



# DOUGLAS COUNTY EMERGENCY TELEPHONE AUTHORITY (DCETSA)

## RESPONSES TO VENDOR QUESTIONS FOR ACCOUNTING SERVICES RFP

AUGUST 2023

## Douglas County Emergency Telephone Service Authority (DCETSA)

### Responses to Vendor Questions

1. How often will the selected provider be required to meet with DCETSA staff/board members to discuss financial statements and address questions or issues staff or the board may have? Selected firm should have a representative at every board meeting (once each quarter) with a copy of the current financial status up to that point. The final years' board meeting we would expect a full rundown of the entire expenditures and year-end report.
  - a. Will these meetings be required to be on site? Yes
  - b. If so, please provide the location of the required meetings. 2023 Meetings are currently held at Parker Police Dept., 18600 Lincoln Meadows Pkwy, Parker, CO, 80134.
2. How often are the finance committee meetings held? None, as there is not an established committee. We are open to establishing something. We would like to have monthly financial reports provided to Board Coordinator & key members/officers, (TBD) monthly. How often are the Board meetings held? Quarterly meetings – 2<sup>nd</sup> month, 3<sup>rd</sup> Thursday, each quarter at 1:30 PM. i.e.... Feb, May, Aug, & Nov. each year.
  - a. Will the selected provider be required to attend these meetings on site? Yes – occasional virtual meetings via MS Teams could be mutually negotiated.
  - b. If so, please provide the location of the finance committee and Board meetings. 2023 Meetings are currently held at Parker Police Dept., 18600 Lincoln Meadows Pkwy, Parker, CO, 80134; locations vary each year; also available via MS Teams.
3. What role, if any, is the selected provider expected to play in the accounts payable process? The selected vendor will process most of the accounts payable process from beginning to end. This will include vendor set up, collection on W-9s, processing 1099's at year-end, entering invoices for payment, and processing invoices for payment all while keeping separation of duties in place. The payments will then be forwarded to the DCETSA Coordinator for final verification and signature collection.
4. Please provide examples of item 2-14 "Special Projects as assigned by DCETSA" Special projects will include, but not limited to custom report creation as requests by the DCETSA Board, creating budget versus actual expenditure reports, etc. Other potential projects: Credit Card transition project (from Debit Cards), adding a purchasing card procedure/process in place for travel; best practices procedure/process for agency monthly purchases, i.e.... amazon.com or online purchasing, training fees.
5. Section 6-E of the RFP notes a "proposed form of Services Agreement circulated in connection with this RFP", however this was not posted on the Authority's website with the RFP. Can you please post the proposed services agreement to the website? Please refer to attachment #1 – DCETSA Services Agreement
6. Is it expected that the service provider will handle billings, cash, checks, or make bank transfers, deposits, or withdrawals on behalf of the Authority? The selected vendor will handle billings, cash (is not received), checks, and bank deposits (the bank has provided a check scanner to process check deposits remotely to the DCETSA checking account). All transfers and withdrawals will be processed by current DCETSA bank signors.

7. Please provide your most recent Audit. Have there been any recorded audit adjustments in recent years? Each year, the firm selected for the Audit suggests less than ten year-end adjusting journal entries.
8. Are there any expected changes in key accounting systems in the near future? No
9. Regarding the 2023 RFP for Accounting Services DCETSA Section 4. B: states “All proposals must be submitted in Microsoft Word or .pdf format using the proposal format while addressing, point-by-point, each of the items outlined within Section 2: Scope of Services. ” Does the proposal need to address the items listed in section 2 one by one in the order presented? Yes, the respondent needs to address each item in the proposal (1. Background 2. Scope of Services), in the proposal format (which is how the published RFP is laid out and addressing each item in order), point-by-point. This allows for easier comparison of the RFPs and allows for the intended reader to review the vendor submission in its entirety to make sure all items in the RFP have been addressed without having to search for the respondent’s answers.
10. Can the proposal address each of these items in the proposal, but not necessarily in the same order, or potentially taking certain line items together under the proposed scope of services to be provided under the terms of section 6.iii.a.? No, you can include that same paragraph under multiple sections within the RFP responses, but please submit the RFP response in the proposal format point-by-point.
11. Is another accounting firm currently performing the accounting functions at DCETSA? No, the current accounting functions are primarily being processed by the DCETSA Coordinator. Some of the accounting functions are being processed by a contractor.
12. Why is DCETSA looking for a new accounting firm? DCETSA Coordinator has been processing most of these accounting functions. This leaves little time for the DCETSA Coordinator to process other job duties as the DCETSA continues to grow, more support function positions are needed. The accounting duties have grown exponentially over the past several years, making it almost impossible to keep up with the required responsibilities and duties.
13. Are paper documents scanned and available remotely? Yes
14. How often does the Board meet? How often are the financial reports / status updates presented to the Board? The Board meets once a quarter, financial reports are to be provided at each Board meeting. Status reports are reported to the Officers as requested or as necessary to address any issues. Status reports may be more frequent in the initial setup phase.
15. How many hours per week (on average) will the accounting services be needed? (Estimated 30-40? - TBD)
16. What are the times of the year that require the most attention? Audit season, which is typically March – May timeframe and fiscal year-end. DCETSA is on a fiscal calendar year.
17. When is the audit scheduled? Is the audit remote or in-person? The audit typically happens in the March – May timeframe each year. This audit is remote. All documents are uploaded into the auditing firm’s portal in order for the audit to be performed. All questions and correspondence are done via email through the DCETSA Coordinator.
18. How much of the current work is performed remotely? 15 -20 hours per month
19. What percentage of the work is the Board comfortable being conducted remotely? 90 – 100 %.

20. Would you please provide the latest audited financial statements and latest budget? Please refer to attachment #2 – DCETSA 2021 Financial Statement; attachment #3 - 2023 DCETSA Budget.
21. What is the current fee or what is the expected fee for such services? The current fee for the yearly audit is \$10,000.
22. Do you expect an annual fee, hourly rate, or otherwise? Each respondent shall respond to the fee schedule portion of the RFP as they feel is applicable.



# ATTACHMENT

1

**SERVICES AGREEMENT  
BETWEEN**

**Douglas County Emergency Telephone Service Authority  
and  
Name of Contractor**

**THIS SERVICES AGREEMENT** (“Agreement”) is made and entered into the most recent day and year set forth below by and between Douglas County Emergency Telephone Service Authority, political subdivision and public corporation of the State of Colorado (“Owner”), whose mailing address is Authority Mailing Address, and **NAME OF CONTRACTOR** (“Contractor”), whose mailing address is Contractor Mailing Address. The Owner and the Contractor are sometimes referred to herein individually as a “Party” and collectively as the “Parties.”

**WITNESSETH:**

In consideration of the mutual covenants and obligations herein expressed, it is agreed by and between the Parties as follows:

1. Scope of Services. The Contractor agrees to provide financial/accounting<sup>1</sup> services, as further described in **Exhibit A**, attached hereto and incorporated herein by this reference (“Scope of Services”). All provisions of **Exhibit A**, including without limitation any terms and conditions included therein, shall be subject to the provisions of this Agreement. In the event of a conflict or inconsistency between a provision in the body of this Agreement and a provision in **Exhibit A** or any other exhibit or schedule attached hereto, the provision in the body of this Agreement shall control.

2. Time of Commencement and Completion of Services. The services to be performed pursuant to this Agreement shall be initiated no later than Commencement Date and completed no later than Completion Date.<sup>2</sup> Any modifications to such deadlines must be agreed upon in writing by the Parties prior to the applicable deadline.

3. Early Termination by Owner. Notwithstanding the time periods contained herein, the Owner may terminate this Agreement at any time without cause by providing written notice of termination to the Contractor. Such notice shall be delivered at least three (3) days prior to the termination date contained in said notice unless otherwise agreed in writing by the Parties. In the event of any such early termination by the Owner, the Contractor shall be paid for services rendered prior to the date of termination, subject only to the satisfactory performance of the Contractor’s obligations under this Agreement. Contractor understands and agrees that such payment shall be the Contractor’s sole right and remedy for such termination.

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<sup>1</sup> **NOTE TO USER:** Insert general description of the services.

<sup>2</sup> **NOTE TO USER:** Revise as needed.

4. Suspension. Without terminating this Agreement or breaching its obligations hereunder, the Owner may, at its convenience, suspend the services of the Contractor by giving the Contractor written notice one (1) day in advance of the suspension date. Upon receipt of such notice, the Contractor shall cease its work in as efficient a manner as possible so as to keep its total charges to the Owner for services under this Agreement to the minimum, but in no circumstance later than three (3) business days after receipt of the notice of suspension. No work shall be performed during such suspension except with prior written authorization by the Owner Representative (as defined below). If a suspension is still in effect thirty (30) calendar days after the Contractor's receipt of the notice of suspension, the Contractor may terminate this Agreement by providing the Owner with written notice of termination. Upon the Owner's receipt of such notice of termination from Contractor, this Agreement will be deemed terminated.

5. Compensation. In consideration of the services to be performed pursuant to this Agreement, the Owner agrees to pay the Contractor the amounts set forth in **Exhibit A.**<sup>3</sup> Total compensation shall not exceed Amount spelled out Dollars (\$Numeric amount).<sup>4</sup> The Owner shall provide no benefits to the Contractor other than the compensation stated above. The Contractor shall bill its charges to the Owner periodically, but no more frequently than once a month.

6. Qualifications on Obligations to Pay. No partial payment made by the Owner shall be considered final acceptance or approval of that part of the Scope of Services paid for or shall relieve the Contractor of any of its obligations under this Agreement. Notwithstanding any other terms of this Agreement, the Owner may withhold any payment (whether a progress payment or final payment) to the Contractor if any one or more of the following conditions exists:

(a) The Contractor is in default of any of its obligations under this Agreement, including without limitation the obligation to maintain insurance and provide Certificates of Insurance to the Owner in accordance with Section 13 (Insurance).

(b) Any part of such payment is attributable to services that are not performed in accordance with the terms of this Agreement and its associated exhibit(s). The Owner will pay for any portion of the services performed in conformance with this Agreement and its associated exhibit(s).

(c) The Contractor has failed to make payments promptly to any third-party used to perform any portion of the services hereunder, subject to Paragraph 9, for which the Owner has made payments to the Contractor.

7. Owner Representative. The Owner will designate, prior to commencement of work, its project representative (the "Owner Representative") who shall make, within the

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<sup>3</sup> **NOTE TO USER:** If Exhibit A does not include pricing information, modify to state: the Owner agrees to pay the Contractor \_\_\_\_\_ Dollars (\$\_\_\_\_.00) per \_\_\_\_\_

<sup>4</sup> **NOTE TO USER:** Delete if not applicable.

scope of his or her authority, all necessary and proper decisions with reference to the Scope of Services. All requests for contract interpretations, change orders, and other clarification or instruction shall be directed to the Owner Representative.

8. Independent Contractor. The Contractor agrees that the services to be performed by the Contractor are those of an independent contractor and not of an employee of the Owner. **The Contractor is obligated to pay federal and state income tax on any moneys earned pursuant to this Agreement. Neither the Contractor nor its employees, if any, are entitled to workers' compensation benefits from the Owner for the performance of the services described in this Agreement.**

9. Assignment. The Contractor shall neither assign any responsibilities nor delegate any duties arising under this Agreement to a third party without the prior written consent of the Owner, which may be granted or denied in Owner's sole discretion.

10. Standard of Care. The Contractor shall perform the services hereunder at or above the standard of care of those in its profession or industry providing similar services in the Owner's local area; provided, however, that in the event the standard of care is higher in the local area where the Contractor's office primarily responsible for providing the services is located, then the standard of care applicable to the local area where the Contractor's office is located shall be applicable to such services.

11. Accuracy of Work. The Contractor represents, covenants, and agrees that its work will be accurate and free from any material errors. The Contractor shall correct any errors or deficiencies in the Contractor's services of which it becomes aware promptly and without additional compensation unless such corrective action is directly attributable to errors or deficiencies in information furnished by the Owner. The Owner's approval of the Contractor's services shall not diminish or release the Contractor's duties or obligations hereunder, since the Owner is ultimately relying upon the Contractor's skill and knowledge to perform the Scope of Services. The obligations contained in this Section 11 shall survive for a period of two (2) years<sup>5</sup> following termination or expiration of this Agreement.

12. Insurance.

(a) During the term of this Agreement, the Contractor shall purchase and maintain, at its own cost and expense, the following:

(i) Workers' compensation insurance for its employees, if any, as required by Colorado law with limits of at least \$500,000 per injury or illness an employee suffers as a result of providing the services hereunder, with a \$500,000 aggregate per occurrence.



(ii) Employer's liability insurance with limits of at least \$500,000 per employee/accident and \$1,000,000 aggregate.

(iii) Commercial general liability insurance covering, without limitation, premises operations, products-completed operations, contractual liability insuring the obligations assumed by the Contractor under this Agreement, personal and advertising injury, and broad form property damage, with limits of at least \$2,000,000 per occurrence for bodily injury, death or damage to property; \$2,000,000 per occurrence for personal and advertising injury; \$2,000,000 products-completed operations; and \$2,000,000 general aggregate; and

(iv) Automobile liability insurance covering all owned, hired and non-owned vehicles used in the performance of the Contractor's services under this Agreement with a limit of at least \$2,000,000 combined per accident for bodily injury and property damage; and

(b) The insurance required herein may be satisfied through any combination of primary and excess/umbrella liability policies.

(c) The insurance required herein shall be written by an insurance company or companies that (i) have an A.M. Best Company rating of "A-VII" or better, and (ii) are authorized to issue insurance in the State of Colorado.

(d) The Owner, the Owner Representative, and the Owner's directors, officers, employees, and \_\_\_\_<sup>6</sup> shall be endorsed as "Additional Insureds" under the (i) commercial general liability insurance policy for both ongoing and completed services for a period of two (2) years<sup>7</sup>; and (ii) automobile liability policy.

(e) The Contractor shall provide a waiver of subrogation endorsement, or its equivalent, under the (i) workers' compensation; (ii) commercial general liability; and (iii) automobile liability insurance policies in favor of the Owner, its directors, officers, agents, and employees.

(f) All liability insurance policies required herein shall provide that the coverage is primary and non-contributory to other insurance available to the Owner and its directors, officers, agents, and employees. Any insurance maintained by the Owner and its directors, officers, agents, and employees shall be excess of and shall not contribute with the Contractor's insurance.

(g) Prior to commencement of performance, the Contractor shall provide certificates of insurance satisfactory to the Owner that clearly evidence all insurance coverages required herein, including but not limited to endorsements (individually and collectively, "Certificates of Insurance"). The Contractor agrees that, until the Owner is

supplied with Certificates of Insurance, no payment under this Agreement will be made by the Owner. The Contractor will provide the Owner with updated Certificates of Insurance within ten (10) calendar days of the anniversary of the effective date of coverage should that date fall during the term of this Agreement. Failure of the Owner to require Certificates of Insurance or to identify a deficiency in coverage shall not relieve the Contractor of its responsibility to provide the specific insurance coverages set forth herein.

(h) Subject to Section 9 (Assignment), the Contractor shall require each subcontractor and/or third-party performing work for the Contractor related to the Scope of Services to purchase and maintain insurance of the types and with policy limits no less than those required of Contractor under this Section 13. All general liability policies carried by a subcontractor and/or third-party shall be endorsed to include the Additional Insureds identified above. Each subcontractor and/or third-party shall be required to provide Contractor, upon request, with certificates of insurance evidencing such coverage prior to commencement of work by a subcontractor and/or third party.

(i) The insurance policies afforded hereunder shall not be cancelled or allowed to expire unless at least thirty (30) days' prior written notice has been delivered to the Owner, except in the event of cancellation due to non-payment of a premium, in which case notice shall be given to the Owner no later than ten (10) days prior to cancellation of the policy. Upon receipt of any notice of cancellation or non-renewal, the Contractor shall, within five (5) days, procure other policies of insurance as necessary to comply with this Section 13 and provide Certificates of Insurance evidencing the same to the Owner. Notwithstanding the provisions contained in Section 18 (Remedies), if the Contractor fails to procure the required insurance or provide the Owner with Certificates of Insurance within the timeframe provided, the Owner may terminate or suspend this Agreement upon written notice to the Contractor.

13. Compliance with Laws. The Contractor is obligated to familiarize itself and comply with all laws applicable to the performance of the Scope of Services, including without limitation all state and local licensing and registration requirements.

14. Acceptance Not Waiver. The Owner's approval or acceptance of, or payment for, any of the services shall not be construed to operate as a waiver of any rights or benefits provided to the Owner under this Agreement.

15. Default. Each and every term and condition hereof shall be deemed to be a material element of this Agreement. In the event either Party should fail or refuse to perform according to the terms of this Agreement, such Party may be declared in default.

16. Remedies. Except as provided in Section 13(i) (Insurance), in the event a Party declares a default by the other Party, such defaulting Party shall be allowed a period of ten (10) days within which to cure said default. In the event the default remains uncorrected, the Party declaring default may elect to (a) terminate the Agreement and seek damages; (b) treat the Agreement as continuing and require specific performance; or (c) avail itself of any other remedy at law or equity. If the non-defaulting Party commences legal or equitable actions

against the defaulting Party, the defaulting Party shall be liable to the non-defaulting Party for the non-defaulting Party's reasonable attorney fees and costs incurred because of the default.

17. Indemnification; No Waiver of Liability or Immunity. The Contractor agrees to indemnify, defend, and hold harmless the Owner and its officers, directors, employees, agents, engineers/architects and attorneys from any and all damages and liabilities arising from the Contractor's performance of the Scope of Services. As part of this obligation, the Contractor shall compensate the Owner for the time, if any, spent by its legal counsel in connection with such claims or actions. The Contractor's obligations under this Section 19 shall be to the fullest extent permitted by law and shall survive termination or expiration of this Agreement. **Notwithstanding any other provision contained in this Agreement, including but not limited to Exhibit A, the Owner does not agree to defend, indemnify, or hold harmless the Contractor or waive or limit the Contractor's liability (either by type of liability or amount).** The Owner is relying on and does not waive or intend to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities, defenses, and protections provided by the Colorado Governmental Immunity Act, § 24-10-101, *et seq.*, C.R.S., as from time to time amended, or otherwise available to the Owner or its officers or employees.

18. Binding Effect. This writing constitutes the entire agreement between the Parties and shall be binding upon the Parties, their officers, employees, agents and assigns and shall inure to the benefit of the Parties' respective survivors, heirs, personal representatives, successors and permitted assigns.

19. Amendment. No amendment or modification of this Agreement shall be binding upon the Parties unless the same is in writing and approved by a duly authorized representative of each Party.

20. Law; Venue. The laws of the State of Colorado shall govern the construction, interpretation, execution, and enforcement of this Agreement. Venue for any dispute between the Parties arising out of or relating to this Agreement shall be in the State of Colorado District Court for Douglas County.

21. Severability. In the event any term or condition of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.

22. Annual Appropriation. The Owner's obligations hereunder are subject to the annual appropriation of funds necessary for the performance thereof, which appropriations shall be made in the sole discretion of the Owner's Board of Directors.

23. Ownership of Work Product. All documents such as reports, plans, drawings and contract specifications, information, and other materials prepared or furnished by the Contractor (or the Contractor's independent professional associates, permitted subcontractors, and consultants) and paid for pursuant to this Agreement are instruments of public information

and property of the Owner. All internal documents which support the public information such as field data, field notes, laboratory test data, calculations, estimates, and other documents prepared by the Contractor as instruments of service shall be provided to the Owner. The Owner understands such documents are not intended or represented to be suitable for reuse by the Owner or others for purposes outside the specific scope and conditions of the Scope of Services. Any reuse without written verification or adaptation by the Contractor for the specific purpose intended will be at the Owner's sole risk and without liability or legal exposure to the Contractor, or to the Contractor's independent professional associates, permitted subcontractors, or consultants.

24. Taxes. The Owner is a governmental entity and is therefore exempt from state and local sales and use tax. The Owner will not pay for or reimburse any sales or use tax that may not directly be imposed against the Owner. The Contractor shall use the Owner's sales tax exemption for the purchase of any and all products and equipment on behalf of the Owner.

25. Time is of the Essence. All times stated in this Agreement are of the essence.

26. Notices. All notices which are required, or which may be given under this Agreement shall be effective when mailed via registered or certified mail, postage prepaid and sent to the address first set forth above.

27. Counterparts, Electronic Signatures and Electronic Records. This Agreement may be executed in multiple counterparts, each of which shall be an original, but all of which, together, shall constitute one and the same instrument. The Parties consent to the use of electronic signatures and agree that the transaction may be conducted electronically pursuant to the Uniform Electronic Transactions Act, § 24-71.3-101, *et seq.*, C.R.S.

28. No Third-Party Beneficiaries. The Parties to this Agreement do not intend to benefit any person not a party to this Agreement. No person or entity, other than the Parties to this Agreement, shall have any right, legal or equitable, to enforce any provision of this Agreement.

29. Section Headings. The section headings in this Agreement have been inserted for convenience of reference only and shall not affect the meaning or interpretation of any part of this Agreement.

30. Not Construed Against Drafter. Each Party acknowledges that it has had an adequate opportunity to review each and every provision contained in this Agreement, including the opportunity to consult with legal counsel. Based on the foregoing, no provision of this Agreement shall be construed against either Party by reason of such Party being deemed to have drafted such provision.

[Signature Pages Follow]

**OWNER:**

**Douglas County Emergency Telephone Service Authority**, a political subdivision and public corporation of the State of Colorado

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**CONTRACTOR:**

**NAME OF CONTRACTOR<sup>8</sup>**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

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<sup>8</sup> **NOTE TO USER:** Insert name of Contractor and type of entity. This should match the name of the Contractor in the Introductory paragraph of the Agreement.

**EXHIBIT A**

**SCOPE OF SERVICES AND COMPENSATION**

(Attach Contractor's proposal or other documentation if available and intended for incorporation into the Agreement)<sup>9</sup>

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# ATTACHMENT

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**Douglas County Emergency  
Telephone Service Authority**

**Financial Statements**

**December 31, 2020 and 2019**





**Douglas County Emergency  
Telephone Service Authority**

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December 31, 2020 and 2019

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**HINKLE &  
COMPANY**  
Strategic <sup>PC</sup>  
Business Advisors

## Independent Auditor's Report

Board of Directors  
Douglas County Emergency Telephone Service Authority  
Castle Rock, Colorado

We have audited the accompanying financial statements of the Douglas County Emergency Telephone Service Authority (the Authority) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements 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 internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Office Locations:

Colorado Springs, CO  
Denver, 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](http://www.HinkleCPAs.com)

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority as of December 31, 2020 and 2019, and the respective changes in financial position and cash flows, where applicable, for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, 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 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.

*Hick & Company, PC*

Englewood, Colorado  
December 29, 2022



## **Basic Financial Statements**

**Douglas County Emergency Telephone Service Authority**  
**Telephone Service Authority**  
Statement of Net Position  
For the Year Ended December 31, 2020 and 2019

	2020	2019
<b>Assets</b>		
<i>Current Assets</i>		
Cash	\$ 6,959,719	\$ 9,404,835
Accounts Receivable	646,788	546,067
Total Assets	\$ 7,606,507	\$ 9,950,902
<b>Liabilities and Net Position</b>		
<i>Current Liabilities</i>		
Accounts Payable	\$ 301,327	\$ 1,189,439
Total Liabilities	301,327	1,189,439
<i>Net Position</i>		
Unrestricted	7,305,180	8,761,463
Total Net Position	7,305,180	8,761,463
Total Liabilities and Net Position	\$ 7,606,507	\$ 9,950,902

## Douglas County Emergency Telephone Service Authority

Statement of Revenues, Expenditures and Changes in Net Position  
For the Year Ended December 31, 2020 and 2019

	2020	2019
<b>Operating Revenues</b>		
Emergency Telephone Charges	\$ 3,860,856	\$ 3,731,291
Total Operating Revenues	3,860,856	3,731,291
<b>Operating Expenses</b>		
PSAP Telephone	1,592,790	1,099,609
Conferences	1,092	93,559
Membership/Subscriptions	3,464	7,918
Mileage Reimbursement	888	1,886
Training	40,597	73,750
Personnel Back Fill	8,154	53,026
Call Boxes	38,933	36,831
Non-Capital Equipment (Equip for Other Agencies)	1,105,079	569,411
Radios	1,315,497	1,827,375
Insurance	16,027	-
Contract Services	426,823	460,118
Professional Fees	43,718	53,375
Miscellaneous	9,192	15,255
Software Maintenance	722,558	649,142
Public Education	10,142	23,918
Office Supplies	2,687	3,390
Other Expenses	345	323
Banking Fees	-	10
Total Operating Expenses	5,337,986	4,968,896
<b>Net Operating Loss</b>	(1,477,130)	(1,237,605)
<b>Nonoperating Revenues</b>		
Interest income	20,847	113,139
<b>Change in Net Position</b>	(1,456,283)	(1,124,466)
<b>Net Position, Beginning of Year</b>	8,761,463	9,885,929
<b>Net Position, End of Year</b>	\$ 7,305,180	\$ 8,761,463

See Notes to the Financial Statements.

**Douglas County Emergency  
Telephone Service Authority**  
Statement of Cash Flows  
For the Year Ended December 31, 2020 and 2019

	2020	2019
<b>Cash Flows From Operating Activities</b>		
Cash Received from Emergency Telephone Charges	\$ 3,760,135	\$ 3,843,026
Cash Payments to Suppliers	(6,226,098)	(4,261,913)
Net Cash Used by Operating Activities	(2,465,963)	(418,887)
<b>Cash Flows From Investing Activities</b>		
Investment Earnings Received	20,847	113,139
<b>Net Decrease in Cash</b>	(2,445,116)	(305,748)
<i>Cash, Beginning of Year</i>	9,404,835	9,710,583
<i>Cash, End of Year</i>	\$ 6,959,719	\$ 9,404,835
<b>Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities</b>		
Net Operating Loss	\$ (1,477,130)	\$ (1,237,605)
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities		
Changes in Assets and Liabilities		
Accounts Receivable	(100,721)	111,735
Accounts Payable	(888,112)	706,983
Net Cash Used by Operating Activities	\$ (2,465,963)	\$ (418,887)

# Douglas County Emergency Telephone Service Authority

Notes to Financial Statements  
December 31, 2020 and 2019

## **Note 1: Summary of Significant Accounting Policies**

The Douglas County Emergency Telephone Service Authority (the Authority) is a Special Authority for Emergency Telephone Service created under the laws of Colorado to provide services for its residents. The Authority provides emergency telephone service in Douglas County and provides services to the City of Lone Tree, towns of Parker, Larkspur and Castle Rock Fire Protection District, the Highlands Ranch Metropolitan District, the Roxborough Park Metropolitan District, the South Metro Fire Protection Authority, the Franktown Fire Protection District, Jackson 105 Fire Protection District, West Douglas Fire Protection District, and the Douglas County Sheriff's office.

The purpose of the Authority is to provide for the purchase and maintenance of 911 telephone equipment. No provision is made for operations, as these are covered by other agencies. The Authority is operated by a Board of Directors consisting of persons appointed from the following agencies: four members comprised the Executive Board of the Douglas County Fire Chiefs Association, one member from each of the law enforcement agencies within the county, and one member from the county selected by the Board of County Commissioners.

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.



**Douglas County Emergency  
Telephone Service Authority**  
Notes to Financial Statements  
December 31, 2020 and 2019

**Note 1: Summary of Significant Accounting Policies** (Continued)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
(Continued)

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.

**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* - The Authority has no capital assets. The Authority transfers all new authority funded improvements to the Member Agencies.

*Employee Benefits* - The Authority has no employees, therefore, has no employee benefit obligations. The Authority reimburses the Member Agencies for their expenses relating to the Authorities operations.

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

*Reserve for Future Capital Expenditures* - The Authority has begun to set aside monies for major capital expenditures for replacing E911 equipment as needed and providing funds to implement NexGen 911 in accordance with the Public Utilities Commission requirements. The financial statements reflect \$5,000,000 of the Authority's Net Position reserved for this purpose.

**Douglas County Emergency  
Telephone Service Authority**

Notes to Financial Statements  
December 31, 2020 and 2019

**Note 1: Summary of Significant Accounting Policies (Continued)**

**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 December 29, 2022, the date the financial statements were available to be issued.

**Note 2: Cash and Investments**

Cash and investments at December 31, 2020 and 2019, consisted of the following:

Deposits	2020	2019
	\$ 8,203,920	\$ 9,404,835
Total	<u>\$ 8,203,920</u>	<u>\$ 9,404,835</u>

**Deposits**

The Colorado Public Deposit Protection Act (PDPA) requires 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, 2020 and 2019, the Authority had bank deposits of \$7,953,312 and \$9,404,835, respectively, collateralized with securities held by the financial institution's agent but not in the Authority's name.

**Note 3: Commitments and Contingencies**

**TABOR Amendment**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, 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.

## **Required Supplementary Information**

# Douglas County Emergency Telephone Service Authority

## Budgetary Comparison Schedule

### General Fund

December 31, 2020

	Original and Final Budget	Actual	Variance <i>Positive</i> <i>(Negative)</i>
<b>Revenues</b>			
Emergency Telephone Charges	\$ 3,697,339	\$ 3,860,856	\$ 163,517
Interest Income	118,000	20,847	(97,153)
<b>Total Revenues</b>	<b>3,815,339</b>	<b>3,881,703</b>	<b>66,364</b>
<b>Expenses</b>			
PSAP Telephone	998,605	1,592,790	(594,185)
Conferences	111,000	1,092	109,908
Membership/Subscriptions	3,500	3,464	36
Mileage Reimbursement	2,000	888	1,112
Training	120,000	40,597	79,403
Personnel Back Fill	60,000	8,154	51,846
Call Boxes	34,600	38,933	(4,333)
Non-Capital Equipment (Equip for Other Agencies)	605,000	1,105,079	(500,079)
Radios	419,000	1,315,497	(896,497)
Insurance	22,000	16,027	5,973
Contract Services	470,000	426,823	43,177
Professional Fees	90,000	43,718	46,282
Miscellaneous	-	9,192	(9,192)
Software Maintenance	543,000	722,558	(179,558)
Public Education	80,000	10,142	69,858
Office Supplies	5,000	2,687	2,313
Other Expenses	470	345	125
Banking Fees	200	-	200
Service Contract	475,000	-	475,000
Capital Projects	3,710,249	-	3,710,249
Contingency Fund (5% total expenditures)	387,480	-	387,480
<b>Total Expenses</b>	<b>8,137,104</b>	<b>5,337,986</b>	<b>2,799,118</b>
<b>Change in Net Position</b>	<b>\$ (4,321,765)</b>	<b>(1,456,283)</b>	<b>\$ 2,865,482</b>
<b>Net Position, Beginning of Year</b>		<b>8,761,463</b>	
<b>Net Position, End of Year</b>		<b>\$ 7,305,180</b>	

(Continued)

**Douglas County Emergency  
Telephone Service Authority**  
Budgetary Comparison Schedule  
General Fund  
December 31, 2019  
(Continued)

	Original and Final Budget	Actual	Variance <i>Positive</i> <i>(Negative)</i>
<b>Revenues</b>			
Emergency Telephone Charges	\$ 3,580,000	\$ 3,731,291	\$ 151,291
Interest Income	11,500	113,139	101,639
<b>Total Revenues</b>	<u>3,591,500</u>	<u>3,844,430</u>	<u>252,930</u>
<b>Expenses</b>			
PSAP Telephone	655,000	1,099,609	(444,609)
Conferences	108,000	93,559	14,441
Membership/Subscriptions	2,200	7,918	(5,718)
Mileage Reimbursement	1,500	1,886	(386)
Training	89,500	73,750	15,750
Personnel Back Fill	80,000	53,026	26,974
Call Boxes	34,500	36,831	(2,331)
Non-Capital Equipment (Equip for Other Agencies)	1,230,000	569,411	660,589
Radios	464,000	1,827,375	(1,363,375)
Insurance	20,000	-	20,000
Contract Services	505,000	460,118	44,882
Professional Fees	120,000	53,375	66,625
Miscellaneous	-	15,255	(15,255)
Software Maintenance	1,062,000	649,142	412,858
Repairs & Maintenance	80,000	-	80,000
Public Education	4,600	23,918	(19,318)
Office Supplies	-	3,390	(3,390)
Other Expenses	-	323	(323)
Banking Fees	200	10	190
Service Contract	650,000	-	650,000
Capital Projects	2,134,000	-	2,134,000
Contingency Fund (5% total expenditures)	362,025	-	362,025
<b>Total Expenses</b>	<u>7,602,525</u>	<u>4,968,896</u>	<u>2,633,629</u>
<b>Change in Net Position</b>	<u>\$ (4,011,025)</u>	(1,124,466)	<u>\$ 2,886,559</u>
<b>Net Position, Beginning of Year</b>		<u>9,885,929</u>	
<b>Net Position, End of Year</b>		<u>\$ 8,761,463</u>	

**Douglas County Emergency  
Telephone Service Authority**  
Notes to Required Supplementary Information  
December 31, 2020 and 2019

**Note 1: Stewardship, Compliance and Accountability**

**Budgets and Budgetary Accounting**

A budget is adopted for the Authority on a basis consistent with generally accepted accounting principles.

Management submits to the Board of Directors a proposed budget for the fiscal year commencing the following January 1, for their approval. The budget includes proposed expenditures and the means of financing them.

Expenditures may not legally exceed appropriations at the fund level. Revisions that alter the total expenditures of any fund must be approved by the Board of Directors.

All annual appropriations lapse at fiscal year-end.



# ATTACHMENT

# 3

**Douglas County Emergency Telephone Service Authority Adopted 2023 Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Adopted 2022</b>	<b>Projected 2022</b>	<b>Adopted 2023</b>
<b>BEGINNING OPERATING FUND BALANCE Jan. 1,</b>	<b>\$9,264,845.77</b>	<b>\$7,440,040.77</b>	<b>\$7,158,502.70</b>	<b>\$7,158,502.70</b>	<b>\$6,041,445.70</b>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Hardline Subscriber Fees	483,255.00	302,830.00	420,000.00	271,930.00	265,000.00
Refund	(1,237.00)	(2,664.00)	(1,500.00)	(3,890.00)	(4,000.00)
VOIP Subscriber Fees	578,400.00	503,900.00	800,000.00	641,000.00	642,000.00
Wireless Subscriber Fees	2,686,856.00	2,446,128.00	3,100,000.00	2,742,760.00	2,750,000.00
Interest	20,847.00	1,714.00	2,000.00	8,000.00	7,000.00
Prepaid Subscriber Fees	112,345.00	454,653.00	400,000.00	475,000.00	475,000.00
Statewide Supplemental Surcharge	-	199,546.00	140,000.00	237,611.00	240,000.00
<b>Total Income - Dec. 31,</b>	<b>3,880,466.00</b>	<b>3,906,107.00</b>	<b>4,860,500.00</b>	<b>4,372,411.00</b>	<b>4,375,000.00</b>
<b>Expenditures</b>					
Salaries (1 9-1-1 Coordinator/1 Radio Tech)	242,690.00	247,210.00	270,000.00	268,000.00	290,000.00
Backfill Costs for Pub Ed/Training	8,154.00	10,194.00	65,000.00	50,000.00	75,000.00
Mileage Reimbursement	791.00	458.00	2,000.00	1,200.00	2,000.00
GIS Services	129,604.00	75,000.00	200,000.00	20,000.00	350,000.00
Insurance	16,027.00	16,297.00	22,000.00	16,353.00	22,000.00
Banking Fees	-	-	-	20.00	100.00
Call Boxes & Charges	38,933.00	14,717.00	35,000.00	35,000.00	40,000.00
Conferences - All others	1,092.00	13,683.00	70,000.00	31,000.00	50,000.00
APCO, CAD, Navigator, NENA	-	5,582.98	30,000.00	7,800.00	30,000.00
Training: APCO, NENA, etc.	40,597.00	45,199.09	80,000.00	54,000.00	80,000.00
Legal	36,028.00	24,512.00	50,000.00	64,436.00	80,000.00
Accounting	7,690.00	1,860.00	20,000.00	20,000.00	120,000.00
Consulting	38,320.00	26,755.00	50,000.00	45,985.00	150,000.00
Non-Capital Equipment	45,254.00	5,500.00	75,000.00	35,000.00	60,000.00
Console Furniture	-	23,684.00	10,000.00	7,954.00	30,000.00
Aircards	221,220.00	300,586.00	350,000.00	310,000.00	350,000.00
T1s & FD Network Equipment	66,759.00	50,500.00	50,000.00	55,000.00	65,000.00
First In- Fire Equipment	45,219.00	132,301.00	50,000.00	15,000.00	50,000.00
Office Supplies, Computer, S/W	2,687.00	2,416.00	5,000.00	2,500.00	5,000.00
P.O. Box Rental & Postage	607.00	402.00	500.00	400.00	500.00
PSAP Telephone - ESInet	435,585.00	160,555.00	358,000.00	253,716.00	260,000.00
CRPD,DCSO,PPD/LTPD-Hosted Viper 911,ECaTS,Map	833,996.00	785,097.00	849,894.00	850,000.00	850,000.00
Text to 911 Service - all PSAPs	13,605.00	117,170.00	120,000.00	-	20,000.00
Voice Recorder - DCSO, CRPD, PPD/LTPD	201,593.00	150,213.00	400,000.00	219,000.00	350,000.00
Radios, Maintenance for Dispatch, etc.	327,536.00	361,184.00	300,000.00	115,000.00	300,000.00
Radio Recording - 3 PSAPs Mot/NICE	33,887.00	33,887.00	38,055.00	34,640.00	45,000.00
Radio Shop Equipment / Software	15,860.00	42,178.00	40,000.00	42,000.00	45,000.00
Radio Subscriber Fees	300.00	300.00	5,000.00	750.00	5,000.00
Electricity	109,110.00	41,000.00	75,000.00	50,000.00	75,000.00
Service Contract	16,212.00	49,102.00	75,000.00	69,741.00	75,000.00
Software Maintenance	120,716.00	87,940.00	200,000.00	90,000.00	200,000.00
CAD - CRPD	46,730.00	65,257.00	68,000.00	65,257.00	75,000.00
CAD - DCSO	159,317.00	161,567.00	175,000.00	223,088.00	220,000.00
CAD - PPD/LTPD	118,682.00	121,000.00	130,000.00	127,000.00	135,000.00
LEXIS NEXIS = LUMEN, CISC	56,777.00	57,073.00	75,000.00	58,000.00	75,000.00
CodeRED	63,275.00	63,275.00	65,000.00	63,275.00	65,000.00
Firstwatch	10,741.00	24,568.00	30,000.00	26,052.00	30,000.00
Pictometry - GIS	50,000.00	-	-	-	-
Priority Dispatch Software	55,765.00	47,545.00	50,000.00	47,545.00	50,000.00
PulsePoint	8,000.00	8,000.00	8,000.00	8,000.00	9,000.00
Scheduling Software for PSAPs	11,148.00	11,148.00	12,000.00	11,800.00	12,000.00
Subscriptions - Memberships	2,719.00	1,588.00	3,500.00	4,100.00	5,000.00
Public Education	10,142.00	16,000.00	50,000.00	30,000.00	50,000.00
IDT/Regional Command Center-Maintenance	230.00	200.00	35,000.00	9,000.00	15,000.00
Laptop/MDT/Radio Replacement	301,644.00	405,497.00	750,000.00	750,000.00	1,000,000.00
Contingency Fund (5% Total Expend)	28,062.00	42,500.00	390,760.00	69,100.00	413,698.00



**Douglas County Emergency Telephone Service Authority Adopted 2023 Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Adopted 2022</b>	<b>Projected 2022</b>	<b>Adopted 2023</b>
<b>Capital Projects</b>					
Pike National Forest Tower-Connectivity Project	-	-	1,000,000.00	-	1,000,000.00
Statewide RadioSystem S/W Upgrade-Annual	208,466.00	219,000.00	219,000.00	219,000.00	219,000.00
PSAP Radio Maintenance-Motorola	-	-	-	97,000.00	100,000.00
** Combined Motorola/DCSO Dispatch Upgrade Project	991,574.00	-	-	-	-
GTR 8000 Repeaters	88,500.00	-	-	-	-
Key Mgmt Facility Radio Programming	242,900.00	-	-	164,021.00	-
Motorola/CAD = Auto.Radio Location Project	103,297.00	-	-	-	-
MCM Platform Upgrade (Radio Inventory)	29,410.00	-	-	-	-
Anritsu Test Equipment for Backhall Network	67,820.00	-	-	-	-
T-Sub Prime Controllers	-	-	68,692.00	-	155,791.00
MPLS - Expansion SWANK	-	10,450.00	-	-	-
Motorola Group Data Gateway(Flash Upgrades)	-	9,054.00	9,100.00	9,100.00	-
DCSO Power 911 Workstation I/O Controllers	-	18,500.00	-	-	-
CRFire - Sierra Wireless/AirLink Mobility Mgr	-	35,380.00	-	-	-
CAD-TO-CAD Project - ALL AGENCIES	-	44,560.00	120,000.00	55,000.00	120,000.00
DCSO Dispatch Desktop/Monitor spares - X2	-	-	5,200.00	5,100.00	-
Zetron Portable Repeater : MCP/Dispatch	-	-	80,000.00	161,060.00	-
Deckers Sub-Station Lumen/CL Connectivity	-	-	80,500.00	-	80,500.00
DCSO Dispatch Network Redundancy Project	-	-	18,000.00	-	18,000.00
WAN Capacity for MCP: CradlePoint, Router	-	-	8,500.00	8,500.00	-
2-7500E Consoles in MCP	-	-	200,000.00	104,700.00	-
Semi Annual MW Tower Maintenance	-	-	54,000.00	54,000.00	57,000.00
DAS &Radio Backhaul Network Monitoring	-	-	30,275.00	30,275.00	30,275.00
Annual Repeater/Microwave Battery Replacement	-	-	75,000.00	75,000.00	75,000.00
Zetron- VHF Fire/LE System Upgrade Project	-	-	675,000.00	177,830.00	501,787.00
Cyber Security-911 System (Arctic Wolf/C1)	-	-	-	-	70,000.00
Parker Power 911 Workstation	-	-	-	-	31,000.00
<b>Total Expenditures</b>	<b>5,705,271.00</b>	<b>4,187,645.07</b>	<b>8,380,976.00</b>	<b>5,417,298.00</b>	<b>8,687,651.00</b>
<b>ENDING FUND BALANCE Dec. 31,</b>	<b>7,440,040.77</b>	<b>7,158,502.70</b>	<b>3,638,026.70</b>	<b>6,113,615.70</b>	<b>1,728,794.70</b>
	450,000				
<b>Total Lines per month</b>	\$ 0.70	\$ 315,000.00			
<b>Subscriber Fee - per line, per month</b>		\$ 3,780,000.00			
<b>Annual Estimate</b>					