

Report on the

Jefferson County Emergency Communications District

Jefferson County, Alabama

October 1, 2017 through September 30, 2019

Filed: September 11, 2020



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Jefferson County Emergency Communications District, Jefferson County, Alabama, for the period October 1, 2017 through September 30, 2019, by Examiners Cathy M. Cook and Brian Slaten. I, Cathy M. Cook, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads "Cathy M. Cook".

Cathy M. Cook
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, District operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**Jefferson County Emergency Communications District
October 1, 2017 through September 30, 2019**

The Jefferson County Emergency Communications District (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Jefferson County, with the exception of cities having separate Emergency Communications Districts. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of compliance by the District with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6-(e).

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

Board members and administrative personnel, as reflected on Exhibit 2, were invited to an exit conference to discuss the contents of this report. Individuals in attendance were: Donald West, Director; and Board Members: Mark S. Sims, Darryl Tavel, Rocky Bell, David P. Smith, and Phillip Green. Also in attendance were representatives from the Department of Examiners of Public Accounts: Cathy M. Cook, Examiner, and Brian Slaten, Examiner. The results of the examination were discussed via telephone with Former Director: Howard Summerford; and Board Members: Jon A. Lord, Stevan Parsons, and Marsha Allen.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2017 through September 30, 2019***

	Fiscal Year 2018	Fiscal Year 2019	Total
<u>Receipts</u>			
911 Revenue	\$ 3,965,375.19	\$ 4,625,256.88	\$ 8,590,632.07
County Funding	1,125,710.36	1,159,481.68	2,285,192.04
Municipal Funding	26,303.40	43,840.96	70,144.36
Interest	22,472.74	35,609.80	58,082.54
Miscellaneous	1,123.46	1,152.72	2,276.18
Total Receipts	5,140,985.15	5,865,342.04	11,006,327.19
<u>Disbursements</u>			
Personnel Expenditures	4,182,464.53	4,320,229.94	8,502,694.47
911 Related Expenses	411,012.39	557,540.85	968,553.24
Office Expense	222,116.00	278,100.53	500,216.53
Training and Education Expenses	50,724.73	73,550.62	124,275.35
Vehicle Expenses	13,957.43	17,155.98	31,113.41
Accounting and Legal Services	151,484.57	104,599.12	256,083.69
Capital Outlay	258,008.00	355,697.75	613,705.75
Total Disbursements	5,289,767.65	5,706,874.79	10,996,642.44
Excess (Deficit) of Receipts Over Disbursements	(148,782.50)	158,467.25	9,684.75
Cash Balances - Beginning of Year	3,242,923.00	3,094,140.50	3,242,923.00
Cash Balances - End of Year	\$ 3,094,140.50	\$ 3,252,607.75	\$ 3,252,607.75

Additional Information

Board Members and Administrative Personnel
October 1, 2017 through September 30, 2019

Board Members		Term Expires
Jon A. Lord	Chairman	2021
Darryl Tavel	Vice-Chairman	2022
Mark S. Sims	Secretary	2022
Stevan Parsons	Treasurer	2020
Phillip Green	Member	2020
Rocky Bell	Member	2021
David P. Smith	Member	2021
Marsha Allen	Member	2019
<u>Administrative Personnel</u>		
Donald West	Director	2020
Howard Summerford	Director	2018