

Report on the

# **Macon County Emergency Communications District**

**Macon County, Alabama**

**October 1, 2019 through September 30, 2021**

**Filed: August 5, 2022**



## **Department of Examiners of Public Accounts**

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**Montgomery, Alabama 36130-2251**

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*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

**State of Alabama**  
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 Macon County Emergency Communications District, Macon County, Alabama, for the period of October 1, 2019 through September 30, 2021. 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, which appears to read 'Emily Christine Kilpatrick'.

Emily Christine Kilpatrick  
Examiner of Public Accounts

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## *Table of Contents*

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	<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
<b>Additional Information</b>	3
Exhibit #2      Board Members and Administrative Personnel	4

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Macon County Emergency Communications District  
October 1, 2019 through September 30, 2021**

The Macon County Emergency Communications District, Macon County, Alabama, (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 Macon 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**

The board members and administrative personnel, as reflected on Exhibit 2, were invited to an exit conference to discuss the results of the report. Individuals in attendance were: Tommy Miller, Director; and Board Members: Marvin Crayton, Veronica L. Ferguson and Lester C. Patrick. Representing the Department of Examiners of Public Accounts were: Robin Hutcheson, Audit Manager; and Christine Kilpatrick, Examiner.

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances  
October 1, 2019 through September 30, 2021***

	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 538,667.61	\$ 517,854.43	\$ 1,056,522.04
Other	3,624.75	1,536.96	5,161.71
Total Receipts	<u>542,292.36</u>	<u>519,391.39</u>	<u>1,061,683.75</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	223,902.38	197,645.30	421,547.68
911 Related Expenses	191,081.22	190,914.64	381,995.86
Office Expense	48,038.03	74,022.15	122,060.18
Training and Education Expenses	12,808.14	3,317.38	16,125.52
Vehicle Expenses	1,365.31	552.60	1,917.91
Total Disbursements	<u>477,195.08</u>	<u>466,452.07</u>	<u>943,647.15</u>
Excess of Receipts Over Disbursements	65,097.28	52,939.32	118,036.60
Cash Balances - Beginning of Year	<u>854,794.79</u>	<u>919,892.07</u>	<u>854,794.79</u>
Cash Balances - End of Year	<u>\$ 919,892.07</u>	<u>\$ 972,831.39</u>	<u>\$ 972,831.39</u>

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## *Additional Information*

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***Board Members and Administrative Personnel***  
***October 1, 2019 through September 30, 2021***

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<b>Board Members</b>		<b>Term Expires</b>
Marvin Crayton	Chairman	2021
Lester C. Patrick	Vice-Chairman	2022
Ray Miller	Secretary	2021
Sandor Maloy	Treasurer	2021
David M. Warren	Member	2024
Veronica L. Ferguson	Member	2022
Andre Brunson	Member	2024
<b><u>Administrative Personnel</u></b>		
Tommy Miller	Director	Indefinite