



North Central Texas Emergency Communications District Board of Managers Meeting

March 13, 2024
12:30 PM

NCT9-1-1 Offices
600 Six Flags Drive
Arlington, Texas
Centerpoint III, 2nd Floor, 9-1-1 Training Room A

REGULAR SESSION

- Call to order time: _____
- Welcome and Introductions

PUBLIC COMMENT

Individuals may provide oral and/or written comments on any agenda item.

ACTION ITEMS

1. Election of NCT9-1-1 Board of Managers Officers – Christy Williams
2. Approval of the December 13, 2023, Minutes – President, Lane Akin
3. Resolution Approving Fiscal Year 2025 Emergency Communications Centers Operational and Staff Recommendations – LeAnna Russell
4. Resolution to Accept and Acknowledge Receipt of the Annual Comprehensive Financial Report for Fiscal Year 2023 – Norman Marquart
5. NGCS Settlement Update and Resolution Endorsing a Contract with Vinson & Elkins for Legal Services – James Powell
6. Resolution Authorizing a Contract Extension with NextGen Communications for 9-1-1 Core Applications and Functions – Steven Gorena
7. Resolution Authorizing a Contract with GeoComm, Inc. for Annual Software Support and Maintenance – LeAnna Russell
8. Resolution Amending Contract Authorization with Johnston Technical Services, Inc. (JTS) for Microwave Equipment and Services – Steven Gorena
9. Resolution Amending Contract Authorization with Flexential for 9-1-1 Data Centers – Steven Gorena

INFORMATIONAL ITEMS

10. Quarterly Financial Report – Norman Marquart
11. Emergency Communications Centers Move Policy – LeAnna Russell
12. Director’s Report – Christy Williams

OTHER BUSINESS

13. Other Business
14. Adjourn

Next Meeting: TBD

EXECUTIVE SESSION

A closed executive session may be held on any of the above agenda items when legally justified pursuant to Subchapter D of the Texas Open Meetings Act (Texas Government Code Chapter 551).



North Central Texas Emergency Communications District

Item # 2024-03-01

Meeting Date: March 13, 2024

Submitted By: Christy Williams
NCT9-1-1 Director

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

In accordance with Section 2.6 of the North Central Texas Emergency Communications District (NCT9-1-1) Bylaws, the officers of the Board shall be President, Vice-President, and Secretary, who shall be elected by the Board at the first meeting of each calendar year. Elected officers shall hold office for one (1) year, said term to begin immediately following the aforementioned meeting and continuing until the next election or until such time a replacement has been elected. If both President and Vice-President are absent at any meeting, Board members in attendance shall designate a presiding officer pro tem. A summary of officer duties includes:

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

The following individuals were appointed to temporarily hold these positions at the September 2023 meeting following the vacancy for the President position and have expressed interest in being considered for election to serve as officers for the March 2024 – March 2025 term:

President – Sheriff Lane Akin, Wise County

Vice-President – Judge Danny Chambers, Somervell County

Secretary – Councilmember Dave Cornette, City of Allen

If approved, these changes will be effective immediately following this meeting and will remain in effect until the next officer election scheduled for the March 2025 meeting. This does not preclude these officers from serving another term.



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
9-1-1 BOARD OF MANAGERS MEETING**

Minutes – December 13, 2023
9-1-1 Training Center Room A
600 Six Flags Drive
Arlington, Texas

President, Lane Akin, called the meeting of the NCT9-1-1 Board of Managers to order at 12:30 PM on December 13, 2023.

Members of the Board Present:

1. Lane Akin – Sheriff, Wise County
2. Dr. Jene Butler – Councilmember, Collin County
3. Danny Chambers – County Judge, Somervell County
4. Dave Cornette – Councilmember, City of Allen
5. Kerry Crews – Judge (JOP), Hunt County
6. Roger Deeds – Sheriff, Hood County
7. Darrell Hale – Commissioner, Collin County
8. Jeff Hodges – Councilmember, City of Prosper
9. Brett McGuire - Sheriff, Palo Pinto County
10. Paul Paschall – Mayor, Parker County
11. Skeet Phillips – Commissioner, Kaufman County
12. Randy Stinson – Commissioner, Ellis County
13. Mike White – Commissioner, Johnson County

Members of the Board Absent:

1. Dr. Gere' Feltus – Councilmember, City of McKinney
2. Terry Garrett – Sheriff, Rockwall County
3. Brandon Huckabee – Judge, Erath County
4. Eddie Perry – Commissioner, Navarro County

Members of the Staff Present:

1. Mike Eastland – NCTCOG Executive Director
2. Monte Mercer – NCTCOG Deputy Director
3. Christy Williams – Director of NCT9-1-1
4. Clay Dilday –9-1-1 Technology Manager
5. Victoria Griffin – 9-1-1 Administrative Assistant
6. Maggie Lira – NCTCOG Controller
7. Norman Marquart – NCTCOG Senior Fiscal Manager
8. Kristin McKinney –9-1-1 Visual Media Coordinator
9. Hilaria Perez –9-1-1 Admin Program Coordinator
10. James Powell –Deputy Counsel for NCT9-1-1
11. Randy Richardson – NCTCOG Assistant Director of Finance
12. LeAnna Russell –9-1-1 GIS/Data Manager
13. Jessie Shadowens-James – 9-1-1 Chief Administrative Officer
14. Jason Smith – 9-1-1 Operations Manager
15. Tommy Tran – 9-1-1 Chief Technology Officer

Action:

Item 1 Approval of the September 13, 2023, Board of Managers Minutes

President Lane Akin stated that the minutes to be approved were from the September 13, 2023, Board meeting.

Attachment A

Upon a motion by Councilmember Dave Cornette (seconded by Commissioner Randy Stinson) and by unanimous vote of all members present, the Board approved the election as presented.

Item 2 Resolution Authorizing a Contract with General Datatech, LP (GDT) for Capital Network Gear

NCT9-1-1 requested authorization to enter into a contract with General Datatech, LP (GDT) for capital network equipment and associated services.

NCTCOG, in its capacity as the administrative entity for NCT9-1-1, issued an ITB for capital network equipment and associated services (ITB #2024-008) which closed on December 7, 2023. Following the evaluation, staff recommended awarding a contract to GDT.

NCT9-1-1 requested approval to enter into a contract with GDT in an amount not to exceed \$1,600,000.

Upon a motion by Councilmember Dave Cornette (seconded by Judge Kerry Crews). Nine members of the Board voted in favor. Mayor Paul Paschall abstained as he was not present for the June Board of Managers meeting.

Item 3 Resolution Authorizing a Contract with Maxar Technologies for 2D Aerial/Satellite Imagery

NCT9-1-1 is requested authorization to enter into a contract with Maxar Technologies for 2D Aerial/Satellite Imagery.

NCTCOG, in its capacity as the administrative entity for NCT9-1-1, issued a Request for Proposals (RFP) for required imagery and services (RFP # 2024-012) which closed on November 10, 2023. As part of this procurement, vendors were able to submit for any combination of the following items:

Proposal Item 1: 2D Aerial or Satellite Imagery Services

Proposal Item 2: Oblique Imagery and/or 3D Mapping Services and Data, Including a Graphical User Interface (GUI)

Proposal Item 3 (Optional): 3D Mapping Services and Graphical User Interface (GUI)

Proposal Item 4 (Optional): Oblique Imagery Service

Following evaluation, staff recommended proceeding with only 2D aerial/satellite imagery and dataset services. Maxar Technologies provided the requested items at the best value.

NCT9-1-1 requested approval to contract with Maxar Technologies for a maximum three (3) year term and in an amount not to exceed \$800,000.

Upon a motion by Commissioner Skeet Phillips (seconded by Mayor Paul Paschall) and by unanimous vote of all members present, the Board approved the resolution as presented.

Item 4 Resolution Authorizing a Contract with Michael Baker International, Inc. (dba DATAMARK) for Regional Geospatial Data Quality Control Managed Services

NCT9-1-1 is requested authorization to contract with DATAMARK for regional geospatial data quality control managed services. The existing agreement expires on December 29, 2023. These services are available utilizing HGAC Cooperative Contract # EC07-23. NCT9-1-1 requested approval to contract for these services in an amount not to exceed \$100,000.

Upon a motion by Commissioner Mike White (seconded by Judge Danny Chambers) and by unanimous vote of all members present, the Board approved the resolution as presented.

Item 5 Resolution Authorizing a Contract with RapidDeploy Inc. for Dispatch Mapping

NCT9-1-1 is requested authorization to execute an agreement with RapidDeploy, Inc. to provide dispatch mapping services. These services were procured utilizing North Texas SHARE's cooperative purchasing program, contract #2020-052.

NCT9-1-1 requested approval to contract with RapidDeploy for an initial term of (3) years with three (3) optional one-year renewals and in an amount not to exceed \$2,250,000.

Upon a motion by Judge Kerry Crews (seconded by Councilmember Dave Cornette) and by unanimous vote of all members present, the Board approved the resolution as presented.

Item 6 Resolution Authorizing a Contract with RapidDeploy Inc. for Data Analytics and Reporting

NCT9-1-1 requested authorization to execute an agreement with RapidDeploy, Inc. to provide a combination of products and services to implement an analytical reporting solution. This solution aggregates internal and external data sources and normalizes the data for system consumption. These services were procured utilizing North Texas SHARE's cooperative purchasing program, contract #2020-052.

NCT9-1-1 requested approval to contract with RapidDeploy for an initial term of five (5) years with one (1) optional five-year (5) renewal in an amount not to exceed \$1,100,000.

Upon a motion by Commissioner Skeet Phillips (seconded by Judge Kerry Crews) and by unanimous vote of all members present, the Board approved the resolution as presented.

Item 7 Resolution Recommending Approval of Staff Travel Outside of North America

The North Central Texas Council of Governments, in its role as Administrative Entity for the North Central Texas Emergency Communications District (NCT9-1-1), is responsible for providing professional staff for NCT9-1-1. NCTCOG staff are prohibited from traveling outside of North America on business without prior authorization from the NCTCOG Executive Board. Christy Williams, Director of 9-1-1, has been invited to attend the European Emergency Number Association Meeting in Spain in April 2024. Staff is seeking a NCT9-1-1 Board of Managers recommendation that the NCTCOG Executive Board approve this international travel.

Upon a motion by Mayor Paul Paschall (seconded by Commissioner Mike White) and by unanimous vote of all members present, the Board approved the resolution as presented.

INFORMATIONAL ITEMS

Item 8 Quarterly Financial Report

Norman Marquart presented the Financial Status Report which included 12 months ending September 30, 2023.

Attachment B

Item 9 Next Generation Core Services Status Update

Christy Williams provided an update on the status of the Next Generation Core Services and Call Aggregation project.

Item 10 Director's Report

New and Returning Board Members – Commissioner Darrell Hale, Collin County (returning) and Councilmember Dr. Jene' Butler, City of Murphy (new) were recognized.

Board Satisfaction Survey – Staff reviewed feedback from the Board satisfaction survey.

Culture Champion – Lauren Christy was selected as the fourth-quarter culture champion for NCT9-1-1.

Attachment C

Accomplishments – NCT9-1-1 accomplishments and achievements were reviewed for the period of September 2023 – November 2023.

Attachment D

Quarterly Reporting – Quarterly reporting for the previous quarter was included for review.

Attachment E

Board Attendance – Attendance from the previous Board meetings was included for review.

Attachment F

OTHER BUSINESS

Item 11: Other Business

Item 12: Adjourn

Upon a motion by Councilmember Dave Cornette (seconded by Commissioner Randy Stinson) and by unanimous vote of all members present, the meeting was adjourned at 1:23 PM.

Next Meeting: March 13, 2024



North Central Texas Emergency Communications District

Item # 2024-03-03

Meeting Date: March 13, 2024

Submitted By: LeAnna Russell, ENP
9-1-1 Data Manager

Item Title: Resolution Approving Fiscal Year 2025 Emergency Communications Centers Operational and Staff Recommendations

First approved by the NCT9-1-1 Board in June 2020 and last updated in May 2022, the Emergency Communications Center (ECC) Management Policy (Policy 2.7) establishes guidelines for adding, closing, consolidating ECCs, and modifying ECC staffing levels. ECCs can request staffing changes by submitting a request and supporting documentation at least one month before the March NCT9-1-1 Board meeting. The Board considers any requests in March to incorporate approved changes into the next fiscal year's budget, aligned to stated call volume requirements. If a request is denied, the ECC can still implement the change but must independently fund it and acquire necessary equipment, software licenses, and support for five years, per Section IV of the policy.

To add a call-taking position, ECCs must meet the following criteria:

- I. The requesting public agency must complete and submit a "Request to Add a 9-1-1 Call Taking Position" form to the District Administration office.
- II. The ECC must have documented an average minimum of 25 emergency requests for service per position over the preceding 18 months.

NCT9-1-1 received one request to add a call-taking position for FY2025 from the Forney Police Department. Following review, staff has determined Forney does not meet the minimum requirements in the policy, so denial of the request is recommended. Forney's ECC currently has two positions and averaged 45.5 calls per day from 07/21/2022 to 02/21/2024.

A draft resolution approving the FY2025 ECC Operational and Staffing Recommendations, without additional call-taking positions, is attached for Board consideration.

I will be available to answer any questions at the Board meeting.



Item # 2024-03-03

**RESOLUTION APPROVING FISCAL YEAR 2025 EMERGENCY COMMUNICATIONS CENTERS
OPERATIONAL AND STAFF RECOMMENDATIONS**

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communications Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, in June 2020, the NCT9-1-1 Board adopted the Emergency Communications Center (ECC) Management Policy (Policy 2.7) which establishes the parameters for adding, closing, and consolidating ECCs, as well as adding or removing ECC positions; and,

WHEREAS, The ECC Management Policy was last updated and approved by the NCT9-1-1 Board in May 2022; and,

WHEREAS, NCT9-1-1 received one (1) 'Request to Add a 9-1-1 Call Taking Position' for FY2025 from the Forney Police Department; and,

WHEREAS, staff has reviewed and determined that Forney does not meet the minimum requirements established in the policy and recommends the request be denied.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

Section 1. The NCT9-1-1 Board of Managers approves the FY2025 ECC Operational and Staffing Recommendations, with no additional call taking positions.

Section 2. The resolution shall be in effect immediately upon adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen



North Central Texas Emergency Communications District

Item # 2024-03-04

Meeting Date: March 13, 2024

Submitted By: Norman Marquart
Sr. Fiscal Manager

Item Title: Resolution to Accept and Acknowledge Receipt of the Annual Financial Report and the Annual Single Audit Report for Fiscal Year 2023

NCT9-1-1, in accordance with the requirements outlined in Chapter 772 of the Texas Health and Safety Code, is responsible for administering 9-1-1 service within its service area. Section 772.610 requires an annual report to include amount and source of receipts, expenditures, and the results of an audit prepared by an independent certified public accountant. The North Central Texas Council of Governments (NCTCOG), acting as fiscal and administrative agent of the District, procured financial audit services to be completed regarding the District's fiscal year 2023 fiscal transactions.

NCT9-1-1's Annual Comprehensive Financial Report, including the single audit report and the accompanying independent auditor's report for the fiscal year ended September 30, 2023, are presented for acceptance and acknowledgment by the District's Board of Managers. Representatives from NCTCOG's independent auditing firm, Patillo Brown & Hill, LLP, will be available to review the reports with Board members.

I will provide a brief presentation and be available to answer any questions at the Board meeting.



Item # 2024-03-04

**RESOLUTION TO ACCEPT AND ACKNOWLEDGE RECEIPT OF THE ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING SEPTEMBER 30, 2023**

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communication Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, the North Central Texas Council of Governments (NCTCOG), in its capacity as fiscal and administrative agent of NCT9-1-1, prepared an annual report in accordance with Texas Health and Safety Code Chapter 772.610 and procured financial audit services; and,

WHEREAS, the NCT9-1-1 Annual Financial Report, including the single audit report and the accompanying independent auditor's report for fiscal year ended September 30, 2023, is hereby submitted as audited by independent auditing firm Patillo Brown & Hill, LLP.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

Section 1. The NCT9-1-1 Board of Managers accepts and acknowledges receipt of the Annual Comprehensive Financial Report and single audit report for the fiscal year ending September 30, 2023.

Section 2. This resolution shall be in effect immediately upon its adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2023



**North Central Texas
Emergency Communications District
(A Component Unit of the North Central Texas Council of
Governments)
Arlington, Texas**

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS
DISTRICT**

(A Component Unit of the North Central Texas Council of Governments)

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Executive Director
Mike Eastland



Deputy Executive Director
Monte Mercer, CPA
9-1-1 Program Director
Christy Williams

PREPARED BY
NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
DEPARTMENT OF ADMINISTRATION

Molly Rendon, Director of Administration
Randy Richardson, CPA, Assistant Director of Finance
Margaret Lira, CPA, Controller
Norman Marquart, Sr. Fiscal Manager

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

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September 30, 2023

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INTRODUCTORY SECTION



**North Central Texas
Emergency Communications District**



The Board of Managers
North Central Texas Emergency Communications District
Arlington, Texas

March 13, 2024

Members of the Board of Managers:

The Annual Comprehensive Financial Report of the North Central Texas Emergency Communications District (NCT9-1-1, 'the District') for the fiscal year ended September 30, 2023, is hereby submitted. This report was prepared for the District by the North Central Texas Council of Governments (the NCTCOG) Department of Administration as Fiscal Agent for the District. The District is presented as a discretely presented component unit of the NCTCOG Annual Comprehensive Financial Report (ACFR). Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the NCTCOG's Administration management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is organized in a manner designed to fairly present the financial position and results of operations of the District as measured by the financial activity of its General Fund and Special Revenue Fund. We believe that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

The Annual Comprehensive Financial Report includes the Management Discussion and Analysis (MD&A) within the financial section immediately following the independent auditor's report. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The Financial Section described above is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments as prescribed by the Governmental Accounting Standards Board (GASB) and other professional associations as applicable.

Organizational Profile

The District was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through passage of resolutions by County Commissioners Courts and City Councils within the District service area. The District began operations on December 3, 2018.

Texas Health and Safety Code Sec. 772.609 established that the North Central Texas Council of Governments (NCTCOG, COG or Agency) shall be the fiscal and administrative agent on behalf of the District. District bylaws Article IV Administration 4.1 states the Executive Director of the North Central

Texas Council of Governments (NCTCOG) shall serve as the Executive Director of the District and be empowered to employ and compensate professional staff to perform duties of the District, which shall remain employees of the North Central Texas Council of Governments for all purposes.

The District is a political subdivision of the State of Texas. Its purpose is to carry out essential governmental functions related to the provisioning of emergency communications services. The District is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communication Centers (ECC) within its 9-1-1 service area.

The District service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer.

The District is governed by a Board of Managers (Board), consisting of elected officials. Each member county may have one Board member, with the exception of the largest county by population. The Board may be comprised of a maximum of 19 members.

The County Judge of each member county has responsibility to notify the District of their Board member appointment, except that each member city in Collin County with a ECC shall be responsible for notifying of its Board member's appointment and the member cities in Dallas County shall be responsible for mutually agreeing to and notifying of their Board member's appointment. Each Board member's term of office is two years. Terms are staggered with half of the initial Board serving a one-year initial term.

Economic Condition and Outlook

The District's regional population increased by approximately 48,356 (2.45%) persons during 2023 for a July 2023 total estimated population of 2.0 million.

The overall State population increased by 1.57%.

District Current Year Accomplishments and Next Years Outlook

The North Central Texas Emergency Communications District (NCT9-1-1) is pleased to present an overview of our program's major initiatives and successes. Through strategic planning, technological advancements, and collaborative efforts, NCT9-1-1 has made significant progress in enhancing the effectiveness and efficiency of our operations and 9-1-1 in our region.

GIS/Data Team

Independent School District (ISD) Floorplan Mapping: GIS staff worked with vendor and community partners to complete floorplan mapping for schools within Glen Rose ISD as part of a pilot initiative. Mapping of school floorplans is a first step to making this information available to the telecommunicators when a call for service is made.

Mapping Upgrade with TxDOT Camera Access: Current mapping capabilities were upgraded to include access to select TxDOT cameras, providing real-time visual information for improved incident management and decision-making.

Schema Change: The implementation of a schema change has streamlined our data management processes, resulting in improved accessibility, accuracy, and efficiency.

Operations Team

Deployments of the Critical Incident Stress Management (CISM) Program: The Operations Team coordinated the first successful deployments of the CISM program within the NCT9-1-1 region. The CISM Team was deployed for Wise County Sheriff's Office, Rockwall Police Department, and Allen Police Department. The CISM program provides telecommunicators mental and emotional support following particularly challenging incidents.

PRINT: The Operations Team coordinated the completion of the PRINT process for all NCT9-1-1 staff, which includes identifying a person's unconscious motivators.

In-Person Job Fair for the Region for Telecommunicators: Staff hosted an in-person job fair which included approximately 20 agencies to recruit telecommunicators. There was the option for agencies to conduct interviews on site. The goal is to host future events to help increase awareness of telecommunicators as a career and assist with the current staffing crisis.

Support Services Team

Early Adopter Summit (EAS): Staff hosted another successful Early Adopter Summit, this time in Charleston, South Carolina. The Early Adopter Summit is a yearly opportunity for a select group of 9-1-1 innovators and vendor partners to meet to discuss the latest advancements in 9-1-1 and ongoing projects in their area.

Strategic Services Team

Internship Program: Staff focused on the development of a comprehensive internship program. This included development of an outreach program which established relationships with the local universities, creation of standardized documents, and attending several recruitment fairs. All three internship vacancies with the program were successfully filled.

Next Generation 9-1-1 Grant (NG9-1-1): Work continued on the NG9-1-1 grant. The legislature extended the deadline to spend grant funds from December 2024 to December 2026.

Partnerships with Transportation: Staff meet regularly with NCTCOG's Transportation Department to explore funding opportunities and opportunities for synergy between 9-1-1 and transportation.

Recruitment and Retention Activities: Recruiting and retaining qualified staff continues to be a focus for our program. This includes putting an emphasis on culture and working with NCTCOG Human Resources to look for new and innovative opportunities to improve the recruitment process, as well as working the Emergency Communications Centers (ECCs) and national/state associations.

Piloting Smart Tools: The Strategic Services Team coordinated the departmental effort to start piloting smart tools. This includes tools to increase efficiency both within the department, and tools that will make the telecommunicator's job easier.

Technology Team

Call Handling Upgrade: A crucial aspect of our commitment to service excellence, the call handling upgrade ensures swift and efficient responses to emergencies. This enhancement directly contributes to our ability to meet the evolving needs of our community.

Next Generation Core Services (NGCS) Replacement: Staff continue to work on the replacement of the NGCS system. This is a multi-year project with implementation activities continuing in 2024.

Network Security Upgrades: In response to evolving cybersecurity threats, we have implemented robust network security upgrades, safeguarding our systems and data against potential risks.

Network and Microwave Hardware Replacements: Upgrading network and microwave hardware enhances the overall performance and reliability of our communication systems, ensuring seamless connectivity during critical moments.

The past fiscal year has been marked by significant achievements and advancements across various facets of our program. As we look ahead, NCT9-1-1 remains dedicated to innovation, excellence, and the ongoing pursuit of our mission to enhance public safety and emergency response capabilities in our community.

Factors Affecting Financial Condition

NCTCOG is the fiscal and administrative agent for the District, in accordance with Sec. 772.609 of the Health and Safety Code. As the Fiscal Agent, the District utilizes NCTCOG financial systems. As a recipient of federal, state, and local government financial assistance, NCTCOG is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal controls are subject to periodic evaluation by management. NCTCOG staff continues to evaluate internal controls and implement recommendations to strengthen controls and minimize risk.

In developing and evaluating the Council's accounting system, consideration is given to the adequacy of internal control. Internal control is designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability or assets. The concept of reasonable assurance recognized that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. It is believed that NCTCOG's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The District's annual budget is a management tool that assists in analyzing financial activities during the fiscal year. The annual budget is reviewed and adopted by the Board of Managers prior to the beginning of the fiscal year. The approved annual budget is used as a control device for the General Fund. The District's fiscal year 2023 budget is funded with expected collections from Wireless and Landline emergency communications fees collected from telephone providers in the District's operating area. Opportunities for any new funding will be presented to the Board of Managers for consideration.

Other Information

Independent Audit

NCTCOG, as fiscal and administrative agent for the District, is responsible for the arrangement of an independent audit of the District's financial records as part of the NCTCOG audit in accordance with generally accepted auditing standards. NCTCOG is required by its bylaws to have an annual audit comprised of the fiscal records, and all transactions by a certified public accountant selected by and responsible to NCTCOG's Executive Board. In conjunction with the NCTCOG annual independent audit, a separate and distinct audit report is completed by the selected NCTCOG audit firm for the District

financial transactions. Pattillo, Brown & Hill, LLP was selected and awarded a five (5) year contract to perform the NCTCOG financial audits beginning in Fiscal Year 2023.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the District staff. Appreciation is expressed to those who assisted and contributed to its preparation. The Board of Managers is also commended for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Acknowledgment is also given to the representatives of Pattillo, Brown & Hill, LLP for their invaluable assistance in producing the final document.

DocuSigned by:

Mike Eastland

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Mike Eastland

Executive Director

DocuSigned by:

Monte Mercer

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Monte Mercer, CPA

Deputy Executive Director

DocuSigned by:

Christy Williams

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Christy Williams

9-1-1 Program Director

DocuSigned by:

Molly Rendon

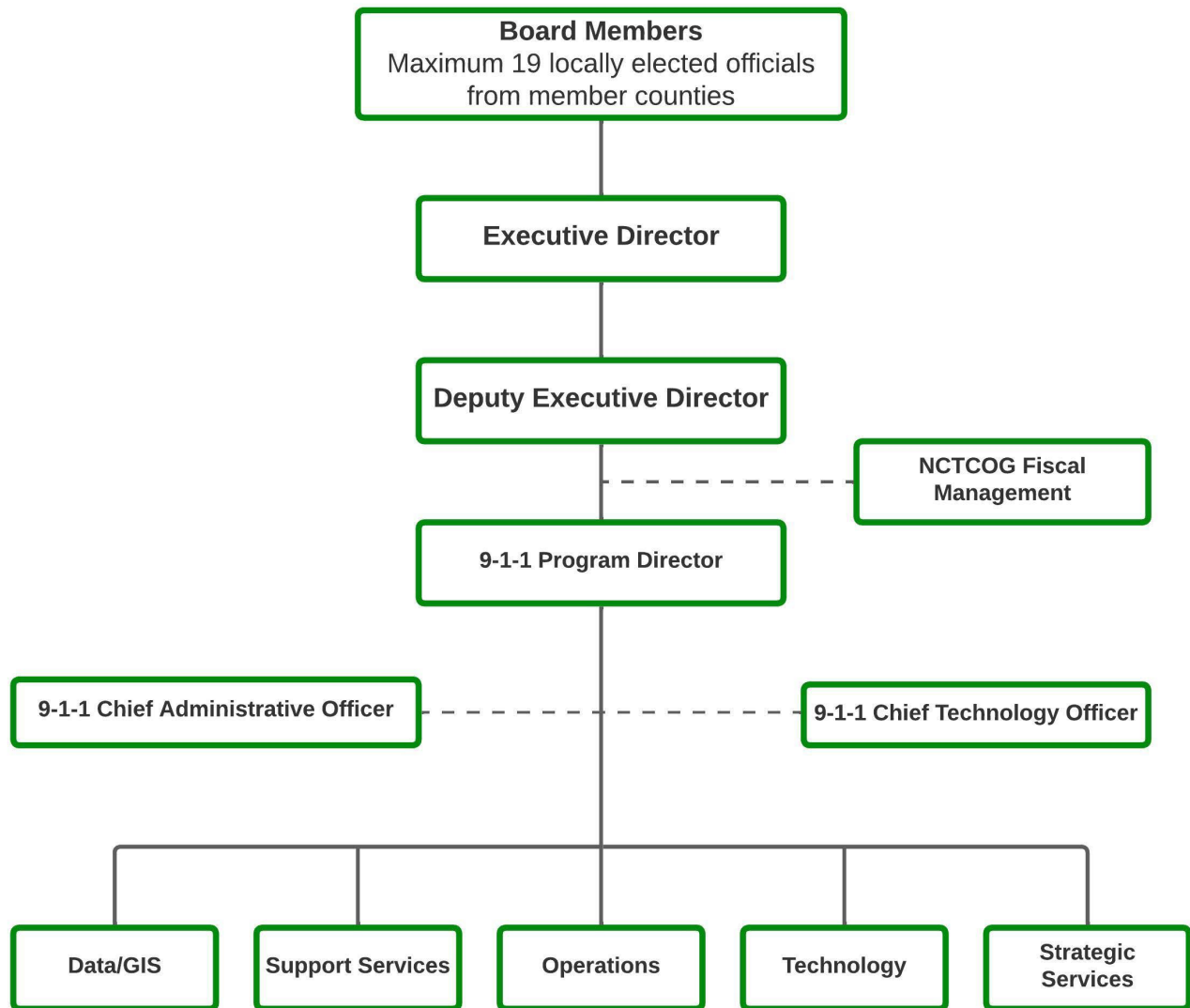
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Molly Rendon

NCTCOG Director of Administration

Organizational Chart

North Central Texas Emergency Communications District



NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

2023 – 2024 BOARD OF MANAGERS

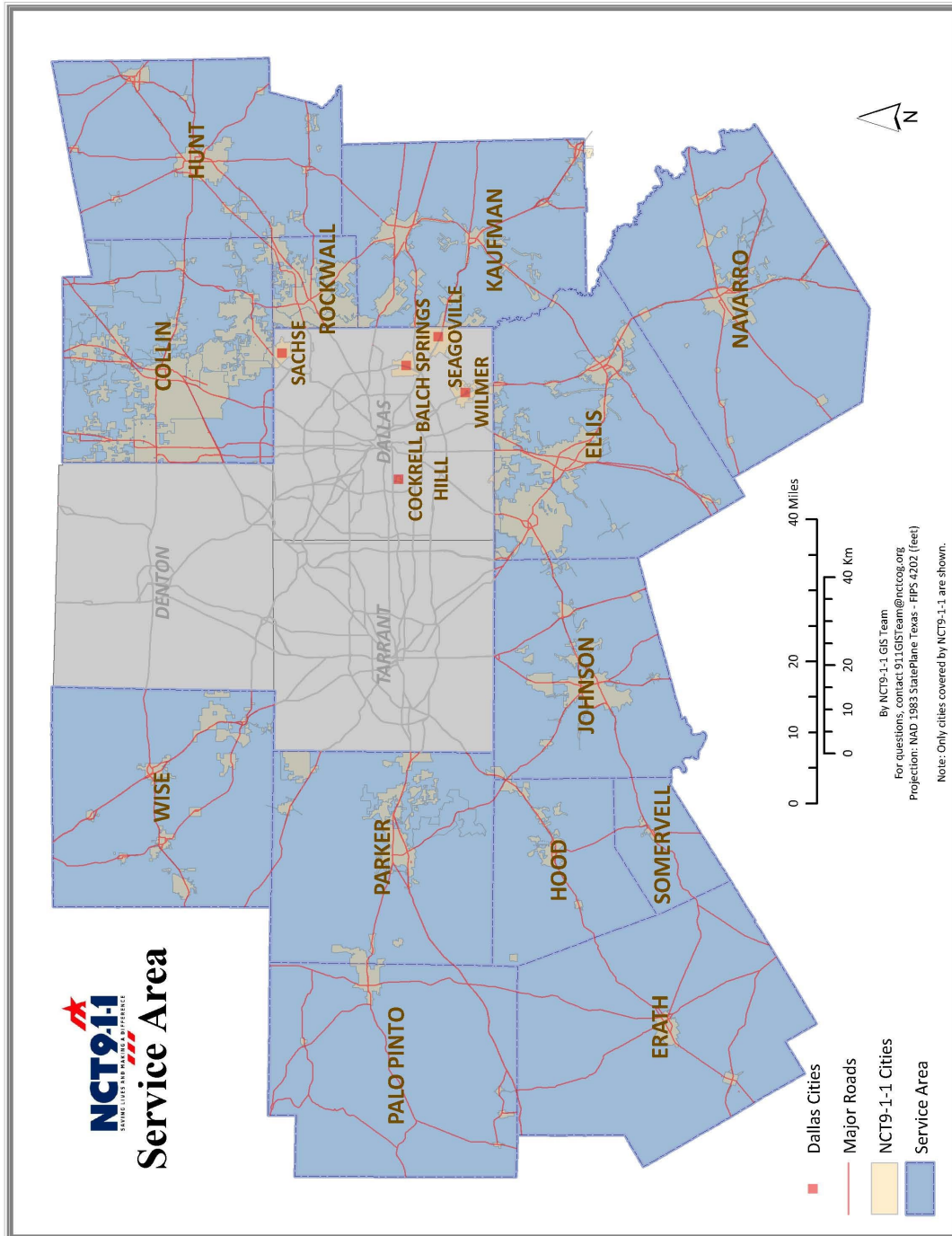
<u>Board President</u> Sheriff N. Lane Akin Wise County	
<u>Board Vice-President</u> Judge Danny Chambers Somervell County	<u>Board Secretary</u> Councilmember Dave Cornette City of Allen

MEMBERS

Commissioner Darrell Hale Collin County	Vacant Dallas County Cities
Commissioner Randy Stinson Ellis County	Judge Brandon Huckabee Erath County
Sheriff Roger Deeds Hood County	Judge Kerry Crews Hunt County
Commissioner Mike White Johnson County	Commissioner Skeet Phillips Kaufman County
Commissioner Eddie Perry Navarro County	Sheriff Brett McGuire Palo Pinto County
Mayor Paul Paschall Parker County	Sheriff Terry Garrett Rockwall County
Vacant City of Frisco	Councilmember Dr. Gere' Feltus City of McKinney
Councilmember Dr. Jene' Butler City of Murphy	Councilmember Jeff Hodges City of Prosper

District Management Staff

Executive Director R. Michael Eastland	Deputy Executive Director Monte Mercer	9-1-1 Program Director Christy Williams
9-1-1 Chief Administrative Officer/ Strategic Services Jessie Shadowens-James	9-1-1 Chief Technology Officer Tommy Tran	NCTCOG Fiscal Management Norman Marquart
Data/GIS LeAnna Russell	Operations Jason Smith	Support Services Hilaria Perez
Technology Clay Dilday	Technology – Field Support Services Steven Gorena	



FINANCIAL SECTION



**North Central Texas
Emergency Communications District**



INDEPENDENT AUDITOR'S REPORT

To the Board of Managers
North Central Texas Emergency Communications District
Arlington, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of North Central Texas Emergency Communications District (the "District"), a component unit of North Central Texas Council of Governments, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2023 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently know information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB 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 required supplementary 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.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024



MANAGEMENT'S DISCUSSION AND ANALYSIS



NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the North Central Texas Emergency Communications District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2023. This is the 5th year of operations for the District. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - v of this report.

Financial Highlights

- District's assets exceeded liabilities at the close of the most recent fiscal year by \$8,846,597 (*net position*). Of this amount of \$7,964,510 (unrestricted net position) may be used to meet the District's ongoing obligations to creditors and service implementation, of which \$6,835,510 is assigned for capital replacement.
- The District's total net position increased \$2,757,225. Revenues increased \$1,034,307 from prior year and expenses decreased \$921,252 from prior year.
- The portion of net position invested in capital assets total \$685,574; \$218,026 is primarily due to transfer of assets from NCTCOG to the District at creation in accordance with Texas Health and Safety Code 772.622. (See note K). \$467,574 is primarily for network equipment purchased by the District.
- The District's General Fund reported an ending fund balance of \$8,166,648, an increase of \$2,476,682 in comparison with the prior year. A portion of these funds totaling \$1,129,000 are available for spending at the District's discretion. \$6,841,135 is assigned for capital replacement. The remaining \$196,513 of fund balance is non-spendable.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include two components: 1) government-wide financial statements, which include the fund financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the District's assets, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator regarding whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District currently only utilizes governmental funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the special revenue fund, both of which are considered to be major funds.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16 and 17 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-41 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. Required supplementary information can be found on pages 43-45 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, total assets exceeded liabilities by \$8,846,597 at the close of the most recent fiscal year. Net position increased \$2,757,225 in fiscal year 2023. This is the fifth year of operations for the District. Following is a summary of the Government-wide Statement of Net Position:

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

COMPARATIVE SCHEDULE OF NET POSITION

Governmental Activities

September 30, 2023 and 2022

	2023	2022
Current and other assets	\$ 9,898,403	\$ 7,232,745
Capital assets, net of depreciation and amortization	868,353	425,682
Total Assets	10,766,756	7,658,427
Other liabilities	1,920,159	1,569,055
Net Position		
Net investment in capital assets	685,574	399,406
Unrestricted		
Nonspendable - Prepaids	196,513	295,026
Assigned - Capital Replacement	6,835,510	4,332,940
Unassigned	1,129,000	1,062,000
Total Unrestricted	8,161,023	5,689,966
Total Net Position	<u>\$ 8,846,597</u>	<u>\$ 6,089,372</u>

A portion of the District's net position, 685,574 (8%), reflects its investment in capital assets (e.g., equipment and leased assets).

Total net position increased \$2,757,225 from fiscal year 2023.

Unrestricted net position of \$7,964,510 (90%) may be used to meet the District's ongoing obligations to creditors and for service implementation. Unrestricted net position increased \$2,569,570 (48%) from prior year. This unrestricted net position will provide the District operating and capital replacement reserves. The unrestricted net position will also provide the District funds to cover grant expenses until reimbursed by the State.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION

Governmental Activities

For the Years Ended September 30, 2023 and 2022

	2023	2022
Revenues		
State Administered Grants	\$ 1,060,085	\$ 1,024,800
9-1-1 Service Fees	11,906,500	11,143,343
Local Contributions & Other Income	272,564	36,699
Total Revenue	13,239,149	12,204,842
Expenses		
Staff Costs	4,708,729	4,399,959
NCTCOG Fiscal Agent Costs	364,004	347,124
Cost of Operations	4,472,661	5,448,233
Local Government Reimbursements	537,282	543,658
Interest	6,158	164
Amortization	248,095	51,633
Depreciation	144,995	612,405
Total Expenses	10,481,924	11,403,176
Increase (decrease) in net position	2,757,225	801,666
Net position - beginning	6,089,372	5,287,706
Net position - ending	\$ 8,846,597	\$ 6,089,372

Significant components of the net position activity are as follows:

Governmental activities total revenues are comprised of the following components:

- State administered grant revenue is from the new Next Generation 9-1-1 grant the District accepted from CSEC in July 2022. The grant is funded with “Coronavirus State and Local Fiscal Recovery Funds (CSRF). This is a cost reimbursement grant. The grant will be effective through December 2026. The purpose of the grant is for the deployment and reliable operation of next generation 9-1-1 service. The District has been awarded \$8,989,700 through this grant.
- Emergency communication service fees are collected from fees imposed on telephone service providers. Service fee revenue increased \$763,157 or 7% from fiscal year 2022. This is the primary revenue for the District’s operation. There are two (2) separate type of fees collected:
 - Wireless – These are collected on wireless phones and prepaid phones. The telephone providers submit the fees to the Texas Comptroller. The fees are distributed to the separate 9-1-1 districts within Texas based on the relative percentage of the population of each District compared to the entire state. Current year revenue totaled \$10,315,407 or 87% of total service fees collected. This is an increase of \$835,489 or 9% from fiscal year 2022.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

The change is due to a 6% increase in wireless receipts to the State. The District's percentage of wireless receipts from the State increased in June 2023.

- Landline – These fees are sent directly to the District by the telephone providers located within our region. The current year revenue totaled \$1,591,093 or 13% of total service fees collected. This is a decrease of \$72,332 from fiscal year 2022. Use of landline phones continue to decrease. This trend should continue.
- Local contributions are funds collected by various sources for special events or projects and interest earned on investments. Other revenue increased \$235,865 or 643% from fiscal year 2022. This increase is primarily due to increase in interest receipts. Interest receipts increased \$202,548 or 830% from fiscal year 2022. This is primarily due to higher interest rates and more funds invested.

Governmental activities total expenses include operating expenses totaling \$10,088,834 and depreciation and amortization expense totaling \$393,090. Operating expenses decreased \$650,304 or 6% from fiscal year 2022. Key elements of the operating expenses are as follows:

- Staff costs which primarily include salaries and fringe benefits and other costs to provide programmatic support totaled \$4,708,729 in fiscal year 2023. This was an increase of \$308,770 or 7% as compared to fiscal year 2022. Major increases include:
 - Salaries, fringe benefits and indirect costs - \$322,000. Increase due to filling open positions in fiscal year 2023. Difficulty in recruiting in fiscal year 2022.
- NCTCOG was established as the fiscal agent for the District in December 2018 (See Note E on pages 32-34 of this report). These costs include accounting, legal and marketing costs for the District. NCTCOG fiscal agent costs for the year totaled \$364,004. This is an increase of \$16,880 or 5% as compared to fiscal year 2022 primarily due to salary increases for NCTCOG staff.
- Cost of operations are direct operating costs for the District totaling \$4,472,661. These costs primarily include data network, equipment and software support and maintenance, and contract services. This is a decrease of \$975,572 or 18% as compared to fiscal year 2022. Major decreases include:
 - NG9-1-1 grant costs - \$388,120. Core service costs were in fiscal year 2022.
 - Software and equipment maintenance agreement costs - \$149,251. There were no costs for Datamark in fiscal year 2022. ESRI ARCGIS costs reduced due to a new agreement with NCTCOG that the District joined.
 - Strategic consulting - \$137,545. This increase is primarily due to assistance with NG9-1-1 grant and procurements in fiscal year 2022.
 - Capitalizing of lease and subscriptions - \$197,342. With the new GASB pronouncements for leases and subscriptions, more costs were capitalized in fiscal year 2023.

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financial requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. As of the end of the current

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

fiscal year, the District's governmental funds reported combined ending fund balances of \$8,166,648, an increase of \$2,476,682 or 44% as compared with the prior year. Approximately 98% of this total (\$7,970,135) is available for spending at the District's discretion. The General Fund is the chief operating fund of the District. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total fund expenditures. Assigned and unassigned fund balance (\$7,970,135) represents approximately 74% of total governmental fund expenditures of \$10,762,467. The remainder of fund balance (\$196,513) is reserved to indicate that it is not available for use because it has already been committed to liquidate contracts and purchase orders of the prior period along with future project obligations.

General Fund Budgetary Highlights

During the year there was no need for any amendments to increase either the original estimated revenues or original budgeted expenditures. Fund balance increased during the fiscal year totaling \$2,476,682 (see supplementary information). This increase is due to higher wireless revenue and interest received than expected and lower expenditures than planned primarily due to the following:

- Total staff costs were below end of year targets by \$770,102 or 14% due to the following:
 - One (1) position unfilled during the year.
 - Annual payment for the 9-1-1 Alliance was less than expected.
 - Purchase of laptops and monitors was less than expected.
 - Training and travel were less than expected. This did increase towards the end of the year.
- Cost of Operations were below end of year targets by \$686,558 or 14%. This was primarily due to maintenance contracts not utilized as much as planned and software renewals less than anticipated.

Capital Asset and Long-Term Liability Administration

Capital assets. The District's investment in capital assets as of September 30, 2023, totaled \$868,353 (net of accumulated depreciation and amortization). This investment in capital assets includes equipment, leasehold improvements and right-to-use leased and subscription assets. This investment also includes capital assets transferred from NCTCOG at District formation. Detailed information on the District's capital assets can be found in Note F on pages 35-36 of this report.

Economic Factors and Next Year's Budgets and Rates

The District is primarily funded with emergency service fees collected by telephone providers in our region. Operating revenues for fiscal year 2024 are projected to total \$11,800,000 as follows:

- \$10,070,000 or (85%) projected from wireless providers. These revenues are first sent to the Texas Comptroller then distributed to the regions according to the relative percentage of their individual populations compared to the State total population.
- \$1,563,000 or (13%) projected from landline providers. Landline revenue is sent directly to the District from the telephone providers.
- \$170,000 is projected from other local sources. This includes microwave tower space rental and interest earned on investments.

The District continues to ensure that the telephone provider fees are collected as accurately and timely as possible.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Service fee rates for wireless providers is set by the Texas Legislature. The current rate is \$.50 per line. Landline rates are set by each District with a State legislative maximum of \$.50 per line. The District's rate has been approved by the Board at the maximum of \$.50 per line.

District expenses are projected to total \$11,332,650 for Fiscal Year 2024 resulting in a fund balance for the year totaling \$467,350. Salaries and fringe benefits totaling \$3,871,580 (34%) account for the largest portion of the operating budget followed by network cost totaling \$2,320,790 (20%).

The District entered into a grant agreement with CSEC in July 2022. The grant is funded with "Coronavirus State and Local Fiscal Recovery Funds (CSRF). This is a cost reimbursement grant. The grant will be effective through December 2026. The purpose of the grant is for the deployment and reliable operation of next generation 9-1-1 service. The District has been awarded \$8,989,700 through this grant.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Administration, North Central Texas Council of Governments, P.O. Box 5888, Arlington, Texas, 76005-5888. This report is also available on the District website, <https://www.nct911.org> and NCTCOG website, <https://www.nctcog.org>.



BASIC FINANCIAL STATEMENTS

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
SEPTEMBER 30, 2023

	General Fund	Special Revenue Fund	Total Governmental Funds	Adjustments	Government-Wide Net Position
Assets:					
Cash and Cash Equivalents	\$ 7,683,792	\$ -	\$ 7,683,792	\$ -	\$ 7,683,792
Receivables	1,644,858	414,840	2,059,698	(41,600)	2,018,098
Prepays and Other Assets	196,513	-	196,513	-	196,513
Capital Assets, net of accumulated depreciation and amortization	-	-	-	868,353	868,353
Total Assets	<u>9,525,163</u>	<u>414,840</u>	<u>9,940,003</u>	<u>826,753</u>	<u>10,766,756</u>
Liabilities:					
Payable to NCTCOG	655,326	414,840	1,070,166	-	1,070,166
Other Payables	381,728	-	381,728	-	381,728
Project Accruals	125,266	-	125,266	-	125,266
Lease Liability	-	-	-	6,488	6,488
Subscription Liability	-	-	-	176,291	176,291
Accrued Interest Payable	-	-	-	5,625	5,625
Unearned Revenue	154,595	-	154,595	-	154,595
Total Liabilities	<u>1,316,915</u>	<u>414,840</u>	<u>1,731,755</u>	<u>188,404</u>	<u>1,920,159</u>
Deferred Inflows of Resources	41,600	-	41,600	(41,600)	-
Fund Balance / Net Position:					
Fund Balance					
Nonspendable-Prepays	196,513	-	196,513	(196,513)	-
Unrestricted					
Assigned - Capital Replacement	6,841,135	-	6,841,135	(6,841,135)	-
Unassigned	1,129,000	-	1,129,000	(1,129,000)	-
Total Unrestricted	<u>7,970,135</u>	<u>-</u>	<u>7,970,135</u>	<u>(7,970,135)</u>	<u>-</u>
Subtotal Fund Balance	<u>8,166,648</u>	<u>-</u>	<u>8,166,648</u>	<u>(8,166,648)</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	-	-	-	685,574	685,574
Unrestricted	-	-	-	8,161,023	8,161,023
Subtotal Net Position	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,846,597</u>	<u>8,846,597</u>
Total Fund Balance / Net Position	<u>\$ 8,166,648</u>	<u>\$ -</u>	<u>\$ 8,166,648</u>	<u>\$ 679,949</u>	<u>\$ 8,846,597</u>

Adjustments are for capital assets and right-to-use leased assets. Capital assets and right-to-use assets used in governmental activities are not financial resources and therefore, are not reported in the General Fund.

See accompanying notes to the basic financial statements.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
SEPTEMBER 30, 2023

	General Fund	Special Revenue Fund	Total Governmental Funds	Adjustments	Government-Wide Net Position
Assets:					
Cash and Cash Equivalents	\$ 7,683,792	\$ -	\$ 7,683,792	\$ -	\$ 7,683,792
Receivables	1,644,858	414,840	2,059,698	(41,600)	2,018,098
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Project Accruals	125,266	-	125,266	-	125,266
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Accrued Interest Payable	-	-	-	5,625	5,625
Unearned Revenue	154,595	-	154,595	-	154,595
Total Liabilities	<u>1,316,915</u>	<u>414,840</u>	<u>1,731,755</u>	<u>188,404</u>	<u>1,920,159</u>
Deferred Inflows of Resources	41,600	-	41,600	(41,600)	-
Fund Balance / Net Position:					
Fund Balance					
Nonspendable-Prepays	196,513	-	196,513	(196,513)	-
Unrestricted					
Assigned - Capital Replacement	6,841,135	-	6,841,135	(6,841,135)	-
Unassigned	1,129,000	-	1,129,000	(1,129,000)	-
Total Unrestricted	<u>7,970,135</u>	<u>-</u>	<u>7,970,135</u>	<u>(7,970,135)</u>	<u>-</u>
Subtotal Fund Balance	<u>8,166,648</u>	<u>-</u>	<u>8,166,648</u>	<u>(8,166,648)</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	-	-	-	685,574	685,574
Unrestricted	-	-	-	8,161,023	8,161,023
Subtotal Net Position	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,846,597</u>	<u>8,846,597</u>
Total Fund Balance / Net Position	<u>\$ 8,166,648</u>	<u>\$ -</u>	<u>\$ 8,166,648</u>	<u>\$ 679,949</u>	<u>\$ 8,846,597</u>

Adjustments are for capital assets and right-to-use leased assets. Capital assets and right-to-use assets used in governmental activities are not financial resources and therefore, are not reported in the General Fund.

See accompanying notes to the basic financial statements.



NOTES TO BASIC FINANCIAL STATEMENTS

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**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023**

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Statement

The North Central Texas Emergency Communications District (NCT9-1-1 or the District) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through passage of resolutions by County Commissioners Courts and City Councils within the District's service area. The District began operations on December 3, 2018. The District is a political subdivision of the State.

Summary of Significant Accounting Policies

Texas Health and Safety Code Sec. 772.609 established that the North Central Texas Council of Governments (NCTCOG) shall be the fiscal and administrative agent on behalf of the District. District bylaws Article IV Administration 4.1 states the Executive Director of the NCTCOG shall serve as the Executive Director of the District and be empowered to employ and compensate professional staff to perform NCT9-1-1 duties, which shall remain employees of the NCTCOG for all purposes. The accounting and reporting policies of NCTCOG relating to the funds included within the accompanying basic financial statements conform in all material respects to accounting principles generally accepted in the United States of America and applicable to state and local governments.

Implementation of GASB's Pronouncements

Effective for fiscal year 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The following significant accounting policies were applied in the preparation of the accompanying basic financial statements:

Reporting Entity

Primary Government

The North Central Texas Emergency Communications District was created on December 5, 2018. As a political subdivision of the State, NCT9-1-1 provides 9-1-1 service to more than 40 Emergency Communications Centers (ECC) across North Central Texas. The District's service area consists of Collin, Ellis, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somerville, and Wise Counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer.

The District is governed by a Board of Managers (Board), consisting of elected officials. Each member county may have one Board member, with the exception of the largest county by population, which may have up to six (6) Board members. The Board is comprised of a maximum of nineteen (19) members.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reporting Entity (continued)

The County Judge of each member county has responsibility to notify the District of their Board member appointment with the exception of Collin County and the cities within Dallas County. The mayor of each Collin County member city makes its Board appointment and the member cities in Dallas County are responsible for mutually agreeing and making notification of Board appointment. Each Board member's term of office is two years, and the terms are staggered so that half of the Board is up for appointment each year.

NCTCOG serves as the fiscal and administrative agent of the District and provides staff. All expenses for these services are reimbursed by the District.

The financial reporting entity is determined in accordance with GASB No. 14 "The Financial Reporting Entity", as amended by GASB No. 39, "Determining Whether Certain Organizations are Component Units".

The District is a discretely presented component unit of the NCTCOG. As a discretely presented component unit, the accompanying financial statements are presented as a stand-alone entity from the NCTCOG.

Basis of Presentation

The government-wide financial statements (the statement of net position and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Emergency communication fees are recognized as revenue in the year for which they are billed.

Fund Financial Statements

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental funds and proprietary funds. The District presents each major fund as a separate column on the fund financial statements. There are no non-major fund categories in the District's presentation. There are no proprietary funds held by the District.

Governmental funds are those funds through which most governmental functions typically are financed. The District has presented the following major governmental funds.

General Fund

The General Fund is the main operating fund of the District. This fund is used to account for all financial resources not accounted for in other funds. All general revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources, the expenditures for which are legally restricted for purposes specified in the grant agreements. The District currently has one grant recorded in the Special Revenue Fund. This is the State Administered Grant with Texas Commission on State Emergency Communication (CSEC) for Next Generation 9-1-1.

Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023**

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9-1-1 Service Fees Collected (continued)

Unearned revenue arises when resources are received by the District, before it has a legal claim to them, as when donations for specific activities are received before the qualifying event. In subsequent periods, when revenue recognition criteria are met or when the District has a legal claim to the resources, the liability for the unearned revenue is removed from the balance sheet and revenue is recognized.

Deferred inflows arise from long term receivables created during the startup of the District. The amounts are recognized in the periods that they are collected.

Local Contributed Cash

Contributions to special event programs from local participants and contributors are recognized as revenue when the event occurs, or expenditures are recognized for the event.

Fiscal Agent Support

Texas Health and Safety Code Sec. 772.609 established that the NCTCOG shall be the fiscal and administrative agent on behalf of the District. NCTCOG, acting as fiscal and administrative agent, provides the following services: accounting and reporting, procurement, accounts payable\receivable, human resources, payroll functions, coordination of annual independent audit, facilities coordination, provision of a depository, and investment functions.

NCTCOG policies and procedures are followed by the District for the fiscal and administrative agent functions provided by NCTCOG.

District bylaws Article IV Administration 4.1 states the Executive Director of the North Central Texas Council of Governments (NCTCOG) will serve as the Executive Director of the District and be empowered to employ and compensate professional staff to perform NCT9-1-1 duties, which will remain employees of the North Central Texas Council of Governments for all purposes. District staff are employees of the NCTCOG and are subject to NCTCOG employee policies.

Leave Policies

Employees eligible for leave include (1) full-time employees and (2) part-time employees that work a minimum of 20 hours per week.

Based on full time or part time accrual rates employees may accrue, during the first five years of employment, up to ten (10) days of vacation leave per year. During the second five years of employment, an employee accrues up to fifteen (15) days per year, and after ten years of employment, up to twenty (20) days per year. The maximum of unused vacation leave a full-time and eligible part-time employee may accumulate is the number of days, which the employee would accumulate in three (3) years at their current accrual rate. Upon termination of employment from the NCTCOG, an employee will be paid for unused vacation leave not to exceed the maximum amount normally accrued

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leave Policies (continued)

based on hire date. Specific information related to vacation accrual is available for reviewing the NCTCOG personnel manual. No provision has been made in the financial statements for accrued vacation. The vacation liability is reflected the NCTCOG Annual Comprehensive Financial Report.

NCTCOG's sick leave policy permits the accumulation of ten (10) sick days per year up to a maximum of ninety (90) days. Employees are not paid for unused sick days upon termination of employment. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave. NCTCOG's General Fund is typically used to liquidate the liability for governmental activities' compensated absences. Long-term accrued compensated absences are not expected to be liquidated with expendable available financial resources and are not reported in the governmental fund financial statements.

Investments

The Board authorized NCTCOG to invest available District funds on behalf of the District according to the NCTCOG's investment policies and procedures.

See note B for details of the District investments. The District fund balance goals as reflected within District policy FIN3.1 (Use of Funds).

NCTCOG invests in authorized investment pools and funds according to the Public Funds Investment Act as follows:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires NCTCOG to adopt, implement and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize NCTCOG to invest in (1) obligations of the U. S. Treasury, certain U. S. agencies and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) investment pools, (9) guaranteed investment contracts and (10) common trust funds. The Act also requires NCTCOG to have independent auditors perform test procedures related to investment practices as provided by the Act. NCTCOG is in substantial compliance with the requirements of the Act and with local policies.

In accordance with GASB Statement No. 79, Certain External Investment Pools and Pool Participants, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates reporting under GASB Statement No. 72.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Prepaid Items

Prepaid balances are for payments made by the District for which benefits extend beyond September 30, 2023. The cost of the General Fund prepaid balances is recorded as an expenditure when consumed rather than when purchased.

Allocation of Employee Benefits and Indirect Costs

NCTCOG Employee Benefits and Indirect Costs are allocated based upon actual expenditures to all grants and programs in accordance with Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200). NCTCOG employee benefits are allocated to projects based on a relative percentage of the direct labor costs charged to the individual project as compared to the total NCTCOG direct labor costs. Indirect costs necessary to sustain overall operations are allocated to individual projects based on the relative percentage of total direct labor costs and employee benefits charged to the particular project compared to the NCTCOG total direct labor and employee benefits. Contributions to Indirect Costs represent revenues that offset certain costs included in the Indirect Cost Pool. As employees of NCTCOG and as NCTCOG functioning as fiscal agent, the District participates in the same allocations as other NCTCOG activities.

General and administrative costs are recorded in the NCTCOG General Fund as indirect costs in the accounting system and allocated to programs based upon a negotiated indirect cost rate. Indirect costs are defined by Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200) as costs “(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved.” NCTCOG’s indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by its cognizant agency. It is NCTCOG’s policy to negotiate with the cognizant agency a provisional rate which is used for billing purposes during NCTCOG’s fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized by the cognizant agency.

Capital Assets

Capital assets, which include equipment, furniture, and leasehold improvements, are reported in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are reported at their acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. See Note F for details on capital assets.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. NCTCOG maintains workers' compensation insurance for staff, The District maintains insurance for other risks of loss coverage through commercial insurance carriers. NCTCOG’s and the District’s management believes such coverage is sufficient to preclude any significant uninsured losses. There were no significant reductions in insurance coverage from coverage in the prior year. There were no insurance settlements which exceeded insurance coverage in any of the past three years.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS**

For the Fiscal Year Ended September 30, 2023

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

Risk Management (continued)

The District and NCTCOG participates in the Texas Municipal League Intergovernmental Risk Pool (TML-IRP) to provide workers' compensation coverage and general liability and property insurance. The District, along with other participating entities, contributes annual amounts determined by TML-IRP management.

As claims arise, they are submitted to and paid by TML-IRP. There were no significant reductions in insurance coverage from the prior year. Settlement amounts have not exceeded insurance coverage for the year ended September 30, 2023.

Cash and Cash Equivalents

Cash of all funds is pooled into a common bank account in order to maximize investment opportunities. The external investment pools satisfy the definition of cash equivalents; however, it is the NCTCOG's policy to treat these as investments rather than cash equivalents. NCTCOG elects to exclude investments with an original maturity of one year or less from the date of purchase from fair value reporting. These investments are reported at amortized cost.

Nature and Purpose of Restrictions and Assignment of Fund Equity

In the government-wide financial statements, net position is reported in three categories: net position invested in capital assets; restricted net position; and unrestricted net position. Net position invested in capital assets represent capital assets less accumulated depreciation and reduced by outstanding balances of notes and other debt that are attributable to the acquisition, construction, or improvement of those assets. Restricted net position represents net position restricted by parties outside of the District. All other net positions are considered unrestricted.

In accordance with Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, the District classifies governmental fund balances as follows.

Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either through laws and regulations, constitutionally or through enabling legislation.

Nonspendable fund balance – represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.

Committed fund balance – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the highest level of decision-making authority. Committed fund balance is reported pursuant to resolution passed by the District's Board of Managers. It also includes amounts that can be used only for the specific purposes determined by the Board of Managers. Commitments may be changed or lifted only by the Board of Managers.

Assigned fund balance – includes fund balance amounts that are self-imposed by the District to be used for a particular purpose and comprises amounts intended to be used by the District for specific purposes and is authorized by the Board of Managers or by the Executive Director. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Nature and Purpose of Restrictions and Assignment of Fund Equity (continued)

Unassigned fund balance – represents the residual amount for the general fund that is not contained in the classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

Unrestricted fund balance - total of committed fund balance, assigned fund balance, and unassigned fund balance. In an effort to ensure the continuance of sound financial management of public resources, the District's unrestricted fund balance will be maintained in the General Fund. This will provide the District with sufficient funds to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the District will strive to maintain in its General Fund balance, the conditions under which fund balance may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any government.

Minimum Unassigned/Unrestricted Fund Balance - It is the intent of the District to limit use of unassigned/unrestricted fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned fund balances may, however, be used to allow time for the District to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

The District's unassigned/unrestricted fund balance in the General Fund should represent no less than ten (10) percent of the annual revenue budget at the end of the fiscal year. The District considers a fund balance of less than ten percent of budgeted revenues to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the targeted minimum level or has a deficiency, the District will evaluate the shortage and a plan of action will be created to re-establish the target levels.

The Board has authorized the District to utilize assigned fund balance to cover expenses in the Special Revenue Fund until the funds are replaced by the grant funding agency.

Regarding expenditures for which more than one category of fund balance could be utilized, it is the policy of the District that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. A schedule of NCT9-1-1 fund balances is provided in Note J.

NOTE B - CASH AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The Public Funds Investment Act contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things it requires the NCTCOG, as fiscal agent for the District, to adopt, implement and publicize an investment policy. That policy must address the following areas:

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE B - CASH AND INVESTMENTS (continued)

Legal and Contractual Provisions Governing Deposits and Investments (continued)

(1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar weighted maturity, allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes and the NCTCOG's investment policy authorized the NCTCOG to invest in the following investments as summarized in the table below:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
US Treasury Securities	< 2 years	100%	none
US Agencies and Instrumentalities	< 2 years	85%	none
Certificates of Deposit	< 2 years	100%	none
Repurchase Agreements	< 120 days	20%	none
Money Market Mutual Funds	< 2 years	50%	none
Local Government Investment Pools	< 2 years	100%	none

The Act also requires the NCTCOG to have independent auditors perform test procedures related to investment practices as provided by the Act. The NCTCOG is in substantial compliance with the requirements of the Act and with local policies.

The District's cash and investments as of September 30, 2023, are classified in the accompanying financial statements as follows:

Statement of net position:

Primary Government:

Total Cash and Investments	<u>\$ 7,683,792</u>
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Cash and investments as of September 30, 2023 consist of the following:

Deposits with financial institutions	\$ 1,782,157
TxPool Governmental Investment Fund	<u>5,901,635</u>
Total Cash and Investments	<u>\$ 7,683,792</u>

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023**

NOTE B - CASH AND INVESTMENTS (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value

to changes in market interest rates. One of the ways that the NCTCOG manages its exposure to risk is to invest in local government investment pools because all invested funds are intended to cover expenditures that are expected to occur within the next twelve months.

As of September 30, 2023, all the District's investments of \$5,901,635 were invested in the TexPool Local Government Investment Funds. NCTCOG did not invest in any securities on behalf of the District which are highly sensitive to interest rate fluctuations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act and NCTCOG's investment policy do not contain legal policy requirements that would limit the exposure to custodial credit risk for deposits or investment other than the following provision for deposits:

- The Public Funds Investment Act requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must always equal at least the bank balance less the FDIC insurance.

As of September 30, 2023, the District's deposits were entirely covered by collateral and FDIC insurance.

Interest Rate Risk. In accordance with its investment policy, NCTCOG manages its exposure to declines in fair values by limiting the maximum allowable stated maturity of any individual investment to one year, unless otherwise provided in a specific investment strategy that complies with current law.

Credit Risk. It is NCTCOG's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. NCTCOG's investment pool was rated AAAM by Standard and Poor's Investors Service.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023**

NOTE B - CASH AND INVESTMENTS (continued)

Custodial Credit Risk (continued)

Concentration of Credit Risk. NCTCOG's policy is to diversify its portfolio to eliminate the risk of loss resulting from overconcentration of assets in a specific maturity, a specific issuer or a specific class of investments.

NCTCOG, as fiscal agent for the District, is a voluntary participant in various investment pools organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The Public Funds Investment Act allows eligible entities of the State of Texas to jointly invest their funds in permitted investments. The District has authorized NCTCOG to invest District funds in the following funds:

Investment in Local Government Pools

TexPool: The Texas Comptroller of Public Accounts (the Comptroller) is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust Company, which is authorized to operate TexPool. Administrative and investment services to TexPool are provided by Federated Investors, Inc., under an agreement with the Comptroller, acting on behalf of the Texas Treasury Safekeeping Trust Company. The Comptroller maintains oversight of the services provided to TexPool by Federated Investors, Inc. In addition, the TexPool Advisory Board advises on the Investment Policies for TexPool and approves any fee increases. As required by the Public Funds Investment Act, the Advisory Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool.

TEXSTAR: J.P. Morgan Investment Management Inc. and First Southwest Company serve as co-administrators for TexSTAR under an agreement with the TexSTAR board of directors. JPMIM provides investment management services, and First Southwest Company provides participant services and marketing. Custodial, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investor Services Co. Transfer agency services are provided by Boston Financial Data Services, Inc. TexSTAR's advisory board is composed of Participants in TexSTAR and other persons who do not have a business relationship with TexSTAR. Members are appointed and serve at the will of the Board.

NOTE C – DEFERRED COMPENSATION PLAN

NCTCOG offers its employees (District staff are employees of NCTCOG) a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Mission Square administers the plan. The plan, available to all NCTCOG employees, permits them to defer a portion of their salary until future years. All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries. NCTCOG has no fiduciary responsibility for the plan and the amounts are not accessible by the NCTCOG or its creditors. Therefore, the plan assets are not reported in the financial statements.

The NCTCOG also contributes to a Section 457 deferred compensation plan for part-time employees. This plan is also administered by Mission Square. Part-time employees working less than 30 hours per week participate in the 457-retirement plan offered through Mission Square. The employee contributes 3.75% of tax deferred gross pay and NCTCOG contributes 3.75%. All contributions are vested 100% immediately.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE D – RECEIVABLES

The District is primarily funded by emergency communications fees collected from telephone providers per the Texas Health and Safety Code. The fees are due from the telephone providers 30 days after the month end in which the fees are collected.

Before the creation of the District, telephone providers submitted all fees to the Texas Comptroller. The Comptroller ceased accepting fees for the District at the end of the February 2019 collections. The District has been working with the telephone providers in an effort to collect the fees that were originally sent to the Texas Comptroller for the months of December 2018 through February 2019. Most of these submissions have been redirected to the District. As of September 30, 2023, there are still approximately \$41,600 of fees from these months remaining to be collect by the District.

9-1-1 Service Fees Due as of September 30, 2023:

Wireless Fees	\$	1,412,431
Landline Fees		190,827
Total Service Fees Due September 30, 2023		<u>1,603,258</u>

State Grant Receivable	414,840
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Total Receivables as of September 30, 2023	<u>\$</u>	<u>2,018,098</u>
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NOTE E – PRIMARY GOVERNMENT TRANSACTIONS

Texas Health and Safety Code Sec. 772.609 established that the NCTCOG shall be the fiscal and administrative agent on behalf of the District. NCTCOG, acting as fiscal and administrative agent, provides the following services: accounting and reporting, procurement, accounts payable\receivable, human resources, payroll functions, coordination of annual independent audit, facilities coordination, information technology support, provision of a depository, and investment functions.

As of September 30, 2023, there were payables due from the District to the NCTCOG (as fiscal agent for the District) totaling \$1,070,165 See page 34.

The outstanding balances between the District and the NCTCOG result primarily from the time lag between dates that goods and services are provided, or reimbursable expenditures occur and/or payments are made. As Fiscal Agent for the District, the NCTCOG receives and makes payments on behalf of the District.

Allocation of Employee Benefits and Indirect Costs

NCTCOG Employee Benefits and Indirect Costs are allocated based upon actual expenditures to all grants and programs in accordance with Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200). NCTCOG employee benefits are allocated to projects as a percentage of NCTCOG direct labor costs. Indirect costs necessary to sustain overall operations are allocated as a percentage of total direct labor costs and employee benefits charged to projects. Contributions to Indirect Costs represent revenues that offset certain costs included in the Indirect Cost Pool. As employees of NCTCOG and as NCTCOG functioning as fiscal agent,

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023**

NOTE E – PRIMARY GOVERNMENT TRANSACTIONS (Continued)

Allocation of Employee Benefits and Indirect Costs (Continued)

the District participates in the same allocations as other NCTCOG activities.

General and administrative costs are recorded in the NCTCOG General Fund as indirect costs in the accounting system and allocated to programs based upon a negotiated indirect cost rate. Indirect costs are defined by 2CFR200 as costs “(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved.” NCTCOG’s indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by its cognizant agency. It is NCTCOG’s policy to negotiate with the cognizant agency a provisional rate which is used for billing purposes during NCTCOG’s fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized with the cognizant agency.

The NCTCOG provides the following benefits to employees:

- Medical Insurance
- Medicare Insurance
- Workers Compensation
- Flexible Benefit Plan
- Life & Disability Insurance
- Unemployment Insurance
- Retirement
- Vacation
- Sick Leave
- Holiday Leave
- Other Leave

The District allocated costs for NCTCOG indirect costs totaled \$552,508 for District staff and \$39,992 for NCTCOG staff charged to the District resulting in an overall indirect cost of \$592,500 for Fiscal Year 2023. The District allocated costs for NCTCOG benefits were \$1,056,635 for District staff and \$76,771 for NCTCOG staff charged to the District resulting in an overall benefit cost of \$1,133,406 for Fiscal Year 2023.

NCTCOG Schedule of Indirect Costs, Indirect Cost Limitations Test, and Schedule of Employee Benefits can be found on the NCTCOG website at <https://www.nctcog.org>.

Information Technology Support

The NCTCOG provides information technology support to the District. As employees of the NCTCOG, District staff are provided with computers and other technologies available to all NCTCOG staff. NCTCOG technology support costs are allocated to departments primarily on type of equipment supported and services provided.

Fiscal Year 2023 network service costs totaled \$185,757 for the District. The District reimbursed NCTCOG an additional \$12,648 of network service cost for NCTCOG staff providing fiscal agent support resulting in an overall cost of \$198,405 for fiscal year 2023.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE E – PRIMARY GOVERNMENT TRANSACTIONS (continued)

Facilities

The NCTCOG leases office space for the NCTCOG in its entirety. The District staff utilizes a portion of that space and reimburses NCTCOG for the facilities costs based on square footage used by the District. Fiscal Year 2023 facilities costs totaled \$401,757 for the District. The District reimbursed NCTCOG an additional \$7,754 of facilities cost for NCTCOG staff providing fiscal agent support for a total facilities cost of \$409,511.

Payable to NCTCOG

As of September 30, 2023, the District has a payable to NCTCOG totaling \$1,070,165. These amounts are for year-end transactions in process. A summary of the amounts due to NCTCOG are as follows:

	General Fund	Speical Revenue Fund	Total
Due To NCTCOG			
Accounts Payable	\$ 142,156	\$ 377,679	\$ 519,835
Salaries & Benefits Payable	296,080	-	296,080
Other Payables & Allocations	254,251	-	254,251
	<hr/>	<hr/>	<hr/>
Total Due to NCTCOG	<u><u>\$ 692,487</u></u>	<u><u>\$ 377,679</u></u>	<u><u>\$ 1,070,166</u></u>

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE F – CAPITAL ASSETS

A summary of changes in the capital assets for the fiscal year ended September 30, 2023, follows:

	Balance at September 30 2022	Increases	Decreases	Balance at September 30 2023
General Fund Capital Assets				
<u>Assets transferred from NCTCOG</u>				
Capital Assets being Depreciated				
Equipment and Furniture	\$ 13,876,801	\$ -	\$ (202,834)	\$ 13,673,967
Leasehold Improvements	854,251	-	-	854,251
Total Assets Transferred	14,731,052	-	(202,834)	14,528,218
Accumulated Depreciation				
Equipment and Furniture	13,868,263	5,143	(202,834)	13,670,572
Leasehold Improvements	590,246	49,374	-	639,620
Total Accumulated Depreciation	14,458,509	54,517	(202,834)	14,310,192
Total Assets Transferred from NCTCOG, net	272,543	(54,517)	-	218,026
<u>Assets acquired by the District</u>				
Equipment and Furniture	1,064,826	430,729	-	1,495,555
Subscription Assets	397,469			397,469
Right-to-use leased buildings	77,450		(77,450)	-
Right-to-use leased equipment		7,562	-	7,562
Total Assets Acquired	1,539,745	438,291	(77,450)	1,900,586
Accumulated Depreciation				
Equipment and Furniture	937,504	90,477	-	1,027,981
Subscription Assets		221,164		221,164
Right-to-use leased buildings	51,633	25,817	(77,450)	-
Right-to-use leased equipment		1,114		1,114
Total Accumulated Depreciation	989,137	338,572	(77,450)	1,250,259
Total Assets Acquired, net	550,608	99,719	-	650,327
Capital assets, net	\$ 823,151	\$ 45,202	\$ -	\$ 868,353

Assets capitalized have an original cost of \$5,000 or more per unit and over three (3) years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Equipment	3 Years
Furniture	5 Years
Leasehold Improvements	Length of Remaining Lease
Right-To-Use Assets	Shorter of length remaining on lease or useful life

Right-to-use (RTU) asset value is calculated based on the net present value of future lease payments using the incremental borrowing rate (IBR) and capitalized with the following thresholds.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE F – CAPITAL ASSETS (Continued)

(RTU) Assets	
Equipment	\$50,000
Buildings/Office Space	\$50,000
Software Subscriptions	\$100,000

Depreciation/amortization expense was charged as direct expense to the primary government as follows:

Equipment	\$	95,621
Leasehold Improvements		49,374
Right to Use Software Subscription		221,164
Right to Use Leased Buildings		25,817
Right to Use Leased Equipment		1,114
Total depreciation expense	\$	<u>393,090</u>

NOTE G – RETIREMENT PLAN

District staff are employees of the NCTCOG and participates in the NCTCOG's retirement plan. Mission Square administers the NCTCOG's 401(a) retirement plan. It is a defined contribution retirement plan, which provides retirement benefits for all full-time permanent employees. The NCTCOG contributed an amount of \$261,595 during fiscal year 2023 equal to twelve percent (12%) of the permanent full-time employees' gross salaries for District staff. District full-time employees also contributed an amount of \$130,798 during 2023 equal to six percent (6%) of gross salaries. Total District payroll for the year totaled \$2,193,705 including \$2,179,961 payroll covered by the plan. Employees become forty percent (40%) vested in the NCTCOG's contributions after three (3) full years of employment. An additional fifteen percent (15%) vesting occurs for each additional full year of employment over the next four (4) years. An employee becomes fully vested after seven (7) years of employment. The NCTCOG's retirement plan was formed under the authority of the NCTCOG's Executive Board and the Executive Board has the authority to amend/or terminate the retirement plan and/or contribution requirements at any time.

NOTE H – LEASES

The financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 10/01/2021, NCT911 entered into a 18 month lease as Lessee for the use of Flexential Richardson Data Center. An initial lease liability was recorded in the amount of \$33,367. As of 09/30/2023, the value of the lease liability is \$0. NCT911 is required to make monthly fixed payments of \$1,798. The lease has an interest rate of 0.3280%. The Other estimated useful life was 18 months as of the contract commencement. The value of the right to use asset as of 09/30/2023 of \$0 with accumulated amortization of \$0.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE H – LEASES (continued)

On 10/01/2021, NCT911 entered into a 18 month lease as Lessee for the use of Flexential Dallas Data Center. An initial lease liability was recorded in the amount of \$44,083. As of 09/30/2023, the value of the lease liability is \$0. The value of the right to use asset as of 09/30/2023 of \$0 with accumulated amortization of \$0.

On 01/02/2023, NCT911 entered into a 60 month lease as Lessee for the use of Xerox Copier - C8155. An initial lease liability was recorded in the amount of \$7,562. As of 09/30/2023, the value of the lease liability is \$6,488. NCT911 is required to make monthly fixed payments of \$233. The lease has an interest rate of 2.2870%. The value of the right to use asset as of 09/30/2023 of \$7,562 with accumulated amortization of \$1,114 is included with Equipment on the Lease Class activities table found below.

	Balance at October 1 2022	Additions	Reductions	Balance at September 30 2023
Governmental Lease Assets				
Other Lease Assets				
Flexential Richardson Data Center	33,367	-	33,367	-
Flexential Dallas Data Center	44,083	-	44,083	-
Total Other Leased Assets	77,450	-	77,450	-
Equipment Lease Assets				
Xerox Copier - C8155	-	7,562	-	7,562
Total Equipment Lease Assets	-	7,562	-	7,562
Total Leased Assets	77,450	7,562	77,450	7,562
Lease Accumulated Amortization				
Other Lease Accumulated Amortization				
Flexential Richardson Data Center	22,244	11,123	33,367	-
Flexential Dallas Data Center	29,389	14,694	44,083	-
Total Other Lease Accumulated Amortization	51,633	25,817	77,450	-
Equipment Accumulated Amortization				
Xerox Copier - C8155	-	1,114	-	1,114
Total Equipment Lease Accumulated Amortization	-	1,114	-	1,114
Total Leased Accumulated Amortization	51,633	26,931	77,450	1,114
Total Government Leased Assets, Net	\$ 25,817	\$ (19,369)	\$ -	\$ 6,448

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE H – LEASES (continued)

A summary of changes in the lease payable for the fiscal year ended September 30, 2023, follows:

	Balance at October 1 2022	Additions	Reductions	Balance at September 30 2023
Lease Liability				
Other				
Flexential Richardson Data Center	11,317	-	11,317	-
Flexential Dallas Data Center	14,952	-	14,952	-
Total Other Lease Liability	26,269	-	26,269	-
Equipment				
Xerox Copier - C8155	-	7,562	1,074	6,488
Total Equipment Lease Liability	-	7,562	1,074	6,488
Total Lease Liability	\$ 26,269	\$ 7,562	\$ 27,343	\$ 6,488

A summary of principal and interest by year to maturity on the leases payable:

	Principal and Interest Requirements to Maturity		
	Principal Payments	Interest Payments	Total Payments
Fiscal Year			
2024	1,441	133	1,574
2025	1,474	100	1,574
2026	1,508	66	1,574
2027	1,543	31	1,574
2028	522	3	525
Total Leases	\$ 6,488	\$ 333	\$ 6,821

NOTE I – SUBSCRIPTIONS

For the year ended 9/30/2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 10/01/2022, North Central Texas 911, TX entered into a 35 month subscription for the use of ESRI GIS ARC. An initial subscription liability was recorded in the amount of \$145,148. As of 09/30/2023, the value of the subscription liability is \$93,969. North Central Texas 911, TX is required to make annual fixed payments of \$99,706. The subscription has an interest rate of 3.3780%. The value of the right to use asset as of 09/30/2023 of \$145,148 with accumulated amortization of \$48,473 is included with Software on the Subscription Class activities table found below.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE I – SUBSCRIPTIONS (continued)

On 10/01/2022, North Central Texas 911, TX entered into a 17 month subscription for the use of 9-1-1 Datamaster Data Nexus (LVF/ECRF) - Web Based Software. An initial subscription liability was recorded in the amount of \$252,321. As of 09/30/2023, the value of the subscription liability is \$82,321. North Central Texas 911, TX is required to make annual fixed payments of \$170,000. The subscription has an interest rate of 3.2540%. The value of the right to use asset as of 09/30/2023 of \$252,321 with accumulated amortization of \$172,691 is included with Software on the Subscription Class activities table found below.

	Balance at October 1 2022	Additions	Reductions	Balance at September 30 2023
Governmental Subscription Assets				
Software				
9-1-1 Datamaster Data Nexus	252,321	-	-	252,321
ESRI GIS ARC	145,148	-	-	145,148
Total Software Assets	397,469	-	-	397,469
Total Subscription Assets	397,469	-	-	397,469
Subscription Accumulated Amortization				
Software				
9-1-1 Datamaster Data Nexus	-	172,691	-	172,691
ESRI GIS ARC	-	48,473	-	48,473
Total Software Accumulated Amortization	-	221,164	-	221,164
Total Subscription Accumulated Amortization	-	221,164	-	221,164
Total Government Subscription Assets, Net	\$ 397,469	\$ (221,164)	\$ -	\$ 176,305

A summary of changes in the subscription payable for the fiscal year ended September 30, 2023, follows:

	Balance at October 1 2022	Additions	Reductions	Balance at September 30 2023
Subscription Liability				
Software				
9-1-1 Datamaster Data Nexus	252,321	-	170,000	82,321
ESRI GIS ARC	145,148	-	51,179	93,969
Total Software Liability	397,469	-	221,179	176,290
Total Subscription Liability	\$ 397,469	\$ -	\$ 221,179	\$ 176,290

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE I – SUBSCRIPTIONS (continued)

A summary of principal and interest by year to maturity on the subscription payable:

	Principal and Interest Requirements to Maturity		
	Principal Payments	Interest Payments	Total Payments
Fiscal Year			
2024	124,895	5,853	130,748
2025	51,395	1,736	53,131
Total Leases	<u>\$ 176,290</u>	<u>\$ 7,589</u>	<u>\$ 183,879</u>

NOTE J – UNEARNED REVENUE

The General Fund uses a current financial resources measurement focus and is accounted for using the modified accrual basis of accounting. Its revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable (See Note A).

Contributions to special event programs from local participants and contributors are recognized as revenue when the event occurs, or expenditures are recognized for the event. The District had unearned revenue primarily from special event contributions totaling \$154,595 as of September 30, 2023.

NOTE K – FUND BALANCE

Since becoming an independent District, an accumulation of a fund balance (greater revenue than expenditures) is a foreseen occurrence. District policy allows for the establishment of multiple funds for tracking and management of long-term planning. The District will use the General Fund to account for routine business of the District including reimbursements to NCTCOG. The fund balance goal for the General Fund is to accumulate a "reserve" totaling ten percent (10%) of annual revenue budget. The priority use of Fund Balance after the reserve is met is as follows:

1. Contributions designated for capital funding and replacement
2. Contributions designated for special projects
3. Contributions designated for local government reimbursements.

The Board has authorized the use of capital replacement fund balance to "float" NG9-1-1 grant expenditures until reimbursed by the CSEC.

In accordance with GASB 54 the District classifies governmental fund balances as follows:

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended September 30, 2023

NOTE K – FUND BALANCE (continued)

		<u>General Fund</u>
FUND BALANCES:		
Nonspendable - Prepaid		\$ 196,513
Unrestricted:		
Assigned - Capital Replacement	\$ 6,841,135	
Unassigned	<u>1,129,000</u>	
Total Unrestricted		<u>7,970,135</u>
Total Fund Balances		<u><u>\$ 8,166,648</u></u>

NOTE L – OTHER PAYABLES

With governmental funds expenditures are generally recognized under the modified accrual basis of accounting. An expenditure is recorded when related fund liability is incurred, if measurable. When payment of those expenditures is in the next fiscal year, the expenditures are accrued in the current fiscal year.

The District entered into an agreement with Synergem Technologies in September 2022 to provide Next Generation Core Services and NG9-1-1 Call Aggregation Services. This agreement was amended in July 2023. Due to Synergem not meeting the required milestones, the District was forced to extend current contracts until the new service was operational. Synergem is to cover the additional District costs for the time period of October 1, 2023 – March 31, 2024 (The first six months of fiscal year 2024). The total costs to be reimbursed by Synergem are \$1,145,182. During fiscal year 2023, Synergem made payments totaling \$381,728 toward these costs. These funds will reduce expenditures in fiscal year 2024.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
BUDGETARY COMPARISON
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amount		Budget Basis	Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Wireless	\$ 9,640,000	\$ 9,640,000	\$ 10,315,407	\$ 675,407
Landline	1,640,000	1,640,000	1,591,093	(48,907)
Other Revenue	7,000	7,000	233,313	226,313
Total Revenues	11,287,000	11,287,000	12,139,813	852,813
EXPENDITURES				
Staff Costs	5,439,580	5,439,580	4,669,478	(770,102)
Fiscal Agent Support	411,230	411,230	364,004	(47,226)
Cost of Operations	4,771,600	4,771,600	4,085,042	(686,558)
Local Government Reimbursements	580,000	580,000	537,282	(42,718)
Capital Expenditures	83,000	83,000	7,325	(75,675)
Total Expenditures	11,285,410	11,285,410	9,663,131	(1,622,279)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,590	1,590	2,476,682	2,475,092
Fund Balance - Beginning	4,877,723	4,877,723	5,689,966	812,243
Fund Balance - Ending	<u>\$ 4,879,313</u>	<u>\$ 4,879,313</u>	<u>\$ 8,166,648</u>	<u>\$ 3,287,335</u>

Note A: Financial Statement Presentation – Budget Basis

It is the District's policy to prepare the annual budget on a near-term governmental fund basis. This basis includes current year purchase costs of capitalized items. The budget basis does not include depreciation and amortization of capital assets or long-term liabilities. Accordingly, the Budgetary Comparison Schedule - General Fund is prepared on the basis utilized in preparing the budget.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2023

Note A: Financial Statement Presentation – Budget Basis, (continued)

Reconciliation from General Fund expenditures and Budget Basis:

General Fund

Total General Fund Net Expenditures	\$ 9,702,382
Less Cost of Designated Funds	<u>(39,251)</u>
Total Budgetary Expenses	<u><u>\$ 9,663,131</u></u>

Reconciliation from Government-Wide expenditures and Budget Basis:

Total Government-Wide Expenditures	\$ 10,481,924
Add: Capital Outlay	7,325
Add Lease Financing Principal	248,522
Less Interest Expense	(5,618)
Less Cost of Designated Funds	(39,251)
Less Special Revenue Fund Expenses	(636,681)
Less Depreciation / Amortization	<u>(393,090)</u>
Total Budgetary Expenses	<u><u>\$ 9,663,131</u></u>

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (continued)
SEPTEMBER 30, 2023

Note B: Budgetary Controls

The District follows these procedures in establishing the General Fund budgetary data reflected in the basic financial statements:

- a. Prior to October 1, the Executive Director submits to the Board of Managers a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
- b. Prior to October 1, the Board of Managers formally approves the budget document following a public hearing.
- c. The approved annual budget is used as a control device for the General Fund.
- d. The budget for the General Fund is adopted on a near-term governmental fund basis. Designated funds and special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., grant awards and donations) and sometimes span a period of more than one fiscal year.
- e. Appropriations for the General Fund lapse at the end of the fiscal year.
- f. Expenditures cannot legally exceed appropriations at the fund level. Expenditures are monitored by the NCTCOG's Administration Department. When expenditures are required for functions that have not been budgeted, authorization to incur the expenditures is requested from the Districts's Board of Managers by resolution during its regular quarterly meetings.
- g. The Program Director is authorized to transfer budgeted amounts between programs up to 10% of annual expenditure budget. Executive Director is authorized to transfer budgeted amounts between programs; however, the District's Board of Managers would approve any revisions, which would increase total expenditures.



STATISTICAL SECTION



**North Central Texas
Emergency Communications District**



STATISTICAL SECTION
(UNAUDITED)

This part of the District’s annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District’s overall financial health. This information has not been audited by the independent auditor.

Contents

Table #

Financial Trends

1,2,3

These schedules contain trend information to help the reader understand how NCT9-1-1’s financial performance and well-being have changed over time.

Revenue Capacity

2

The District is primarily funded by emergency communications service fees. Service rate fees for wireless providers are determined by Texas Health and Safety Code sec. 7771.0711. The current fee is set at \$.50 per line. The District sets landline fees. Texas Health and Safety Code sec. 772.615 (d) sets the maximum rate at \$0.50 per line. The District’s Board has set the fee at the maximum rate of \$0.50 per line. In July 2022, the District entered into a grant agreement with CSEC for next generation 9-1-1 funding. This grant utilizes Coronavirus State and Local Fiscal Recovery Fund (CSRF). The grant continues through December 2024.

Demographic Information

4

This table offers population information about the District and the State of Texas as a whole. This information is useful due to wireless fee distributions. All wireless service fees are collected at the State and distributed to the Districts according to population.

Source: Unless otherwise noted, the information in these tables is derived from the annual financial reports for the relevant year.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
GOVERNMENT-WIDE NET POSITION
SINCE INCEPTION
(Accrual Basis of Accounting)
(Unaudited)

Table 1

	2023	2022	Fiscal Year 2021	2020	2019
Net Investment in Capital Assets	685,574	399,406	889,246	2,758,838	5,698,577
Unrestricted	<u>8,161,023</u>	<u>5,689,967</u>	<u>4,398,461</u>	<u>2,382,337</u>	<u>812,685</u>
Total government-wide net position	<u>8,846,597</u>	<u>6,089,373</u>	<u>5,287,707</u>	<u>5,141,175</u>	<u>6,511,262</u>

Notes: NCT9-1-1 implemented GASB 87 for leases in fiscal year 2022.

NCT9-1-1 implemented GASB 96 for software subscriptions in fiscal year 2023.

Fiscal year 2019 consists of ten (10) months only.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
GOVERNMENT-WIDE CHANGE IN NET POSITION
SINCE INCEPTION
(Accrual Basis of Accounting)
(Unaudited)

Table 2

	2023	2022	Fiscal Year 2021	2020	2019
State Administered Grants	\$ 1,060,085	\$ 1,024,800	\$ -	\$ -	\$ -
Wireless	10,315,407	9,479,918	9,152,824	8,571,521	6,771,651
Landline	1,591,093	1,663,425	1,700,261	1,853,370	1,318,752
Local	<u>272,564</u>	<u>36,699</u>	<u>12,032</u>	<u>29,286</u>	<u>8,145</u>
	<u>13,239,149</u>	<u>12,204,842</u>	<u>10,865,117</u>	<u>10,454,177</u>	<u>8,098,548</u>
Expenses					
Staff Costs	4,708,729	4,399,959	4,222,034	4,329,247	3,249,767
NCTCOG Fiscal Agent	364,004	347,124	279,349	277,132	267,157
Cost of Operations	4,472,661	5,448,233	3,836,119	3,664,384	2,561,359
Local Government Reimbursements	537,282	543,658	511,491	545,531	334,011
Interest Expense	6,158	164	-	-	-
Amortization	248,095	51,633	-	-	-
Depreciation	<u>144,995</u>	<u>612,405</u>	<u>1,869,593</u>	<u>3,007,970</u>	<u>3,320,421</u>
Total Expenses	<u>10,481,924</u>	<u>11,403,176</u>	<u>10,718,586</u>	<u>11,824,264</u>	<u>9,732,715</u>
Change in Government-Wide Net Position	<u>\$ 2,757,225</u>	<u>\$ 801,666</u>	<u>\$ 146,531</u>	<u>\$ (1,370,087)</u>	<u>\$ (1,634,167)</u>

Notes: Fiscal year 2019 consists of ten (10) months only.

NCT9-1-1 entered into a grant agreement with CSEC in fiscal year 2022. This caused state revenue and cost of operations to increase.

Local revenue increased due to more interest received in fiscal year 2023.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
GOVERNMENTAL FUND BALANCES
SINCE INCEPTION
(Accrual Basis of Accounting)
(Unaudited)

Table 3

General Fund	2023	2022	Fiscal Year 2021	2020	2019
Non-Spendable (Prepaid)	\$ 196,513	\$ 295,027	\$ 296,543	\$ 380,617	\$ 102,111
Unrestricted					
Assigned - Capital Replacement	6,841,135	4,332,940	3,071,918	951,720	-
Unassigned	1,129,000	1,062,000	1,030,000	1,050,000	710,574
Total Unrestricted	<u>7,970,135</u>	<u>5,394,940</u>	<u>4,101,918</u>	<u>2,001,720</u>	<u>710,574</u>
Total Fund Balance	<u>\$ 8,166,648</u>	<u>\$ 5,689,967</u>	<u>\$ 4,398,461</u>	<u>\$ 2,382,337</u>	<u>\$ 812,685</u>

Notes: Fiscal year 2019 consists of ten (10) months only.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT
DEMOGRAPHIC INFORMATION
SINCE INCEPTION
(Unaudited)

Table 4

Year	District Population	Percent Change	Texas Population	Percent Change	District Percent of State
2023	2,022,199	2.45%	30,501,301	1.57%	6.63%
2022	1,973,843	9.46%	30,029,572	1.59%	6.57%
2021	1,803,315	3.55%	29,558,864	1.42%	6.10%
2020	1,741,576	4.61%	29,145,505	0.52%	5.98%
2019	1,664,876		28,995,881		5.74%

Sources:

District population is provided through Texas Demographer through CSEC.
State population is estimate from census.gov. This is as of July of each year.

FEDERAL FINANCIAL ASSISTANCE REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2023



**North Central Texas
Emergency Communications District**

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Managers
North Central Texas Emergency Communications District
Arlington, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the North Central Texas Emergency Communications District (the "District"), a component unit of the North Central Texas Council of Governments, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors
North Central Texas Emergency Communications District
Arlington, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Central Texas Emergency Communications District's (the "District") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended September 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal programs will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated February 22, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Grant Number	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures
<u>U. S. DEPARTMENT OF TREASURY</u>				
Passed through the Commission on State Emergency Communications: COVID-19 - Next Generation 9-1-1	11NG911	21.027	020-1892	\$ <u>1,060,085</u>
<i>Total Passed through the Commission on State Emergency Communications</i>				<u>1,060,085</u>
<i>Total U. S. Department of Treasury</i>				<u>1,060,085</u>
<i>Total Expenditures of Federal Awards</i>				\$ <u>1,060,085</u>

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "SEFA") includes the federal grant activity of North Central Texas Emergency Communications District (the "District"), a component unit of North Central Texas Council of Governments, under programs of the federal government for the year ended September 30, 2023. The information in the SEFA is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the SEFA presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

Note 2 - Summary of Significant Accounting Policies

The District accounts for all federal awards under programs of the federal government in the Special Revenue Fund. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available. Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the District, they are recorded as unearned revenue until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, are recognized later based on specific accounting rules applicable to each, generally when payment is due.

Note 3 - Indirect Costs

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the *Uniform Guidance*.

Note 4 - Relationship to Federal Financial Reports

Amounts reported in the SEFA may not agree with the amounts reported in the related federal financial reports with grantor agencies because of accruals which would be included in the next report filed with the agencies.

Note 5 - Relationship to the Basic Financial Statements

Federal awards revenues are reported in the District's basic financial statements as follows:

State administered grants	\$ <u>1,060,085</u>
Federal expenditures reported on the SEFA	\$ <u><u>1,060,085</u></u>

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary of Auditor's Results

Financial Statements:

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Material noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of auditors' report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None
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Identification of major programs:

Assistance Listing Number(s):	Name of Federal Program or Cluster:
21.027	COVID-19 - Next Generation 9-1-1

Dollar threshold used to distinguish between type A and type B programs	\$750,000
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Auditee qualified as low-risk auditee?	No
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Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

Findings and Questioned Costs for Federal Awards

None

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Title 2, U.S. Code of Federal Regulations, Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Title 2, U.S. Code of Federal Regulations, Section 200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not applicable



North Central Texas Emergency Communications District

Item # 2024-03-05

Meeting Date: March 13, 2024

Submitted By: James Powell
Counsel to NCT9-1-1

Item Title: NGCS Settlement Update and Resolution Endorsing a Contract with Vinson & Elkins for Legal Services

Staff will provide a brief update on the final resolution with the previous Next Generation Core Services and Call Aggregation vendor. As part of that contract termination and settlement process, NCT9-1-1 sought external legal resources with experience in public safety and working with sureties. Following interviews, NCT-1-1 retained Vinson & Elkins for these services.

Vinson & Elkins assisted with the preparation, documentation, and settlement negotiation process. In addition, the firm has provided guidance that will be useful in future contract negotiations. The total expenses have now exceeded \$100,000; therefore, NCT9-1-1 staff is seeking Board endorsement of the Vinson & Elkins agreement.

The attached board resolution formally endorses NCT9-1-1's existing agreement with Vinson & Elkins in a not to exceed amount of \$120,000.

I will be available to answer any questions at the Board Meeting.



Item # 2024-03-05

RESOLUTION ENDORSING A CONTRACT WITH VINSON & ELKINS FOR LEGAL SERVICES

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communication Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, NCT9-1-1 executed a contract with Vinson & Elkins for external legal counsel to assist with the termination of the Next Generation Core Services and Call Aggregation contract; and,

WHEREAS, the Executive Director of NCT9-1-1 signed the contract and now recommends its endorsement.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

Section 1. The NCT9-1-1 Board of Managers endorses the Agreement with Vinson & Elkins for legal services, in an amount not to exceed \$120,000.

Section 2. This resolution shall be in effect immediately upon its adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen



North Central Texas Emergency Communications District

Item # 2024-03-06

Meeting Date: March 13, 2024

Submitted By: Steven Gorena
9-1-1 Field Support Supervisor

Item Title: Resolution Authorizing Contract Extension with NextGen Communications for 9-1-1 Core Applications and Functions

In June 2023, the Board of Managers authorized a 25% increase to the contract with NextGen Communications and extended the term through March 31, 2024. At the time, it was envisioned a transition to the replacement technology would be in place. However, based on current project status and timelines it has become necessary to extend the contract again to allow time to procure and migrate to a new service provider. Staff is not requesting any change to the current not to exceed contract amount of \$7,156,250; rather, this is a time only extension.

A draft resolution authorizing a contract extension with NextGen Communications, removing the contract termination date, is attached for Board consideration.

I will be available to answer any questions at the Board meeting.



Item # 2024-03-06

**RESOLUTION AUTHORIZING CONTRACT EXTENSION WITH NEXTGEN COMMUNICATIONS
FOR 9-1-1 CORE APPLICATIONS AND FUNCTIONS**

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communications Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, in June 2023, the Board of Managers authorized amending the contract authorization with NextGen Communications for 9-1-1 core applications and functions, increasing the total amount not to exceed by 25% to \$7,156,250, and extending the term through March 31, 2024; and,

WHEREAS, based on current project schedules and timelines, it has become necessary to extend the services to allow more time for transition to a new provider; and,

WHEREAS, staff recommends extending the contract with NextGen Communications, removing the current March 31, 2024, termination date; and,

WHEREAS, NCT9-1-1 has complied with State regulations regarding contract and procurement proceedings.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

Section 1. A contract extension with NextGen Communications, removing the current March 31, 2024, termination date, be and is hereby approved.

Section 2. The Executive Director or designee is authorized to execute necessary agreements to carry out the initiatives described herein, in the name of the North Central Texas Emergency Communications District.

Section 3. This resolution shall be in effect immediately upon adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen



North Central Texas Emergency Communications District

Item # 2024-03-07

Meeting Date: March 13, 2024

Submitted By: LeAnna Russell, ENP
9-1-1 Data Manager

Item Title: Resolution Authorizing a Contract with GeoComm, Inc. for Annual Software Support and Maintenance

The North Central Texas Emergency Communications District (NCT9-1-1) requests authorization to contract with GeoComm, Inc. for critical Software Support and Maintenance services for mission critical public safety Geographic Information Systems (GIS) software, for a period of twelve (12) months concluding March 31, 2025.

These services are evaluated on a year-by-year basis and GeoComm is available through the North Texas SHARE cooperative purchasing program.

A draft resolution authorizing a contract with GeoComm, Inc. at an amount not to exceed \$200,000, via the NCTCOG SHARE Contract #NCT-2020-052, is presented for the Board's consideration.

I will be available to answer any questions at the Board meeting.



Item # 2024-03-07

**RESOLUTION AUTHORIZING A CONTRACT WITH GEOCOMM, INC. FOR
ANNUAL SOFTWARE SUPPORT AND MAINTENANCE**

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communications Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, NCT9-1-1 desires to enter into a contract with GeoComm, Inc. to provide software support and maintenance for mission critical public safety mapping utilizing NCTCOG's SHARE contract #2020-052; and,

WHEREAS, NCT9-1-1 has complied with State regulations regarding contract and procurement proceedings.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

Section 1. A contract between NCT9-1-1 and GeoComm Inc. for software support and maintenance in an amount not to exceed \$200,000, be and is hereby approved.

Section 2. The Executive Director or designee is authorized to execute agreements necessary to carry out this program, in the name of the North Central Texas Emergency Communications District.

Section 3. This resolution shall be in effect immediately upon adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen



North Central Texas Emergency Communications District

Item # 2024-03-08

Meeting Date: March 13, 2024

Submitted By: Steven Gorena
9-1-1 Field Support Supervisor

Item Title: Resolution Amending Contract Authorization with Johnston Technical Services, Inc. (JTS) for Microwave Equipment and Services

In June 2023, the NCT9-1-1 Board of Managers authorized a contract with Johnston Technical Services, Inc. (JTS) for microwave radio replacement and additional services.

The initial contract with JTS was for an amount not to exceed \$3,500,000 and is part of NG9-1-1 grant funding. Within the original procurement (RFP #2023-030), respondents proposed additional expansion of the microwave infrastructure to close existing spurs and enhance network resiliency. Subsequent adjustments to grant priorities and the identification of broader regional initiatives have led staff to pursue these additional services and necessitates an amendment to the existing contract authorization. With this in mind, NCT9-1-1 is asking to increase the contract by the allowable 25% to \$4,375,000 for services provided through December 31, 2026, which is the end of the grant performance period.

A draft resolution amending the contract authorization with JTS by 25%, for a revised total not to exceed amount of \$4,375,000, is attached for Board consideration.

I will be available to answer any questions at the Board meeting.



Item # 2024-03-08

**RESOLUTION AMENDING CONTRACT WITH JOHNSTON TECHNICAL SERVICES, INC. (JTS) FOR
MICROWAVE EQUIPMENT AND SERVICES**

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communications Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, NCT9-1-1 desires to amend the contract authorization with Johnston Technical Services, Inc., (JTS) for an additional 25% to provide microwave equipment and services through December 31, 2026; and,

WHEREAS, NCT9-1-1 has complied with State regulations regarding contract and procurement proceedings.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

Section 1. Amendment to the contract authorization between NCT9-1-1 and Johnston Technical Services, Inc., for microwave equipment and services, increasing the not to exceed amount by 25% for a revised total not to exceed amount of \$4,375,000, be and is hereby approved.

Section 2. The Executive Director or designee is authorized to execute agreements necessary to carry out this program, in the name of the North Central Texas Emergency Communications District.

Section 3. This resolution shall be in effect immediately upon adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen



North Central Texas Emergency Communications District

Item # 2024-03-09

Meeting Date: March 13, 2024

Submitted By: Steven Gorena
9-1-1 Field Support Supervisor

Item Title: Resolution Amending Contract Authorization with Flexential for 9-1-1 Data Centers

The North Central Texas Emergency Communications District (NCT9-1-1) has a contract with Flexential for two regional data center locations which house the core of the 9-1-1 network and infrastructure.

NCT9-1-1 is requesting authorization to increase the contract authorization with Flexential by 25% to provide sufficient time to complete our Next Generation Core Services implementation. At that point, staff intends to initiate a procurement process for these services.

A draft resolution amending the Flexential contract authorization by 25%, for a revised total not to exceed amount of \$3,669,971, is attached for Board consideration.

I will be available to answer any questions at the Board meeting.



Item # 2024-03-09

RESOLUTION AMENDING CONTRACT WITH FLEXENTIAL FOR 9-1-1 DATA CENTERS

WHEREAS, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

WHEREAS, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

WHEREAS, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

WHEREAS, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Emergency Communications Centers (ECC) within its 9-1-1 service area; and,

WHEREAS, NCT9-1-1 desires to increase the contract authorization with Flexential by 25% to provide Data Center services which house the 9-1-1 network and infrastructure; and,

WHEREAS, NCT9-1-1 has complied with State regulations regarding contract and procurement proceedings.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

- Section 1.** Amendment to the contract authorization between NCT9-1-1 and Flexential, for 9-1-1 data centers, increasing the not to exceed amount by 25% for a revised total not to exceed amount of \$3,669,971, be and is hereby approved.
- Section 2.** The Executive Director or designee is authorized to execute agreements necessary to carry out this program, in the name of the North Central Texas Emergency Communications District.
- Section 3.** This resolution shall be in effect immediately upon adoption.

Lane Akin
North Central Texas Emergency Communications District
Sheriff, Wise County

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 13, 2024.

Dave Cornette
North Central Texas Emergency Communications District
Councilmember, City of Allen



FINANCIAL STATUS REPORT
FOR THREE MONTHS ENDING: DECEMBER 31, 2023

TOTAL RESOURCES AVAILABLE:						
Resources Category	Revenue Budget	3 Mo Target	Actual Revenue	December 2022 Actual Revenue	Amount Over / (Under) Target	% of Target Earned
Revenue (1)						
Wireless	10,070,000	2,517,500	2,764,462	2,417,168	246,962	110%
Landline	1,560,000	390,000	388,588	402,321	(1,412)	100%
Interest	163,000	40,750	91,813	36,252	51,063	225%
Other Revenue	7,000	1,750	-	6,365	(1,750)	0%
Subtotal Revenue	11,800,000	2,950,000	3,244,863	2,862,106	294,863	110%
Capital Replacement Fund Balance	-	-	-	-	-	0%
Total Resources Available	11,800,000	2,950,000	3,244,863	2,862,106	294,863	110%
EXPENDITURES:						
NCT9-1-1 STAFF COSTS (2)						
Category	Budget	3 Mo Target	Actual Expenditures	December 2022 Actual Expenditures	Amount Over / (Under) Target	% of Target Expended
Salaries	2,618,960	654,740	523,788	502,455	(130,952)	80%
Fringe Benefits	1,252,620	313,155	255,471	245,220	(57,684)	82%
NCTCOG Indirect Costs	685,270	171,318	137,929	132,338	(33,389)	81%
Occupancy	417,900	104,475	104,476	100,440	1	100%
NCTCOG Information Technology	206,000	51,500	51,477	46,439	(23)	100%
Travel	165,000	41,250	10,998	5,527	(30,252)	27%
Other Staff Costs	310,470	77,618	63,116	33,792	(14,502)	81%
Total NCT9-1-1 Staff Costs	5,656,220	1,414,056	1,147,255	1,066,211	(266,801)	81%
FISCAL AGENT SUPPORT (3)						
Category	Budget	3 Mo Target	Actual Expenditures	December 2022 Actual Expenditures	Amount Over / (Under) Target	% of Target Expended
Administrative, Legal Support	430,700	107,675	117,907	81,698	10,232	110%
COST OF OPERATIONS (4)						
Categories	Budget	3 Mo Target	Actual Expenditures	December 2022 Actual Expenditures	Amount Over / (Under) Target	% of Target Expended
9-1-1 Network	2,320,790	580,198	1,408,862	1,098,058	828,664	243%
Equipment and Software Supp & Maint	1,162,560	290,640	449,268	489,666	158,628	155%
Contract Services	199,920	49,980	11,493	27,336	(38,487)	23%
Communications (Public Education)	153,750	38,438	-	1,123	(38,438)	0%
ECC Training	220,500	55,125	185	1,534	(54,941)	0%
County Reimbursements	590,000	147,500	105,003	155,003	(42,498)	71%
Telco	363,410	90,853	32,713	150,462	(58,140)	36%
Total Cost of Operations	5,010,930	1,252,734	2,007,524	1,923,182	754,790	160%
CAPITAL EXPENDITURES (5)						
Category	Budget	3 Mo Target	Actual Expenditures	December 2022 Actual Expenditures	Amount Over / (Under) Target	% of Target Expended
Capital Expenditures	234,800	58,700	-	-	(58,700)	0%
TOTAL EXPENDITURES						
Category	Budget	3 Mo Target	Actual Expenditures	December 2022 Actual Expenditures	Amount Over / (Under) Target	% of Target Expended
Totals	11,332,650	2,833,165	3,272,686	3,071,091	439,521	116%

NOTES		
Reference No.	Category	Description
1	Wireless / Landline Revenue	<p>Total Revenues are 110% of the 3 month target</p> <p>A. Wireless revenue - (110% of target)</p> <p>State bases allocation on cell phone billing address. Our region's population has increased and thus the wireless revenue allocation has increased by 7%.</p> <p>B. Interest revenue - (225% of target)</p> <p>Interest revenue is \$15,000 greater than expected for the quarter as interest rates of return remain high for the beginning of FY2024.</p> <p>C. Other Revenue - (0% of target)</p> <p>Tower rental income is budgeted for the fiscal year but was received in January \$6,556. Target is 25% of the total annual budget. Revenue will approach target throughout the year.</p>
2	NCT9-1-1 Staff Costs	<p>Costs total 81% of the 3 month target</p> <p>A. Salaries, fringe benefits and indirect costs-(81% of target)- below target primarily due to equivalent of two (2) unfilled full-time positions and two (2) part-time intern positions were vacant during this period.</p> <p>B. Travel-(27% of target)- Travel is below target for the 1st quarter, however, it is expected to increase as the year progresses.</p> <p>C. Other Staff Costs - (81% of target)</p> <p>Annual payment to reimburse 9-1-1 Alliance is not paid until the end of the fiscal year. On a straight-line target, this amounts to \$22,500 of the variance.</p>
3	Fiscal Agent Support	<p>Costs total 110% of the 3 month target</p> <p>A. The Legal team charged 53 hours more than the straight-line budget for the 1st quarter. Additionally time was required to handle the Synergem arbitration. This accounted for \$9,000 of the straight-line target variance including salaries and benefits.</p>

NOTES (Continued)		
Reference No.	Category	Description
4	Cost of Operations	<p>Costs total 160% of the 3 month target.</p> <p>A. Network-(243% of 3 month target)</p> <p>Over target due to the following annual payments made in the first quarter:</p> <ol style="list-style-type: none"> 1. Annual payments for GDT software maintenance accounts for \$211,000 of the straight-line variance. This will approach target by the end of the fiscal year. 2. Annual payment for UPS (Backup Power) accounts for \$130,000 of the straight-line variance. Costs in this category have increased beyond what was anticipated in FY2024. 3. Annual payment for call handling equipment maintenance accounts for \$220,000 of the straight-line variance. This will approach target by the end of the fiscal year. 4. Annual payment for network monitoring accounts for \$26,000 of the straight-line variance. This will approach target by the end of the fiscal year. 5. The FY2024 annual payment for Microsoft Licenses was prepaid in August 2023 and then recorded during the first quarter of FY24. This accounts for \$62,000 of the straight-line variance. 6. Quarterly NextGen Comtech payment accounts for a net variance of \$94,500. This will be over target by the end of the fiscal year due to unknown increased costs. 7. Outside fees related to Synergem legal support accounts for \$60,000 of the straight-line variance. This will approach target by the end of the fiscal year. <p>B. Equipment, Software Support and Maintenance - (155% of 3 month target).</p> <p>RapidDeploy Analytics annual maintenance accounts for \$137,500 of the straight-line variance. This was paid in advance for the entire contract period.</p> <p>C. Contract Services-(23% of 3 month target)</p> <p>Under target due to the following:</p> <ol style="list-style-type: none"> 1. Mission Critical Partners strategic consulting accounts for \$12,000 of the straight-line variance. Most of consulting time was with the NG9-1-1 grant. This could result in budget savings. It will be monitored throughout the fiscal year. 2. Website Migration costs have not been incurred through December. This accounts for \$11,000 of the straight-line variance. Costs are expected to approach target by fiscal year-end. <p>D. Communications (Public Education) and ECC Training-(0% of 3 month target)</p> <p>Although no costs have been incurred, costs are expected to approach target by fiscal year-end.</p> <p>E. County Reimbursements-(71% of 3 month target)</p> <p>County Addressing Disbursements are on track for the quarter. There have been no Recorder Reimbursements to date, however, costs are expected to approach target by fiscal year-end.</p> <p>F. Telco - (36% of 3 month target)</p> <p>Telco costs are expected to approach target by fiscal year-end.</p>
5	Capital Expenditures	<p>Costs total 0% of the 3 month target.</p> <p>Capital costs will be paid in later quarters.</p>



FINANCIAL STATUS REPORT
SPECIAL REVENUE GRANT (CSEC)
COSTS THROUGH DECEMBER 31, 2023

TOTAL REVENUE:*				
Revenue Category	Revenue Grant Budget	Actual Revenue	Grant Budget	% of Grant Earned
State Revenue	8,989,700	3,678,081	5,311,619	41%
Total Revenue	8,989,700	3,678,081	5,311,619	41%
EXPENDITURES:				
Category	Grant Budget	Actual Expenditures	Grant Budget Remaining	% of Grant Expended
Network	4,353,760	1,942,151	2,411,609	45%
Geographic Information System	680,000	30,614	649,386	5%
Next Generation Core Services	3,200,000	1,366,400	1,833,600	43%
ECC Call Handling Systems & Application	173,955	173,955	0	100%
Security	181,985	0	181,985	0%
Operational Planning	400,000	164,961	235,039	41%
Total Expenditures	8,989,700	3,678,081	5,311,619	41%
Totals	-	-	-	0%

* Capital replacement portion of the operating fund balance "back stops" the unreimbursed state revenue reflected within the schedule above as approved within the FY 2024 budget document. The Executive Director approved the utilization of funds as authorized by the District Board. The capital replacement fund will be replenished with CSEC funding once it's received within FY 2024.

Attachment D
Culture Champion
1st Quarter 2024

Norman Marquart

Norman has served as NCT9-1-1's Senior Fiscal Manager for the past 5+ years.

Norman became NCT9-1-1's primary resource after serving the Transportation Department for several years. His willingness to learn an entirely new program demonstrates his commitment to both NCT9-1-1 and the agency. He helped NCT9-1-1 through several large-scale initiatives including becoming a district.

He is always willing to help his colleagues and provide guidance on financial matters. He answers questions quickly and thoroughly, with clear explanations. He has extensive knowledge of the program's contracts, budget, and finances. He managed these areas efficiently and accurately, ensuring NCT9-1-1 meets its goals and obligations.

He has a friendly and professional attitude that makes him a pleasure to work with.

As Norman transitions to a new role in the agency, we will miss working with him regularly. We appreciate his dedication and expertise over the years.



HEART



COURAGE



ATTITUDE



Attachment E
Accomplishments
December 2023 – February 2024

1. CSEC approved the staff's third request to move funds as part of the NG911 grant.
2. Bret Batchelor (Operations) taught CHE and TDD/TTY training for five 9-1-1 telecommunicators from three ECCs.
3. The Operations Team arranged and hosted a site visit for Senator Tan Parker at Wise County SO. The site visit included a demonstration of how the 9-1-1 equipment, SMS chat, and video function.
4. The NCTCOG Board approved the console cleaning RFP award as part of SHARE. Staff briefed ECCs about the availability of the contract at the next ECC Supervisor meeting.
5. The UAS Team flew the Cleburne Christmas parade.
6. The Technology Team completed the CHE workstation replacement project for all sites where they replaced the original dell workstations that were implemented during initial CHE deployment in 2017.
7. The Technology Team upgraded the Operating System on the Lab system server for call handling.
8. Staff completed the following as part of their multi-part deployment project for network equipment refresh: staging, labeling, asset management of network equipment deployment.
9. Staff met with representatives from NCTCOG's Transportation Department to discuss opportunities for collaboration.
10. Kasey Cox (GIS) presented at the GIS Day in SFA.
11. David Lindsey (GIS) created a new ArcGIS template which provided additional specialist QC tools.
12. The GIS Team participated in the URISA LEAP virtual conference.
13. Nikki Newton (Operations) attended the Alzheimer's Association Hope for Tomorrow event and represented NCT9-1-1.
14. The FY2023 annual report was completed and posted on the NCT9-1-1 website.
15. Christy Williams, Tommy Tran (Technology), Jason Smith/Nikki Newton (Operations) attended 9-1-1 Goes to Washington.
16. Christy Williams and LeAnna Russell (GIS) were in the region testing for iPhone Satellite SOS.
17. The Technology Team has finished finalizing all staging for the network devices replacement project. The schedule has been finalized to be completed in March.
18. Jason Smith (Operations) taught the TERT Basic Awareness and TERT Team Leader courses at Bexar Metro 9-1-1 in San Antonio. Ten students participated in each course.
19. Brittney Burross (Operations) co-hosted the three day "Let's Dish" series with TX APCO and TX NENA at CAPCOG.
20. The Operations and GIS Teams collaborated to have the NCT9-1-1 maps reinstalled in the IPAWS solution.
21. Nikki Newton (Operations) hosted regional TAG Team meetings in Wise County SO, McKinney PD, and Waxahachie PD.
22. Bret Batchelor (Operations) taught CPR training to RTA students following academy orientation.
23. Christy Williams and Brittney Burross (Operations) attended the APCO Wellness Summit in Atlanta, GA.

Training

Number of Agencies: 13

Total Number of Attendees:

28

<u>Date</u>	<u>Course Name</u>	<u>Course Description</u>	<u>Number of Attendees</u>	<u>Agencies</u>
12/11/2023	BLS CPR: Adult, Child, Infant, AED #3845	This Adult, Child and Baby First Aid/CPR/AED in-person course equips students to recognize and care for a variety of first aid, breathing, and cardiac emergencies involving adults, children and babies.	0	0
1/10/2024	Solacom CHE 9-1-1 Equipment Training	4 hour training for new hire in-regional call handling equipment training for Solacom position	5	Parker County Sheriff's Office Johnson County ESD
1/10/2024	TDD/TTY/RTT #3812	4 hour training course that covers TDD/TTY/RTT call handling procedures and importance	5	Parker County Sheriff's Office Johnson County ESD
2/12/24-3/8/24	Regional Telecommunicator Academy #016	A four week long academy that covered the following TCOLE courses: BTCC#1080, TCIC/ TLETS#4802, TDD-TTY-RTT #3812, Active Shooter#5309, Alert Systems#3619, SAFVIC#3267	18	Cleburne Police Department Greenville Police Department Terrell Police Department Seagoville Police Department Collin County Sheriff's Office

Quality Assurance / Monitoring

Number of Monitoring Visits: 36

Number of Findings:

0

Corsicana Police Dpartment	Decatur Police Department
Navarro County Sheriff's Office	Parker County Sheriff's Office
Ellis County Sheriff's Office	Weatherford Police Department
Waxahachie Police Department	Parker County Hospital District
Northern Ellis Emergency Dispatch	Springtown Police Department
Commerce Police Department	Johnson County Sheriff's Office
Hunt County Sheriff's Office	Johnson County Emergency Service District
Greenville Police Department	Cleburne Police Department
Rockwall County Sheriff's Office	Somervell County Sheriff's Office
Rockwall Police Department	Hood County Sheriff's Office
Forney Police Department	Navarro County Sheriff's Office
Kaufman County Sheriff's Office	Corsicana Police Department
Terrell Police Department	Ellis County Sheriff's Office
Seagoville Police Department	Waxahachie Police Department
Balch Springs Police Department	Northern Ellis Emergency Dispatch
Wilmer Police Department	Erath County Sheriffs Office
Cockrell Hill Police Department	Stephenville Police Department
Wise County Sheriffs Office	Palo Pinto County Sheriff's Office
Bridgeport Police Department	Mineral Wells Police Department

Communication
Facebook

<u>Dates</u>	<u>Total Reach</u>	<u>Total Impression</u>	<u>Engaged Users</u>	<u>Negative Feedback</u>
Dec-23	8736	0	3689	0
Jan-24	8582	0	3693	0
Feb-24	15648	0	3714	0

Twitter

<u>Date</u>	<u>Impressions</u>	<u>Engagements</u>	<u>Retweets</u>	<u>Likes</u>	<u>Clicks</u>	<u>Expands</u>	<u>Followers</u>
Dec-23	753	28	3	11	4	9	0
Jan-24	4960	86	7	4	19	50	0
Feb-24	973	17	3	6	6	8	0

Website
Home Page Views

<u>Date</u>	<u>Unique View</u>	<u>Users</u>	<u>Bounce Rate</u>	<u>Time on Page</u>
Dec-23	12428	12002	0.78	0.009722222
Jan-24	10349	10102	0.79	0.011805556
Feb-24	10986	10782	0.78	0.014583333

Sources Overview

<u>Date</u>	<u>Direct Traffic</u>	<u>Referrals</u>	<u>Social Media</u>	<u>Search</u>	<u>Email</u>	<u>Paid</u>
Dec-23	7233	185	103	2402	41	49
Jan-24	7855	154	225	4623	58	16
Feb-24	7880	197	203	8841	174	9

Public Education Supplies

<u>Date</u>	<u>Total Supplies Disbursed</u>
Dec-23	1540
Jan-24	2095
Feb-24	2197

Public Education Events

<u>Name of Event</u>	<u>Agency</u>
Aurora Baptist Church BFF Group	Wise County Sheriff's Office
Recruitment Event - High School	McKinney Police Department
Recruitment Event - College	McKinney Police Department

Service Interruptions

Number of Outages: 2	
12/26/2024 :AT&T Seletive Router Outage - 4.5 Hours	
02/22/2024: AT&T Wireless National Outage 12 Hours	

Call Volume Report

PSAPName	Dec-23	Jan-24	Feb-24
ALLEN POLICE DEPARTMENT	2,715	2,589	2,518
BALCH SPRINGS POLICE DEPARTMENT	2,100	1,932	1,689
BRIDGEPORT POLICE DEPARTMENT	266	214	271
CLEBURNE POLICE DEPARTMENT	1,394	1,299	1,218
COCKRELL HILL POLICE DEPARTMENT	59	64	41
COLLIN COUNTY SHERIFF'S OFFICE	5,766	4,972	5,296
COMMERCE POLICE DEPARTMENT	325	350	298
CORSICANA POLICE DEPARTMENT	1,291	1,227	1,136
DECATUR POLICE DEPARTMENT	445	369	415
ELLIS COUNTY SHERIFF'S OFFICE	2,382	2,273	2,236
ERATH COUNTY SHERIFF'S OFFICE	615	595	608
FORNEY POLICE DEPARTMENT	1,349	1,278	1,214
FRISCO POLICE DEPARTMENT	6,117	5,684	5,332
GREENVILLE POLICE DEPARTMENT	1,678	1,652	1,475
HOOD COUNTY SHERIFF'S OFFICE	1,925	1,867	1,849
HUNT COUNTY SHERIFF'S OFFICE	2,497	2,424	2,087
JOHNSON COUNTY ESD	1,333	1,349	1,111
JOHNSON COUNTY SHERIFF'S OFFICE	3,528	3,154	3,025
KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	4,624	4,298	4,060
MCKINNEY POLICE DEPARTMENT	960	927	820
MINERAL WELLS POLICE DEPARTMENT	5,509	5,460	5,426
MURPHY POLICE DEPARTMENT	704	688	557
NAVARRO COUNTY SHERIFF'S OFFICE	428	426	396
NORTH ELLIS EMERGENCY DISPATCH	1,415	1,420	1,336
PALO PINTO COUNTY SHERIFF'S OFFICE	1,965	1,910	1,910
PARKER COUNTY HOSPITAL DISTRICT	604	513	563
PARKER COUNTY SHERIFF'S OFFICE	3,065	2,967	2,764
PROSPER POLICE DEPARTMENT	964	913	850
ROCKWALL COUNTY SHERIFF'S OFFICE	1,296	1,213	1,145
ROCKWALL POLICE DEPARTMENT	2,631	2,446	2,315
SACHSE POLICE DEPARTMENT	706	620	529
SEAGOVILLE POLICE DEPARTMENT	963	990	963
SOMERVELL COUNTY SHERIFF'S OFFICE	367	262	299
SPRINGTOWN POLICE DEPARTMENT	146	127	119
STEPHENVILLE POLICE DEPARTMENT	568	501	530
TERRELL POLICE DEPARTMENT	1,656	1,500	1,329
WAXAHACHIE POLICE DEPARTMENT	2,053	1,872	1,644
WEATHERFORD POLICE DEPARTMENT	1,461	1,336	1,175
WILMER POLICE DEPARTMENT	343	327	325
WISE COUNTY SHERIFF'S OFFICE	1,583	1,507	1,550
Total	68,213	64,008	60,874

PSAPName	Average Calls per Day		
	Dec-23	Jan-24	Feb-24
ALLEN POLICE DEPARTMENT	87.6	83.5	86.8
BALCH SPRINGS POLICE DEPARTMENT	67.7	62.3	54.5
BRIDGEPORT POLICE DEPARTMENT	8.6	6.9	8.7
CLEBURNE POLICE DEPARTMENT	45.0	41.9	39.3
COCKRELL HILL POLICE DEPARTMENT	1.9	2.1	1.3
COLLIN COUNTY SHERIFF'S OFFICE	186.0	160.4	170.8
COMMERCE POLICE DEPARTMENT	10.5	11.3	9.6
CORSICANA POLICE DEPARTMENT	41.6	39.6	36.6
DECATUR POLICE DEPARTMENT	14.4	11.9	13.4
ELLIS COUNTY SHERIFF'S OFFICE	76.8	73.3	72.1
ERATH COUNTY SHERIFF'S OFFICE	19.8	19.2	19.6
FORNEY POLICE DEPARTMENT	43.5	41.2	39.2
FRISCO POLICE DEPARTMENT	197.3	183.4	172.0
GREENVILLE POLICE DEPARTMENT	54.1	53.3	47.6
HOOD COUNTY SHERIFF'S OFFICE	62.1	60.2	59.6
HUNT COUNTY SHERIFF'S OFFICE	80.5	78.2	67.3
JOHNSON COUNTY ESD	43.0	43.5	35.8
JOHNSON COUNTY SHERIFF'S OFFICE	113.8	101.7	97.6
KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	149.2	138.6	131.0
MCKINNEY POLICE DEPARTMENT	31.0	29.9	26.5
MINERAL WELLS POLICE DEPARTMENT	177.7	176.1	175.0
MURPHY POLICE DEPARTMENT	22.7	22.2	18.0
NAVARRO COUNTY SHERIFF'S OFFICE	13.8	13.7	12.8
NORTH ELLIS EMERGENCY DISPATCH	45.6	45.8	43.1
PALO PINTO COUNTY SHERIFF'S OFFICE	63.4	61.6	61.6
PARKER COUNTY HOSPITAL DISTRICT	19.5	16.5	18.2
PARKER COUNTY SHERIFF'S OFFICE	98.9	95.7	89.2
PROSPER POLICE DEPARTMENT	31.1	29.5	27.4
ROCKWALL COUNTY SHERIFF'S OFFICE	41.8	39.1	36.9
ROCKWALL POLICE DEPARTMENT	84.9	78.9	74.7
SACHSE POLICE DEPARTMENT	22.8	20.0	17.1
SEAGOVILLE POLICE DEPARTMENT	31.1	31.9	31.1
SOMERVELL COUNTY SHERIFF'S OFFICE	11.8	8.5	9.6
SPRINGTOWN POLICE DEPARTMENT	4.7	4.1	3.8
STEPHENVILLE POLICE DEPARTMENT	18.3	16.2	17.1
TERRELL POLICE DEPARTMENT	53.4	48.4	42.9
WAXAHACHIE POLICE DEPARTMENT	66.2	60.4	53.0
WEATHERFORD POLICE DEPARTMENT	47.1	43.1	37.9
WILMER POLICE DEPARTMENT	11.1	10.5	10.5
WISE COUNTY SHERIFF'S OFFICE	51.1	48.6	50.0
Total	2273.8	2064.8	1963.7

Last Name	First Name	Entity	Appointee Title	3/8/2023	6/14/2023	09/13/2023	12/13/2023
Akin	N. Lane	Wise County	Sheriff	P	P	P	P
Chambers	Danny	Somervell County	Judge	P	P	P	P
Cornette	Dave	City of Allen	Councilmember	P	P	P	P
Butler	Jene	City of Murphy	Councilmember	N/A	N/A	N/A	P
Crews	Kerry	Hunt County	Judge (JOP)	P	A	A	P
Deeds	Roger	Hood County	Sheriff	P	P	P	P
Garrett	Terry	Rockwall County	Sheriff	P	P	P	A
Hale	Darrell	Collin County	Commissioner	Vacant	Vacant	Vacant	P
Hernandez	Jose	Dallas Co. Cities	Councilmember	Vacant	Vacant	Vacant	N/A
Hodges	Jeff	City of Prosper	Councilmember	P	P	A	P
Huckabee	Brandon	Erath County	Judge	P	A	A	A
McGuire	Brett	Palo Pinto County	Sheriff	P	P	A	P
Paschall	Paul	Parker County	Mayor	A	P	P	P
Phillips	Skeet	Kaufman County	Commissioner	A	P	P	P
Stinson	Randy	Ellis County	Commissioner	P	P	P	P
White	Mike	Johnson County	Commissioner	P	P	P	P
		City of Frisco					
		City of McKinney					
		Navarro County					

Total Present

Attendance Code: P= Present; A=Absent; NM= No Meeting