

9-1-1 Service Board Meeting

**Wednesday, June 22, 2022
1:00 – 3:00pm Open Meeting**

Virtual

Join Via Computer:

<https://us06web.zoom.us/j/86748191477>

Join Via Telephone: +1 312 626 6799

Meeting ID: 867 4819 1477

AGENDA

- I. **Action Item:** Roll Call
- II. **Action Item:** Review/Approve Agenda
- III. **Action Item:** Review/Approve May Minutes
- IV. **Presentation:** 988 Update (Casey Muckler & Stacey Williams, Department of Mental Health)
- V. **Update/Discussion Item:** GIS & NG911 Funding Update (Scott)
- VI. **Action Item:** Review/Approve FY 2023 Budget
- VII. **Update Item:** C2C Update (Scott & Kaycee)
 - a. **Update Item:** Grant/Loans
 - i. Possible six-month extensions:
 1. Polk, Cedar, Hickory, St. Clair
 2. Randolph County
 - b. **Annual PSAP Survey**
- VIII. **Update Item:** Statewide GIS Efforts (Dr. Shawn Penman)
- IX. **Discussion Item:** Committee Updates
 - a. Finance Committee
 - i. Audit Report (Jason)
 - b. AED Workgroup
 - c. Training Committee
 - i. **Action Item:** Review/approve training providers (Brian)
 1. MARC - renewal of a previously approved provider application
 2. Dade - creating applicable CEUs to meet Telecommunicator training standards

3. MWSU - 40-hour telecommunication course only.

X. **Update Item:** EM Resource (Jason)

XI. **New Business**

XII. **Public Comment**

XIII. **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 16, 2022

1:00 – 3:00pm

Virtual Meeting

Join Via Computer: <https://us06web.zoom.us/j/82346988647>

Join Via Telephone: +1 312 626 6799

Meeting ID: 823 4698 8647

MOTION TO	MOTION MADE BY	SECONDED BY	APPROVED (Y/N)
Approve agenda	Sheriff Stephen Korte	Dr. Kenneth Scott	Yes 8-0 Unanimous roll call*
Approve March meeting minutes	Dr. Kenneth Scott	Sheriff Rodney Herring	Yes 8-0 Unanimous roll call*
Go into closed executive session pursuant to 610.021 RSMo to discuss personnel matters	Lisa Schlottach	Dr. Kenneth Scott	Yes 8-0 Unanimous roll call*
Return to open meeting session	Sheriff Stephen Korte	Sheriff Rodney Herring	Yes 8-0 Unanimous roll call*
Adjourn	Sheriff Rodney Herring	Dr. Kenneth Scott	Yes 8-0 Unanimous roll call*

*Roll Call Attached



**911 Service Board – Roll Call
May 16, 2022**

Appointee	Represents	Present	Absent	N/A
Alan Wells, Chairman	1 st Class Counties	✓		
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 James Person	Police Chiefs	✓		
Sheriff Stephen Korte	APCO	✓		
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			✓

MANAGEMENT LETTER
MISSOURI 911 SERVICE BOARD

JUNE 30, 2021

DRAFT



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

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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, 2021, 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 13, 2022

COMMUNICATION OF AUDIT RESULTS

Missouri 911 Service Board

June 30, 2021

DRAFT

May 13, 2022

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, 2021. 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 2021. 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 13, 2022.

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

DRAFT

Missouri 911 Service Board

Jefferson City, Missouri

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2021

DRAFT

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DRAFT

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, 2021, 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, 2021, 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.

Management's Responsibility for the Audit of 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.

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 within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statement

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 opinion. 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, including omissions, 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.

Other Matters

Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 13, 2022

MISSOURI 911 SERVICE BOARD

STATEMENT OF NET POSITION

JUNE 30, 2021

ASSETS	
Cash and Cash Equivalents	\$ 2,525,332
Accounts Receivable	614,619
Total Assets	<u>3,139,952</u>
LIABILITIES	
County Payable	646,746
Accounts Payable	21,431
Payroll Liability	2,687
Accrued Vacation	16,070
Total Liabilities	<u>686,934</u>
NET POSITION	
Restricted	
Board Designated	1,692,088
Unassigned	760,931
Total Net Position	<u>\$ 2,453,019</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, 2021

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Governmental Activities Net (Expenses) Revenues and Changes in Net Position
Primary Function:			
Governmental Activities			
Personnel	\$ (125,663)	\$ -	\$ (125,663)
General Operations	(332,987)	-	(332,987)
Emergency Telephone Numbers	(2,172,007)	-	(2,172,007)
Grant Expense	(2,830,402)	-	(2,830,402)
Scholarship	(100)	-	(100)
911 Service Income	-	4,756,657	4,756,657
Total Governmental Activities	\$ (5,461,159)	\$ 4,756,657	(704,502)
General Revenues:			
			45,733
			45
			45,778
			(658,724)
			3,111,743
			\$ 2,453,019

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

MISSOURI 911 SERVICE BOARD

BALANCE SHEET – GOVERNMENTAL FUND

JUNE 30, 2021

ASSETS	
Cash and Cash Equivalents	\$ 2,525,332
Accounts Receivable	614,619
Total Assets	<u>\$ 3,139,952</u>
LIABILITIES AND FUND BLANCE	
Liabilities	
Counties Payable	\$ 646,746
Accounts Payable	21,431
Payroll Liability	2,687
Accrued Vacation	16,070
Total Liabilities	<u>686,934</u>
Fund Balance	
Restricted	
Board Designated	1,692,088
Unassigned	760,931
Total Fund Balance	<u>2,453,019</u>
Total Liabilities and Fund Balance	<u>\$ 3,139,953</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, 2021

REVENUES	
911 Service Income	\$ 4,756,657
Investment Income	45,733
Miscellaneous Income	45
Total Revenues	<u>4,802,435</u>
EXPENDITURES	
Salaries, Payroll Taxes, and Benefits	125,663
Office Expenses	11,300
Board Expenses	815
Accounting Fees	14,198
Legal Fees	51,782
Contracted Services	254,221
Emergency Telephone Numbers – First Class	700,612
Emergency Telephone Numbers – Other Counties	1,471,395
Grant Expense	2,830,402
Scholarship Expense	100
Program Support	672
Total Expenditures	<u>5,461,159</u>
Net Change in Fund Balance	(658,724)
Fund Balance – Beginning	<u>3,111,743</u>
Fund Balance – Ending	<u>\$ 2,453,019</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, 2021

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, 2021

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 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 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, 2021

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, 2021

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 \$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.

DRAFT

MISSOURI 911 SERVICE BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021

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. There were no amounts exceeding federally insured limits as of the year ended.

NOTE 3 – EVALUATION OF SUBSEQUENT EVENTS:

Management has evaluated subsequent events through May 13, 2022, which is the date the financial statements were available to be issued.

DRAFT

REQUIRED
SUPPLEMENTARY
INFORMATION

DRAFT

MISSOURI 911 SERVICE BOARD

BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variances
	Original	Final		
REVENUES				
911 Service Income	\$ 4,192,117	\$ 4,192,117	\$ 4,756,657	\$ 564,540
Investment Income	30,000	30,000	45,733	15,733
Miscellaneous Income	-	-	45	45
NG911	263,075	263,075	-	(263,075)
Total Revenues	<u>4,222,117</u>	<u>4,222,117</u>	<u>4,802,435</u>	<u>580,318</u>
EXPENDITURES				
Salaries, Payroll Taxes, and Benefits	129,953	129,953	125,663	4,290
Office Expenses	12,000	12,000	11,300	700
Board Expenses	7,000	7,000	815	6,185
Accounting Fees	17,780	17,780	14,198	3,582
Legal Fees	60,000	60,000	51,782	8,219
Contracted Services	206,700	206,700	254,221	(47,521)
Emergency Telephone Numbers – First Class	607,858	607,858	700,612	(92,753)
Emergency Telephone Numbers – Other Counties	1,302,063	1,302,063	1,471,395	(169,332)
Grants Expense	2,900,000	2,900,000	2,830,402	69,598
Scholarship Expense	-	-	100	(100)
Program Support	-	-	672	(672)
Miscellaneous Expenses	3,920	3,920	-	3,920
NG911	465,000	465,000	-	-
Total Expenditures	<u>5,712,274</u>	<u>5,712,274</u>	<u>5,461,159</u>	<u>(213,884)</u>
Net Change in Fund Balance	(1,490,157)	(1,490,157)	(658,724)	794,202
Fund Balance – Beginning	<u>3,111,743</u>	<u>3,111,743</u>	<u>3,111,743</u>	<u>-</u>
Fund Balance – Ending	<u>\$ 1,621,586</u>	<u>\$ 1,621,586</u>	<u>\$ 2,453,019</u>	<u>\$ 794,202</u>

MISSOURI 911 SERVICE BOARD
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 47,521
Emergency Telephone Numbers	262,086

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