

**Metro Emergency Operations Center
Finance Committee/Executive Board
September 25, 2018
Minutes**

Present: Jennifer Herral
Keith Vititoe, for Commissioner Kent Carper
Sheriff Mike Rutherford
Dan Foster (11:33)
Grant Gunnoe
Derek Johnson

Staff: John Rutherford
Russell Emrick
Rick McElhaney
Lindsay White
Amy Larch
Paul Dryden
Joanna Edwards

Jennifer Herral called the meeting to order at 11:28 a.m., and roll call was noted.

Motion was made to approve the Executive Board minutes from June 26, 2018.

Motion: M. Rutherford

Second: Gunnoe

The motion carried unanimously.

Finance Update

FY19 F/S YTD – Lindsay White stated that everything went well with the auditors conducting fieldwork in the previous month for FY18, and they were now just waiting on her to complete the notes that accompany the financial statements. White stated that Metro anticipated having the auditors at the December meeting to present the final statements.

White stated there were two significant non-routine accruals at yearend, including to Frontier for the phone project and to Aviat for the radio project. White stated that Metro ended FY18 better than budget in most aspects, but there was a larger decrease in landline revenue than was expected. White stated that Metro ended the year approximately \$350,000 better than anticipated, but would still be in a position at the end of FY19 to need to discuss funding for future years.

White reminded the Board that in June, there had been discussion of a landline remitter that had been sending highly-inflated remittances for several months during Spring 2018. The company is no longer sending the increased remittances, so we believe that problem has since been resolved. White stated the company had not asked for the money back, nor had they offset for it in their current remittances, so it was not expected that there

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would be any further action required on Metro's part; however, the marginal amount above the monthly average over that period has been booked as unearned revenue because we do not believe that it was actually landline revenue.

White stated that Metro should be receiving a reimbursement for \$203,000 in grant funding in the coming weeks.

White stated that in July, the first month of FY19, there was a 7% decrease in landline remittances over the same period in FY18.

Motion was made to accept the Finance Report.

Motion: Gunnoe

Second: Vititoe

The motion carried unanimously.

Open Purchase Order/Budget Amendments – Lindsay White stated that Metro was requesting to move \$80,000 from the previous year's M&R Grounds to the FY19 M&R Grounds; the bid for the radio tower project was approved in FY18, but we have since been holding it waiting to hear if it can be grant-funded. Even if it's not approved for grant funding, Metro will still need to have the work completed. The bid that we received in April 2018 expires on December 31, 2018.

The second budget amendment request was for \$42,000 for the previous year's Radio Capital Asset budget to be moved to the FY19 Radio Capital Asset for \$23,960, the amount of the bid received on September 20, 2018. The remaining amount is not required, as we saved significantly by combining the two projects.

White stated Metro was also requesting a \$10,000 increase in the Revenues budget to account for mapping fees that went into effect in FY18 and an increase of \$202,251 to the Grants and Intergovernmental Income budget to account for radio phase one and two grants.

Motion was made to approve the requested budget amendments.

Motion: Gunnoe

Second: M. Rutherford

The motion carried unanimously.

Approval of United Bankcard Payment-June – Lindsay White stated that in June, Metro's credit card payment was \$14,072.10, which included over \$4,000 for updating the EMD guide cards, putting the payment over the \$10,000 limit that requires board approval. White stated that Metro had contacted the Board President for approval to pay that because of the due date, so ratification was being sought.

Approval of Change in Aviat US, Inc. Invoice – Lindsay White stated that Metro had gone out to bid for phase one of the radio project, which had previously been approved by the Board. However, the bid did not include any shipping; Metro received approval from the

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study. It summarizes the key findings and provides a final statement on the overall significance of the research. The authors express their gratitude to the funding agencies and the participants who made the study possible.

6. The sixth part of the document includes a list of references and a bibliography. It provides a comprehensive list of the sources used in the study, including books, articles, and other relevant documents.

7. The seventh part of the document contains a list of appendices. These appendices provide additional information and data that support the findings of the study. They include detailed tables, figures, and other supplementary materials.

8. The eighth part of the document is a list of figures and tables. It provides a clear and concise summary of the visual elements used in the study. Each figure and table is accompanied by a brief description of its content and its relevance to the research.

9. The ninth part of the document is a list of abbreviations and acronyms. It provides a clear and concise definition of the terms used throughout the document. This helps to ensure that the reader can understand the document without any confusion.

10. The tenth part of the document is a list of keywords. These keywords are used to describe the main topics and concepts of the study. They are used to help the reader find the document more easily in a search engine or database.

11. The eleventh part of the document is a list of authors and their affiliations. It provides a clear and concise list of the individuals who contributed to the study. It also includes their respective institutions and contact information.

12. The twelfth part of the document is a list of acknowledgments. It provides a clear and concise list of the individuals and organizations that provided support and assistance during the study. It is a way for the authors to express their gratitude and appreciation.

Finance Committee for the extra shipping costs, and was seeking ratification from the Executive Board.

Motion was made to approve the United Bankcard payment for June in the amount of \$14,072.10 and the changes to the Aviat invoice to include shipping in the amount of \$9,202.00.

Motion: Gunnoe

Second: Foster

The motion carried unanimously.

Re-Bid of Previously Approved Radio Antenna Removal/Installation

Russell Emrick stated the Board had approved the radio antenna removal and installation separately in a previous meeting, but Metro had put them out for re-bid as one project in hopes to save some money, as the total of the two bids separately came in more expensive than expected. Emrick stated the bids came back much lower than expected and Metro was requesting approval for the bid from Premier Construction in the amount of \$23,960.

Motion was made to approve the Premier Construction bid for radio antenna removal and installation in the amount of \$23,960.

Motion: Foster

Second: Vititoe

The motion carried unanimously.

Equipment Redundancy

Russell Emrick reminded the Board of the phone equipment outage that occurred in June, wherein Metro traveled to the Alternate PSAP to keep 911 ringing. Emrick stated this outage was due to a Frontier UPS (uninterrupted power supply) outage, which Metro believed that there were two of, and one could go out while the other maintained the phones. Emrick stated that Frontier was still not sure why this did not happen, and had provided a quote to provide even more redundancy. Emrick stated Metro requested Frontier provide the original amount of redundancy it believed to have had before there would even be consideration to purchase more. John Rutherford stated he had spoken with county officials who confirmed that Metro had provided extra funds to ensure the redundancy was there, and needed Frontier to fix what was already paid for. Jennifer Herral asked if the Board agreed. The consensus was that they did.

Emrick stated the phone upgrade had been pushed back due to finding a leak in a Frontier conduit in the server room, but would likely take place in November, and this would also be when the redundancy was re-tested.

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Upcoming Procurement

IT Procurement-Network Equipment – Russell Emrick stated Metro needed a routine replacement of the firewall, which is about five years old. Emrick stated Metro was working on getting two more quotes, but was requesting approval for up to the amount of the first one.

Motion was made to approve replacement of Metro's firewall and five-year maintenance plan for up to the amount of \$11,744.12.

Motion: Gunnoe

Second: Rutherford

The motion carried unanimously.

IT Procurement-Other IT Procurement & Installation – Russell Emrick stated there was no further IT Procurement due to necessary maintenance being covered by an open purchase order.

Radio Procurement-Radio Tower Repair – Russell Emrick stated that Bryan Carper still had not heard back about the grant funds for Metro's radio tower repair. Carper would be checking again. Emrick stated the quote was valid until December and the purchase had been previously approved.

Old Business – There was a brief discussion about various radio tower repairs and acquisition. Patrick Corley of Metro was commended for his map of the county's radio towers.

New Business – None.

Public Comment – None.

Announcements – Jennifer Herrald stated that the next meeting would be Tuesday, December 11.

Motion made to adjourn at 11:45 a.m.

Motion: M. Rutherford

Second: Foster

The motion carried unanimously.

Respectfully submitted,



The first part of the document discusses the importance of maintaining accurate records and the role of the auditor in this process.

It is essential for the auditor to ensure that all transactions are properly recorded and that the books are balanced at all times.

The second part of the document deals with the various methods used to audit the books and the importance of selecting the most appropriate method for each situation.

One of the most common methods is the audit of the cash books, which involves checking the entries against the bank statements and receipts.

Another method is the audit of the ledger, which involves checking the entries against the original documents and vouchers.

The final part of the document discusses the importance of the auditor's report and the role of the auditor in providing an independent opinion on the financial statements.

The auditor's report is a key document in the audit process and provides valuable information to the management and the shareholders.

In conclusion, the audit of the books is a complex task that requires a high level of skill and attention to detail.

The auditor must be able to identify any errors or irregularities and to provide a clear and concise report on the results of the audit.

It is the responsibility of the auditor to ensure that the financial statements are true and fair and that the company is in compliance with the law.

The audit of the books is a vital part of the financial management process and is essential for the success of any business.