

9-1-1 Service Board Meeting

Tuesday, July 25th

10:00am – 12:00pm

Virtual Meeting

Join Via Computer:

<https://us06web.zoom.us/j/83651590807>

Join Via Telephone: +1 312 626 6799

Meeting ID: 836 5159 0807

AGENDA

July 25, 2023 10-12am

I. Action Item: Roll Call

II. Action Item: Review/Approve Agenda

III. Action Item: Review/Approve June Minutes

IV. Presentation: Presentation of Board Audit Report (Graves & Associates)

VI. Action Item: Adoption of Audit Report (Jason White)

V. Action Item: Setting pre-paid rate for counties

VI. Action Item: Approve FY 24 Budget (Jason/Finance Committee)

VII. Action Item: Adopt Safekeeping policy (Jason White)

VIII. Update Item: ARPA NG911/GIS Funding Projects

a. **Update/Discussion Item:** State GIS Project/Funding

i. **State Budget Item:** Additional \$1 million for GIS

b. **Update/Discussion Item:** State NG911 Project/Funding

i. **State Budget Item:** Additional \$10 million for NG911 grants

IX. Update Item: Congressional Update (Kaycee Nail)

X. Update Items: Board Initiatives

- a. NG911 Implementation Update (Scott Cason & Brian)
- b. Learning management system report (Brian)
- c. Statewide AED (Brian)
- d. Grant/Loans (Kaycee)

XI. Discussion/Action Item: Committee Updates & Chairman Committee Appointments

XII. Discussion Item: Committee Updates

- a. Finance Committee (Jason)
- b. Training Committee (Brian)
- c. TERT Committee (Brian)
- d. PSAP Assistance Advisory Committee (Lisa)
- e. EMD Working Group (Dr. Scott & Jason)
- f. Nominations Committee -

Discussion Item: Review & consider nominees for August Board Officer Elections (Jason White)

XIV. New Business

XV. Public Comment

XVI. Action Item: Adjourn

The 911 Service Board may go into closed session for any reason pursuant to 610.021 RSMo

XVII. Next Meeting:



Minutes: 911 Service Board Meeting

June 27, 2023

10:00am

Virtual Meeting

Join Via Computer:

<https://us06web.zoom.us/j/83653237412>

Join Via Telephone: +1 312 626 6799

Meeting ID: 836 5323 7412

MOTION TO	MOTION MADE BY	SECONDED BY	APPROVED (Y/N) *Roll call attached
Approve agenda as amended	Sarah Newell	JR Webb	Yes - 11-0
Approve May Meeting Minutes	Kevin Bond	Dr. Kenneth Scott	Yes - 7-0 Abstain: Harman, Phillips, Webb, Hack
Delay presentation and approval of the Board's FY 2022 Audit Report	Jason White	Dr. Kenneth Scott	Yes - 11-0
Adopt Board Investment Policy as edited and presented by the Board's attorney	Jason White	Dr. Kenneth Scott	Yes - 11-0
Approve Proposed Rule and Emergency Rule related to Regional Planning Commission's eligibility to the Board's grant program	Dr. Kenneth Scott	JR Webb	Yes – 10-0 Abstain: White, Hartman
Approval of updated NG911 GIS Standards & Best Practices	Lisa Schlottach	Chief Michael Snider	Yes – 12-0

Approval of updates to the Board's Timeline of Significant Action	Sheriff Stephen Korte	Jason White	Yes 11-0
Table approval of the Board's FY 2024 budget until the July meeting	Jason White	Dr. Kenneth Scott	Yes 11-0
Adjourn	Lisa Schlottach	Sheriff Stephen Korte	Yes 10-0

*Roll Call Attached



**911 Service Board – Roll Call
June 27, 2023**

Appointee	Represents	Present	Absent	N/A
Alan Wells, Chairman	1 st Class Counties Police Chiefs	✓		
Dr. Kenneth Scott, Vice-Chairman	2 nd , 3 rd , & 4 th Class Counties	✓		
Lisa Schlottach, Secretary	911 Directors Association	✓		
Jason White, Treasurer	Emergency Medical Services & Physicians	✓		
Chief Chad Hartman	Police Chiefs	✓		
Sheriff Stephen Korte	Sheriffs	✓		
Sarah Newell	APCO	✓		
Chief Michael Snider	Fire Chiefs	✓		
Kevin Bond	Department of Public Safety Designee	✓		
Ronald Hack	Governor’s Council on Disability	✓		
JR Webb	MO-NENA	✓		
Mike Phillips	Municipalities	✓		
Vacant	Wireless Telecommunications			✓
Vacant	Telecommunications			✓
Vacant	VOIP			✓

MANAGEMENT LETTER

MISSOURI 911 SERVICE BOARD

JUNE 30, 2022



3702 West Truman Blvd, Suite 213
Jefferson City, MO 65109

Phone: (573) 893-7700 Fax: (573) 893-6649
Web: gravescpas.com

To the Board of Directors and Management of
Missouri 911 Service Board
Jefferson City, Missouri:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Missouri 911 Service Board (“MO911SB”) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the MO911SB’s internal control over financial reporting (“internal control”) as a basis for designing our auditing 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 MO911SB’s internal control. Accordingly, we do not express an opinion on the effectiveness of the MO911SB’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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Graves and Associates,
CPAs, LLC*

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri

June 22, 2023

MISSOURI 911 SERVICE BOARD

Jefferson City, Missouri

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Missouri 911 Service Board
Jefferson City, Missouri

Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of the Missouri 911 Service Board (“MO911SB”), a component unit of the State of Missouri, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise MO911SB’s basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of MO911SB as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 MO911SB, 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 opinion.

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 MO911SB's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility 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 generally accepted 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 generally accepted 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 MO911SB'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 MO911SB'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 the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Graves and Associates,
CPAs, LLC

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri

June 22, 2023

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements

- Fund Financial Statements:
 - Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

MISSOURI 911 SERVICE BOARD

STATEMENT OF NET POSITION

JUNE 30, 2022

ASSETS	
Cash and Cash Equivalents	\$ 2,269,210
Accounts Receivable	380,724
Total Assets	<u>2,649,934</u>
LIABILITIES	
Accounts Payable	764,641
Accrued Vacation	7,516
Total Liabilities	<u>772,157</u>
NET POSITION	
Unrestricted	<u>1,877,777</u>
Total Net Position	<u><u>\$ 1,877,777</u></u>

The accompanying notes are an integral part of these financial statements.

MISSOURI 911 SERVICE BOARD

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Governmental Activities Net (Expenses) Revenues and Changes in Net Position
Primary Function:			
Governmental Activities			
Personnel	\$ (169,490)	\$ -	\$ (169,490)
General Operations	(291,387)	-	(291,387)
Emergency Telephone Numbers	(2,169,333)	-	(2,169,333)
Grants	(2,876,044)	212,210	(2,663,834)
911 Service Income	-	4,401,741	4,401,741
Total Governmental Activities	<u>\$ (5,506,255)</u>	<u>\$ 4,613,951</u>	<u>(892,304)</u>
General Revenues:			
Interest Income			4,235
Miscellaneous			152
System Update Income			312,675
Total General Revenues			<u>317,062</u>
			Change in Net Position (575,242)
			Net Position – Beginning 2,453,019
			<u>\$ 1,877,777</u>

The accompanying notes are an integral part of these financial statements.

MISSOURI 911 SERVICE BOARD

BALANCE SHEET – GOVERNMENTAL FUND

JUNE 30, 2022

	<u>General</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,269,210
Accounts Receivable	380,724
Total Assets	<u>\$ 2,649,936</u>
LIABILITIES AND FUND BLANCE	
LIABILITIES	
Accounts Payable	\$ 764,643
Accrued Vacation	7,516
Total Liabilities	<u>772,159</u>
FUND BALANCE	
Unassigned	<u>1,877,777</u>
Total Fund Balance	<u>1,877,777</u>
Total Liabilities and Fund Balance	<u>\$ 2,649,936</u>

The accompanying notes are an integral part of these financial statements.

MISSOURI 911 SERVICE BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<u>General</u>
REVENUES	
911 Service Income	\$ 4,401,741
Interest Income	4,235
Grant Income	212,210
System Update Income	312,675
Miscellaneous Income	152
Total Revenues	<u>4,931,013</u>
EXPENDITURES	
Personnel	
Salaries, Payroll Taxes, and Benefits	113,424
Office Expenses	6,041
Board Expenses	5,597
Accounting Fees	11,575
Legal Fees	32,756
General Operations	
Contracted Services	235,419
Training	56,066
Emergency Telephone Numbers	
Emergency Telephone Numbers – First Class	737,274
Emergency Telephone Numbers – Other Counties	1,432,059
Grants	
Grant Expense	2,876,044
Total Expenditures	<u>5,506,255</u>
Net Change in Fund Balance	(575,242)
Fund Balance – Beginning	<u>2,453,019</u>
Fund Balance – Ending	<u>\$ 1,877,777</u>

The accompanying notes are an integral part of these financial statements.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES:

Reporting Entity

The Missouri 911 Service Board (“MO911SB”) is an organization created by state law and is an Executive Department, as a part of HB 1456, signed on July 6, 2018, and effective August 28, 2018. Board members are appointed by the Governor and approved by the Senate. The MO911SB assists the governor and general assembly; aids in collecting and disseminating information relating to use of universal emergency telephone number; reviews existing and proposed legislation; provides recommendations for model systems considered in preparing a model 911 service plan; and provides requested mediation services to political subdivisions involved in 911 jurisdictional disputes.

The MO911SB is composed of governor appointed individuals in specific fields. The board shall consist of fifteen members, one of which shall be chosen from the department of public safety, and the other members shall be selected as follows: One member chosen to represent an association domiciled in this state whose primary interest relates to municipalities; One member chosen to represent the Missouri 911 Directors Association; One member chosen to represent emergency medical services and physicians; One member chosen to represent an association with a chapter domiciled in this state whose primary interest relates to a national emergency number; One member chosen to represent an association whose primary interest relates to issues pertaining to fire chiefs; One member chosen to represent an association with a chapter domiciled in this state whose primary interest relates to issues pertaining to public safety communications officers; One member chosen to represent an association whose primary interest relates to issues pertaining to police chiefs; One member chosen to represent an association domiciled in this state whose primary interest relates to issues pertaining to sheriffs; One member chosen to represent counties of the second, third, and fourth classification; One member chosen to represent counties of the first classification, counties with a charter form of government, and cities not within a county; One member chosen to represent telecommunications service providers; One member chosen to represent wireless telecommunications service providers; One member chosen to represent voice over internet protocol service providers; and One member chosen to represent the governor’s council on disability established under Section 37.735 RSMo.

Government-Wide and Fund Financial Statements

These financial statements have been prepared in conformity with reporting guidelines established by the Governmental Accounting Standards Board (“GASB”) and in conformity with generally accepted accounting principles.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES: (Continued)

Government-Wide and Fund Financial Statements (Continued)

Government-Wide Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the MO911SB. Governments typically report activities as either governmental activities, which normally are supported by taxes and intergovernmental revenues, or business-type activities, which rely to a significant extent on fees and charges for support. The MO911SB reports only governmental activities as it has no business-type activities as of the year ended.

The Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity, except for fiduciary funds. The Statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District currently does not have business-type activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, deferred outflows, liabilities, deferred inflows, net position or fund balance, revenues, and expenditures or expenses. The MO911SB's funds are organized into one major category: governmental. The MO911SB presently has no fiduciary or proprietary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the MO911SB or meets the following criteria:

- Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES: (Continued)

Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

The major funds of the financial reporting entity are described below:

Governmental Fund

General Fund – used to account for all financial resources except those required to be accounted for in another fund. This fund is established to account for resources devoted to financing the general services that MO911SB performs. Governmental funds are reported in the fund financial statements with a short-term, inflow and overflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

Measurement Focus and Basis of Accounting

Basis of accounting refers to the point at which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-Wide Financial Statements – The government-wide financial statements are reported using the current financial resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Governmental Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or 60-90 days thereafter to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, expenditures relating to compensated absences are recorded only when payment is due.

Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents

For the purpose of financial reporting, cash and cash equivalents includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less from the date of purchase.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES: (Continued)

Assets, Liabilities, and Net Position or Equity (Continued)

Receivables

All receivables are reported at the value collected by the counties, but not yet submitted to the MO911SB. Management has determined the receivables are fully collectible as of the year ended. Therefore, there is no allowance for doubtful accounts. Receivables are all considered current as they were received in the following month.

Compensated Absences

Employees are allowed to accumulate and carry all unused vacation to the next year. As of the year ended, the amount accrued for compensated absences were \$7,516.

Equity Classification

Government-Wide Statements:

Net position is classified and displayed in one component:

Restricted – Consists of restricted assets with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. MO911SB currently has no restricted net position.

Unrestricted – Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the restricted component of net position.

It is MO911SB policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES: (Continued)

Assets, Liabilities, and Net Position or Equity (Continued)

Equity Classification (Continued)

Fund Financial Statements:

Governmental fund equity is classified as fund balance.

The difference among assets and liabilities of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. These constraints are defined as follows:

- **Nonspendable:** Amounts that cannot be spent because they either are not in spendable form or are legally or contractually required to be maintained intact.
- **Restricted:** Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.
- **Committed:** Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the MO911SB's highest level of decision-making authority (i.e. the Board of Directors).
- **Assigned:** Amounts constrained by the MO911SB's intent to be used for specific purposes but that are neither restricted nor committed. Intent can be expressed by the MO911SB's Board of Directors or by an official body to which the Board of Directors delegates authority.
- **Unassigned:** The residual classification of the General Fund for spendable amounts that have not been restricted, committed, or assigned to specific purposes.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES: (Continued)

Assets, Liabilities, and Net Position or Equity (Continued)

Order of Spending

It is the MO911SB policy to first use restricted fund balances prior to the use of unrestricted fund balances when an expenditure is incurred for purposes for which both restricted and unrestricted balances are available. It is also MO911SB policy to use committed fund balances before assigned fund balances and assigned fund balances before unassigned amounts when an expenditure is incurred for purposes for which amounts in those classifications are available to be used.

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Revenues, Expenditures, and Expenses

Program Revenues

In the Statement of Activities, accrual basis revenues that are derived directly from each activity or from parties outside the Board are reported as program revenues. The Board may have the following program revenues in each activity:

<u>Program Revenue</u>	<u>Examples</u>
Charges for Services	Sales, rentals, community services, admissions
Operating Grants and Contributions	Gifts, state transportation funds, various state and federal grants
Capital Grants and Contributions	Gifts, various state and federal grants

All other governmental revenues are reported as general. All taxes are classified as general revenues even if restricted for a specific purpose.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2 – CONCENTRATION OF CREDIT RISK:

Cash and cash equivalents as of the year ended consisted of the following:

Cash	<u>\$2,269,210</u>
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Custodial Credit Risk – State statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of the year ended the carrying amount of MO911SB’s deposits was \$2,269,210, and the respective bank balances totaled \$2,292,235. Of the bank balance \$250,000, was covered by the Federal Depository Insurance Corporation (“FDIC”) and the remaining bank balance was covered by collateral held at MO911SB’s safekeeping bank agent, in MO911SB’s name. The remaining bank balance of \$2,135,642, has been issued through market value securities.

NOTE 3 – CONCENTRATION OF REVENUE:

For the year ended 99.9% of the MO911SB revenues came from grants received and fees collected and remitted to MO911SB by Missouri Department of Revenue.

NOTE 4 – CHANGE IN ACCOUNTING PRINCIPLE:

As of the current reporting period, MO911SB has adopted GASBS No 87, Leases, as amended, as management believes the standard improves the usefulness and understandability of the MO911SB’s finance reporting. Analysis of various provisions of these standards resulted in no significant changes in the way the MO911SB accounts for leases and, therefore, the provisions of this standard are not required to be applied on a retroactive basis. The presentation and disclosures of leases have been enhanced in accordance with these standards. As of the year ended, the MO911SB did not have any leases.

NOTE 5 – EVALUATION OF SUBSEQUENT EVENTS:

Management has evaluated subsequent events through June 22, 2023, which is the date the financial statements were available to be issued.

REQUIRED
SUPPLEMENTARY
INFORMATION

MISSOURI 911 SERVICE BOARD

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variances
	Original	Final		
REVENUES				
911 Service Income	\$ 4,811,823	\$ 4,811,823	\$ 4,401,741	\$ (410,082)
Interest Income	7,320	7,320	4,235	(3,085)
Grant Income	263,075	263,075	212,210	(50,865)
System Update Income	312,675	312,675	312,675	-
Miscellaneous Income	-	-	152	152
Total Revenues	<u>5,394,893</u>	<u>5,394,893</u>	<u>4,931,013</u>	<u>(463,880)</u>
EXPENDITURES				
Personnel				
Salaries, Payroll Taxes, and Benefits	151,996	151,996	113,424	38,572
Office Expenses	12,000	12,000	6,041	5,959
Board Expenses	7,000	7,000	5,597	1,403
Accounting Fees	20,280	17,780	11,575	6,205
Legal Fees	45,000	45,000	32,756	12,245
General Operations				
Contracted Services	171,000	171,000	235,419	(64,419)
Training	-	-	56,066	(56,066)
Emergency Telephone Numbers				
Emergency Telephone Numbers – First Class	697,071	697,071	737,274	(40,203)
Emergency Telephone Numbers – Other Coun	1,972,824	1,972,824	1,432,059	540,765
Grants				
Grant Expense	3,045,000	3,045,000	2,876,044	168,956
NG911	500,000	500,000	-	500,000
Total Expenditures	<u>6,622,171</u>	<u>6,619,671</u>	<u>5,506,255</u>	<u>1,113,416</u>
Net Change in Fund Balance	(1,227,278)	(1,224,778)	(575,242)	649,536
Fund Balance – Beginning	<u>2,453,019</u>	<u>2,453,019</u>	<u>2,453,019</u>	<u>-</u>
Fund Balance – Ending	<u>\$ 1,225,741</u>	<u>\$ 1,228,241</u>	<u>\$ 1,877,777</u>	<u>\$ 649,536</u>

MISSOURI 911 SERVICE BOARD
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

Budgetary Information

The budget is legally adopted by the Missouri 911 Service Board (“MO911SB”). The budget is prepared based on the accrual basis of accounting. All budget amounts presented in the Budgetary Comparison Schedule have been adjusted for budget revisions approved by the MO911SB. Appropriations lapse at the end of each year. The adopted budgets are used as a management control device during the year.

Budgets are prepared on the accrual basis of accounting, which is consistent with the basis used for financial reporting.

The budget amounts shown in the financial statements are the original and final authorized amounts. The budget was not amended during the year ended.

Excess of Expenditures over Appropriations

For the year ended, expenditures exceeded appropriations in the following areas within the General Fund:

Contracted Services	\$ 64,419
Emergency Telephone Numbers – First Class	40,203
Training	56,066

The expenditures were funded by revenues that were in excess of budgeted revenues and by expenditures being under budget in other areas.

COMMUNICATION OF AUDIT RESULTS
MISSOURI 911 SERVICE BOARD

June 30, 2022



3702 West Truman Blvd, Suite 213
Jefferson City, MO 65109

Phone: (573) 893-7700 Fax: (573) 893-6649
Web: gravescpas.com

June 22, 2023

To the Board of Directors of
Missouri 911 Services Board
Jefferson City, Missouri:

We have audited the financial statements of the governmental activities and each major fund of the Missouri 911 Service Board (“MO911SB”) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by MO911SB are described in Note 1 to the financial statements. As described in Note 4, MO911SB changed accounting policies related to how leases were accounted for by adopting GASB statement No. 87, Leases, as amended in 2022. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always We noted no transactions entered into by MO911SB during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the MO911SB’s financial statements was:

Management’s estimate of the amount of revenue in the budgeting process. We evaluated the key factors and assumptions used to develop the revenue budget amount in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of FDIC and pledged collateral in Note 2 to the financial statements.
Missouri state statutes require this to be done.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated June 22, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to MO911SB's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as MO911SB's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedule, which are Required Supplementary Information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the MO911SB and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Graves and Associates,
CPAs, LLC*

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri

		Missouri 911 Service Board	
	FY 2020-2021 Annual Budget		Justification Notes
		July 1, 2023- June 30, 2024	
Receivables			
Beginning Cash on Hand (July 1)	\$3,742,791.45		
PrePaid Cell Fee	\$3,985,000.00		Prepaid wireless emergency telephone service charges collected per 190.460 RSMO based on DOR reports - FY2023-2024 projection
Interest	\$28,500.00		Estimated interest based on investment policy for CDs for reserve fund
Loan Repayments	\$ -		
General Revenue Refund (One-Time Funding)	\$ -		
Additional Grant Funding	\$ -		Any additional grants sought after and acquired by the Board.
NG911	\$ -		NG911 Federal Grant Budget.
NG911 - ARPA	\$ -		NG911 ARPA Grant
988	\$0.00		DMH Consulting - 911 consulting for 988 grant implementation
Total Receivables	\$4,013,500.00		
Total Available Revenue	\$7,756,291.45		
Expenditures			
911 Service Board Trust Fund Expense			Based on DOR reports - FY2020 projection +6%
1st Class Counties			Based on a 65% prepaid cell fee rate of return to charter counties – as authorized by the Board
Jackson			
St. Charles			
St. Louis City			
St. Louis County			
Other Counties			Based on 40% prepaid cell fee return to non-charter counties – as authorized by the Board.
Total 911 Service Board Trust Fund Expense	\$1,872,950.00		"Prepaid wireless emergency telephone service charges collected per 190.460 RSMO based on DOR reports - FY2023-2024 projection"
Employee Expense			
Salary	\$110,500.00		Based on current ED contract.
Cell Phone	\$1,200.00		\$100 per month for cell phone for ED
Insurance - Work Comp	\$2,200.00		Based on current coverage
Mileage	\$ -		Included in Travel & Meetings Line Item
Travel & Meetings	\$9,000.00		Estimate based on prior year - Includes travel/registration for conferences
Payroll Taxes	\$8,453.25		7.65% of salary for staff
Total Employee Expense	\$131,353.25		
Contract Services			
Management Services	\$115,200.00		Per contractual agreement. Support for board's ongoing projects and day-to-day functions
Attorney	\$60,000.00		Estimate based on hourly attorney rate per contractual agreement and continued work on Board rules, by-laws and RFPs
Accounting	\$3,500.00		Ongoing financial management fees
Auditor	\$5,000.00		Annual Audit
Executive Director Search (one time)	\$ -		
Insurance - D&O EPL	\$2,000.00		Based on current coverage
Insurance - Crime	\$2,000.00		Based on current coverage
Government Affairs (Missouri)	\$65,000.00		Per contractual agreement
Government Affairs (Federal)	\$49,500.00		Per contractual agreement
Regional Coordination	\$51,600.00		Per contractual agreement for 12 months. Develop and support the board's regional coordination efforts and efforts to improve 911 services in highest-need counties.
Telecommunicator Job Marketing	\$16,800.00		Based on current average monthly.
Total Contract Services	\$370,600.00		
Office Expense			
Other	\$2,000.00		Estimate
Conference Sponsorship	\$5,000.00		Estimate
Federal Travel Expenses	\$3,400.00		Estimate for 4 Board Members/Staff for DC Travel
Postage	\$2,500.00		Estimate
Social Media	\$15,000.00		Estimate
Supplies	\$4,000.00		Estimate
Website, Technology	\$5,375.00		Website platform, domain, email accounts, phone line, etc. \$2,375 for current needs, additional is estimate - Added additional \$3k for redesign
Total Office Expense	\$37,275.00		
Board Expense			
Mileage	\$5,000.00		Estimate for three in-person Board meetings
Interpreter	\$0.00		
Total Board Expense	\$5,000.00		
NG911			
GIS Program Manager	\$76,800.00		
NG911 Program Manager	\$117,000.00		Current salary
NG911 Program Manager Cell Phone	\$1,200.00		Cell phone for NG911 Program Manager
NG911 Program Manager Payroll Taxes	\$8,950.50		7.65% of salary for staff
NG911 County Liaisons	\$225,000.00		Remaining Contract for Mission Critical
Grant Management - Shared Expense	\$10,000.00		\$7500 for grant software (annual) + administrative hours
Accountant - Shared Expense	\$10,000.00		\$100/hr - Additional 20 hours per month (six months)
Bookkeeper - Shared Expense	\$5,000.00		\$55/hr - Additional 90 hours per month
Attorney - Shared Expense	\$15,400.00		\$385/hr - additional 20 hours per month
Communications - Shared Expense	\$6,000.00		\$200/hr - 60 hours (6 months)
Additional Staffing - Shared Expense	\$30,000.00		\$5,000 per month (6 months)
Travel - Shared Expense	\$44,000.00		
NG911	\$0.00		For NG911 projects to improve/advance 911 in the State of Missouri, and specified in statute - included, but not limited to, GIS services, training, and feasibility study. This represents the board's estimated fiscal responsibility for projects related to the Federal NG911 Grant and partial project funding by the Federal NG911 Grant – NG911 Federal Grant Budget pending approval.
Total NG911	\$549,350.50		
Board Priorities			
Grants	\$3,164,803.50		Grants awarded from the 911 Service Trust Fund through the Missouri 911 Financial Assistance Program (not yet committed) plus outstanding payments for Summer 2021 agreements in amount of \$164,803.50.
Loans	\$ -		Loans awarded from the 911 Service Trust Fund through the Missouri 911 Financial Assistance Program
Improve Basic 911 Services	\$ -		Efforts to improve minimum 911 service standards in highest-need areas Text-to-911 lined rolled into improvement line
Text-to-911	\$ -		Promotion and education for Text to 911 - Training PSAP officials and calltakers in Text to 911; Public education materials for Text to 911; Funding for communities that may have issues in implementing the basic online interim solution.
Learning Management System	\$85,000.00		Estimate
Misc.	\$5,000.00		
Total Board Priorities	\$3,254,803.50		
Total Expenditures	\$6,221,332.25		
Revenues Over Operating Expenditures	-\$2,207,832.25		
Reserve Fund Transfer (15% of Total Revenue)	-\$300,860.57		90 day operating expense policy - employee, contracts, office, and board expenses = \$136,057 any grants, etc. that are already committed for the time period (based on contractual agreements) = \$164,803.50
Capital Acquisitions			
Grants			
Loans			
Revenues Over (Under) Expenditures	-\$2,508,692.82		
Cash on Hand at End of Year - June 30	\$1,234,098.63		

SAFEKEEPING AGREEMENT

THIS SAFEKEEPING AGREEMENT is made and entered into, effective as of the _____ day of _____, __, by and between **THE CENTRAL TRUST BANK**, a Missouri trust company ("CTB") and _____, a _____ ("Customer").

Recitals:

A. Customer has requested that CTB open a safekeeping account as custodian for and on behalf of Customer (the "Account") and to place in the Account such monies, stocks, bonds, mortgages, and other financial instruments (the "Securities") as Customer directs; and

B. CTB is willing to do so upon the terms and conditions hereinafter described.

NOW, THEREFORE, in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Securities placed in the Account may be held on Customer's behalf in accounts maintained by CTB with any domestic depository that provides handling, clearance, or safekeeping services including, without limitation, federal book entry accounts with the Federal Reserve Bank of St. Louis, commercial paper book entry or a bank or trust company licensed by the United States of America or any state thereof.

2. CTB may hold Securities in bulk with securities of the class of the same issues and the Securities held on behalf of Customer may be co-mingled with securities held by CTB on behalf of other customers.

3. CTB has no obligation to supervise, make recommendations, or to advise Customer with regard to the sale, purchase, investment, retention or other disposition of the Securities. Customer expressly acknowledges that CTB's obligations under this Safekeeping Agreement are solely to act as custodian of the Securities and CTB has no obligation to monitor the quality, suitability or character of any Securities.

4. CTB will collect all income or other property payable in connection with Securities, as well as any principal due upon maturity, redemption or sale thereof, in accordance with Bank's usual and customary business practice, but CTB shall bear no responsibility for failure to make such collections beyond the exercise of due care. In the event that CTB credits customer's Account in anticipation of being able to collect monies which CTB is then unable to collect, Customer agrees to promptly reimburse CTB in immediately available funds.

5. CTB will debit Customer's Account for the cost of purchasing Securities as instructed by Customer. CTB is authorized to accept and rely on all written and oral instructions -2-

given by Customer, or reasonably believed by CTB to have been given by Customer, to make sales, purchases, or to otherwise deal with Securities. CTB may electronically record any telephone calls. Customer assumes responsibility for any loss, claim or expense CTB incurs in following Customer's instructions except in the case of CTB's failure to act in good faith or in accordance with the reasonable commercial standards of the banking business. CTB shall not be liable for delays or failure to carry out instructions due to circumstances beyond CTB's control. Customer must make all claims for failure to properly follow Customer's instructions within forty-five (45) days from the date on which Customer's instructions were received or Customer expressly waives such claims. With respect to any instructions to take receipt of Securities in transactions not placed through CTB, CTB assumes no responsibility for non-receipt of securities.

6. CTB shall advise Customer of its knowledge concerning any rights, calls, exchange or conversion privileges and matters of similar nature affecting Securities. CTB shall have no liability for failure to inform Customer of the calling for payment of such Securities, nor be responsible for the failure to present such Securities for payment. Collection of funds on called or pre-refunded bonds, put options, tenders shall be attempted on a best efforts basis only. CTB does not guarantee to identify or collect on these types of Securities. If CTB holds securities at depositories or off-site locations and the same are called for partial redemption by issue, CTB, in its sole discretion, will allot the called portion to the respective holders in any manner deemed to be fair and equitable in CTB's sole judgment.

7. Payments due for the services provided hereunder shall be made by Customer to CTB at such times and in such amounts as are provided in CTB's published Schedule of Safekeeping Fees, the current edition of which is attached hereto as Exhibit A, but which is subject to change from time to time without prior notice to Customer. CTB shall have a lien upon Securities held under this Agreement and upon any deposit account of Customer for payment, fees, expenses, and commitments CTB makes pursuant to Customer's instructions and/or any other liabilities of Customer to CTB.

8. Customer shall indemnify CTB, its directors, officers, employees and agents, from and against all claims, losses, liabilities, and expenses of any nature or kind including, without limitation, CTB's reasonable legal fees and any and all expenses arising from any claim of any party resulting from actions CTB takes in accordance with the provisions of this Agreement.

9. CTB shall not be liable, directly or indirectly, for any damages or expenses arising out of the services CTB provides in accordance with this agreement except where CTB fails to act in good faith or in accordance with reasonable commercial standards of the banking business. In no event shall CTB be liable for special, consequential, or punitive damages even when CTB has been advised of the possibility of such damages.

10. CTB will indemnify Customer for any loss of Security in CTB's custody occasioned by the negligence or dishonesty of CTB's officers or employees. In the event that there is a loss of Securities for which CTB is obligated to indemnify Customer, Securities shall be promptly

replaced or the value of Securities and the value of any loss of rights or privileges resulting from said loss of Securities shall be promptly replaced.-3-

11. Customer represents to CTB that Customer is the rightful owner of all bearer Securities deposited in this Account and that Customer is empowered and authorized to enter into this Agreement.

12. If any provision of this Agreement is invalid or is determined to be invalid under any applicable statute or rule of law, then it is, to that extent, deemed to be omitted from this Agreement, the remainder of which will remain in full force and effect.

13. This Agreement constitutes the entire agreement and understanding between CTB and Customer and supersedes all proposals, communications, understandings or agreements, if any, written or oral, relating to the subject matter of this Agreement, and shall not be modified except in writing, signed by the party against whom the modification is to be forced.

14. This Agreement shall be construed in accordance with and governed by the internal laws of the State of Missouri.

15. Either party may terminate this Agreement at any time upon five (5) days prior written notice. The delivery of Securities held in Customer's account as directed by Customer shall release CTB from all further liability and responsibility under this Agreement.

IN WITNESS WHEREOF, the parties have entered into this Safekeeping Agreement as of the day and year first above written.

The Central Trust Bank

Jefferson City, MO

By: _____ By: _____

_____ Manager, Fixed Income Operations

Tax ID Number: _____



Safekeeping/Custody Fee Schedule								
Security Type Fee	Delivery	Receipt Maintenance	Interest	Pledge	Maturity	Paydown	Dividend	Call/Pre-Refund
Asset Back Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ -
Agency Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ -	\$ -	\$ 3.50
CMO Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ -
Private CMO Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ 3.50
Corporate Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ -	\$ -	\$ 3.50
Equity Fees	\$ -	\$ 3.00	\$ 7.00	\$ 20.00	\$ -	\$ -	\$ 7.00	\$ -
MBS Fees 1	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ 3.50
MBS Fees 2	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ 3.50
MMKT Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ -	\$ -	\$ 3.50
Municipal Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ -	\$ -	\$ 3.50
Treasury Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ -	\$ -	\$ 3.50
SBA Fees	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ 3.50
MBS Fees 3	\$ 40.00	\$ 3.00	\$ 7.00	\$ 20.00	\$ 3.50	\$ 4.00	\$ -	\$ 3.50

VERY HIGH-LEVEL OVERVIEW OF COUNTY DISCUSSIONS AND IN-PERSON VISITS SCOTT HAS HAD REFERENCE NG911 AND GRANT OPTIONS: **UPDATES FOR 7/25/23 BOARD MEETING**

Mercy Springfield: Discussions with Bob Patterson and an InDigital Quote delivered for Mercy service ESInet for the following Counties: STONE, BARRY, LAWRENCE, JASPER, GREENE, DALLAS, LACLEADE, CAMDEN, WRIGHT, SHANNON AND PARTS OF TEXAS AND HOWELL COUNTIES. (Scott and Brian)

SCOTT COUNTY: Discussion's with Scott County, Sikeston DPS and Scott City regarding their current 911 sales tax implementation and go-forward options for the county. (Scott, Brian and MCP) **Update:** Scott, Brian and MCP met with Scott County 911, Scott City PD and Sikeston DPS. There is good go forward progress being made and I can discuss further if needed. There are still some issues being worked out with the Sheriff.

MISSISSIPPI COUNTY: Discussions with Bob Hearnese and Emily Pullen reference NG911 grants and current quotes they received for equipment. A go-forward plan has been established. (Scott, Brian and MCP)

BOLLINGER COUNTY: Discussion with Sheriff Casey Graham reference NG911 grant PSAP survey and next steps discussion. Note: Bollinger is also interested in full consolidation with St. Francois County. (Scott) **Update:** further discussions have taken place with St. Francois County and Perry county to assume full consolidation efforts. Scott will be setting up on-going meetings and building a road map for this to happen.

MADISON COUNTY: Discussion with Tessa Rehkop chamber of commerce and E-911 director Kyle Rogers reference NG911 Grant funding for equipment and the process. Also, virtual consolidation was discussed with St. Francois County. (Scott and Brian) **Update:** further discussions in-person with Scott, Brian and MCP with the director and presiding commissioner. Equipment quotes and further discussions are on-going.

STONE COUNTY: Discussion with Director Keith Kinnard who was asked to coordinate looking into a group virtual ESInet for the following counties: STONE, BARRY, CHRISTIAN, DADE, DALLAS AND TANEY COUNTIES TO ALSO INCLUDE BRANSON PD AND TANEY COUNTY AMBULANCE DISTRICT (TCAD). Vendors were contacted by Scott to set up meetings and demos for this group to look at options. (Scott) **Update:** Multiple vendors have been contacted and are sending quotes to this group to make go-forward decisions.

BARTON COUNTY: Discussions with county commissioner David Johnson reference the NG911 grant process and needed equipment to apply for. Also discussed virtual consolidation options to join the Polk County ESInet. Go-forward meetings have been set. (Scott and Brian) **Update:** Scott has had multiple conversations with commissioner Johnson. They are currently exploring forming a 911 board with a sales tax revenue structure and have started this process with an advisory committee. I will be helping facilitate this process and meetings and advising best practices. They have also been working with their county attorney. I can go into further detail if requested.

POLK COUNTY/CEDAR COUNTY: Meeting set for discussion that took place to possibly virtually consolidate Eldorado Springs PD back into the Polk County ESInet. (Scott) **Update:** Scott and Sarah Newell met with the Eldorado Springs police chief and he will be moving forward with applying as an addition to the Polk County ESINET. Sarah Newell will also be assisting with this project.

FRANKLIN COUNTY: Discussion had with Franklin County, Pacific PD and Washington PD to discuss NG911 grant options and current funding issues within the county. Also discussed virtual consolidation options and vendor demos were set up for the county. (Scott and Brian) **Update:** Scott, Brian and MCP met with Franklin county and AT&T and Intrado for a product demonstration per director Abe Cooks request. Jefferson County was also in the demo. Multiple quotes for equipment and ESINET proposals have been sent to Franklin county to decide next steps with.

DENT COUNTY/SALEM PD: Discussions had with the sheriff, police chief and city and county officials to bring Dent County up NG911 capabilities. Next steps will be the MCP report and meetings will be set for further discussions. (Scott, Brian and MCP) **Update:** Scott will be meeting with Dent county this week to give them a progress report with MCP.

PHELPS COUNTY: Initial phone conversation has taken place with Director Stacy Smith to set up a meeting to discuss the NG911 grant. (Scott) **Update:** 6/18 Phelps added to a proposed ESINET with Gasconade.

GASCONADE COUNTY: Discussion has been had with Director Lisa Schlottach to see if we can engage with MARIES AND OSAGE Counties to start looking into a possible virtual consolidation between the three counties. (Scott) **Update:** 6/18 Crawford, Phelps and Pulaski have entered into possible ESINET virtual consolidation meetings along with Maries and Osage and Gasconade.

WASHINGTON COUNTY: Discussion with Director Donnie Sanderson reference NG911 grant funding for upgraded equipment as well as meeting regarding a possible virtual consolidation with St. Francois County. ATOS is putting together a quote currently to see what that would look like. (Scott) **Update:** 6/14 Washington County has an ATOS quote and is putting together grant equipment needs.

WARREN AND MONTGOMERY COUNTIES: Discussions had with both directors reference NG911 grant funding and possible ESINET virtual consolidation and shift sharing. Both directors will be discussing these options with their perspective boards and meetings to discuss further will be set going forward. (Scott and Brian) **Update:** Both boards have had discussions, Virtual consolidation quotes have been put together and short term staffing issues are still being discussed for Warren.

COOPER COUNTY: Phone conversations with Ron McCord reference the NG911 grant and the ability to enhance 911 capabilities and GIS capabilities for their county. Meetings have not been set yet. (Scott and Brian)

NEW MADRID AND PEMISCOT COUNTIES: Initial phone conversations have been had with Kallie Turner regarding both counties NG911 capabilities and grant options. Further meetings have not been set yet. (Scott) **Update:** Scott will be meeting with Kallie Turner this week.

DUNKLIN COUNTY: Initial phone conversation between Scott and director Mike McCammon have been had discussing the NG911 grant and his counties needs. A next steps meeting has not been set yet. **Update:** Scott met with director Mike McCammon who was asking what the grant funds could be used for. he also has interest in working on some virtual consolidation efforts with surrounding counties.

CRAWFORD COUNTY: Scott met with Director Brad England to discuss possible qualifying equipment upgrades for the upcoming NG911 Grant cycle. (Scott)

HOWELL AND WRIGHT COUNTIES: Discussion with both Nate Franks and Jeff Holman regarding the currently grant funded NG911 project they are working on. Questions answered to this point and information sent to Nate Franks. (Scott)

MONROE COUNTY: Phone messages sent to Director Blair Joiner for a call back reference NG911 needs and the possibility of joining the NE Missouri ESINET. (Scott)

NEW:

CLARK COUNTY: Scott met in person with Sheriff Shawn Webster and his dispatch supervisor along with MCP who was virtual. There was in-depth discussion regarding their current infrastructure as well as what steps can be taken to move to NG911 capability. Clark is currently filling out a PSAP survey and we also have a go-forward meeting with the vendor A&W communications to ensure the quote that was given to Clark County will be compatible with NG911 standards. This is currently a red county but, at this time the Sheriff and commissioners have a better understanding of NG911 and are wanting to move forward with grant assistance. They also would like to join the NW Missouri ESINET going forward.

SHELBY COUNTY: Scott met with Stacy Helmick, 911 director and the county commissioners in their commissioners meeting. Scott was asked to review several quotes they have received as well as help them move forward with Joining the NW Missouri ESINET. This meeting went very well and they will be moving forward with grant application asks.

SULLIVAN COUNTY: Scott met with Cindy Allen, 911 director. Cindy asked for help filling out the PSAP survey and had questions about what an ESINET was and how she could get involved with the progress in her surrounding counties. Scott explained how the grant process worked and looked at her current 911 environment. Scott will be doing some vendor introductions for her and helping her with multiple NG911 upgrades going forward.

VERY HIGH LEVEL OVERVIEW OF COUNTY DISCUSSIONS AND IN-PERSON VISITS
SCOTT HAS HAD REFERENCE NG911 AND GRANT OPTIONS: 7/25/23

RANDOLPH COUNTY: Scott met with Chief Link with Moberly PD and city manager Brian Crane. They are currently working with consultant Stacen Gross and have possible interest in joining the NE region ESInet project as well as looking at grant options to update their mapping. Scott has been in contact with Stacen and we will be providing Moberly with updated information as we receive it. Next steps for them are to secure quotes for NG911 needed systems.

CALLAWAY COUNTY: Scott and Brian met with the Callaway County 911 director, Callaway County EMD, Callaway County Presiding Commissioner and county grant writer Jenna Machon. Callaway County is going to be applying for NG911 grants to upgrade call taking and GIS mapping systems. They also were asking Grant process questions that we were glad to provide answers for. Callaway county is also looking into possible virtual consolidation with the NE region ESInet project.

SW MISSOURI GROUP: Scott and Brian met with Jasper, Springfield-Green, Lawrence and Newton counties. This group had overall questions regarding the NG911 Grant as well as the GIS grant and the grant process. We discussed ESInet options and equipment and GIS needs for the specific counties and gave advice on how to best apply for the grants overall.

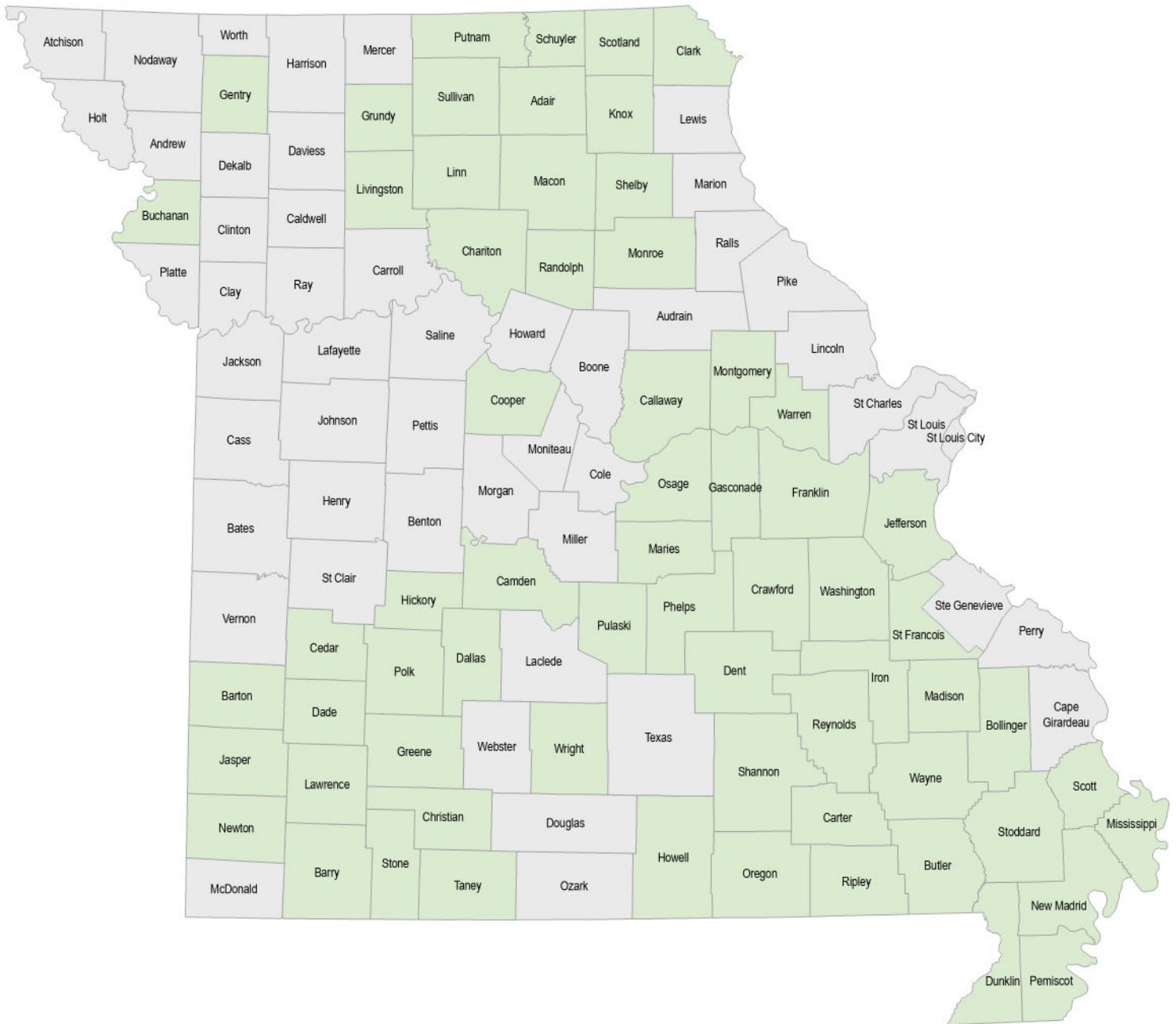
BARTON COUNTY: Scott met once again with commissioner David Johnson regarding their grant equipment needs as well as GIS needs. Scott did a warm hand-off with Stacen Gross to help commissioner Johnson per his request, to help them as a consultant to assist with their county 911 working group to help implement a statutory 911 board for their county.

DUNKLIN,PEMISCOT AND NEW MADRID COUNTIES: Scott and Brian met with these counties to discuss NG911 grant and GIS grant options and needs for that region. There is also ongoing discussions to add Stoddard county to this group. These counties have some specific equipment and mapping needs and are also exploring a 4 county virtual consolidation via an ESInet.

ALL RED COUNTIES: The week of 7/17-7/21 Scott set up a series of meetings with all of these counties , Brian and MCP were also on-site for these meetings. At this point it appears all of the current red counties will be applying for NG911 and GIS grant assistance in this grant cycle. There is high level interest from all of these counties in this grant cycle. There have been detailed equipment needs for each specific county and there have also been discussions surrounding virtual consolidation among these counties as well. Scott and MCP will be providing next steps and offering assistance in the types of needed equipment and offering assistance on helping them procure quotes in order to apply for the grants. This is an ongoing process and can provide a detailed update upon request.

NG911 Implementation Director Contacts

NG911 Equipment and Consolidation Efforts



Bullet Points

MCP has made three trips to the state of Missouri as part of the objective to assist the eighteen targeted counties of which eight of these are “red” counties which are described as not having basic E911 capabilities of automatic caller number and location delivered to the PSAP call taker. The final report MCP provides will make recommendations for these eight counties to obtain NG911 capable Call Handling Equipment (CHE) and how all eighteen can best acquire Emergency Service IP Network (ESInet) and Next Generation Core Services (NGCS) to ensure they get a solution that works for them and is financially sustainable. Note: We will only be focusing on service providers that provide both the ESInet and NGCS functionality as part of their deployment and that is understood already in the provider community.

1. MCP and Missouri state board combined visited these counties in-person to date. Dent(twice), Shannon, Bollinger, St Francois, Madison, Scott, Mississippi, Dunklin, Pemiscot, and New Madrid. We also visited numerous municipalities where they have other PSAPs in these counties such as Charleston PD in Mississippi County and Scott City located in Scott County. There have been other virtual visits and conversations such as in Clark County in the northeastern portion of the state.
2. We have also facilitated vendor reviews with representatives of the Missouri 911 board of some ESInet/NGCS and CHE vendors that are already in the state to assist in helping the board become more familiar with possible vendors currently available and whether they can use sole source contracts and not be required to go to full RFP. The vendors that have virtually presented their deployments at a high level to date are Atos, ATT, Indigital, and Motorola is scheduled. ATT is the only possible ESInet/NGCS provider not eligible for sole source for ESInet/NGCS from this list currently.

Next steps

3. The week of August 21st MCP will facilitate five two-hour each session for the ESInet/NGCS providers to demonstrate their products in-person at a location in Missouri and MCP has received agreeance from the vendors to record these sessions to be shared to any board members or administrators that are unable to attend or wish to review any of the presentations after the in-person. Current providers we are looking at are sole source NGCS providers of Atos, Indigital, and Motorola with possible RFP candidates of ATT and NGA911.
4. MCP is currently organizing the “red” counties into groupings based on who can potentially virtually consolidate CHE and who due to operational requirements should be on the same ESInet to better leverage Policy Routing Functions or PRF.

Example of what you can expect in the final report from MCP.

On our 7/19 visit to Dunklin County that had administrators from New Madrid and Pemiscot attend. We found out through questions to them that New Madrid and Pemiscot both have out of maintenance Motorola Vesta Call Handling deployments. We asked them about a virtual consolidation of Call Handling, so they are on the same Hosted Motorola Vesta CHE which they were open to. Dunklin already has hosted Central Square Call Handling that serves other municipalities in the area. In our meeting we advised the administrators of the upcoming vendor presentations and advised since all backups in the bootheel region are handled between the

counties of Dunklin, Stoddard, New Madrid, and Pemiscot that those four counties agreeing on a ESInet/NGCS provider and going in together to acquire these critical core services would be our recommendation.

Missouri 911 Service Board

LMS Report July 2023



Number of PSAPs signed up with Virtual Academy as of May 2023: 72

Number of PSAPs signed up with Virtual Academy as of July 2023: 78

Number of Registered Users as of May 2023: 1285

Number of Registered Users as of July 2023: 1345

Total Hours of Training provided through the LMS: 2229

Total Roll Calls assigned out and completed: 5074

Notes:

- Board Staff has ongoing weekly meetings with Virtual Academy representatives and attends individual jurisdiction orientations when possible.
- The Board has spoken with MSPCC officials and we plan to add a business card advertisement on the LMS system and the AED system in the fall conference packets and to have the information available for conference attendees.
- The contract the Board has with Virtual Academy and the RFP of the LMS process has been requested and provided to North Carolina to assist in their efforts to procure an LMS.
- Due to the successful rollout of the Virtual Academy LMS across Missouri VA will be doing a case study pulling content hours and comparing courses taken and telecommunicators registered. This case study will be similar to a study conducted Tennessee Emergency Communications Board (TECB)
- The Board is discussing with VA on scheduling in person discussions with jurisdictions that have not yet signed up for the LMS. This will likely be later this fall after the MPSC Conference.
 - On the following page is a map representing the areas that are currently using the LMS system.
- St Louis County has recently reached out and is working with VA on how to move their communications personnel from their Law Enforcement account to the Board's account.

Missouri 911 Service Board

AED Report July 2023



Number of PSAPs signed up with PulsePoint: 22 (This is estimated by PulsePoint based on orientations)
Anyone who has downloaded the PulsePoint AED app can add AED information, but the app downloads are not tracked by PulsePoint.

Number of Counties in Missouri with at least 1 AED registered: 57

Number of Registered AEDs in MO as of May 2023: 2940

Number of Registered AEDs in MO as of July 2023: 2979

Notes:

- Ongoing discussions to promote the PulsePoint app statewide through email and newsletter notifications from the Board and reaching out to other EMS partners.
- Board members and Board staff have met with Kayla Riel the CARES (Cardiac Arrest Registry to Enhance Survival) Coordinator for MU Health Care to discuss promoting PulsePoint to the Health and EMS agencies around the state that are interested in supporting and possibly administering this effort in their jurisdiction.
- Specific marketing materials for the PulsePoint Application see an example below. These ad materials are printed and planned to be added to MPSCC conference packets and totes in the fall.
- Ongoing discussions with PSAPs and directors when meeting with them regarding the AED registry.
- On the next page is a map of Missouri Counties with at least 1 AED registered in PulsePoint.





Missouri 911 Service Board

Profit and Loss YTD Comparison

July 2022 - June 2023

	TOTAL			
	JUL 2022 - JUN 2023	JUL 2021 - JUN 2022 (PY)	CHANGE	% CHANGE
Income				
911 Service Income	4,206,551.38	4,401,740.57	-195,189.19	-4.43 %
988 (DMH Consulting)	9,088.50		9,088.50	
Federal Grant		212,210.44	-212,210.44	-100.00 %
Investments				
Interest-Savings, Short-term CD		4,235.20	-4,235.20	-100.00 %
Total Investments		4,235.20	-4,235.20	-100.00 %
MO DOR Funds for System Updates		312,675.00	-312,675.00	-100.00 %
Other Types of Income				
Interest Income-Checking	12,046.46		12,046.46	
Miscellaneous Revenue	1,427.86	40.00	1,387.86	3,469.65 %
Rebate-Business Credit Card	72.70		72.70	
Total Other Types of Income	13,547.02	40.00	13,507.02	33,767.55 %
Total Income	\$4,229,186.90	\$4,930,901.21	\$ -701,714.31	-14.23 %
GROSS PROFIT	\$4,229,186.90	\$4,930,901.21	\$ -701,714.31	-14.23 %
Expenses				
Board Expense	81.85		81.85	
Conferences	250.00	1,705.10	-1,455.10	-85.34 %
Meals	99.56	410.73	-311.17	-75.76 %
Mileage		751.41	-751.41	-100.00 %
Travel	401.25	2,729.67	-2,328.42	-85.30 %
Total Board Expense	832.66	5,596.91	-4,764.25	-85.12 %
Board Priorities				
Grants		2,475,794.71	-2,475,794.71	-100.00 %
Support Systems		500.00	-500.00	-100.00 %
Total Board Priorities		2,476,294.71	-2,476,294.71	-100.00 %
Contract Services				
911 Campaign Expenses	6,450.38		6,450.38	
Telecommunicator Job Marketing	44,730.40		44,730.40	
Total 911 Campaign Expenses	51,180.78		51,180.78	
Accounting Fees	2,936.05	10,315.06	-7,379.01	-71.54 %
Attorney fees	19,046.00	16,205.50	2,840.50	17.53 %
Auditor	1,500.00	3,760.00	-2,260.00	-60.11 %
Government Affairs	86,000.00		86,000.00	
Insurance - Crime	1,952.00	5,819.00	-3,867.00	-66.45 %
Management Services	115,200.00	169,400.00	-54,200.00	-32.00 %
Outside Contract Services	13,273.28	14,050.00	-776.72	-5.53 %
Regional Coordination	51,600.00	60,200.00	-8,600.00	-14.29 %
Travel	1,513.27		1,513.27	
Total Contract Services	344,201.38	279,749.56	64,451.82	23.04 %



Missouri 911 Service Board

Profit and Loss YTD Comparison

July 2022 - June 2023

	TOTAL				
	JUL 2022 - JUN 2023	JUL 2021 - JUN 2022 (PY)	CHANGE	% CHANGE	
Emergency Telephone Number Fund	-0.05	1.89	-1.94	-102.65 %	
1st Class Counties					
Jackson County	217,314.19	226,728.44	-9,414.25	-4.15 %	
St. Charles County	84,092.40	99,873.98	-15,781.58	-15.80 %	
St. Louis City	108,185.78	142,227.58	-34,041.80	-23.93 %	
St. Louis County	207,307.64	268,441.91	-61,134.27	-22.77 %	
Total 1st Class Counties	616,900.01	737,271.91	-120,371.90	-16.33 %	
Other Counties	1,303,014.60	1,432,060.07	-129,045.47	-9.01 %	
Total Emergency Telephone Number Fund	1,919,914.56	2,169,333.87	-249,419.31	-11.50 %	
Employee Expenses					
Cell Phone	1,430.65	1,199.90	230.75	19.23 %	
Employee Mileage	4,459.80		4,459.80		
Insurance - Work Comp	3,763.00	1,575.00	2,188.00	138.92 %	
Payroll Taxes	10,682.29	8,703.02	1,979.27	22.74 %	
Salary Expense	133,000.00	110,500.00	22,500.00	20.36 %	
Travel & Meetings	8,273.87		8,273.87		
Vacation Time Owed		-8,553.52	8,553.52	100.00 %	
Total Employee Expenses	161,609.61	113,424.40	48,185.21	42.48 %	
NG911 Federal Grant Expenses	45,688.75	390,998.83	-345,310.08	-88.31 %	
Lodging		1,712.86	-1,712.86	-100.00 %	
Meals		1,638.25	-1,638.25	-100.00 %	
Travel		5,399.84	-5,399.84	-100.00 %	
Total NG911 Federal Grant Expenses	45,688.75	399,749.78	-354,061.03	-88.57 %	
Office Expense					
Dues & Fees	210.90	500.00	-289.10	-57.82 %	
Postage	156.00	118.00	38.00	32.20 %	
Printing and Copying	967.02	400.25	566.77	141.60 %	
Supplies	2,704.42	517.82	2,186.60	422.27 %	
Website & Technology	13,207.54	3,980.44	9,227.10	231.81 %	
Total Office Expense	17,245.88	5,516.51	11,729.37	212.62 %	
Other Types of Expenses					
Bank Charges	2,392.04	524.34	1,867.70	356.20 %	
Total Other Types of Expenses	2,392.04	524.34	1,867.70	356.20 %	
Training & Education					
Scholarships		2,000.00	-2,000.00	-100.00 %	
Training	97,768.00	54,066.00	43,702.00	80.83 %	
Total Training & Education	97,768.00	56,066.00	41,702.00	74.38 %	
Total Expenses	\$2,589,652.88	\$5,506,256.08	\$ -2,916,603.20	-52.97 %	
NET OPERATING INCOME	\$1,639,534.02	\$ -575,354.87	\$2,214,888.89	384.96 %	



Missouri 911 Service Board

Profit and Loss YTD Comparison

July 2022 - June 2023

	TOTAL			
	JUL 2022 - JUN 2023	JUL 2021 - JUN 2022 (PY)	CHANGE	% CHANGE
Other Income				
MO Discount	111.87	111.88	-0.01	-0.01 %
Total Other Income	\$111.87	\$111.88	\$ -0.01	-0.01 %
Other Expenses				
Reserve Transfer	647,413.26		647,413.26	
Total Other Expenses	\$647,413.26	\$0.00	\$647,413.26	0.00%
NET OTHER INCOME	\$ -647,301.39	\$111.88	\$ -647,413.27	-578,667.56 %
NET INCOME	\$992,232.63	\$ -575,242.99	\$1,567,475.62	272.49 %



Missouri 911 Service Board

Budget vs. Actuals: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
911 Service Income	4,206,551.38	4,100,000.00	106,551.38	102.60 %
988 (DMH Consulting)	9,088.50	146,000.00	-136,911.50	6.23 %
Investments				
Interest-Savings, Short-term CD		7,000.00	-7,000.00	
Total Investments		7,000.00	-7,000.00	
Other Types of Income				
Interest Income-Checking	12,046.46		12,046.46	
Miscellaneous Revenue	1,427.86		1,427.86	
Rebate-Business Credit Card	72.70		72.70	
Total Other Types of Income	13,547.02		13,547.02	
Total Income	\$4,229,186.90	\$4,253,000.00	\$ -23,813.10	99.44 %
GROSS PROFIT	\$4,229,186.90	\$4,253,000.00	\$ -23,813.10	99.44 %
Expenses				
Board Expense	81.85		81.85	
Conferences	250.00		250.00	
Interpreter		2,000.00	-2,000.00	
Meals	99.56		99.56	
Mileage		5,000.00	-5,000.00	
Travel	401.25		401.25	
Total Board Expense	832.66	7,000.00	-6,167.34	11.90 %
Board Priorities		5,000.00	-5,000.00	
Grants		3,000,000.00	-3,000,000.00	
Improve Basic 911 Services		40,000.00	-40,000.00	
Learning Management System		36,000.00	-36,000.00	
Total Board Priorities		3,081,000.00	-3,081,000.00	
Contract Services				
911 Campaign Expenses	6,450.38		6,450.38	
Telecommunicator Job Marketing	44,730.40		44,730.40	
Total 911 Campaign Expenses	51,180.78		51,180.78	
Accounting Fees	2,936.05	3,500.00	-563.95	83.89 %
Attorney fees	19,046.00	45,000.00	-25,954.00	42.32 %
Auditor	1,500.00	5,000.00	-3,500.00	30.00 %
Government Affairs	86,000.00	65,000.00	21,000.00	132.31 %
Insurance - Crime	1,952.00	2,200.00	-248.00	88.73 %
Insurance - D&O ELP		2,000.00	-2,000.00	
Management Services	115,200.00	115,200.00	0.00	100.00 %
Outside Contract Services	13,273.28		13,273.28	
Regional Coordination	51,600.00	51,600.00	0.00	100.00 %
Travel	1,513.27		1,513.27	
Total Contract Services	344,201.38	289,500.00	54,701.38	118.90 %



Missouri 911 Service Board

Budget vs. Actuals: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Emergency Telephone Number Fund	-0.05	2,269,411.41	-2,269,411.46	0.00 %
1st Class Counties				
Jackson County	217,314.19		217,314.19	
St. Charles County	84,092.40		84,092.40	
St. Louis City	108,185.78		108,185.78	
St. Louis County	207,307.64		207,307.64	
Total 1st Class Counties	616,900.01		616,900.01	
Other Counties				
Adair County	7,161.91		7,161.91	
Andrew County	3,061.85		3,061.85	
Atchison County	1,133.37		1,133.37	
Audrain County	4,484.88		4,484.88	
Barry County	11,361.77		11,361.77	
Barton County	7,906.98		7,906.98	
Bates County	13,113.08		13,113.08	
Benton County	13,951.30		13,951.30	
Bollinger County	7,392.87		7,392.87	
Boone County	44,732.25		44,732.25	
Buchanan County	30,302.14		30,302.14	
Butler County	27,130.32		27,130.32	
Caldwell County	5,159.87		5,159.87	
Callaway County	15,228.59		15,228.59	
Camden County	21,933.53		21,933.53	
Cape Girardeau	30,298.96		30,298.96	
Carroll County	1,193.76		1,193.76	
Carter County	2,480.33		2,480.33	
Cass County	7,824.46		7,824.46	
Cedar County	12,688.61		12,688.61	
Chariton County	1,431.75		1,431.75	
Christian County	13,517.89		13,517.89	
City of Sikeston	3,196.41		3,196.41	
Clark County	819.06		819.06	
Clay County	40,238.56		40,238.56	
Clinton County	4,897.36		4,897.36	
Cole County	16,945.02		16,945.02	
Cooper County	8,502.64		8,502.64	
Crawford 911	11,616.79		11,616.79	
Dade County	2,461.16		2,461.16	
Dallas County	3,090.02		3,090.02	
Daviess County	506.32		506.32	
DeKalb County	8,421.35		8,421.35	
Dent County	8,232.47		8,232.47	
Douglas County	14,058.91		14,058.91	



Missouri 911 Service Board

Budget vs. Actuals: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			% OF BUDGET
	ACTUAL	BUDGET	OVER BUDGET	
Dunklin County	18,909.93		18,909.93	
Franklin County	37,830.63		37,830.63	
Gasconade 911	6,773.06		6,773.06	
Gentry County	1,730.47		1,730.47	
Greene County	127,504.76		127,504.76	
Grundy County	5,533.71		5,533.71	
Harrison County	5,895.61		5,895.61	
Henry County	6,210.64		6,210.64	
Hickory County	7,877.97		7,877.97	
Holt County	840.35		840.35	
Howard County	3,431.54		3,431.54	
Howell County	8,413.83		8,413.83	
Iron County	4,006.57		4,006.57	
Jasper County	53,971.70		53,971.70	
Jefferson County	26,029.92		26,029.92	
Johnson County	4,773.02		4,773.02	
Knox County	375.54		375.54	
Laclede County	24,806.56		24,806.56	
Lafayette County	12,419.66		12,419.66	
Lawrence 911	35,619.68		35,619.68	
Lewis County E911	3,010.60		3,010.60	
Lincoln County	13,299.20		13,299.20	
Linn County E 911	3,387.82		3,387.82	
Livingston County	9,896.39		9,896.39	
Macon County	4,218.34		4,218.34	
Madison County	6,624.57		6,624.57	
Maries County	2,372.52		2,372.52	
Marion County 911	7,099.77		7,099.77	
McDonald County	5,732.21		5,732.21	
Mercer County	2,453.24		2,453.24	
Miller	11,629.38		11,629.38	
Mississippi County	4,794.82		4,794.82	
Moniteau 911	5,317.50		5,317.50	
Monroe County	1,213.55		1,213.55	
Montgomery County	4,846.91		4,846.91	
Morgan County	10,388.92		10,388.92	
New Madrid County	14,503.80		14,503.80	
Newton County	45,612.36		45,612.36	
Nodaway County	3,299.71		3,299.71	
Oregon County	5,324.86		5,324.86	
Osage County	291.41		291.41	
Ozark County	8,018.94		8,018.94	
Pemiscot County	8,067.21		8,067.21	



Missouri 911 Service Board

Budget vs. Actuals: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Perry County	8,979.81		8,979.81	
Pettis County	23,920.88		23,920.88	
Phelps County 911	17,290.29		17,290.29	
Pike County 911	8,102.78		8,102.78	
Platte County	0.00		0.00	
Polk 911	27,060.24		27,060.24	
Pulaski County 911	15,251.29		15,251.29	
Putnam County	1,478.97		1,478.97	
Ralls County 911	3,462.46		3,462.46	
Randolph County	5,476.15		5,476.15	
Ray County 911	16,474.01		16,474.01	
Reynolds County	2,075.38		2,075.38	
Ripley County	8,174.08		8,174.08	
Saline County	3,124.83		3,124.83	
Schuyler County	789.73		789.73	
Scotland County	821.57		821.57	
Scott County	7,736.37		7,736.37	
Shannon County	2,313.43		2,313.43	
Shelby County	414.08		414.08	
St. Clair County	7,085.51		7,085.51	
St. Francois County 911	24,921.19		24,921.19	
Ste. Genevieve County	4,779.83		4,779.83	
Stoddard County	19,944.29		19,944.29	
Stone County	6,198.68		6,198.68	
Sullivan County	705.47		705.47	
Taney County	35,012.11		35,012.11	
Texas County	16,777.37		16,777.37	
Vernon County	20,340.82		20,340.82	
Warren County 911	6,490.38		6,490.38	
Warrenton County	808.73		808.73	
Washington County 911	10,065.82		10,065.82	
Wayne County	7,828.32		7,828.32	
Webster County	3,804.64		3,804.64	
Worth County	547.52		547.52	
Wright County 911	3,921.85		3,921.85	
Total Other Counties	1,303,014.60		1,303,014.60	
Total Emergency Telephone Number Fund	1,919,914.56	2,269,411.41	-349,496.85	84.60 %
Employee Expenses				
Cell Phone	1,430.65	1,200.00	230.65	119.22 %
Employee Mileage	4,459.80	3,500.00	959.80	127.42 %
Insurance - Work Comp	3,763.00	1,500.00	2,263.00	250.87 %
Payroll Taxes	10,682.29	9,721.24	961.05	109.89 %



Missouri 911 Service Board

Budget vs. Actuals: FY2023 Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Salary Expense	133,000.00	127,075.00	5,925.00	104.66 %
Travel & Meetings	8,273.87	9,000.00	-726.13	91.93 %
Total Employee Expenses	161,609.61	151,996.24	9,613.37	106.32 %
NG911 Federal Grant Expenses	45,688.75	500,000.00	-454,311.25	9.14 %
Office Expense		2,000.00	-2,000.00	
Dues & Fees	210.90		210.90	
Postage	156.00	2,500.00	-2,344.00	6.24 %
Printing and Copying	967.02		967.02	
Supplies	2,704.42	4,000.00	-1,295.58	67.61 %
Website & Technology	13,207.54	8,500.00	4,707.54	155.38 %
Total Office Expense	17,245.88	17,000.00	245.88	101.45 %
Other Types of Expenses				
Bank Charges	2,392.04		2,392.04	
Total Other Types of Expenses	2,392.04		2,392.04	
Training & Education				
Training	97,768.00		97,768.00	
Total Training & Education	97,768.00		97,768.00	
Total Expenses	\$2,589,652.88	\$6,315,907.65	\$ -3,726,254.77	41.00 %
NET OPERATING INCOME	\$1,639,534.02	\$ -2,062,907.65	\$3,702,441.67	-79.48 %
Other Income				
MO Discount	111.87		111.87	
Total Other Income	\$111.87	\$0.00	\$111.87	0.00%
Other Expenses				
Reserve Transfer	647,413.26	349,757.65	297,655.61	185.10 %
Total Other Expenses	\$647,413.26	\$349,757.65	\$297,655.61	185.10 %
NET OTHER INCOME	\$ -647,301.39	\$ -349,757.65	\$ -297,543.74	185.07 %
NET INCOME	\$992,232.63	\$ -2,412,665.30	\$3,404,897.93	-41.13 %



Missouri 911 Service Board

Balance Sheet
As of June 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Central Bank Account	3,623,610.76
Hawthorn Bank Account	0.00
Total Bank Accounts	\$3,623,610.76
Accounts Receivable	
A/R - State of Missouri	407,043.69
Total Accounts Receivable	\$407,043.69
Other Current Assets	
Receivable from State of MO	0.00
Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$4,030,654.45
TOTAL ASSETS	\$4,030,654.45
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A/P - Counties	-0.03
Accounts Payable	500,412.49
Grants Payable	0.00
MO DOR Returned Funding	514.69
Total Accounts Payable	\$500,927.15
Credit Cards	
Central Bank Credit Card	-2,657.70
Cason -7853	558.96
Maydwell -0044	4,160.95
Total Central Bank Credit Card	2,062.21
Total Credit Cards	\$2,062.21
Other Current Liabilities	
Accrued Vacation	7,516.48
County Payable @ 40% (deleted)	
Bollinger Payable	0.00



Missouri 911 Service Board

Balance Sheet
As of June 30, 2023

	TOTAL
Total County Payable @ 40% (deleted)	0.00
Credit Card Payable	0.00
Direct Deposit Liabilities	0.00
Missouri Department of Revenue Payable	0.00
MO DOR Overpayment	0.00
Payroll Liabilities	0.00
Payroll Taxes Payable	0.00
Salaries Payable	0.00
Total Payroll Liabilities	0.00
Total Other Current Liabilities	\$7,516.48
Total Current Liabilities	\$510,505.84
Total Liabilities	\$510,505.84
Equity	
Board Appt'd Loans/Grants - RE	0.00
Opening Balance Equity	2,727.70
Operating Funds	647,413.26
Retained Earnings	1,877,775.02
Net Income	992,232.63
Total Equity	\$3,520,148.61
TOTAL LIABILITIES AND EQUITY	\$4,030,654.45