 Liability/Casualty Insur	2,974.19	2,924.00	50.19	1.7%
Total 839 Insurance	2,974.19	2,924.00	50.19	1.7%
851 Legal & Professional Fees				
851.1 Accounting Fees	2,695.50	2,080.00	615.50	29.6%
851.2 Attorney Fees	0.00	137.50	-137.50	-100.0%
851.3 Audit Expense	3,850.00	3,700.00	150.00	4.1%
Total 851 Legal & Professional Fees	6,545.50	5,917.50	628.00	10.6%
860 Office Expense				
860.1 General Office Supplies	264.97	745.70	-480.73	-64.5%
860.2 Postage	670.07	162.00	508.07	313.6%
860.3 Computer & Software	42,765.07	21,137.44	21,627.63	102.3%
Total 860 Office Expense	43,700.11	22,045.14	21,654.97	98.2%
864 Public Relations	152.17	794.74	-642.57	-80.9%
874 Supplies				
874.1 Dispatch Supplies	737.01	0.00	737.01	100.0%
Total 874 Supplies	737.01	0.00	737.01	100.0%
875 Telephone Expense/Internet	6,820.00	8,854.77	-2,034.77	-23.0%
878 Training Expense				
878.1 Training & Cont Ed	200.00	365.00	-165.00	-45.2%
Total 878 Training Expense	200.00	365.00	-165.00	-45.2%
Depreciation Expense	0.00	-3.80	3.80	100.0%
Interest Expense	0.00	11,723.10	-11,723.10	-100.0%
Total Expense	292,725.28	323,607.13	-30,881.85	-9.5%
Net Ordinary Income	29,301.64	-126,659.58	155,961.22	123.1%

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01/22/21

Accrual Basis

Las Animas County E-911 Authority Board
Profit & Loss Prev Year Comparison
January through December 2020

	<u>Jan - Dec 20</u>	<u>Jan - Dec 19</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
895 Interest Income	90.36	1,126.46	-1,036.10	-92.0%
897 Other Income	423.41	0.00	423.41	100.0%
Total Other Income	<u>513.77</u>	<u>1,126.46</u>	<u>-612.69</u>	<u>-54.4%</u>
Net Other Income	<u>513.77</u>	<u>1,126.46</u>	<u>-612.69</u>	<u>-54.4%</u>
Net Income	<u><u>29,815.41</u></u>	<u><u>-125,533.12</u></u>	<u><u>155,348.53</u></u>	<u><u>123.8%</u></u>

Las Animas County E-911 Authority Board
Statement of Cash Flows
December 2020

	<u>Dec 20</u>
OPERATING ACTIVITIES	
Net Income	21,753.01
Net cash provided by Operating Activities	<u>21,753.01</u>
INVESTING ACTIVITIES	
171 Accum. Depreciation-Equip	5,874.00
Net cash provided by Investing Activities	<u>5,874.00</u>
Net cash increase for period	27,627.01
Cash at beginning of period	<u>73,162.22</u>
Cash at end of period	<u><u>100,789.23</u></u>