

Report on the

# Monroe County Emergency Communications District

Monroe County, Alabama

October 1, 2018 through September 30, 2020

Filed: October 8, 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](http://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 Monroe County Emergency Communications District, Monroe County, Alabama, for the period October 1, 2018 through September 30, 2020, by Examiners Angela B. Waters and Holly Henderson. I, Angela B. Waters, 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 'Angela B. Waters'. The signature is written in a cursive, flowing style.

Angela B. Waters  
Examiner of Public Accounts

rb

---

---

## *Table of Contents*

---

---

	<i>Page</i>
<b>Summary</b>	A
Contains items pertaining to state and local legal compliance, District operations and other matters.	
<b>Financial Information</b>	1
Exhibit #1      Summary of Receipts, Disbursements and Cash Balances	2
Exhibit #2      Summary of Long-Term Debt	3
<b>Additional Information</b>	4
Exhibit #3      Board Members and Administrative Personnel	5

---



Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The Monroe 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 Monroe 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, as reflected on Exhibit 3, were invited to an exit conference to discuss the results of this report. Individuals in attendance were: Rudolph Munnerlyn, Chairman; Board Member: Tom Boatwright; and Nikketra Nettles, Coordinator. Representing the Department of Examiners of Public Accounts were: Brian Wheeler, Audit Manager and Angela B. Waters, Examiner. The results of this report were discussed by telephone with Board Member Tom Tate.

---

# *Financial Information*

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

	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 377,603.63	\$ 385,331.03	\$ 762,934.66
Restitution	693.00	693.00	1,386.00
Interest	139.39	119.24	258.63
Total Receipts	<u>378,436.02</u>	<u>386,143.27</u>	<u>764,579.29</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	269,870.59	253,938.36	523,808.95
911 Related Expenses	86,058.88	89,499.34	175,558.22
Office Expenses	2,142.49	2,590.53	4,733.02
Capital Outlay	34,124.17		34,124.17
Debt Service	42,096.00	42,096.00	84,192.00
Total Disbursements	<u>434,292.13</u>	<u>388,124.23</u>	<u>822,416.36</u>
Excess (Deficit) of Receipts Over Disbursements	(55,856.11)	(1,980.96)	(57,837.07)
Cash Balances - Beginning of Year	<u>273,520.56</u>	<u>217,664.45</u>	<u>273,520.56</u>
Cash Balances - End of Year	<u>\$ 217,664.45</u>	<u>\$ 215,683.49</u>	<u>\$ 215,683.49</u>

***Summary of Long-Term Debt***  
***September 30, 2020***

<b>Type of Debt</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Original Balance</b>	<b>Ending Balance</b>
<b><u>Installment Payment Agreement</u></b>				
TAMCO Capital Corporation	11.557%	09/04/2023	\$ 159,300.51	\$ 106,292.87
Total Long-Term Debt			\$ 159,300.51	\$ 106,292.87

---

## *Additional Information*



---

---

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

---

---

<b>Board Members</b>		<b>Term Expires</b>
Rudolph Munnerlyn	Chairman	September 12, 2021
Tom Boatwright	Member	September 12, 2022
Jeff Griffin	Member	September 12, 2021
J. T. Johnston	Member	September 12, 2022
Paul Lindsey	Member	September 12, 2021
Gerald Huff	Member	September 12, 2021
Patrick Reed	Member	September 12, 2022
Tom Tate	Member	January 13, 2019
<b><u>Administrative Personnel</u></b>		
Nikketra L. Nettles	Coordinator	Indefinite
Robert E. Steward	Coordinator	December 31, 2018