



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

January 16, 2025

To Las Animas County E911 Board Members:

Please see attached financials for Las Animas County E911 Board for month ending November and December 2024. Cash in the bank totaled \$678,018.05 as of December 31, 2024. Total revenue at year end was \$546,458.04, and total expenses at year end were \$339,155.37 creating a final net income of \$208,165.96 for the year.

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

Respectfully,

A handwritten signature in black ink, appearing to be "R A" followed by a long horizontal stroke.

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

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Las Animas County E-911 Authority Board

01/16/25

Balance Sheet

Accrual Basis

As of November 30, 2024

Nov 30, 24

ASSETS**Current Assets****Checking/Savings**

106 In Bank

655,396.31

Total Checking/Savings

655,396.31

Accounts Receivable

115 Accounts Receivable

84,910.41

Total Accounts Receivable

84,910.41

Total Current Assets

740,306.72

Fixed Assets

170 Telephone Emergency Equip.

1,993,599.00

171 Accum. Depreciation-Equip

-1,654,460.36

172 Furniture & Fixtures

23,165.35

173 Accum. Depre-Furn & Fix

-22,906.61

Total Fixed Assets

339,397.38

TOTAL ASSETS1,079,704.10**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Other Current Liabilities**

206 Accrued Expenses

619.44

Total Other Current Liabilities

619.44

Total Current Liabilities

619.44

Total Liabilities

619.44

Equity

302 Prior Period Adjustment

450.00

368 Prior Period Adjustment

-450.00

369 Retained Earnings

904,178.92

370 Opening Balance Equity

-16,512.48

Net Income

191,418.22

Total Equity

1,079,084.66

TOTAL LIABILITIES & EQUITY1,079,704.10

Las Animas County E-911 Authority Board
Balance Sheet Prev Year Comparison
As of November 30, 2024

	Nov 30, 24	Nov 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
106 In Bank	655,396.31	622,914.35	32,481.96	5.2%
Total Checking/Savings	655,396.31	622,914.35	32,481.96	5.2%
Accounts Receivable				
115 Accounts Receivable	84,910.41	84,910.41	0.00	0.0%
Total Accounts Receivable	84,910.41	84,910.41	0.00	0.0%
Total Current Assets	740,306.72	707,824.76	32,481.96	4.6%
Fixed Assets				
170 Telephone Emergency Equip.	1,993,599.00	1,863,017.65	130,581.35	7.0%
171 Accum. Depreciation-Equip	-1,654,460.36	-1,583,972.36	-70,488.00	-4.5%
172 Furniture & Fixtures	23,165.35	23,165.35	0.00	0.0%
173 Accum. Depre-Furn & Fix	-22,906.61	-22,906.61	0.00	0.0%
Total Fixed Assets	339,397.38	279,304.03	60,093.35	21.5%
TOTAL ASSETS	1,079,704.10	987,128.79	92,575.31	9.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
206 Accrued Expenses	619.44	619.44	0.00	0.0%
Total Other Current Liabilities	619.44	619.44	0.00	0.0%
Total Current Liabilities	619.44	619.44	0.00	0.0%
Long Term Liabilities				
N/P-Motorola Solutions	0.00	82,606.39	-82,606.39	-100.0%
Total Long Term Liabilities	0.00	82,606.39	-82,606.39	-100.0%
Total Liabilities	619.44	83,225.83	-82,606.39	-99.3%

Las Animas County E-911 Authority Board
Balance Sheet Prev Year Comparison
As of November 30, 2024

	Nov 30, 24	Nov 30, 23	\$ Change	% Change
Equity				
302 Prior Period Adjustment	450.00	450.00	0.00	0.0%
368 Prior Period Adjustment	-450.00	-450.00	0.00	0.0%
369 Retained Earnings	904,178.92	731,989.56	172,189.36	23.5%
370 Opening Balance Equity	-16,512.48	0.00	-16,512.48	-100.0%
Net Income	191,418.22	171,913.40	19,504.82	11.4%
Total Equity	1,079,084.66	903,902.96	175,181.70	19.4%
TOTAL LIABILITIES & EQUITY	1,079,704.10	987,128.79	92,575.31	9.4%

Las Animas County E-911 Authority Board
Budget Overview
November 2024

	Nov 24	Jan - Nov 24	Budget	% of Budget	Variance
Ordinary Income/Expense					
Income					
405 State of CO-Prepaid	8,756.88	93,071.93			
406 Income/Revenue	22,561.94	400,842.97			
Total Income	31,318.82	493,914.90	547,567.00	90%	53,652.10
Expense					
817 Contractual					
817.1 Clerical & Admin	0.00	15,000.00	18,000.00	83%	3,000.00
817.3 Computer Maintenance	880.00	9,745.00	11,000.00	89%	1,255.00
817.4 GIS Mapping	357.50	3,740.00	10,000.00	37%	6,260.00
817.5 PSAP Expense	8,333.33	91,666.63	100,000.00	92%	8,333.37
817.6 Motorola Maintenance	0.00	28,008.59	35,500.00	79%	7,491.41
Total 817 Contractual	9,570.83	148,160.22	174,500.00	85%	26,339.78
824 Depreciation Expense	5,874.00	64,614.00			
830 Dues & Subscriptions					
830.1 NENA Membership Dues	0.00	147.00			
Total 830 Dues & Subscriptions	0.00	147.00	150.00	98%	3.00
832 Equipment	0.00	1,846.88	2,000.00	92%	153.12
839 Insurance					
839.1 Liability/Casualty Insur	0.00	3,133.36			
Total 839 Insurance	0.00	3,133.36	4,000.00	78%	866.64
848 Interest Expense	0.00	2,833.94			
851 Legal & Professional Fees					
851.1 Accounting Fees	275.00	3,131.78			
851.2 Attorney Fees	0.00	502.50			
Total 851 Legal & Professional Fees	275.00	3,634.28	4,200.00	87%	565.72
860 Office Expense					
860.1 General Office Supplies	0.00	96.96			
860.2 Postage	0.00	144.00			
Total 860 Office Expense	0.00	240.96	1,000.00	24%	759.04
868 Recruiting Expense	0.00	1,241.70	10,000.00	12%	8,758.30
872 Software-Priority Dispatch	0.00	41,757.28	73,500.00	57%	31,742.72
875 Telephone Expense/Internet	3,781.20	35,684.33	42,000.00	85%	6,315.67
Total Expense	19,501.03	303,293.95	311,350.00	97%	8,056.05
Net Ordinary Income	11,817.79	190,620.95			
Other Income/Expense					
Other Income					
895 Interest Income	64.49	797.27	0.00		
Total Other Income	64.49	797.27			
Net Other Income	64.49	797.27			
Net Income	11,882.28	191,418.22			

Las Animas County E-911 Authority Board
Profit & Loss Prev Year Comparison
January through November 2024

	Jan - Nov 24	Jan - Nov 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
405 State of CO-Prepaid	93,071.93	93,258.49	-186.56	-0.2%
406 Income/Revenue	400,842.97	407,864.54	-7,021.57	-1.7%
Total Income	493,914.90	501,123.03	-7,208.13	-1.4%
Expense				
812 Bank Service Charges	0.00	0.00	0.00	0.0%
817 Contractual				
817.1 Clerical & Admin	15,000.00	16,500.00	-1,500.00	-9.1%
817.2 Code Red	0.00	12,338.05	-12,338.05	-100.0%
817.3 Computer Maintenance	9,745.00	9,680.00	65.00	0.7%
817.4 GIS Mapping	3,740.00	6,087.50	-2,347.50	-38.6%
817.5 PSAP Expense	91,666.63	91,666.63	0.00	0.0%
817.6 Motorola Maintenance	28,008.59	40,206.77	-12,198.18	-30.3%
817.7 Maintenance-Eforce	0.00	8,054.94	-8,054.94	-100.0%
Total 817 Contractual	148,160.22	184,533.89	-36,373.67	-19.7%
824 Depreciation Expense	64,614.00	64,614.00	0.00	0.0%
830 Dues & Subscriptions				
830.1 NENA Membership Dues	147.00	0.00	147.00	100.0%
Total 830 Dues & Subscriptions	147.00	0.00	147.00	100.0%
832 Equipment	1,846.88	16,249.75	-14,402.87	-88.6%
839 Insurance				
839.1 Liability/Casualty Insur	3,133.36	2,961.97	171.39	5.8%
Total 839 Insurance	3,133.36	2,961.97	171.39	5.8%
848 Interest Expense	2,833.94	3,716.63	-882.69	-23.8%
851 Legal & Professional Fees				
851.1 Accounting Fees	3,131.78	3,106.70	25.08	0.8%
851.2 Attorney Fees	502.50	0.00	502.50	100.0%
851.3 Audit Expense	0.00	4,350.00	-4,350.00	-100.0%
Total 851 Legal & Professional Fees	3,634.28	7,456.70	-3,822.42	-51.3%
860 Office Expense				
860.1 General Office Supplies	96.96	400.94	-303.98	-75.8%
860.2 Postage	144.00	142.00	2.00	1.4%
Total 860 Office Expense	240.96	542.94	-301.98	-55.6%
868 Recruiting Expense	1,241.70	13,029.75	-11,788.05	-90.5%
872 Software-Priority Dispatch	41,757.28	0.00	41,757.28	100.0%
875 Telephone Expense/Internet	35,684.33	36,656.18	-971.85	-2.7%
878 Training Expense				
878.1 Training & Cont Ed	0.00	55.00	-55.00	-100.0%
Total 878 Training Expense	0.00	55.00	-55.00	-100.0%
Total Expense	303,293.95	329,816.81	-26,522.86	-8.0%
Net Ordinary Income	190,620.95	171,306.22	19,314.73	11.3%
Other Income/Expense				
Other Income				
895 Interest Income	797.27	607.18	190.09	31.3%
Total Other Income	797.27	607.18	190.09	31.3%
Net Other Income	797.27	607.18	190.09	31.3%
Net Income	191,418.22	171,913.40	19,504.82	11.4%

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Las Animas County E-911 Authority Board

01/16/25

Balance Sheet

Accrual Basis

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106 In Bank	678,018.05
Total Checking/Savings	678,018.05
Accounts Receivable	
115 Accounts Receivable	84,910.41
Total Accounts Receivable	84,910.41
Total Current Assets	762,928.46
Fixed Assets	
170 Telephone Emergency Equip.	1,993,599.00
171 Accum. Depreciation-Equip	-1,660,334.36
172 Furniture & Fixtures	23,165.35
173 Accum. Depre-Furn & Fix	-22,906.61
Total Fixed Assets	333,523.38
TOTAL ASSETS	1,096,451.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
206 Accrued Expenses	619.44
Total Other Current Liabilities	619.44
Total Current Liabilities	619.44
Total Liabilities	619.44
Equity	
302 Prior Period Adjustment	450.00
368 Prior Period Adjustment	-450.00
369 Retained Earnings	904,178.92
370 Opening Balance Equity	-16,512.48
Net Income	208,165.96
Total Equity	1,095,832.40
TOTAL LIABILITIES & EQUITY	1,096,451.84

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Accrual Basis

Las Animas County E-911 Authority Board
Balance Sheet Prev Year Comparison
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
106 In Bank	678,018.05	629,064.31	48,953.74	7.8%
Total Checking/Savings	678,018.05	629,064.31	48,953.74	7.8%
Accounts Receivable				
115 Accounts Receivable	84,910.41	84,910.41	0.00	0.0%
Total Accounts Receivable	84,910.41	84,910.41	0.00	0.0%
Total Current Assets	762,928.46	713,974.72	48,953.74	6.9%
Fixed Assets				
170 Telephone Emergency Equip.	1,993,599.00	1,863,017.65	130,581.35	7.0%
171 Accum. Depreciation-Equip	-1,660,334.36	-1,589,846.36	-70,488.00	-4.4%
172 Furniture & Fixtures	23,165.35	23,165.35	0.00	0.0%
173 Accum. Depre-Furn & Fix	-22,906.61	-22,906.61	0.00	0.0%
Total Fixed Assets	333,523.38	273,430.03	60,093.35	22.0%
TOTAL ASSETS	1,096,451.84	987,404.75	109,047.09	11.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities		619.44	0.00	0.0%
206 Accrued Expenses	619.44		0.00	0.0%
Total Other Current Liabilities	619.44	619.44	0.00	0.0%
Total Current Liabilities	619.44	619.44	0.00	0.0%
Long Term Liabilities				
N/P-Motorola Solutions	0.00	82,606.39	-82,606.39	-100.0%
Total Long Term Liabilities	0.00	82,606.39	-82,606.39	-100.0%
Total Liabilities	619.44	83,225.83	-82,606.39	-99.3%

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Accrual Basis

Las Animas County E-911 Authority Board
Balance Sheet Prev Year Comparison
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
Equity				
302 Prior Period Adjustment	450.00	450.00	0.00	0.0%
368 Prior Period Adjustment	-450.00	-450.00	0.00	0.0%
369 Retained Earnings	904,178.92	731,989.56	172,189.36	23.5%
370 Opening Balance Equity	-16,512.48	0.00	-16,512.48	-100.0%
Net Income	208,165.96	172,189.36	35,976.60	20.9%
Total Equity	1,095,832.40	904,178.92	191,653.48	21.2%
TOTAL LIABILITIES & EQUITY	1,096,451.84	987,404.75	109,047.09	11.0%

Las Animas County E-911 Authority Board

Budget Overview

December 2024

	Dec 24	Jan - Dec 24	Budget	% of Budget	Variance
Ordinary Income/Expense					
Income					
405 State of CO-Prepaid	4,807.67	97,879.60			
406 Income/Revenue	47,735.47	448,578.44			
Total Income	52,543.14	546,458.04	547,567.00	100%	1,108.96
Expense					
817 Contractual					
817.1 Clerical & Admin	3,000.00	18,000.00	18,000.00	100%	0.00
817.3 Computer Maintenance	880.00	10,625.00	11,000.00	97%	375.00
817.4 GIS Mapping	0.00	3,740.00	10,000.00	37%	6,260.00
817.5 PSAP Expense	8,333.37	100,000.00	100,000.00	100%	0.00
817.6 Motorola Maintenance	0.00	28,008.59	35,500.00	79%	7,491.41
Total 817 Contractual	12,213.37	160,373.59	174,500.00	92%	14,126.41
824 Depreciation Expense	5,874.00	70,488.00			
830 Dues & Subscriptions					
830.1 NENA Membership Dues	0.00	147.00			
Total 830 Dues & Subscriptions	0.00	147.00	150.00	98%	3.00
832 Equipment	0.00	1,846.88	2,000.00	92%	153.12
839 Insurance					
839.1 Liability/Casualty Insur	1,302.46	4,435.82			
Total 839 Insurance	1,302.46	4,435.82	4,000.00	111%	-435.82
848 Interest Expense	0.00	2,833.94			
851 Legal & Professional Fees					
851.1 Accounting Fees	275.00	3,406.78			
851.2 Attorney Fees	0.00	502.50			
Total 851 Legal & Professional Fees	275.00	3,909.28	4,200.00	93%	290.72
860 Office Expense					
860.1 General Office Supplies	232.54	329.50			
860.2 Postage	0.00	144.00			
Total 860 Office Expense	232.54	473.50	1,000.00	47%	526.50
868 Recruiting Expense	0.00	1,241.70	10,000.00	12%	8,758.30
872 Software-Priority Dispatch	12,243.49	54,000.77	73,500.00	73%	19,499.23
875 Telephone Expense/Internet	3,720.56	39,404.89	42,000.00	94%	2,595.11
Total Expense	35,861.42	339,155.37	311,350.00		
Net Ordinary Income	16,681.72	207,302.67			
Other Income/Expense					
Other Income					
895 Interest Income	66.02	863.29	0.00		
Total Other Income	66.02	863.29			
Net Other Income	66.02	863.29			
Net Income	16,747.74	208,165.96			

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01/16/25

Accrual Basis

Las Animas County E-911 Authority Board
Profit & Loss Prev Year Comparison
January through December 2024

	Jan - Dec 24	Jan - Dec 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
405 State of CO-Prepaid	97,879.60	102,299.65	-4,420.05	-4.3%
406 Income/Revenue	448,578.44	427,321.46	21,256.98	5.0%
Total Income	546,458.04	529,621.11	16,836.93	3.2%
Expense				
812 Bank Service Charges	0.00	0.00	0.00	0.0%
817 Contractual				
817.1 Clerical & Admin	18,000.00	18,000.00	0.00	0.0%
817.2 Code Red	0.00	12,338.05	-12,338.05	-100.0%
817.3 Computer Maintenance	10,625.00	10,560.00	65.00	0.6%
817.4 GIS Mapping	3,740.00	6,225.00	-2,485.00	-39.9%
817.5 PSAP Expense	100,000.00	100,000.00	0.00	0.0%
817.6 Motorola Maintenance	28,008.59	40,206.77	-12,198.18	-30.3%
817.7 Maintenance-Eforce	0.00	16,109.88	-16,109.88	-100.0%
Total 817 Contractual	160,373.59	203,439.70	-43,066.11	-21.2%
824 Depreciation Expense	70,488.00	70,488.00	0.00	0.0%
830 Dues & Subscriptions				
830.1 NENA Membership Dues	147.00	0.00	147.00	100.0%
Total 830 Dues & Subscriptions	147.00	0.00	147.00	100.0%
832 Equipment	1,846.88	16,249.75	-14,402.87	-88.6%
839 Insurance				
839.1 Liability/Casualty Insur	4,435.82	2,961.97	1,473.85	49.8%
Total 839 Insurance	4,435.82	2,961.97	1,473.85	49.8%
848 Interest Expense	2,833.94	3,716.63	-882.69	-23.8%
851 Legal & Professional Fees				
851.1 Accounting Fees	3,406.78	3,446.70	-39.92	-1.2%
851.2 Attorney Fees	502.50	0.00	502.50	100.0%
851.3 Audit Expense	0.00	4,350.00	-4,350.00	-100.0%
Total 851 Legal & Professional Fees	3,909.28	7,796.70	-3,887.42	-49.9%
860 Office Expense				
860.1 General Office Supplies	329.50	400.94	-71.44	-17.8%
860.2 Postage	144.00	142.00	2.00	1.4%
Total 860 Office Expense	473.50	542.94	-69.44	-12.8%
868 Recruiting Expense	1,241.70	13,029.75	-11,788.05	-90.5%
872 Software-Priority Dispatch	54,000.77	0.00	54,000.77	100.0%
875 Telephone Expense/Internet	39,404.89	39,824.83	-419.94	-1.1%
878 Training Expense				
878.1 Training & Cont Ed	0.00	55.00	-55.00	-100.0%
Total 878 Training Expense	0.00	55.00	-55.00	-100.0%
Total Expense	339,155.37	358,105.27	-18,949.90	-5.3%
Net Ordinary Income	207,302.67	171,515.84	35,786.83	20.9%
Other Income/Expense				
Other Income				
895 Interest Income	863.29	673.52	189.77	28.2%
Total Other Income	863.29	673.52	189.77	28.2%
Net Other Income	863.29	673.52	189.77	28.2%
Net Income	208,165.96	172,189.36	35,976.60	20.9%