

Report on the

Franklin County Emergency Communications District

Franklin County, Alabama

October 1, 2018 through September 30, 2020

Filed: December 31, 2021



Department of Examiners of Public Accounts

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

Dear Madam:

An examination was conducted on the Franklin County Emergency Communications District, Franklin 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,

Laremy McNeill
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

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

The Franklin 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 Franklin 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 database 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, as reflected on Exhibit 4, were invited to discuss the results of this report at an exit conference. Brandon James, Administrator and Co-Chairman, attended the exit conference. Also in attendance was a representative from the Department of Examiners of Public Accounts: Laremy McNeill, 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
<u>Receipts</u>			
911 Revenue	\$ 477,282.73	\$ 482,559.97	\$ 959,842.70
Interest	793.81	197.59	991.40
Other	89,130.78	84,953.76	174,084.54
Total Receipts	<u>567,207.32</u>	<u>567,711.32</u>	<u>1,134,918.64</u>
<u>Disbursements</u>			
Personnel Expenditures	225,648.36	231,049.32	456,697.68
911 Related Expenses	170,259.93	206,423.03	376,682.96
Office Expense	10,305.39	9,914.78	20,220.17
Training and Education Expenses	11,213.35	14,789.28	26,002.63
Vehicle Expenses	4,315.34	3,081.94	7,397.28
Debt Service:			
Principal	59,358.20	158,567.07	217,925.27
Interest	3,701.80	1,015.35	4,717.15
Total Disbursements	<u>484,802.37</u>	<u>624,840.77</u>	<u>1,109,643.14</u>
Excess (Deficit) of Receipts Over Disbursements	<u>82,404.95</u>	<u>(57,129.45)</u>	<u>25,275.50</u>
<u>Other Financing Sources/(Uses)</u>			
Redemption of Investments		23,500.64	23,500.64
Purchase of Investments		(200,000.00)	(200,000.00)
Total Other Financing Sources/(Uses)		<u>(176,499.36)</u>	<u>(176,499.36)</u>
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	82,404.95	(233,628.81)	(151,223.86)
Cash Balances - Beginning of Year	<u>464,016.58</u>	<u>546,421.53</u>	<u>464,016.58</u>
Cash Balances - End of Year	<u>\$ 546,421.53</u>	<u>\$ 312,792.72</u>	<u>\$ 312,792.72</u>

Schedule of Investments
September 30, 2020

Investment Name	Interest Rate	Face Amount	Maturity Date
Community Spirit Bank - Certificate of Deposit	0.20%	\$ 11,468.71	07/19/2021
Valley State Bank - Certificate of Deposit	1.25%	52,888.34	03/23/2021
First Metro Bank - Certificate of Deposit	2.50%	200,000.00	01/24/2023
Total Investments		<u>\$ 264,357.05</u>	

Summary of Long-Term Debt
September 30, 2020

Type of Debt	Interest Rate	Maturity Date (*)	Original Balance	Ending Balance
Notes Payable:				
Community Spirit Bank	1.94	05/03/2022	\$ 300,000.00	\$
Total Notes Payable			<u>300,000.00</u>	
Total Long-Term Debt			<u>\$ 300,000.00</u>	<u>\$</u>

(*) The District's Long-Term Debt was paid off early.

Additional Information

Board Members
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Roy Gober	Chairman	2021
Brandon James	Administrator/Co-Chairman	2023
Jimmy Berry	Secretary-Treasurer	2024
Chris Hargett	Member	2021
Mike Mayfield	Member	2024
Doug Hatton	Member	2022
Harlon Hutcheson	Member	2021