

9-1-1 Service Board Meeting

**Thursday, June 17, 2021
1:00 p.m. – 3:00 p.m.**

In-Person/Conference Call

**Cole County Fire Protection District
5206 Monticello Rd, Jefferson City, MO 65109**

**Join Via Computer: Option TBD
Join Via Telephone: 1-800-719-6100
Access Code: 777 4755**

AGENDA

- I. **Action Item:** Roll Call
- II. **Action Item:** Review/Approve Agenda
- III. **Action Item:** Review/Approve Minutes
- IV. **Action Item:** Board Officer Elections
 - a. Chair
 - b. Vice-Chair
 - c. Treasurer
 - d. Secretary
- V. **Action Item:** Approve resolutions necessary to grant financial access to new relevant officers (Dr. Scott)
- VI. **Action Item:** EMD RFP Approval (Brian)
- VII. **Action Item:** Review/Approve FY 2022 Budget (Jason/Brian)
- VIII. **Update/Action Item:** Review/Approve Audit Report (Audit Report Presentation from Graves and Associates)
- IX. **Discussion Item:** Director Update (Brian)
 - a. **Update Item:** GIS Project Update
 - b. **Update Item:** NG911 Feasibility Study
 - c. **Update Item:** Federal NG911 Funding Update
- X. **Discussion Item:** C2C Update (Scott & Kaycee)
 - a. **Update Item:** Grant/Loan Summer Cycle
 - b. **Update Item:** Department of Revenue/Revenue Collection on Prepaid and Wireless Devices
 - c. **Update Item:** GIS
- XI. **Discussion Item:** Committee Updates

- a. Finance Committee
- b. Training Committee
- c. Grants and Loans Committee
- d. Legislative Committee
- e. Regionalization Committee
- f. NG911 Committee
- g. Nominations Committee

XII. **Action Item:** Consider the appointment of committee for personnel policy (including explicit retirement plan for Brian)

XIII. **New Business**

XIV. **Public Comment**

XV. **Action Item:** Adjourn

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

Next Meeting:



Minutes: 911 Service Board Meeting

May 18, 2021
1:00 p.m. – 3:00 p.m.

In-Person/Virtual Meeting
494 Tan Tar A Drive, Osage Beach, Missouri 65065

Join Via Computer: <https://zoom.us/j/94716757276>
Join Via Telephone: +1 312 626 6799, Meeting ID: 947 1675 7276

MOTION TO	MOTION MADE BY	SECONDED BY	APPROVED (Y/N)
Approve Agenda	Sheriff Stephen Korte	Jason White	Yes 8-0 Unanimous Roll Call*
Approve April Board Meeting Minutes	Lisa Schlottach	Dr. Kenneth Scott	Yes 8-0 Unanimous Roll Call*
Approve the Nominations Committee report including the slate of candidates nominated for each position Chairman <ul style="list-style-type: none"> • Alan Wells Vice-Chairman <ul style="list-style-type: none"> • Dr. Kenneth Scott • Chief Michael Snider Treasurer <ul style="list-style-type: none"> • Jason White Secretary <ul style="list-style-type: none"> • Lisa Schlottach 	Jason White	Sheriff Stephen Korte	Yes 8-0 Unanimous Roll Call*
Adjourn	Sheriff Stephen Korte	Kevin Bond	Yes Voice Vote



**911 Service Board – Roll Call
May 18, 2021**

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

EMD Proposals Evaluation Score Summary

Rank by Score	Vendor	Section 5 Weighted Score	Section 6 Weighted Score	Cost Point Evaluation	Total out of 1000 Possible
1	Priority Dispatch	263	540	34	837
2	PowerPhone	245	477	48	770
3	APCO	221	270	100	591

Missouri 911 Service Board

	FY 2020-2021 Projected Annualized	FY 2020-2021 Annual Budget	FY 2021-2022 Annual Budget	Justification Notes
	July 1, 2020 - June 30, 2021	July 1, 2020-June 30, 2021	July 1, 2021-June 30, 2022	
Receivables				
Beginning Cash on Hand as of 7/1/2020 for FY20 and 5/1/2021 for FY2021		\$ 3,278,311.80	\$ 2,295,403.54	
PrePaid Cell Fee	\$4,539,455.36	\$ 4,192,117.01	\$ 4,811,822.68	Prepaid wireless emergency telephone service charges collected per 190.460 RSMO based on DOR reports - FY2020 projection +6%
Interest	\$44,645.00	\$ 30,000.00	\$ 7,320.00	Based on prior investment returns through interest-based checking account.
Loan Repayments	\$-	\$ -	\$ -	Loan repayments from loan awards issued through the 911 Financial Assistance Program.
General Revenue Refund (One-Time Funding)			\$ 312,675.00	
Additional Grant Funding	\$-	\$ -	\$ -	Any additional grants sought after and acquired by the Board.
NG911		\$ 263,075.00	\$ 263,075.00	NG911 Federal Grant Budget.
Total Receivables	\$4,584,100.36	\$ 4,485,192.01	\$ 5,394,892.68	
Total Available Revenue		\$ 7,763,503.81	\$ 7,690,296.22	
Expenditures				
911 Service Board Trust Fund Expense 1st Class Counties				Based on DOR reports - FY2020 projection +6% Based on a 65% prepaid cell fee rate of return to charter counties – as authorized by the Board

Jackson	\$206,866.89	\$192,338.88	\$219,278.90	
St. Charles	\$92,577.72	\$85,189.01	\$98,132.38	
St. Louis City	\$123,298.62	\$109,231.34	\$130,696.54	
St. Louis County	\$234,870.98	\$221,098.99	\$248,963.24	
Other Counties	\$1,861,155.04	\$1,302,062.98	\$1,972,824.34	Based on 40% prepaid cell fee return to non-charter counties – as authorized by the Board.
Total 911 Service Board Trust Fund Expense	\$2,518,769.25	\$1,909,921.20	\$2,669,895.41	
Employee Expense				
Salary	\$110,500.00	\$ 110,500.00	\$ 127,075.00	Executive Director salary per contractual
Cell Phone	\$-	\$ -	\$ 1,200.00	\$100 per month for cell phone
Insurance - Work Comp			\$ 1,500.00	
Mileage	\$500.00	\$ 2,000.00	\$ 3,500.00	ED mileage per contractual agreement.
Travel & Meetings	\$-	\$ 9,000.00	\$ 9,000.00	Estimate
Payroll Taxes	\$8,453.25	\$ 8,453.25	\$ 9,721.24	7.65% of salary for executive director
Total Employee Expense	\$119,453.25	\$ 129,953.25	\$ 151,996.24	
Contract Services				
Administrative Support	\$115,200.00	\$ 115,200.00	\$ 115,200.00	Per contractual agreement. Support for board's ongoing projects and day-to-day functions
Attorney	\$50,000.00	\$ 60,000.00	\$ 45,000.00	Estimate based on hourly attorney rate per contractual agreement and continued work on Board rules, by-laws and RFPs
Accounting	\$4,200.00	\$ 3,500.00	\$ 6,000.00	Estimated based on accounting billing in FY 20 and increase in costs in June from Accounting firm
Auditor	\$ 2,500.00	\$ 14,280.00	\$ 14,280.00	Based on 2 audits (FY20 & FY21)
Executive Director Search (one time)	\$49,000.00	\$ -		
Insurance - D&O EPL	\$4,008.00	\$ 2,000.00	\$ 2,000.00	
Insurance - Crime	\$-	\$ 2,200.00	\$ 2,200.00	
Regional Coordination	\$47,300.00	\$ 47,300.00	\$ 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.
Total Contract Services	\$272,208.00	\$ 244,480.00	\$ 236,280.00	

Office Expense				
Other	\$550.00	\$2,000.00	\$2,000.00	
Postage	\$-	\$2,500.00	\$2,500.00	
Supplies	\$-	\$4,000.00	\$4,000.00	
Website, Technology	\$800.00	\$3,500.00	\$3,500.00	Website platform, domain, email accounts, phone line, etc. \$2,372 for current needs, additional is
Total Office Expense	<hr/>	<hr/>	<hr/>	
	\$1,350.00	\$12,000.00	\$12,000.00	
Board Expense				
Mileage	\$2,000.00	\$5,000.00	\$5,000.00	Estimate for three in-person Board meetings
Interpreter	\$355.00	\$2,000.00	\$2,000.00	
Total Board Expense	<hr/>	<hr/>	<hr/>	
	\$2,355.00	\$7,000.00	\$7,000.00	
NG911	\$-	\$465,000.00	\$500,000.00	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	<hr/>	<hr/>	<hr/>	
	\$-	\$465,000.00	\$500,000.00	
Board Priorities				
Grants	\$3,325,719.00	\$2,900,000.00	\$3,000,000.00	Grants awarded from the 911 Service Trust Fund through the Missouri 911 Financial Assistance Program.
Loans	\$-	\$-	\$-	Loans awarded from the 911 Service Trust Fund through the Missouri 911 Financial Assistance Program
Improve Basic 911 Services		\$20,000.00	\$20,000.00	Efforts to improve minimum 911 service standards in highest-need areas

Text-to-911	\$-	\$20,000.00	\$20,000.00	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.
Misc.	\$-	\$3,920.00	\$5,000.00	
Total Board Priorities	\$-	\$2,943,920.00	\$3,045,000.00	
Total Expenditures	\$2,914,135.50	\$ 5,712,274.45	\$ 6,622,171.64	
Revenues Over Operating Expenditures	\$1,669,964.86	\$ (1,227,082.44)	\$ (1,227,278.96)	
Reserve Fund Transfer (15% of Total Revenue)	\$(687,615.05)	\$ (672,778.80)	\$ (809,233.90)	
Capital Acquisitions	- \$	-	\$ -	
Grants	- \$	-	\$ -	
Loans	- \$	-	\$ -	
Revenues Over (Under) Expenditures	\$982,349.81	\$ (1,899,861.24)	\$ (2,036,512.86)	
Cash on Hand at End of Year - June 30		\$ 2,292,255.77	\$ 2,775,309.82	

Missouri 911 Service Board

Jefferson City, Missouri

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS:	
Statement of Net Position	3
Statement of Activities	4
Balance Sheet – Governmental Fund	5
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	6
NOTES TO THE FINANCIAL STATEMENTS	7-13
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule	14
Notes to the Budgetary Comparison Schedule	15



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

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

INDEPENDENT AUDITOR'S REPORT

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

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, 2020, and the related notes to the financial statements, which collectively comprise MO911SB’s basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires 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

May 25, 2021

MISSOURI 911 SERVICE BOARD

STATEMENT OF NET POSITION

JUNE 30, 2020

ASSETS	
Cash and Cash Equivalents	\$ 3,278,312
Accounts Receivable	594,939
Total Assets	<u>3,873,251</u>
LIABILITIES	
County Payable	682,496
Accounts Payable	66,651
Payroll Liability	3,012
Accrued Vacation	9,350
Total Liabilities	<u>761,508</u>
NET POSITION	
Unassigned	<u>3,111,743</u>
Total Net Position	<u>\$ 3,111,743</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, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Governmental Activities</u>
		<u>Operating Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>
Primary Function:			
Governmental Activities			
Personnel	\$ (49,825)	\$ -	\$ (49,825)
General Operations	(158,040)	-	(158,040)
Emergency Telephone Numbers	(2,332,842)	-	(2,332,842)
911 Service Income	-	5,060,152	5,060,152
Total Governmental Activities	<u>\$ (2,540,707)</u>	<u>\$ 5,060,152</u>	<u>2,519,445</u>
General Revenues:			
			33,917
Investment Earnings			25
Miscellaneous			<u>33,942</u>
Total General Revenues			2,553,387
Change in Net Position			558,356
Net Position – Beginning			<u>\$ 3,111,743</u>
Net Position – Ending			<u><u>3,111,743</u></u>

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

MISSOURI 911 SERVICE BOARD

BALANCE SHEET – GOVERNMENTAL FUND

JUNE 30, 2020

ASSETS	
Cash and Cash Equivalents	\$ 3,278,312
Accounts Receivable	594,939
Total Assets	<u>\$ 3,873,251</u>
LIABILITIES AND FUND BLANCE	
Liabilities	
Counties Payable	\$ 682,496
Accounts Payable	66,651
Payroll Liability	3,012
Accrued Vacation	9,350
Total Liabilities	<u>761,508</u>
Fund Balance	
Unassigned	3,111,743
Total Fund Balance	<u>3,111,743</u>
Total Liabilites and Fund Balance	<u>\$ 3,873,251</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, 2020

REVENUES	
911 Service Income	\$ 5,060,152
Investment Income	33,917
Miscellaneous Income	25
Total Revenues	<u>5,094,094</u>
EXPENDITURES	
Salaries, Payroll Taxes, and Benefits	49,825
Office Expenses	3,993
Board Expenses	2,486
Accounting Fees	2,350
Legal Fees	46,542
Contracted Services	102,669
Emergency Telephone Numbers – First Class	802,833
Emergency Telephone Numbers – Other Counties	1,530,008
Total Expenditures	<u>2,540,707</u>
Net Change in Fund Balance	2,553,387
Fund Balance – Beginning	<u>558,356</u>
Fund Balance – Ending	<u>\$ 3,111,743</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, 2020

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.

The entity is defined as a local government because it meets the definition of a public corporation.

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, 2020

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 Statements of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues included a 3% pre-paid Wireless fee from nearly every Missouri county to be used toward 1) funding for the 9-1-1 telephone services and 2) providing grants for improving service levels, adding text-to-911, promoting the consolidation of Public Safety Answering Points (“PSAP”s), bringing counties to Next Generation 911 compatibility, improving citizen locating through mapping and addressing, and implementation of Emergency Medical Dispatch pre-arrival instructions. Interest earnings and other items not properly included among program revenues are reported instead as general revenues. The MO911SB’s primary function (mission) is to enhance 9-1-1 services in Missouri.

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 funds 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, 2020

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 soon enough 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, 2020

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 are 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 \$9,350.

Equity Classification

Government-Wide Statements:

Net position is classified and displayed in one component:

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.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

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.

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.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

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

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

Income Taxes

MO911SB is a not-for-profit corporation exempt from income tax under the U.S. Internal Revenue Service Code as a political subdivision of the State of Missouri. The corporation has been classified as an organization that is not a private foundation under Section 144.030.1 RSMo.

NOTE 2 – CONCENTRATION OF CREDIT RISK:

Financial instruments that potentially subject the MO911SB to concentration of credit risk consist primarily of cash. The MO911SB places its cash with credit worthy high-quality financial institutions. The account holder is secured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. During the normal course of business, the MO911SB's balance may exceed the insured amounts; however, the MO911SB has not sustained any losses due to the credit risk and management does not feel there is exposure to the same. The uninsured balance was \$3,028,312 as of the years ended.

NOTE 3 – EVALUATION OF SUBSEQUENT EVENTS:

Management has evaluated subsequent events through May 25, 2021, which is the date the financial statements were available to be issued.

During the 2021 fiscal year, MO911SB has approved funded improvements for 26 counties totaling roughly \$2,800,000 in grant funding. The awarded projects addressed critical areas of need for 911 services.

The World Health Organization (the “WHO”) declared the Coronavirus (“COVID-19”) outbreak a public emergency through January 30, 2020, and a pandemic on March 11, 2020. As of the date of this report, any overall potential effects of the COVID-19, whether operational or financial, to the MO911SB, are unknown.

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 3 – EVALUATION OF SUBSEQUENT EVENTS: (Continued)

During the 2021 fiscal year, in response to the COVID-19 related income dips, the Board took an active role in working with relevant state departments to ensure 911 telecommunicators were equipped with the necessary information to keep themselves and the citizens they serve safe. On March 25, 2020, in response to a letter from the Board, partners at the Department of Health and Senior Services (“DHSS”) waived to the extent necessary for DHSS and local public health authorities to release the address where an individual is located, who is known to be under a public health authority order of quarantine or isolation, or request for self-quarantine or self-isolation, to public safety agencies, including but not limited to 911 dispatch centers, emergency medical services agencies, law enforcement, and fire protection agencies. Allowing for this information to be shared with telecommunicators allowed first responders to arrive at the scene with necessary personal protection equipment.

Additionally, the Board advocated for priority testing and vaccinations for 911 telecommunicators and provided PSAPs and their employees with the relevant documentation to ensure they received these services.

REQUIRED
SUPPLEMENTARY
INFORMATION

MISSOURI 911 SERVICE BOARD

BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variances
	Original	Final		
REVENUES				
911 Service Income	\$ 4,590,321	\$ 4,590,321	\$ 5,060,152	\$ 469,831
Investment Income	15,000	15,000	33,917	18,917
Miscellaneous Income	-	-	25	25
Total Revenues	<u>4,605,321</u>	<u>4,605,321</u>	<u>5,094,094</u>	<u>488,773</u>
EXPENDITURES				
Salaries, Payroll Taxes, and Benefits	58,080	58,080	49,825	8,255
Office Expenses	9,700	9,700	3,993	5,707
Board Expenses	9,900	9,900	2,486	7,414
Accounting Fees	10,500	10,500	2,350	8,150
Legal Fees	18,000	18,000	46,542	(28,542)
Contracted Services	101,940	101,940	102,669	(729)
Emergency Telephone Numbers – First Class	694,829	694,829	802,833	(108,005)
Emergency Telephone Numbers – Other Counties	1,408,541	1,408,541	1,530,008	(121,467)
Total Expenditures	<u>2,311,490</u>	<u>2,311,490</u>	<u>2,540,707</u>	<u>(229,217)</u>
Net Change in Fund Balance	2,293,831	2,293,831	2,553,387	717,990
Fund Balance – Beginning	<u>558,356</u>	<u>558,356</u>	<u>558,356</u>	<u>-</u>
Fund Balance – Ending	<u>\$ 2,852,187</u>	<u>\$ 2,852,187</u>	<u>\$ 3,111,743</u>	<u>\$ 717,990</u>

MISSOURI 911 SERVICE BOARD
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

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:

Legal Fees	\$ 28,542
Contracted Services	729
Emergency Telephone Numbers	229,472

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

MANAGEMENT LETTER

MISSOURI 911 SERVICE BOARD

JUNE 30, 2020



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, 2020, 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

May 25, 2021

COMMUNICATION OF AUDIT RESULTS

Missouri 911 Service Board

June 30, 2020

May 25, 2021

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, 2020. 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 Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the MO911SB are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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 estimates affecting the MO911SB’s financial statements were:

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.

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.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 May 25, 2021.

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 management's discussion and analysis and 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

JUNE 17, 2021 Meeting (Revised)

MAY EXPENSES

Date	Item	Amount
5/6/2021	C2C	\$14,522.61
5/11/2021	TayLor Nold CPA	\$3,352.50
5/13/2021	Lathrop -Gage	\$1,210.00
5/20/2021	C2C	\$15,391.35
5/20/2021	Graves CPA	\$1,000.00
5/20/2021	Margaritaville Resort Debit Card	\$475.83
6/1/2021	TayLor Nold CPA	\$525.00
6/2/2021	Graves CPA	\$3,000.00
6/8/2021	Lathrop -Gage	\$2,502.00
	Total	\$41,979.29

Anticipated Liabilities

Due to counties		\$367,873.33
	Total	\$367,873.33

Transfers

Transferred to Counties		
	Total	\$0.00

Past Quarter Transfers from DOR

2/16/2021	January, 2021	\$383,112.52
3/12/2021	February, 2021	\$408,146.55
4/19/2021	March, 2021	\$378,804.50
5/10/2021	April, 2021	\$386,997.78
6/1/2021	May, 2021	\$419,035.24
	Total	\$1,976,096.59

CASH Position

Bank Balance	10-Jun-21	\$3,045,675.91
--------------	-----------	-----------------------



132 East High Street | P.O. Box 688
Jefferson City, MO 65102

8730328
MISSOURI 911 SERVICE BOARD
PO BOX 2126
JEFFERSON CITY MO 65102-2126

Date 5/28/21 Page 1
Account Number [REDACTED]
Enclosures 3

Checking Account(s)

Account Title: MISSOURI 911 SERVICE BOARD

BUSINESS NOW CHECKING		Number of Enclosures	3
Account Number	-	Statement Dates	5/03/21 thru 5/31/21
Previous Balance	2,295,403.54	Days in the statement period	29
1 Deposits/Credits	386,997.78	Average Ledger	2,511,305.70
12 Checks/Debits	46,029.80 .00	Average Collected	2,511,305.70
Service Charge	530.27	Interest Earned	498.82
Interest Paid	2,636,901.79	Annual Percentage Yield Earned	0.25%
Ending Balance		2021 Interest Paid	13,368.69

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/14	E911 MISSOURI 911 L431283723 086500635046660	386,997.78
5/31	Interest Deposit	530.27

DEBITS, ELECTRONIC CHECKS AND OTHER WITHDRAWALS

Date	Description	Amount
5/03	MO REV TAX JP MO REV TAX 3335671233 T21018657 086500631948763	10.50-
5/04	MO UI TAX MO DIR EMP SERV 43-1158662 000000007593132 086500632340251	110.00-
5/04	MO REV TAX JP MO REV TAX 3335671233 T20989322 086500632546383	474.50-
5/13	Bill Paid-LATHROP GPM Conf #88	1,210.00-
5/13	QUICKBOOKS INTUIT PAYROLL S 1722616679	3,233.63-

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR BANK STATEMENT

CHECKS OUTSTANDING
NOT CHARGED TO ACCOUNT

MONTH _____

NO.	\$	00,000	00
TOTAL	\$		

BANK BALANCE SHOWN ON THIS STATEMENT _____

ADD + DEPOSITS NOT CREDITED IN THIS STATEMENT (IF ANY) _____

TOTAL _____

SUBTRACT CHECKS OUTSTANDING \$ _____

BALANCE \$ _____

YOUR STATEMENT BALANCE SHOULD AGREE WITH YOUR CHECKBOOK BALANCE

IN CASE OF ERRORS OR QUESTIONS ABOUT CONSUMER ELECTRONIC TRANSFERS
Please email, phone, or write to: Online@HawthornBank.com 1-877-442-9846
HAWTHORN BANK, P.O. BOX 688, JEFFERSON CITY, MO 65102

If you think your statement or receipt is wrong concerning electronic transfers, or if you need more information about an electronic transfer listed on the statement or receipt, we must hear from you no later than sixty (60) days after we have sent the FIRST statement on which the problem or error appeared.

- Your written complaint must include:
- 1. Your name and account number (if any).
 - 2. A description of the error or the electronic transfer you are unsure about, and explain as clearly as you can why you believe it is an error, or why you need more information.
 - 3. The dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.



Go Green with On-Line Banking Services
www.HawthornBank.com
Convenient, Time Saving, Secure.



Telephone Banking Services
1-877-SELFBANK
24/7 Banking 1-877-735-3226



Date 5/28/21
 Account Number
 Enclosures

Page 2
 -
 3

BUSINESS NOW CHECKING

(Continued)

DEBITS, ELECTRONIC CHECKS AND OTHER WITHDRAWALS

Date	Description	Amount
5/17	841792333 021000025625700 USATAXPYMT IRS 3387702000 225153721747241	3,288.76-
5/19	061036010041221 MO REV TAX JP MO REV TAX 3335671233 T21013567 086500637097382	726.50-
5/24	Hawthorn Credit Card Payment	475.83-
5/27	QUICKBOOKS INTUIT PAYROLL S 1722616679 841792333 021000023555084	3,233.62-

CHECK REGISTER (MAY INCLUDE ELECTRONIC CHECKS DETAILED ABOVE)

Date	Check #	Amount	Date	Check #	Amount
5/06	90076	14,522.61	5/27	90078	15,391.35
5/11	90077	3,352.50			

* Indicates Break In Check Number Sequence

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance
5/03	2,295,393.04	5/13	2,272,489.80
5/04	2,294,808.54	5/14	2,659,487.58
5/06	2,280,285.93	5/17	2,656,198.82
5/11	2,276,933.43	5/19	2,655,472.32
		5/24	2,654,996.49
		5/27	2,636,371.52
		5/31	2,636,901.79

INTEREST RATE SUMMARY

Date	Rate
5/02	0.250000%

*** END OF STATEMENT ***