

Report on the

# **Macon County Emergency Communications District**

**Macon County, Alabama**

**October 1, 2015 through September 30, 2017**

**Filed: September 21, 2018**



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

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*Rachel Laurie Riddle, Chief Examiner*



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Macon County Emergency Communications District  
October 1, 2015 through September 30, 2017**

The Macon 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 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 compliance by the District 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, as added by Act Number 2018-129, 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.

Board members and administrative personnel, as reflected on Exhibit 3, were invited to discuss the results of this report at an exit conference held at the District’s office. Individuals in attendance were: Tommy Miller, Director and Board Members: Marvin Crayton, Lester C. Patrick, Sandor Maloy, Andre’ Brunson, and Annie L. Hall. Also in attendance was a representative of the Department of Examiners of Public Accounts: Bart N. Barrontine, Examiner.

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances  
October 1, 2015 through September 30, 2017***

|   | Fiscal Year<br>2016  | Fiscal Year<br>2017  | Total                |
|---|----------------------|----------------------|----------------------|
| <b><u>Receipts</u></b>                          |                      |                      |                      |
| 911 Revenue                                     | \$ 501,748.36        | \$ 510,544.01        | \$ 1,012,292.37      |
| Other   | 180.00               | 150.00               | 330.00               |
| Total Receipts                                  | <u>501,928.36</u>    | <u>510,694.01</u>    | <u>1,012,622.37</u>  |
| <b><u>Disbursements</u></b>                     |                      |                      |                      |
| Personnel Expenditures                          | 92,003.97            | 111,471.20           | 203,475.17           |
| 911 Related Expenses                            | 478,550.11           | 192,421.01           | 670,971.12           |
| Office Expenses                                 | 36,132.09            | 33,657.05            | 69,789.14            |
| Training  | 7,992.57             | 6,753.64             | 14,746.21            |
| Vehicle Expense                                 | 1,900.88             | 1,876.63             | 3,777.51             |
| Capital Outlay                                  |                      | 34,384.00            | 34,384.00            |
| Debt Service                                    | 58,601.63            | 58,089.95            | 116,691.58           |
| Total Disbursements                             | <u>675,181.25</u>    | <u>438,653.48</u>    | <u>1,113,834.73</u>  |
| Excess (Deficit) of Receipts Over Disbursements | (173,252.89)         | 72,040.53            | (101,212.36)         |
| Cash Balances - Beginning of Year               | <u>981,001.90</u>    | <u>807,749.01</u>    | <u>981,001.90</u>    |
| Cash Balances - End of Year                     | <u>\$ 807,749.01</u> | <u>\$ 879,789.54</u> | <u>\$ 879,789.54</u> |

***Summary of Long-Term Debt***  
***September 30, 2017***

| <b>Type of Debt</b>          | <b>Interest Rate</b> | <b>Maturity Date</b> | <b>Original Balance</b> | <b>Ending Balance</b> |
|------------------------------|----------------------|----------------------|-------------------------|-----------------------|
| Bonds Payable:               |                      |                      |                         |                       |
| Revenue Bonds, Series 2013-A | 2.19%                | 05/01/2023           | \$ 510,000.00           | \$ 312,722.04         |
| Total Bonds Payable          |                      |                      | <u>510,000.00</u>       | <u>312,722.04</u>     |
| Total Long-Term Debt         |                      |                      | <u>\$ 510,000.00</u>    | <u>\$ 312,722.04</u>  |

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## *Additional Information*

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***Board Members and Administrative Personnel***  
***October 1, 2015 through September 30, 2017***

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| <b>Board Members</b>                       |               | <b>Term Expires</b> |
|--|---------------|---------------------|
| Marvin Crayton                             | Chairman      | 2021                |
| Lester C. Patrick                          | Vice-Chairman | 2018                |
| Ray Miller                                 | Secretary     | 2021                |
| Sandor Maloy                               | Treasurer     | 2021                |
| Andre' Brunson                             | Member        | 2020                |
| William Jones                              | Member        | 2018                |
| David M. Warren                            | Member        | 2020                |
| Annie L. Hall                              | Member        | 2016                |
| <br><b><u>Administrative Personnel</u></b> |               |                     |
| Tommy Miller                               | Director      | Indefinite          |