

Report on the

# **Macon County Emergency Communications District**

**Macon County, Alabama**

**October 1, 2013 through September 30, 2015**

Filed: October 7, 2016



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

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*Ronald L. Jones, Chief Examiner*



Ronald L. Jones  
Chief Examiner

State of Alabama  
Department of  
**Examiners of Public Accounts**

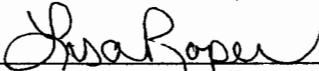
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Honorable Ronald L. Jones  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Macon County Emergency Communications District, Macon County, Alabama, for the period October 1, 2013 through September 30, 2015.

Sworn to and subscribed before me this  
the 28 day of September, 2016.

  
\_\_\_\_\_  
Notary Public

Respectfully submitted,

  
Wanda Jones  
Examiner of Public Accounts



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Macon County Emergency Communications District  
October 1, 2013 through September 30, 2015**

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 41-5-14, 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.

The following officials/administrative personnel were invited to an exit conference to discuss the results of the examination: Tommy Miller, Director; David Warren, Chairman; and Board Members: William Jones; Ray Miller; Marvin Crayton; Sandor Maloy; Lester Patrick; and Annie L. Hall. The following individuals attended the exit conference, held at the office of the Emergency Communications District: Tommy Miller, Director; Board Members: Sandor Maloy and Lester Patrick; and representatives of the Department of Examiners of Public Accounts: Tammy Shelley, Audit Manager; and Wanda Jones, Examiner. The results of the examination were discussed via phone with David Warren, Chairman and Annie L. Hall, Board Member.

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances  
October 1, 2013 through September 30, 2015***

	Fiscal Year 2014	Fiscal Year 2015	Total
<b><u>Receipts</u></b>			
911 Revenue	\$ 454,613.02	\$ 510,254.13	\$ 964,867.15
Interest	99.51	44.27	143.78
Other	34,870.32	4,536.90	39,407.22
Total Receipts	<u>489,582.85</u>	<u>514,835.30</u>	<u>1,004,418.15</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	100,082.35	85,395.52	185,477.87
911 Related Expenses	147,604.91	293,669.81	441,274.72
Office Expense	87,493.87	51,863.31	139,357.18
Training and Education Expenses	70.00	5,678.34	5,748.34
Vehicle Expenses	1,286.03	9,857.35	11,143.38
Capital Projects	745,897.44	46,086.08	791,983.52
Debt Service	59,683.18	59,157.83	118,841.01
Total Disbursements	<u>1,142,117.78</u>	<u>551,708.24</u>	<u>1,693,826.02</u>
Excess (Deficit) of Receipts Over Disbursements	(652,534.93)	(36,872.94)	(689,407.87)
Cash Balances - Beginning of Year	<u>1,670,409.77</u>	<u>1,017,874.84</u>	<u>1,670,409.77</u>
Cash Balances - End of Year	<u>\$ 1,017,874.84</u>	<u>\$ 981,001.90</u>	<u>\$ 981,001.90</u>

***Summary of Long-Term Debt***  
***September 30, 2015***

<b>Type of Debt</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Original Balance</b>	<b>Ending Balance</b>
<b><u>Bonds Payable:</u></b>				
Revenue Bonds, Series 2013-A	2.19%	05/01/2023	\$ 510,000.00	\$ 412,434.53
Total Bonds Payable			<u>510,000.00</u>	<u>412,434.53</u>
Total Long-Term Debt			<u>\$ 510,000.00</u>	<u>\$ 412,434.53</u>

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## *Additional Information*

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***Board Members and Administrative Personnel***  
***October 1, 2013 through September 30, 2015***

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<b>Board Members</b>		<b>Term Expires</b>
David Warren	Chairman	2016
William Jones	Vice-Chairman	2018
Annie L. Hall	Treasurer	2016
Ray Miller	Secretary	2017
Marvin Crayton	Member	2017
Sandor Maloy	Member	2017
Lester Patrick	Member	2018
<b><u>Administrative Personnel</u></b>		
Tommy Miller	Director	Indefinite