

Board of Managers Meeting

March 9, 2022





Item 1: Election of NCT9-1-1 Board of Managers Officers

- Officers Elected to 1-year Terms

President

- Attend all Board of Managers meetings
- Oversee Board of Managers meetings
- Call special meetings as necessary

Vice-President

- Attend all Board of Managers meetings
- Understand the responsibilities of the Board President and be able to perform these duties in the President's absence

Secretary

- Attend all Board of Managers meetings
- Perform roll call and confirm the presence of a quorum at meetings
- Review Board of Managers minutes



Item 2: Approval of December 2, 2021, Minutes

Item 3: Resolution to Accept and Acknowledge Receipt of the Annual Financial Report for the Fiscal Year Ending September 30, 2021



September 2021 Annual Financial Audit Review -Background

- The NCTCOG as fiscal agent for the District has an annual audit of its financial statements performed by an independent accounting firm.
- The NCTCOG procures its independent audit firm every five (5) years.
- Whitley Penn is the C.P.A. firm that performed the FY 2021 audit.
- Field work is typically completed by the audit staff from September to December each year and the final audit report is issued by mid-February.
- Audit results are presented to the NCT9-1-1 Board of Managers in March.



September 2021 Annual Financial Audit-Audit Standards

- The audit is performed in accordance with Government Auditing Standards (GAS).
- The audit process is a risk-based approach in which samples are selected to identify potential areas of risk that could lead to material misstatements of the financial statements. Potential items to be reviewed could include:
 - Internal audit reports
 - Cost allocations plans
 - Financial Transactions
 - Staff Interviews
 - Policies and Procedures



September 2021 Annual Financial Audit-Audit Results

- Whitley Penn issued the following reports and related opinions:
 - Independent auditor's report on the financial statements:
 - Unmodified "clean" opinion
 - No internal control findings
 - No findings related to compliance



September 2021 Annual Financial Audit-General Fund Revenue & Expenses

Revenues	Amount
Wireless Service Fees	\$ 9,152,824
Landline Service Fees	1,700,261
Local & Other Revenue	12,032
Total Revenues	\$ 10,865,117
Expenses	
Staff Costs	\$ 4,222,034
NCTCOG Fiscal Agent Support	279,349
Cost of Operations	3,836,119
Capital Outlay	
Local Government Reimbursements	511,491
Total Expenses	\$ 8,848,993
Subtotal (Change in Fund Balance)	\$ 2,016,124
Beginning Fund Balance	2,382,337
Ending Fund Balance	\$ 4,398,461



September 2021 Annual Financial Report – Fund Balance Summary

- Total fund balance at the end of FY 2021 -\$4,398,461
 - Committed - \$296,543
 - Assigned capital replacement - \$3,071,918
 - Unassigned - \$1,030,000
 - ❖ 10% of operating revenue budget per financial policy



Item 4: Resolution Authorizing a Contract with AT&T for FirstNet Hardware and Services

- AT&T FirstNet for staff cell phones, ECC LTE wireless routers, and data connections
- Maximum of eight (8) years, NTE \$400,000
- Procured via DIR



Item 5: Resolution Authorizing a Grant Agreement with CSEC for Next Generation 9-1-1

- Texas Legislature appropriated nearly \$150M
- CSEC is responsible for award and administration
- NCT9-1-1 is anticipated to receive approximately \$9M
- 2 C.F.R. 200.218 requires NCT9-1-1 to have documented procedures
- NCT9-1-1 will utilize NCTCOG's Purchasing Policies and Procedures as our fiscal and administrative agent



Item 6: Quarterly Financial Report

December 2021 Financial Status Report-Background

- December represents three (3) months of fiscal year 2022.
- Target represents one-fourth (1/4) of fiscal year 2022 budget.



December 2021 Financial Status Report-Summary

- Revenue total \$2.8 million or 104% of the three (3) month target.
- Expenses total \$2.7 million or 95% of the three (3) month target.

December 2021 Financial Status Report-Resources Available

- Revenue totaled \$2.8 million for the three (3) months or 104% of target.
 - Wireless revenue totaled 103% of target for the three months totaling \$2.3 million.
 - Landline revenue totaled 107% of target for the three months totaling \$414,000
 - Other revenue totaled \$6 thousand for the three months.
 - ❖ Primarily consisting of microwave tower rental space.
- No capital replacement funds were utilized in the first three months

December 2021 Financial Status Report - Expenses

- Expenses totaled \$2.7 million for the three (3) months or 95% of target.
 - Staff costs totaled \$1.0 million for the three (3) months or 81% of the three-month target.
 - ❖ Below target due to two (2) unfilled staff positions
 - ❖ Travel below target for the three (3) months. This should even out during the year.
 - Fiscal Agent support totaled \$82 thousand or 99% of target
 - Cost of Operations totaled \$1.6 million or 119% of target.
 - ❖ Above target primarily due to one-time annual payments made in the first quarter of the fiscal year.

Item 7: Director's Report

- ECC Operational and Staffing Recommendations
- Thank you to our officers!
- NCT9-1-1 Anniversaries



Brittney Burross
5 years



David Dean
5 years



Rodger Mann
10 years



Hilaria Perez
10 years



Clay Dilday
15 years



Christy Williams
30 years

**1st Quarter 2022
Culture Champion
Kasey Cox**

- Culture Champion
- Funding Update
- Board Vacancies:
 - Dallas County Cities
 - Parker County
 - City of Frisco
- Accomplishments
- Quarterly Reporting
- Board Attendance

Next Meeting: June 8, 2022



Culture Champion



HEART



COURAGE



ATTITUDE