

Report on the

City of Montgomery Emergency Communications District

Montgomery 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 City of Montgomery Emergency Communications District, Montgomery County, Alabama, for the period October 1, 2017 through September 30, 2019. 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,

Julie Garner
Examiner of Public Accounts

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Table of Contents

| | <i>Page</i> |
|---|-------------|
| Summary | A |
| Contains items pertaining to state and local legal compliance, District operations and other matters. | |
| Financial Information | 1 |
| Exhibit #1 Summary of Receipts, Disbursements and Cash Balances | 2 |
| Additional Information | 3 |
| Exhibit #2 Board Members and Administrative Personnel | 4 |



Department of
Examiners of Public Accounts

SUMMARY

**City of Montgomery Emergency Communications District
Montgomery County, Alabama
October 1, 2017 through September 30, 2019**

The City of Montgomery Emergency Communications District, Montgomery County, Alabama, (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 the City of Montgomery. 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 and local laws and regulations.

Board members and administrative personnel, as reflected on Exhibit 2, were invited to an exit conference via telephone to discuss the results of the examination. Individuals in attendance were: Christina A. Thornton, Chairperson; and Charles Jinright, Board Member. Representing the Department of Examiners of Public Accounts were: Teresa Dekle, Audit Manager, and Julie Garner, Examiner.

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 | \$ 5,408,756.20 | \$ 5,980,922.20 | \$ 11,389,678.40 |
| Interest | 55,932.90 | 102,784.73 | 158,717.63 |
| Total Receipts | <u>5,464,689.10</u> | <u>6,083,706.93</u> | <u>11,548,396.03</u> |
| <u>Disbursements</u> | | | |
| Personnel Expenditures | 3,198,073.09 | 3,685,008.80 | 6,883,081.89 |
| 911 Related Expenses | 441,633.87 | 443,414.68 | 885,048.55 |
| Office Expenses | 416,881.36 | 302,137.84 | 719,019.20 |
| Training and Education Expenses | 34,519.67 | 41,867.30 | 76,386.97 |
| Equipment | 898,612.32 | 2,280,203.09 | 3,178,815.41 |
| Total Disbursements | <u>4,989,720.31</u> | <u>6,752,631.71</u> | <u>11,742,352.02</u> |
| Excess (Deficit) of Receipts Over Disbursements | 474,968.79 | (668,924.78) | (193,955.99) |
| Cash Balances - Beginning of Year | <u>4,668,618.29</u> | <u>5,143,587.08</u> | <u>4,668,618.29</u> |
| Cash Balances - End of Year | <u>\$ 5,143,587.08</u> | <u>\$ 4,474,662.30</u> | <u>\$ 4,474,662.30</u> |

Additional Information

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

| Board Members | | Term Expires |
|--|------------------|-------------------------------|
| Christina A. Thornton | Chairperson | 2020 |
| Barry O. Crabb | Vice-Chairperson | 2019 |
| Ronald F. Sams | Secretary | 2019 |
| Charles Jinright | Member | 2018 |
| Tracy Larkin | Member | 2019 |
| Kim Fehl | Member | Resigned December 31, 2019 |
| J. Christopher Murphy | Member | Resigned December 31, 2017 |
| Todd Strange | Member | 2018 |
| <u>Administrative Personnel</u> | | |
| Larry J. Fisher | Director | Retired May 2020 |