

Report on the

Madison County Emergency Communications District

Madison County, Alabama

October 1, 2019 through September 30, 2021

Filed: November 18, 2022



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 Madison County Emergency Communications District, Madison County, Alabama, for the period 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,

Jeffryl A. Martin
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

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

The Madison 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 Madison 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 4, were invited to discuss the results of this report at an exit conference held at the office of the Emergency Communications District. Individuals in attendance were: Ernie Blair, Chief Executive Officer; Chris Tucker, Director; Lee Gradford, Chairman; and Board Members: Alan Bibb and John Nolan, III. Also in attendance were representatives from the Department of Examiners of Public Accounts: April S. Purser, Audit Manager; and Jeffryl A. Martin, Examiner of Public Accounts.

Financial Information

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

	Fiscal Year 2020	Fiscal Year 2021	Total
<u>Receipts</u>			
911 Revenue	\$ 7,292,115.49	\$ 7,102,938.83	\$ 14,395,054.32
Radio Switch Income	86,920.00	124,280.00	211,200.00
Interest	108,276.16	41,290.20	149,566.36
Other	2,901.44	33,069.87	35,971.31
Total Receipts	7,490,213.09	7,301,578.90	14,791,791.99
<u>Disbursements</u>			
Personnel Expenditures	2,371,977.86	2,590,627.85	4,962,605.71
911 Related Expenses	2,124,118.95	1,552,846.28	3,676,965.23
Office Expenses	675,385.95	823,872.61	1,499,258.56
Training and Education Expenses	30,318.60	32,117.12	62,435.72
Vehicle Expenses	7,355.56	7,386.90	14,742.46
Capital Projects	4,780,812.00	770,251.94	5,551,063.94
Debt Service:			
Principal	517,000.00	535,000.00	1,052,000.00
Interest	455,081.43	438,313.60	893,395.03
Total Disbursements	10,962,050.35	6,750,416.30	17,712,466.65
<u>Other Financing Sources or Uses</u>			
Proceeds from Sale of Property		1,335,178.00	1,335,178.00
Total Other Financing Sources and Uses		1,335,178.00	1,335,178.00
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	(3,471,837.26)	1,886,340.60	(1,585,496.66)
Cash Balances - Beginning of Year	12,317,998.89	8,846,161.63	12,317,998.89
Cash Balances - End of Year	\$ 8,846,161.63	\$ 10,732,502.23	\$ 10,732,502.23

Schedule of Investments
September 30, 2021

Investment Name	Interest Rate	Face Amount	Maturity Date
Bryant Bank Certificate of Deposit	1.15%	\$ 792,179.14	06/15/2022
Trustmark Bank Certificate of Deposit	2.03%	<u>221,486.15</u>	06/10/2022
Total Investments		<u>\$ 1,013,665.29</u>	

Summary of Long-Term Debt
September 30, 2021

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Bonds Payable</u>				
Series 2018	3.32%	05/01/2033	\$ 13,973,000.00	\$ 12,421,000.00
Total Bonds Payable			<u>13,973,000.00</u>	<u>12,421,000.00</u>
Total Long-Term Debt			<u>\$ 13,973,000.00</u>	<u>\$ 12,421,000.00</u>

Additional Information

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

Board Members		Term Expires
Lee Gradford	Chairman	2025
Sally Warden	Vice-Chairman	2022
Alan Bibb	Treasurer	2025
Steve Haraway	Secretary	2024
John Nolan, III	Member	2022
William Sammons	Member	2024
Woody Sanderson	Member	2025
<u>Administrative Personnel</u>		
Ernie Blair	Chief Executive Officer	Indefinite
Chris Tucker	Director	Indefinite