

Report on the

Madison County Emergency Communications District

Madison County, Alabama

October 1, 2017 through September 30, 2019

Filed: November 6, 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 Madison County Emergency Communications District, Madison County, Alabama, for the period October 1, 2017 through September 30, 2019, by Examiners Ashleigh O. Bubbett and Jeffryl A. Martin. I, Ashleigh Bubbett, 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,

Ashleigh O. Bubbett
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

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

The Madison 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 Madison 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 or local laws and regulations.

Board members and administrative personnel, as reflected on Exhibit 4, were invited to discuss the results of this report at an exit conference held at the office of the Emergency Communications District. Individuals in attendance were: Ernie Blair, Chief Executive Officer; Chris Tucker, Director; Lee Gradford, Chairman; and Board Members: Sally Warden, Alan Bibb, Steve Haraway, Woody Sanderson, and John Nolan, III. Also in attendance were representatives from the Department of Examiners of Public Accounts: April S. Purser, Audit Manager; and Ashleigh O. Bubbett, Examiner of Public Accounts. The results of this report were discussed with Mr. Britt Birdwell at an exit conference held via teleconference.

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	\$ 6,609,605.08	\$ 7,409,070.67	\$ 14,018,675.75
Radio Switch Income	237,404.91	169,740.00	407,144.91
Interest	134,693.82	243,380.34	378,074.16
Other	432.06	61,299.18	61,731.24
Total Receipts	6,982,135.87	7,883,490.19	14,865,626.06
<u>Disbursements</u>			
Personnel Expenditures	2,286,865.38	2,474,691.96	4,761,557.34
911 Related Expenses	1,485,967.55	1,643,990.80	3,129,958.35
Office Expenses	513,285.49	552,115.37	1,065,400.86
Training and Education Expenses	74,444.83	73,621.14	148,065.97
Vehicle Expenses	5,405.74	5,567.98	10,973.72
Capital Projects	1,862,870.10	7,798,894.09	9,661,764.19
Debt Service:			
Principal	4,975,318.77	500,000.00	5,475,318.77
Interest	98,188.85	471,635.33	569,824.18
Total Disbursements	11,302,346.71	13,520,516.67	24,822,863.38
<u>Other Financing Sources or Uses</u>			
Proceeds from Issuance of Debt	13,973,000.00		13,973,000.00
Proceeds from Redemption of Investments	673,062.42		673,062.42
Total Other Financing Sources and Uses	14,646,062.42		14,646,062.42
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	10,325,851.58	(5,637,026.48)	4,688,825.10
Cash Balances - Beginning of Year	7,629,173.79	17,955,025.37	7,629,173.79
Cash Balances - End of Year	\$ 17,955,025.37	\$ 12,317,998.89	\$ 12,317,998.89

Schedule of Investments
September 30, 2019

Investment Name	Interest Rate	Amount	Maturity Date
Bryant Bank Certificate of Deposit	1.15%	\$ 759,561.19	06/15/2020
Trustmark Bank Certificate of Deposit	2.03%	<u>216,968.15</u>	05/10/2020
Total Investments		<u>\$ 976,529.34</u>	

Summary of Long-Term Debt
September 30, 2019

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Bond Payable:</u>				
Series 2018	3.32%	05/1/2033	\$ 13,973,000.00	\$ 13,473,000.00
Total Bonds Payable			<u>13,973,000.00</u>	<u>13,473,000.00</u>
Total Long-Term Debt			<u>\$ 13,973,000.00</u>	<u>\$ 13,473,000.00</u>

Additional Information

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

Board Members **Term Expires**

Lee Gradford	Chairman	2021
Sally Warden	Vice-Chairman	2021
Alan Bibb	Treasurer	2021
Steve Haraway	Secretary	2020
John Nolan, III	Member	2021
William Sammons	Member	2020
Woody Sanderson	Member	2021
Britt Birdwell	Member	2018

Administrative Personnel

Ernie Blair	Chief Executive Officer	Indefinite
Chris Tucker	Director	Indefinite