

Report on the

Marshall County Emergency Communications District

Marshall 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 Marshall County Emergency Communications District, Marshall 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,

Adam Vann
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

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

The Marshall 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 Marshall 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 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: Johnny Hart; and Board Members: Jim Peterson, Jeff Beck, and Scott Lacks. Also in attendance were representatives from the Department of Examiners of Public Accounts: April Purser, Audit Manager; and Adam Vann, Examiner. An exit conference was held by telephone with Chairman, Jack Lay.

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	\$ 1,717,956.97	\$ 1,702,122.45	\$ 3,420,079.42
Dispatching Services	74,416.68	75,000.00	149,416.68
Interest	242.75	296.70	539.45
Miscellaneous	10,494.48	16,745.19	27,239.67
Total Receipts	<u>1,803,110.88</u>	<u>1,794,164.34</u>	<u>3,597,275.22</u>
<u>Disbursements</u>			
Personnel Expenditures	1,047,920.37	994,083.45	2,042,003.82
911 Related Expenses	233,200.76	245,785.20	478,985.96
Office Expenses	72,724.43	36,338.88	109,063.31
Training and Education Expenses	41,244.94	28,200.97	69,445.91
Vehicle Expenses	5,265.64	4,620.73	9,886.37
Capital Purchases	584,146.12	304,506.91	888,653.03
Total Disbursements	<u>1,984,502.26</u>	<u>1,613,536.14</u>	<u>3,598,038.40</u>
Excess (Deficit) of Receipts Over Disbursements	<u>(181,391.38)</u>	<u>180,628.20</u>	<u>(763.18)</u>
<u>Other Financing Sources/(Uses)</u>			
Purchase of Investments	(500,000.00)	(1,245,154.22)	(1,745,154.22)
Redemption of Investments		1,244,817.34	1,244,817.34
Total Other Financing Sources/(Uses)	<u>(500,000.00)</u>	<u>(336.88)</u>	<u>(500,336.88)</u>
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	<u>(681,391.38)</u>	<u>180,291.32</u>	<u>(501,100.06)</u>
Cash Balances - Beginning of Year	<u>1,998,323.92</u>	<u>1,316,932.54</u>	<u>1,998,323.92</u>
Cash Balances - End of Year	<u>\$ 1,316,932.54</u>	<u>\$ 1,497,223.86</u>	<u>\$ 1,497,223.86</u>

Summary of Investments
September 30, 2020

Investment Name	Interest Rate	Face Amount	Maturity Date
First National Bank - Certificate of Deposit	1.95%	\$ 260,112.62	12/04/2020
First National Bank - Certificate of Deposit	1.95%	259,803.66	02/25/2021
First National Bank - Certificate of Deposit	1.75%	1,256,179.32	03/12/2021
Total Investments		<u>\$ 1,776,095.60</u>	

Additional Information

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

Board Members

Term Expires

Jack Lay	Chairman	Commission Appointment
Raymond Bodine	Vice-Chairman	2021
Rickey Petty	Member	Commission Appointment
Jim Peterson	Member	Commission Appointment
Jeff Beck	Member	2021
Brian Walls	Member	2021
Robert Patterson, Jr.	Member	2021
Scott Lacks	Member	2019
Ricky Phillips	Member	2019
Eric Speight	Member	2019

Administrative Personnel

Johnny Hart	Director	Indefinite
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