

Report on the

# Shelby County Emergency Communications District

Shelby 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*



Rachel Laurie Riddle  
*Chief Examiner*

**State of Alabama**  
Department of  
**Examiners of Public Accounts**

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

Dear Madam:

An examination was conducted on the Shelby County Emergency Communications District, Shelby 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 the 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'. The signature is written in a cursive style.

Cathy M. Cook  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The Shelby 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 Shelby County. 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 3, were invited to discuss the results of this report at an exit conference. Individuals in attendance were: Alan Campbell, Director; and Board Members: Mark Bray, Rick Shepherd, and Chad Scroggins. Also in attendance was a representative of the Department of Examiners of Public Accounts: Cathy M. Cook, Examiner. The results were discussed separately via telephone with Board Members: Tommy Thomas, John Samaneigo, and Curtis Rigney.

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# *Financial Information*

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

|  | Fiscal Year<br>2018 | Fiscal Year<br>2019 | Total           |
|--|---------------------|---------------------|-----------------|
| <b><u>Receipts</u></b>                             |                     |                     |                 |
| 911 Revenue  | \$ 2,893,885.81     | \$ 3,471,877.78     | \$ 6,365,763.59 |
| County Funding                                     | 293,367.96          | 293,367.96          | 586,735.92      |
| Municipal Funding                                  | 586,526.54          | 601,706.00          | 1,188,232.54    |
| Local Grant  | 124,890.00          |                     | 124,890.00      |
| Interest   | 18,683.90           | 55,584.93           | 74,268.83       |
| Other  | 5,931.78            | 20,223.73           | 26,155.51       |
| Total Receipts                                     | 3,923,285.99        | 4,442,760.40        | 8,366,046.39    |
| <b><u>Disbursements</u></b>                        |                     |                     |                 |
| Personnel Expenditures                             | 2,773,197.34        | 2,828,555.17        | 5,601,752.51    |
| 911 Related Expenses                               | 2,376,249.48        | 772,591.23          | 3,148,840.71    |
| Office Expenses                                    | 24,086.65           | 26,130.10           | 50,216.75       |
| Utilities  | 46,359.43           | 42,849.33           | 89,208.76       |
| Training and Education Expenses                    | 5,969.69            | 11,589.31           | 17,559.00       |
| Accounting and Legal Services                      | 7,453.37            | 8,495.25            | 15,948.62       |
| Total Disbursements                                | 5,233,315.96        | 3,690,210.39        | 8,923,526.35    |
| <b><u>Other Financing Sources/(Uses)</u></b>       |                     |                     |                 |
| Redemption of Investments                          | 1,000,000.00        |                     | 1,000,000.00    |
| Purchase of Investments                            | (1,000,000.00)      | (49,379.22)         | (1,049,379.22)  |
| Total Other Financing Sources/(Uses)               |                     | (49,379.22)         | (49,379.22)     |
| Excess (Deficit) of Receipts Over<br>Disbursements | (1,310,029.97)      | 703,170.79          | (606,859.18)    |
| Cash Balances - Beginning of Year                  | 2,159,317.24        | 849,287.27          | 2,159,317.24    |
| Cash Balances - End of Year                        | \$ 849,287.27       | \$ 1,552,458.06     | \$ 1,552,458.06 |

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***Summary of Investments***  
***September 30, 2019***

| <b>Investment Name</b>                 | <b>Interest Rate</b> | <b>Face Amount</b>     | <b>Maturity Date</b> |
|--|----------------------|------------------------|----------------------|
| SouthPoint Bank Certificate of Deposit | 2.00%                | \$ 1,008,726.47        | 10/19/2019           |
| SouthPoint Bank Certificate of Deposit | 2.50%                | <u>2,040,652.75</u>    | 05/01/2020           |
| Total Investments                      |                      | <u>\$ 3,049,379.22</u> |                      |

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## *Additional Information*



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

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**Board Members** **Term Expires**

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|                |               |                            |
|----------------|---------------|----------------------------|
| Mark Bray      | Chairman      | 2023                       |
| Rick Shepherd  | Vice-Chairman | 2020                       |
| Wayne Shirley  | Secretary     | Deceased<br>August 6, 2020 |
| John Samaneigo | Member        | 2022                       |
| Loren Russell  | Member        | Resigned<br>May 29, 2020   |
| Curtis Rigney  | Member        | 2022                       |
| Chad Scroggins | Member        | 2023                       |
| Tommy Thomas   | Member        | 2018                       |

**Administrative Personnel**

|               |          |            |
|---------------|----------|------------|
| Alan Campbell | Director | Indefinite |
|---------------|----------|------------|