

# CENTURY FINANCIAL GROUP

109 West Main Street  
Trinidad, CO 81082  
719-846-2080 Phone  
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August 17, 2023

To Las Animas County E911 Board Members:

Please see attached financials for Las Animas County E911 Board for month ending July 31, 2023. Cash in the bank totaled \$564,707.93 as of July 31, 2023. Revenues collected in July were \$45,635.49. Total cash expenses for the month were \$46,297.22 resulting in a net loss of \$6,475.77 for the month of July and a net income of \$111,473.61 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 July 31, 2023

	Jul 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106 In Bank	564,707.93
<b>Total Checking/Savings</b>	<b>564,707.93</b>
Accounts Receivable	
115 Accounts Receivable	98,111.33
<b>Total Accounts Receivable</b>	<b>98,111.33</b>
Other Current Assets	
120 Prepaid Expense	21,858.00
<b>Total Other Current Assets</b>	<b>21,858.00</b>
<b>Total Current Assets</b>	<b>684,677.26</b>
<b>Fixed Assets</b>	
170 Telephone Emergency Equip.	1,694,181.65
171 Accum. Depreciation-Equip	-1,518,512.16
172 Furniture & Fixtures	23,165.35
173 Accum. Depre-Furn & Fix	-22,724.61
<b>Total Fixed Assets</b>	<b>176,110.23</b>
<b>TOTAL ASSETS</b>	<b>860,787.49</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>	<b>14,544.42</b>
Other Current Liabilities	
206 Accrued Expenses	776.20
245 N/P-Bank of the West	6,099.72
<b>Total Other Current Liabilities</b>	<b>6,875.92</b>
<b>Total Current Liabilities</b>	<b>21,420.34</b>
<b>Total Liabilities</b>	<b>21,420.34</b>
<b>Equity</b>	
368 Prior Period Adjustment	-450.00
369 Retained Earnings	728,343.54
Net Income	111,473.61
<b>Total Equity</b>	<b>839,367.15</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>860,787.49</b>

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

08/17/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
106 In Bank	564,707.93	414,704.23	150,003.70	36.2%
<b>Total Checking/Savings</b>	<b>564,707.93</b>	<b>414,704.23</b>	<b>150,003.70</b>	<b>36.2%</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>684,677.26</b>	<b>534,673.56</b>	<b>150,003.70</b>	<b>28.1%</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	-1,518,512.16	-1,448,024.16	-70,488.00	-4.9%
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>176,110.23</b>	<b>226,896.18</b>	<b>-50,785.95</b>	<b>-22.4%</b>
<b>TOTAL ASSETS</b>	<b>860,787.49</b>	<b>761,569.74</b>	<b>99,217.75</b>	<b>13.0%</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>

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08/17/23

Accrual Basis

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

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	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
<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%
Net Income	111,473.61	144,464.00	-32,990.39	-22.8%
<b>Total Equity</b>	<u>839,367.15</u>	<u>669,501.97</u>	<u>169,865.18</u>	<u>25.4%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>860,787.49</u></u>	<u><u>761,569.74</u></u>	<u><u>99,217.75</u></u>	<u><u>13.0%</u></u>

**Las Animas County E-911 Authority Board**  
**Budget Overview**  
**July 2023**

	<u>Jul 23</u>	<u>Jan - Jul 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	7,498.89	56,352.58			
406 Income/Revenue	38,136.60	250,867.16			
<b>Total Income</b>	<u>45,635.49</u>	<u>307,219.74</u>	<u>591,157.00</u>	<u>283,937.26</u>	<u>52%</u>
<b>Expense</b>					
812 Bank Service Charges	0.00	0.00			
817 Contractual					
817.1 Clerical & Admin	1,500.00	10,500.00	18,000.00	7,500.00	58%
817.3 Computer Maintenance	880.00	6,160.00	20,000.00	13,840.00	31%
817.4 GIS Mapping	1,587.50	5,150.00	20,000.00	14,850.00	26%
817.5 PSAP Expense	18,333.33	70,833.31	100,000.00	29,166.69	71%
817.6 Motorola Maintenance	20,253.12	20,253.12	50,000.00	29,746.88	41%
<b>Total 817 Contractual</b>	<u>42,553.95</u>	<u>112,896.43</u>			
824 Depreciation Expense	5,874.00	35,244.00			
832 Equipment	0.00	13,537.60	25,000.00	11,462.40	54%
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>	<u>3,200.00</u>	<u>238.03</u>	<u>93%</u>
851 Legal & Professional Fees					
851.1 Accounting Fees	275.00	2,006.70			
<b>Total 851 Legal &amp; Professional Fees</b>	<u>275.00</u>	<u>2,006.70</u>	<u>4,500.00</u>	<u>2,493.30</u>	<u>45%</u>
860 Office Expense					
860.1 General Office Supplies	0.00	365.00			
<b>Total 860 Office Expense</b>	<u>0.00</u>	<u>365.00</u>	<u>1,000.00</u>	<u>635.00</u>	<u>37%</u>
868 Recruiting Expense	0.00	529.75	30,000.00	29,470.25	2%
875 Telephone Expense/Internet	3,468.27	22,635.00	42,300.00	19,665.00	54%
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>	<u>10,000.00</u>	<u>9,945.00</u>	<u>1%</u>
<b>Total Expense</b>	<u>52,171.22</u>	<u>190,231.45</u>			
<b>Net Ordinary Income</b>	<u>-6,535.73</u>	<u>116,988.29</u>			
<b>Other Income/Expense</b>					
<b>Other Income</b>					
895 Interest Income	59.96	359.32			
<b>Total Other Income</b>	<u>59.96</u>	<u>359.32</u>			
<b>Net Other Income</b>	<u>59.96</u>	<u>359.32</u>			
<b>Net Income</b>	<u><u>-6,475.77</u></u>	<u><u>117,347.61</u></u>			

**Las Animas County E-911 Authority Board**  
**Profit & Loss YTD Comparison**  
**July 2023**

08/17/23

Accrual Basis

	Jul 23	Jan - Jul 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
405 State of CO-Prepaid	7,498.89	56,352.58
406 Income/Revenue	38,136.60	250,867.16
<b>Total Income</b>	<b>45,635.49</b>	<b>307,219.74</b>
<b>Expense</b>		
812 Bank Service Charges	0.00	0.00
817 Contractual		
817.1 Clerical & Admin	1,500.00	10,500.00
817.3 Computer Maintenance	880.00	6,160.00
817.4 GIS Mapping	1,587.50	5,150.00
817.5 PSAP Expense	18,333.33	70,833.31
817.6 Motorola Maintenance	20,253.12	20,253.12
<b>Total 817 Contractual</b>	<b>42,553.95</b>	<b>112,896.43</b>
824 Depreciation Expense	5,874.00	41,118.00
832 Equipment	0.00	13,537.60
839 Insurance		
839.1 Liability/Casualty Insur	0.00	2,961.97
<b>Total 839 Insurance</b>	<b>0.00</b>	<b>2,961.97</b>
851 Legal & Professional Fees		
851.1 Accounting Fees	275.00	2,006.70
<b>Total 851 Legal &amp; Professional Fees</b>	<b>275.00</b>	<b>2,006.70</b>
860 Office Expense		
860.1 General Office Supplies	0.00	365.00
<b>Total 860 Office Expense</b>	<b>0.00</b>	<b>365.00</b>
868 Recruiting Expense	0.00	529.75
875 Telephone Expense/Internet	3,468.27	22,635.00
878 Training Expense		
878.1 Training & Cont Ed	0.00	55.00
<b>Total 878 Training Expense</b>	<b>0.00</b>	<b>55.00</b>
<b>Total Expense</b>	<b>52,171.22</b>	<b>196,105.45</b>
<b>Net Ordinary Income</b>	<b>-6,535.73</b>	<b>111,114.29</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
895 Interest Income	59.96	359.32
<b>Total Other Income</b>	<b>59.96</b>	<b>359.32</b>
<b>Net Other Income</b>	<b>59.96</b>	<b>359.32</b>
<b>Net Income</b>	<b>-6,475.77</b>	<b>111,473.61</b>

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

	Jan - Jul 23	Jan - Jul 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
405 State of CO-Prepaid	56,352.58	56,713.46	-360.88	-0.6%
406 Income/Revenue	250,867.16	249,268.45	1,598.71	0.6%
<b>Total Income</b>	<b>307,219.74</b>	<b>305,981.91</b>	<b>1,237.83</b>	<b>0.4%</b>
<b>Expense</b>				
803 Advertising	0.00	42.08	-42.08	-100.0%
812 Bank Service Charges	0.00	0.00	0.00	0.0%
817 Contractual				
817.1 Clerical & Admin	10,500.00	11,750.00	-1,250.00	-10.6%
817.3 Computer Maintenance	6,160.00	5,280.00	880.00	16.7%
817.4 GIS Mapping	5,150.00	3,375.00	1,775.00	52.6%
817.5 PSAP Expense	70,833.31	66,666.68	4,166.63	6.3%
817.6 Motorola Maintenance	20,253.12	0.00	20,253.12	100.0%
<b>Total 817 Contractual</b>	<b>112,896.43</b>	<b>87,071.68</b>	<b>25,824.75</b>	<b>29.7%</b>
824 Depreciation Expense	41,118.00	35,244.00	5,874.00	16.7%
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>
832 Equipment	13,537.60	0.00	13,537.60	100.0%
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	2,006.70	2,056.01	-49.31	-2.4%
851.2 Attorney Fees	0.00	0.00	0.00	0.0%
<b>Total 851 Legal &amp; Professional Fees</b>	<b>2,006.70</b>	<b>2,056.01</b>	<b>-49.31</b>	<b>-2.4%</b>
860 Office Expense				
860.1 General Office Supplies	365.00	130.30	234.70	180.1%
860.3 Computer & Software	0.00	7,824.96	-7,824.96	-100.0%
<b>Total 860 Office Expense</b>	<b>365.00</b>	<b>7,955.26</b>	<b>-7,590.26</b>	<b>-95.4%</b>
864 Public Relations	0.00	529.75	-529.75	-100.0%
868 Recruiting Expense	529.75	0.00	529.75	100.0%
875 Telephone Expense/Internet	22,635.00	25,564.65	-2,929.65	-11.5%
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>196,105.45</b>	<b>161,558.97</b>	<b>34,546.48</b>	<b>21.4%</b>
<b>Net Ordinary Income</b>	<b>111,114.29</b>	<b>144,422.94</b>	<b>-33,308.65</b>	<b>-23.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
895 Interest Income	359.32	41.06	318.26	775.1%
<b>Total Other Income</b>	<b>359.32</b>	<b>41.06</b>	<b>318.26</b>	<b>775.1%</b>
<b>Net Other Income</b>	<b>359.32</b>	<b>41.06</b>	<b>318.26</b>	<b>775.1%</b>
<b>Net Income</b>	<b>111,473.61</b>	<b>144,464.00</b>	<b>-32,990.39</b>	<b>-22.8%</b>