

Report on the

Walker County Emergency Communications District

Walker County, Alabama

October 1, 2018 through September 30, 2020

Filed: September 3, 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 Walker County Emergency Communications District, Walker County, Alabama, for the period October 1, 2018 through September 30, 2020. 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 cursive script that reads 'Taylor Carter'.

Taylor Carter
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

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

The Walker 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 Walker 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 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.

EXIT CONFERENCE

Board Members and administrative personnel, as reflected on Exhibit 4, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were: Tim Thomas, Director; Board Members: Chuck Wright, David Edgil, and Johnathan Appling; and representatives of the Department of Examiners of Public Accounts: Joshua D. Taylor, Audit Manager; and Taylor Carter, Examiner.

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	\$ 1,058,667.48	\$ 1,058,667.48	\$ 2,117,334.96
Interest	15,046.57	7,929.05	22,975.62
Miscellaneous	89,235.50	63,506.06	152,741.56
Total Receipts	<u>1,162,949.55</u>	<u>1,130,102.59</u>	<u>2,293,052.14</u>
<u>Disbursements</u>			
Personnel Expenditures	753,106.56	739,800.88	1,492,907.44
911 Related Expenses	43,231.59	53,754.87	96,986.46
Office Expense	57,426.74	47,667.66	105,094.40
Vehicle Expenses	2,578.11	1,907.18	4,485.29
Equipment	84,186.91	103,539.77	187,726.68
Training and Education	5,182.23	6,543.30	11,725.53
Insurance	187,382.42	188,676.61	376,059.03
Maintenance and Repairs	26,102.31	60,285.88	86,388.19
Dues and Memberships	1,789.99	225.00	2,014.99
Capital Projects	118,307.00	801,300.12	919,607.12
Total Disbursements	<u>1,279,293.86</u>	<u>2,003,701.27</u>	<u>3,282,995.13</u>
<u>Other Financing Sources/(Uses)</u>			
Purchase of Investments		(237,654.79)	(237,654.79)
Proceeds from Financing Agreement		860,000.00	860,000.00
Proceeds from Investment Maturity		500,000.00	500,000.00
Total Other Financing Sources/(Uses)		<u>1,122,345.21</u>	<u>1,122,345.21</u>
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	(116,344.31)	248,746.53	132,402.22
Cash Balances - Beginning of Year	<u>731,562.51</u>	<u>615,218.20</u>	<u>731,562.51</u>
Cash Balances - End of Year	<u>\$ 615,218.20</u>	<u>\$ 863,964.73</u>	<u>\$ 863,964.73</u>

Summary of Investments
September 30, 2020

Investment Name	Interest Rate	Face Amount	Maturity Date
Certificate of Deposit	1.50%	<u>\$ 257,460.68</u>	12/05/2020
Total		<u><u>\$ 257,460.68</u></u>	

Summary of Long-Term Debt
September 30, 2020

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Long Term Note Payable:</u>				
Commercial Fixed Rate Loan	2.95%	07/14/2036	<u>\$ 860,000.00</u>	<u>\$ 860,000.00</u>
Total Long-Term Debt			<u>\$ 860,000.00</u>	<u>\$ 860,000.00</u>

Additional Information

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

Board Members		Term Expires
Johnathan Appling	Chairman	2021
Chuck Wright	Vice-Chairman	2024
Jeris Crump	Secretary-Treasurer	2021
David Edgil	Member	2024
Mike Short	Member	2021
Victor South	Member	2022
Tim Stockman	Member	2021
 <u>Administrative Personnel</u>		
Tim Thomas	Executive Director	Indefinite