

# CENTURY FINANCIAL GROUP

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June 19, 2023

To Las Animas County E911 Board Members:

Please see attached financials for Las Animas County E911 Board for month ending May 31, 2023. Cash in the bank totaled \$540,011.05 as of May 31, 2023. Revenues collected in May were \$54,633.45. Total cash expenses for the month were \$16,136.93 resulting in a net income of \$32,678.49 for the month of May and a net income of \$123,761.07 for the year.

If you should have any questions, please do not hesitate to contact me directly.

Respectfully,



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

**Las Animas County E-911 Authority Board**  
**Balance Sheet**  
 As of May 31, 2023

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106 In Bank	543,011.05
<b>Total Checking/Savings</b>	543,011.05
Accounts Receivable	
115 Accounts Receivable	98,111.33
<b>Total Accounts Receivable</b>	98,111.33
Other Current Assets	
120 Prepaid Expense	21,858.00
<b>Total Other Current Assets</b>	21,858.00
<b>Total Current Assets</b>	662,980.38
<b>Fixed Assets</b>	
170 Telephone Emergency Equip.	1,694,181.65
171 Accum. Depreciation-Equip	-1,506,764.16
172 Furniture & Fixtures	23,165.35
173 Accum. Depre-Furn & Fix	-22,724.61
<b>Total Fixed Assets</b>	187,858.23
<b>TOTAL ASSETS</b>	<b>850,838.61</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
205 Accounts Payable	14,544.42
<b>Total Accounts Payable</b>	14,544.42
Other Current Liabilities	
206 Accrued Expenses	776.20
245 N/P-Bank of the West	6,099.72
<b>Total Other Current Liabilities</b>	6,875.92
<b>Total Current Liabilities</b>	21,420.34
<b>Total Liabilities</b>	21,420.34
<b>Equity</b>	
368 Prior Period Adjustment	-450.00
369 Retained Earnings	728,343.54
Net Income	101,524.73
<b>Total Equity</b>	829,418.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>850,838.61</b>

**Las Animas County E-911 Authority Board**  
**Balance Sheet Prev Year Comparison**  
**As of May 31, 2023**

	May 31, 23	May 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
106 In Bank	543,011.05	396,494.31	146,516.74	37.0%
<b>Total Checking/Savings</b>	<b>543,011.05</b>	<b>396,494.31</b>	<b>146,516.74</b>	<b>37.0%</b>
Accounts Receivable				
115 Accounts Receivable	98,111.33	98,111.33	0.00	0.0%
<b>Total Accounts Receivable</b>	<b>98,111.33</b>	<b>98,111.33</b>	<b>0.00</b>	<b>0.0%</b>
Other Current Assets				
120 Prepaid Expense	21,858.00	21,858.00	0.00	0.0%
<b>Total Other Current Assets</b>	<b>21,858.00</b>	<b>21,858.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>662,980.38</b>	<b>516,463.64</b>	<b>146,516.74</b>	<b>28.4%</b>
<b>Fixed Assets</b>				
170 Telephone Emergency Equip.	1,694,181.65	1,674,479.60	19,702.05	1.2%
171 Accum. Depreciation-Equip	-1,506,764.16	-1,442,150.16	-64,614.00	-4.5%
172 Furniture & Fixtures	23,165.35	23,165.35	0.00	0.0%
173 Accum. Depre-Furn & Fix	-22,724.61	-22,724.61	0.00	0.0%
<b>Total Fixed Assets</b>	<b>187,858.23</b>	<b>232,770.18</b>	<b>-44,911.95</b>	<b>-19.3%</b>
<b>TOTAL ASSETS</b>	<b>850,838.61</b>	<b>749,233.82</b>	<b>101,604.79</b>	<b>13.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
205 Accounts Payable	14,544.42	14,544.42	0.00	0.0%
<b>Total Accounts Payable</b>	<b>14,544.42</b>	<b>14,544.42</b>	<b>0.00</b>	<b>0.0%</b>
Other Current Liabilities				
206 Accrued Expenses	776.20	776.20	0.00	0.0%
245 N/P-Bank of the West	6,099.72	76,747.15	-70,647.43	-92.1%
<b>Total Other Current Liabilities</b>	<b>6,875.92</b>	<b>77,523.35</b>	<b>-70,647.43</b>	<b>-91.1%</b>
<b>Total Current Liabilities</b>	<b>21,420.34</b>	<b>92,067.77</b>	<b>-70,647.43</b>	<b>-76.7%</b>
<b>Total Liabilities</b>	<b>21,420.34</b>	<b>92,067.77</b>	<b>-70,647.43</b>	<b>-76.7%</b>
<b>Equity</b>				
368 Prior Period Adjustment	-450.00	-450.00	0.00	0.0%
369 Retained Earnings	728,343.54	525,487.97	202,855.57	38.6%

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Accrual Basis

**Las Animas County E-911 Authority Board**  
**Balance Sheet Prev Year Comparison**  
As of May 31, 2023

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	<u>May 31, 23</u>	<u>May 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
Net Income	101,524.73	132,128.08	-30,603.35	-23.2%
Total Equity	829,418.27	657,166.05	172,252.22	26.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>850,838.61</u></b>	<b><u>749,233.82</u></b>	<b><u>101,604.79</u></b>	<b><u>13.6%</u></b>

# Las Animas County E-911 Authority Board

## Budget Overview

May 2023

	<u>May 23</u>	<u>Jan - May 23</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
405 State of CO-Prepaid	7,616.84	39,791.24			
406 Income/Revenue	47,016.61	185,250.38			
<b>Total Income</b>	<u>54,633.45</u>	<u>225,041.62</u>	591,157.00	366,115.38	38%
<b>Expense</b>					
817 Contractual					
817.1 Clerical & Admin	1,500.00	7,500.00	18,000.00	10,500.00	42%
817.3 Computer Maintenance	1,604.74	16,387.60	20,000.00	3,612.40	82%
817.4 GIS Mapping	0.00	3,562.50	20,000.00	16,437.50	18%
817.5 PSAP Expense	8,333.33	44,166.65	100,000.00	55,833.35	44%
<b>Total 817 Contractual</b>	<u>11,438.07</u>	<u>71,616.75</u>			
824 Depreciation Expense	5,874.00	29,370.00			
839 Insurance					
839.1 Liability/Casualty Insur	0.00	2,961.97			
<b>Total 839 Insurance</b>	<u>0.00</u>	<u>2,961.97</u>			
851 Legal & Professional Fees					
851.1 Accounting Fees	275.00	1,456.70			
<b>Total 851 Legal &amp; Professional Fees</b>	<u>275.00</u>	<u>1,456.70</u>	4,500.00	3,043.30	32%
860 Office Expense					
860.1 General Office Supplies	0.00	365.00			
860.3 Computer & Software	1,175.00	1,550.00			
860 Office Expense - Other	0.00	529.75			
<b>Total 860 Office Expense</b>	<u>1,175.00</u>	<u>2,444.75</u>	1,000.00	-1,444.75	244%
875 Telephone Expense/Internet	3,248.86	15,855.90	42,300.00	26,444.10	37%
878 Training Expense					
878.1 Training & Cont Ed	0.00	55.00			
<b>Total 878 Training Expense</b>	<u>0.00</u>	<u>55.00</u>			
<b>Total Expense</b>	<u>22,010.93</u>	<u>123,761.07</u>			
<b>Net Ordinary Income</b>	<u>32,622.52</u>	<u>101,280.55</u>			
<b>Other Income/Expense</b>					
<b>Other Income</b>					
895 Interest Income	55.97	244.18			
<b>Total Other Income</b>	<u>55.97</u>	<u>244.18</u>			
<b>Net Other Income</b>	<u>55.97</u>	<u>244.18</u>			
<b>Net Income</b>	<u><u>32,678.49</u></u>	<u><u>101,524.73</u></u>			

**Las Animas County E-911 Authority Board**  
**Profit & Loss Prev Year Comparison**  
**January through May 2023**

	Jan - May 23	Jan - May 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
405 State of CO-Prepaid	39,791.24	40,925.54	-1,134.30	-2.8%
406 Income/Revenue	185,250.38	203,453.92	-18,203.54	-9.0%
<b>Total Income</b>	<b>225,041.62</b>	<b>244,379.46</b>	<b>-19,337.84</b>	<b>-7.9%</b>
<b>Expense</b>				
803 Advertising	0.00	42.08	-42.08	-100.0%
817 Contractual				
817.1 Clerical & Admin	7,500.00	7,250.00	250.00	3.5%
817.3 Computer Maintenance	16,387.60	3,520.00	12,867.60	365.6%
817.4 GIS Mapping	3,562.50	1,500.00	2,062.50	137.5%
817.5 PSAP Expense	44,166.65	41,666.69	2,499.96	6.0%
<b>Total 817 Contractual</b>	<b>71,616.75</b>	<b>53,936.69</b>	<b>17,680.06</b>	<b>32.8%</b>
824 Depreciation Expense	29,370.00	29,370.00	0.00	0.0%
830 Dues & Subscriptions				
830.1 NENA Membership Dues	0.00	142.00	-142.00	-100.0%
<b>Total 830 Dues &amp; Subscriptions</b>	<b>0.00</b>	<b>142.00</b>	<b>-142.00</b>	<b>-100.0%</b>
839 Insurance				
839.1 Liability/Casualty Insur	2,961.97	2,953.54	8.43	0.3%
<b>Total 839 Insurance</b>	<b>2,961.97</b>	<b>2,953.54</b>	<b>8.43</b>	<b>0.3%</b>
851 Legal & Professional Fees				
851.1 Accounting Fees	1,456.70	1,306.01	150.69	11.5%
851.2 Attorney Fees	0.00	0.00	0.00	0.0%
<b>Total 851 Legal &amp; Professional Fees</b>	<b>1,456.70</b>	<b>1,306.01</b>	<b>150.69</b>	<b>11.5%</b>
860 Office Expense				
860.1 General Office Supplies	365.00	130.30	234.70	180.1%
860.3 Computer & Software	1,550.00	7,824.96	-6,274.96	-80.2%
<b>Total 860 Office Expense</b>	<b>1,915.00</b>	<b>7,955.26</b>	<b>-6,040.26</b>	<b>-75.9%</b>
864 Public Relations	0.00	529.75	-529.75	-100.0%
874 Supplies				
874.1 Dispatch Supplies	529.75	0.00	529.75	100.0%
<b>Total 874 Supplies</b>	<b>529.75</b>	<b>0.00</b>	<b>529.75</b>	<b>100.0%</b>
875 Telephone Expense/Internet	15,855.90	16,043.02	-187.12	-1.2%
878 Training Expense				
878.1 Training & Cont Ed	55.00	0.00	55.00	100.0%
<b>Total 878 Training Expense</b>	<b>55.00</b>	<b>0.00</b>	<b>55.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>123,761.07</b>	<b>112,278.35</b>	<b>11,482.72</b>	<b>10.2%</b>
<b>Net Ordinary Income</b>	<b>101,280.55</b>	<b>132,101.11</b>	<b>-30,820.56</b>	<b>-23.3%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
895 Interest Income	244.18	26.97	217.21	805.4%
<b>Total Other Income</b>	<b>244.18</b>	<b>26.97</b>	<b>217.21</b>	<b>805.4%</b>
<b>Net Other Income</b>	<b>244.18</b>	<b>26.97</b>	<b>217.21</b>	<b>805.4%</b>
<b>Net Income</b>	<b>101,524.73</b>	<b>132,128.08</b>	<b>-30,603.35</b>	<b>-23.2%</b>