

Report on the

DeKalb County Emergency Communications District

DeKalb County, Alabama

October 1, 2018 through September 30, 2020

Filed: June 4, 2021



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 DeKalb County Emergency Communications District, DeKalb County, Alabama, for the period October 1, 2018 through September 30, 2020, by Examiners Brittany Parker and Blakely Shierling. I, Brittany Parker, 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 submit this report to you on the results of the examination.

Respectfully submitted,

Brittany Parker
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
Exhibit #2 Summary of Long-Term Debt	3
Additional Information	4
Exhibit #3 Board Members and Administrative Personnel	5



Department of
Examiners of Public Accounts

SUMMARY

**DeKalb County Emergency Communications District
October 1, 2018 through September 30, 2020**

The DeKalb 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 DeKalb 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 the District’s compliance 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 *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.

EXIT CONFERENCE

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: Director: Sabrina Dobbins; and Board Members: Jimmy Carter, Anthony Clifton, and Willie Wright. Also in attendance were representatives of the Department of Examiners of Public Accounts: BriAnna Upchurch, Audit Manager; and Brittany Parker, Examiner of Public Accounts. Results were discussed over the telephone with Board Members: Freddy Glover, Charles Centers, Billy Fields, Ed Burke, and Tommy Griffin.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2018 through September 30, 2020***

	Fiscal Year 2019	Fiscal Year 2020	Total
<u>Receipts</u>			
911 Revenue	\$ 1,462,051.05	\$ 1,457,668.05	\$ 2,919,719.10
Interest	26,657.76	11,279.37	37,937.13
Miscellaneous		100.00	100.00
Total Receipts	1,488,708.81	1,469,047.42	2,957,756.23
<u>Disbursements</u>			
Personnel Expenditures	793,449.06	881,725.64	1,675,174.70
911 Related Expenses	94,674.52	127,055.93	221,730.45
Office Expense	93,920.97	78,986.70	172,907.67
Training and Travel	19,042.67	7,243.03	26,285.70
Vehicle	4,557.92	2,047.00	6,604.92
Capital Outlay	170,554.91	6,210.31	176,765.22
Debt Service:			
Principal	170,000.00	175,000.00	345,000.00
Interest and Fiscal Charges	211,033.76	206,708.76	417,742.52
Total Disbursements	1,557,233.81	1,484,977.37	3,042,211.18
Excess (Deficit) of Receipts Over Disbursements	(68,525.00)	(15,929.95)	(84,454.95)
Cash and Cash Equivalent Balances - Beginning of Year	2,207,355.28	2,138,830.28	2,207,355.28
Cash and Cash Equivalent Balances - End of Year	\$ 2,138,830.28	\$ 2,122,900.33	\$ 2,122,900.33

Summary of Long-Term Debt
September 30, 2020

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Warrants Payable</u>				
Revenue Bonds, Series 2017	2% - 4%	01/01/2042	<u>\$ 6,215,000.00</u>	<u>\$ 5,705,000.00</u>
Total Long-Term Debt			<u>\$ 6,215,000.00</u>	<u>\$ 5,705,000.00</u>

Additional Information

Board Members and Administrative Personnel
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Jimmy Carter	Chairman	2025
Marty Wootten	Vice-Chairman	2024
Freddy Glover	Member	2024
Willie Wright	Member	2021
Scot Westbrook	Member	2023
Thomas Ridgeway	Member	2024
Anthony Clifton	Member	2023
Charles Centers	Member	2020
Billy Fields	Member	2020
Ed Burke	Member	2020
Tommy Griffin	Member	2020
<u>Administrative Personnel</u>		
Sabrina Dobbins	Director	Indefinite