

Report on the

# Marion County Emergency Communications District

Marion County, Alabama

October 1, 2019 through September 30, 2021

Filed: August 5, 2022



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



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*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 Marion County Emergency Communications District, Marion County, Alabama, for the period October 1, 2019 through September 30, 2021, by Examiners Julia Wells and Thomas Strawn. I, Thomas Strawn, 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,

Thomas Strawn  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The Marion 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 Marion 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 3, were invited to discuss the results of this report at an exit conference. The following individuals attended the exit conference: Gregory McCollum, Director and Tony Shackelford, Board Member. Representing the Department of Public Accounts were: Denise H. Olive, Audit Manager; and Julia Wells, 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	\$ 612,779.09	\$ 588,892.11	\$ 1,201,671.20
Interest	8,288.08	3,635.60	11,923.68
Other	416.22	15,981.68	16,397.90
Total Receipts	<u>621,483.39</u>	<u>608,509.39</u>	<u>1,229,992.78</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	463,235.87	485,317.56	948,553.43
911 Related Expenses	56,857.68	57,363.74	114,221.42
Office Expense	45,274.78	47,789.74	93,064.52
Training and Education Expenses	3,175.69	1,039.56	4,215.25
Vehicle Expenses	1,244.18	1,598.67	2,842.85
Total Disbursements	<u>569,788.20</u>	<u>593,109.27</u>	<u>1,162,897.47</u>
Excess of Receipts Over Disbursements	51,695.19	15,400.12	67,095.31
Cash Balances - Beginning of Year	<u>135,148.30</u>	<u>186,843.49</u>	<u>135,148.30</u>
Cash Balances - End of Year	<u>\$ 186,843.49</u>	<u>\$ 202,243.61</u>	<u>\$ 202,243.61</u>

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***Schedule of Investments***  
***September 30, 2021***

<b>Investment Name</b>	<b>Interest Rate</b>	<b>Face Amount</b>	<b>Maturity Date</b>
State Bank & Trust - Certificate of Deposit	1.000%	\$ 75,006.16	07/29/2022
The Citizens Bank of Winfield - Certificate of Deposit	0.850%	100,038.22	10/28/2022
The Citizens Bank of Winfield - Certificate of Deposit	0.850%	51,192.22	10/28/2022
The Citizens Bank of Winfield - Certificate of Deposit	0.850%	25,000.00	10/28/2022
The Citizens Bank of Winfield - Certificate of Deposit	0.670%	125,002.05	04/15/2022
Total Investments		<u>\$ 376,238.65</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>
Larry Reese	Chairman	2024
Gaylon Miller	Vice-Chairman (*)	2021
Jimmy Mills	Secretary-Treasurer	2020
Wade Sullins	Secretary-Treasurer (**)	2023
Eric Terrell	Member	Indefinite
Kevin Williams	Member	Indefinite
Tony Shackelford	Member	2024
Jerry Ezekiel	Member	2023
Tim Estes	Member	2020
Keith Nichols	Member	2021

**Administrative Personnel**

Gregory McCollum	Director	Indefinite
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(\*) No Vice-Chairman appointed after Mr. Miller resigned in March 2021.

(\*\*) Wade Sullins took over as Secretary-Treasurer in February 2020.