

Board of Managers
Meeting

March 8, 2023





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

Item 2: Approval of December 14, 2022, Minutes

Item 3: Resolution to Accept and Acknowledge Receipt of the Annual Financial Report and the Annual Single Audit Report for the Fiscal Year Ending September 30, 2022



September 2022 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 2022 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 2022 Annual Financial Audit- Audit Standards

- The audit is performed in accordance with Government Auditing Standards (GAS).
- Audit both the financial statements and federal financial assistance.
- 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 2022 Annual Financial Audit- Audit Results

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

September 2022 Annual Financial Audit- Governmental Funds Revenue & Expenses

Revenues	Amount
State Administered Grants	\$ 1,024,800
Wireless Service Fees	9,479,918
Landline Service Fees	1,663,425
Local & Other Revenue	36,699
Total Revenues	\$ 12,204,842
Expenses	
Staff Costs	\$ 4,399,959
NCTCOG Fiscal Agent Support	347,124
Cost of Operations	5,448,233
Local Government Reimbursements	543,658
Capital Outlay	123,025
Lease Financing Principal & Interest	51,337
Total Expenses	\$ 10,913,336
Subtotal (Change in Fund Balance)	\$ 1,291,506
Beginning Fund Balance	4,398,461
Ending Fund Balance	\$ 5,689,967

September 2022 Annual Financial Report – Fund Balance Summary

- Total fund balance at the end of FY 2022 - \$5,689,967
 - Nonspendable (prepaids) - \$295,027
 - Assigned capital replacement - \$4,332,940
 - Unassigned - \$1,062,000
 - ❖ 10% of operating revenue budget per financial policy



Item 4: Resolution Authorizing an Interlocal Agreement with Sourcewell to Access Cooperative Purchasing Contracts

Item 5: Resolution Authorizing Contracts with DataVox, Inc. and General Datatech, L.P. for Capital Network Gear

Item 6: Resolution Authorizing a Contract with Dell for Call Handling Equipment



Item 7: Quarterly Financial Report

December 2022 Financial Status Report- Background

- December represents three (3) months of fiscal year 2023.
- Target represents one-fourth (1/4) of fiscal year 2023 budget.



December 2022 Financial Status Report- Summary

- Revenue total \$2.8 million or 100% of the three (3) month target of \$2.8 million.
- Expenses total \$3.0 million or 108% of the three (3) month target of \$2.8 million.

December 2022 Financial Status Report- Revenue

- Revenue totaled \$2.8 million for the three (3) months or 100% of target.
 - Wireless revenue totaled 100% of target for the three months totaling \$2.4 million.
 - Landline revenue totaled 98% of target for the three months totaling \$400 thousand.
 - Other revenue totaled \$6,000 for the three months.

December 2022 Financial Status Report - Expenses

- Expenses totaled \$3.0 million for the three (3) months or 108% of target.
 - Staff costs totaled \$1.1 million for the three (3) months or 78% of the three-month target.
 - ❖ Below target due to two (2) unfilled staff positions
 - ❖ Travel below target for the three (3) months. Travel budget increased in fiscal year 2023. Expenses expected to increase during the fiscal year.
 - Cost of Operations totaled \$1.9 million or 142% of target.
 - ❖ Primarily due to one-time software maintenance payments.

December 2022 Financial Status Report – NG9-1-1 Grant

- Revenue and expenses total \$1.4 million
- Grant accepted at September 2022 Board meeting.
- Grant continues until December 2024
- Capital replacement fund balance to “back stop” expenses until reimbursed by CSEC (as authorized by Board in FY 2023 Budget).



December 2022 Financial Status Report – Next Steps

- Continue monitoring grant costs and reimbursements
- Present financial status reports throughout the year for operating and grant results.
- Answer any questions today.

Item 8: Recognition of Award Winners

PRIDE Team Award- Governance: 9-1-1 Service Interruptions

Bobby Darnell, Aaron Loyd, Ramya Cruz-Chacko, Clay Dilday, Tommy Tran, Jeremy Crabtree, Aaron Lackey, Steven Gorena, Chris Woodruff



PRIDE Team Award- Service: Recharge with Bret Video Training Series

Kristin McKinney, Bret Batchelor



Item 8: Recognition of Award Winners

PRIDE Team Award-Employees: GIS Enterprise Agreement Kasey Cox (along with RIS/TR)



PRIDE Team Award- Innovation: 9-1-1 Real Time Text Team

Bobby Darnell, Ramya Cruz-Chacko, Tommy Tran, Jeremy Crabtree, Steven Gorena, LeAnna Russell, Chris Woodruff



Item 8: Recognition of Award Winners

2023 NG9-1-1 Awareness Award from the NG9-1-1 Institute
Kristin McKinney



New, Now, Next Supervisory Series
Jason Smith



Item 8: Recognition of Award Winners

NCTCOG Service Awards: 5 Years

David Lindsey, Ramya Cruz-Chacko, Aaron Loyd, Bobby Darnell



NCTCOG Service Awards: 15 Years

Jason Smith





Item 9: Director's Report

- 1. Grant Update**
- 2. Legislative Update**
- 3. Upcoming NENA Conference**
- 4. General Assembly- June 30, Hurst Conference Center**
- 5. Periodic need for endorsement vs approval**



Item 9: Director's Report

6. Thank you to our officers!

- **President- Judge Hal Richards**
- **Vice President- Councilmember Jennifer Berthiaume**
- **Secretary- Sheriff Lane Akin**

7. Welcome to our new members!

- **Judge Brandon Huckabee, Erath County**
- **Sheriff Brett McGuire, Palo Pinto County**
- **Mayor Paul Paschall, Parker County**
- **Commissioner Skeet Phillips, Kaufman County**



Item 9: Director's Report

**1st Quarter 2023
Culture Champion
Ramya Cruz-Chacko**

8. Culture Champion- Attachment D

9. Accomplishments- Attachment E

10. Quarterly Reporting/Interruption Report- Attachment F

11. Board Attendance- Attachment G



HEART



COURAGE



ATTITUDE