

Report on the

Calhoun County Emergency Communications District

Calhoun County, Alabama

October 1, 2018 through September 30, 2020

Filed: July 9, 2021



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280

Montgomery, Alabama 36104-4338

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

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

Dear Madam:

An examination was conducted on the Calhoun County Emergency Communications District, Calhoun 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 and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Brittany Parker'.

Brittany Parker
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

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

The Calhoun 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 Calhoun 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. Pursuant to the *Code of Alabama 1975*, Section 11-31-1, the District established the Northeast Alabama Regional Communications System as a division of the District to implement, operate and maintain all emergency radio communications equipment and facilities for the District and other participating entities.

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 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 or 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: Kevin Jenkins; and Board Members: Herbert Palmore, Randy Reaves, Gary Sparks, Van Roberts and Shane Denham. Also in attendance were representatives from the Department of Examiners of Public Accounts: BriAnna Upchurch, Audit Manager; and Brittany Parker, Examiner of Public Accounts.

Financial Information

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

	Fiscal Year 2019	Fiscal Year 2020	Total
Receipts			
911 Revenue	\$ 2,317,657.19	\$ 2,290,757.56	\$ 4,608,414.75
Radio User and Service Fees	918,539.49	1,249,879.43	2,168,418.92
Municipal Funding	394,340.56	494,068.08	888,408.64
Tower Lease Income	46,464.00	48,706.00	95,170.00
Interest Income	17,496.22	19,184.39	36,680.61
Other Revenues	50,275.80		50,275.80
Total Receipts	3,744,773.26	4,102,595.46	7,847,368.72
Disbursements			
Personnel	1,856,192.74	1,923,331.97	3,779,524.71
911 Related Expense	901,289.16	1,533,901.67	2,435,190.83
Contractual Service	36,419.50	11,122.00	47,541.50
Office Expense	15,496.03	34,511.65	50,007.68
Training	16,631.54	17,395.40	34,026.94
Vehicle	5,249.70	45,751.09	51,000.79
Capital Projects		10,330.14	10,330.14
Debt Service:			
Principal	353,433.24	367,641.25	721,074.49
Interest	94,288.81	80,094.20	174,383.01
Total Disbursements	3,279,000.72	4,024,079.37	7,303,080.09
Excess (Deficit) of Receipts Over Disbursements	465,772.54	78,516.09	544,288.63
Cash Balances - Beginning of Year	1,511,845.62	1,977,618.16	1,511,845.62
Cash Balances - End of Year	\$ 1,977,618.16	\$ 2,056,134.25	\$ 2,056,134.25

Summary of Long-Term Debt
September 30, 2020

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
Capital Leases:				
Motorola Solutions, Inc.	4.02%	07/01/2024	\$ 3,487,612.00	\$ 1,624,418.37
Total Capital leases			<u>3,487,612.00</u>	<u>1,624,418.37</u>
Total Long-Term Debt			<u>\$ 3,487,612.00</u>	<u>\$ 1,624,418.37</u>

Additional Information

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

Board Members		Term Expires
Shane Denham	Member	2023
Herbert Palmore	Member	2023
Randy Reaves	Member	2022
Van Roberts	Member	2022
Gary Sparks	Member	2022
Tony Taylor	Member	2021
Matthew Wade	Member	2022
Larry Amerson	Member	Deceased
<u>Administrative Personnel</u>		
Kevin S. Jenkins	Director	Indefinite