

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

FINANCIAL STATEMENTS

JUNE 30, 2019



CERTIFIED PUBLIC ACCOUNTANTS

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

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JUNE 30, 2019

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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

ROSTER OF OFFICIALS

JUNE 30, 2019

Board of Directors:

Tom Mauresetter, Chairman

Rob Blevins, Vice Chairman

Lee Turner, Secretary/Treasurer

Brad Phillips

Billy John Cureton

Chad Cotter

Colin McRae

Mike Price

Jeff Coffey

Executive Director:

Justin Crowther

Jefferson County Emergency Communications District

Justin Crowther, Director

581 W Old AJ Highway

New Market, Tennessee 37820

(865) 475-4911

jcrowther@jce911.org

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jefferson County Emergency Communications District, we offer readers of the District's financial statements this narrative overview and analysis of the District's performance during the fiscal year ending June 30, 2019. Please read it in conjunction with the District's financial statements, which follow this section.

The financial statements of Jefferson County Emergency Communications District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The financial statements of the District report information using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about their activities.

The Statement of Net Position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Change in Net Position. The statement measures the success of the District's operations over the past year and can be used to determine whether the District has successfully recovered all its costs through its fees, profitability and credit worthiness.

The final required financial statement is the Statement of Cash Flows. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balances during the reporting period.

(Continued)

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

MANAGEMENTS DISCUSSION & ANALYSIS

JUNE 30, 2019

Table 1

Condensed Statement of Net Position

	June 30, 2019	June 30, 2018	Increase (Decrease)	Percentage
Current assets	\$ 1,458,908	\$ 1,306,192	\$ 152,716	11.69%
Capital assets	<u>130,663</u>	<u>174,270</u>	<u>(43,607)</u>	(25.02)%
Total assets	<u>1,589,571</u>	<u>1,480,462</u>	<u>109,109</u>	7.37%
Deferred outflow of resources	159,832	116,172	43,660	37.58%
Current liabilities	30,789	26,257	4,532	17.26%
Non-current liabilities	<u>125,351</u>	<u>93,447</u>	<u>31,904</u>	34.14%
Total liabilities	<u>156,140</u>	<u>119,704</u>	<u>36,436</u>	30.44%
Deferred inflow of resources	30,158	29,746	412	1.39%
Investment in capital assets	130,663	174,270	(43,607)	(25.02)%
Unrestricted net position	<u>1,432,442</u>	<u>1,272,914</u>	<u>159,528</u>	15.53%
Total net position	<u>\$ 1,563,105</u>	<u>\$ 1,447,184</u>	<u>\$ 115,921</u>	8.01%

One way to measure financial health of a company is to look at its increases or decreases in net position overtime. Increases in net position, in general, are signs that a company's financial health is improving. Decreases may indicate that its financial health is deteriorating. However, you will need to also consider non-financial factors such as economic conditions, service growth and legislative mandates.

Jefferson County Emergency Communications District's total net position increased \$115,921 from last year.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

MANAGEMENTS DISCUSSION & ANALYSIS

JUNE 30, 2019

Table 2

Statement of Revenues, Expenses, and Change in net Position

	June 30, 2019	June 30, 2018	Increase (Decrease)	Percentage
Operating revenue	\$ 811,817	\$ 741,083	\$ 70,734	9.54%
Non-operating revenue	<u>645,143</u>	<u>613,495</u>	<u>31,648</u>	5.16%
Total revenue	<u>1,456,960</u>	<u>1,354,578</u>	<u>102,382</u>	7.56%
Direct operating expenses	851,963	794,009	57,954	7.30%
General and administrative expenses	418,809	388,897	29,912	7.69%
Depreciation Expense	<u>70,267</u>	<u>66,271</u>	<u>3,996</u>	6.03%
Total expense	<u>1,341,039</u>	<u>1,249,177</u>	<u>91,862</u>	7.35%
Change in net position	115,921	105,401	10,520	9.89%
Net position – beginning of year	<u>1,447,184</u>	<u>1,341,783</u>	<u>105,401</u>	7.86%
Net position – end of year	<u>\$ 1,563,105</u>	<u>\$ 1,447,184</u>	<u>\$ 115,921</u>	8.01%

As can be seen in Table 2, the change in net position increased from the prior year by \$10,520. This increase was caused by a 7.56% increase in total revenues and an 7.35% increase in total expenses.

Table 3

Capital assets, net of accumulated depreciation

	June 30, 2019	June 30, 2018	Increase (Decrease)
Capital assets, net	<u>\$ 130,663</u>	<u>\$ 174,270</u>	<u>\$ 43,607</u>

This year's capital addition include:

Operating equipment	\$ 26,660
Total additions	<u>\$ 26,660</u>

At June 30, 2019, the District had no outstanding long-term debt.

There were no significant variations from fiscal year 2019 budgeted operational expenditures and fiscal year 2019 actual operational expenditures. The District's adopted budget for fiscal year 2019 is comparable to fiscal year 2019.

This financial report is designed to provide the public and creditors with an overview of the finances of the District and to demonstrate accountability for the money received. If there are questions, comments, or requests for additional information pertaining to this report, please contact Justin Crowther, Director.

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Jefferson County Emergency Communications District
Jefferson City, Tennessee 37760

Report on the Financial Statements

We have audited the accompanying statement of net position of Jefferson County Emergency Communications District (the District), a component unit of Jefferson County, Tennessee, as of June 30, 2019, and the related statements of revenues, expenses, and changes in net position and cash flows for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Jefferson County Emergency Communications District's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Jefferson County Emergency Communications District of Jefferson County, Tennessee, as of June 30, 2019, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 2 through 5 and the required supplementary information on pages 21-23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jefferson County Emergency Communications District's basic financial statements as a whole. The other supplementary information and the introductory section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Chattanooga, Tennessee
January 20, 2020

Henderson Hutcherson
& McCullough, PLLC

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

STATEMENT OF NET POSITION

JUNE 30, 2019

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,443,120
Prepaid expenses	<u>15,788</u>
Total current assets	<u>1,458,908</u>
CAPITAL ASSETS	
Capital assets, net of accumulated depreciation totaling \$670,657	<u>130,663</u>
TOTAL ASSETS	<u>1,589,571</u>
DEFERRED OUTFLOWS OF RESOURCES	
Differences between expected and actual experience - pension	111,122
Pension changes in assumptions	3,646
Pension contribution after measurement date	<u>45,064</u>
Total deferred outflows of resources	<u>159,832</u>
LIABILITIES	
CURRENT LIABILITIES	
Accrued vacation leave	28,679
Accrued liabilities	<u>2,110</u>
Total current liabilities	<u>30,789</u>
LONG TERM LIABILITIES	
Net pension liability	<u>125,351</u>
TOTAL LIABILITIES	<u>156,140</u>
DEFERRED INFLOWS OF RESOURCES	
Differences between expected and actual experience - pension	24,416
Pension changes in investment earnings	<u>5,742</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>30,158</u>
NET POSITION	
Investment in capital assets	130,663
Unrestricted	<u>1,432,442</u>
TOTAL NET POSITION	<u>\$ 1,563,105</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2019

OPERATING REVENUES

TECB distribution of 911 Surcharges (Base Amount)	\$ 702,786
TECB distribution of excess revenue	105,227
Other revenue	<u>3,804</u>

Total operating revenue 811,817

OPERATING EXPENSES

Salaries and wages	851,963
Employee benefits	257,760
Contracted services	72,607
Supplies and materials	41,035
Other charges	<u>47,407</u>

Total operating expenses 1,270,772

Net operating income (loss) before depreciation (458,955)

Depreciation expense 70,267

Net operating income (loss) (529,222)

Non-operating revenues (expenses)

Interest income	1,314
Contributions from primary government	619,829
TECB-Reimbursements and/or Grants	<u>24,000</u>

Total non-operating revenues (expenses) 645,143

CHANGE IN NET POSITION 115,921

Net position - beginning of year 1,447,184

Net position - end of year \$ 1,563,105

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from service fees and other operating revenues	\$ 811,817
Cash paid to suppliers for goods and services	(418,809)
Cash paid to employees for services provided	<u>(858,775)</u>
Net cash provided (used) by operating activities	<u>(465,767)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES	
Additions to capital assets	<u>(26,660)</u>
Net cash provided (used) by capital and related financing activities	<u>(26,660)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Contributions from primary government	619,829
Contributions from TECB	<u>24,000</u>
Net cash provided (used) by noncapital financing activities	<u>643,829</u>
CASH FROM INVESTING ACTIVITIES	
Interest income on investments	<u>1,314</u>
Net cash from investing activities	<u>1,314</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	152,716
Cash and cash equivalents at beginning of year	<u>1,290,404</u>
Cash and cash equivalents at end of year	<u>\$ 1,443,120</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2019

**ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH
PROVIDED BY OPERATING ACTIVITIES**

Net operating income (loss)	\$ (529,222)
Depreciation	70,267
Increase in deferred outflows	(43,660)
Increase in net pension liability	31,904
Increase in deferred inflows	412
Increase in other current liabilities	<u>4,532</u>
 Net cash provided (used) by operating activities	 <u><u>\$ (465,767)</u></u>

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 – NATURE OF THE ORGANIZATION

The District was established by the County for the purpose of enhancing "911" and selective routing services under T.C.A. 7-86-101 through 7-86-117 "Emergency Communications District Law.". The District is a component unit of Jefferson County, Tennessee. The District receives a significant portion of its income from the tax revenues of Jefferson County. Also, Jefferson County's legislative body approves board members and debt issues of Jefferson County Emergency Communications District

The criteria for including organizations as component units within a County's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in its own name)
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is a fiscal dependency by the organization on the County

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of accounting – Accrual
Revenue is recognized when earned and expenses are recorded when incurred
- B. Fund type – Proprietary
- C. For purposes of the statement of cash flows, the District considered all highly liquid investments with maturities of three months or less when purchased to be cash equivalents
- D. Capital assets and depreciation:
 - 1) 1. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from 5 to 39 years. The District's capitalization threshold is set at \$5,000 per unit cost. Interest costs incurred on financing during the construction or installation period of capital assets are capitalized as part of the cost of the assets. For the year under review, there were no interest costs capitalized.

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Capital assets and depreciation: (Continued)

2) Capital assets consist of

June 30, 2019

	Beginning Balance	Increases	Decreases	Ending Balance	Accumulated Depreciation	Net Capital Assets
Capital Assets						
Office equipment and furniture	\$ 24,872	\$ -	\$ -	\$ 24,872	\$ 17,642	\$ 7,230
Office Equipment	223,389	26,660	-	250,049	222,992	27,057
Communication Equipment	421,195	-	-	421,195	340,530	80,665
Software	57,407	-	-	57,407	41,696	15,711
Vehicle	47,797	-	-	47,797	47,797	-
Total	<u>\$ 774,660</u>	<u>\$ 26,660</u>	<u>\$ -</u>	<u>\$ 801,320</u>	<u>670,657</u>	<u>\$ 130,663</u>

3) The straight-line method of depreciation is used, totaling \$70,267 for the year ended June 30, 2019. Accumulated depreciation was \$670,657 as of June 30, 2019.

E. Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. The useful lives of the capital assets of the District are such estimates.

F. Measurement focus is a term used to describe “which” transactions are recorded within the financial statements. The proprietary fund is accounted for using the “economic resources” measurement focus. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (revenues) and decreases (expenses) in total net position.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied. Proprietary funds utilize the accrual basis of accounting, whereby revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

(Continued)

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

- G. Budgetary principles - Prior to the beginning of the fiscal year, the Board of Directors adopts an annual budget. All revisions must be approved by the Board. All annual appropriations lapse at fiscal year-end. Budgetary control is at the line item level. The District prepares its budget on a basis of accounting that differs from accounting principles generally accepted in the United States of America (GAAP). The major difference between the budgetary basis of accounting and GAAP is that encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP). At June 30, 2019, the District had no encumbrances.
- H. Restricted and unrestricted resources – When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.
- I. Restricted and unrestricted resources – When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.
- J. Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Jefferson County Emergency Communications District’s participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Jefferson County Emergency Communications District’s fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

NOTE 3 – DEPOSITS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. As of June 30, 2019, the District had no exposure to custodial credit risk as its deposits were either insured by the FDIC or collateralized with securities held by the State of Tennessee Bank Collateral Pool as required by state statutes.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 4 – COMPENSATED ABSENCES

Annual leave

Regular full-time employees accrue one day of vacation per month. After five years of service, employees accrue one and one-half days of vacation per month. Employees on vacation are paid at a regular rate of pay during such leave. Employees may accrue annual vacation leave up to a maximum of the days earned for the prior service year. Unpaid vacation leave totaled \$28,679 for the year ended June 30, 2019.

Sick leave

Sick leave is earned by regular full-time employees at the rate of one day per month. Employees may accumulate sick leave without a maximum. Accumulated sick leave does not vest for payment at termination, however; if the employee retires such accumulated sick leave counts as time of service under the District's participation in the TCRS Pension Plan.

NOTE 5 – PENSION PLAN INFORMATION

General Information about the Pension Plan

Plan Description – Employees of Jefferson County Emergency Communications District are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided – Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 – PENSION PLAN INFORMATION (Continued)

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered by Benefit Terms – At the measurement date of June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but no yet receiving benefits	25
Active employees	<u>18</u>
Total	<u><u>45</u></u>

Contributions – Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. Jefferson County Emergency Communications District makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2019, the employer contributions for Jefferson County Emergency Communications District was \$45,064 based on a rate 5.80 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Jefferson County Emergency Communications District’s state shared taxes if required employer contributions are not remitted. The employer’s Actuarially Determined Contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Jefferson County Emergency Communications District’s net pension liability (asset) was measured as of June 30, 2018, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions – The total pension liability as of June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 – PENSION PLAN INFORMATION (Continued)

Inflation	2.5 percent
Salary Increases	Graded salary range from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost of living adjustments	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. These best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocations
U.S. Equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
Total		<u>100%</u>

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 – PENSION PLAN INFORMATION (Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount rate – The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Jefferson County Emergency Communications District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	
Balance at 6-30-2017	\$ 928,986	\$ 835,539	\$ 93,447
Changes for the year:			
Service Cost	50,259	-	50,259
Interest	70,299	-	70,299
Differences between expected and actual experience	58,261	-	58,261
Changes in net assumptions	-	-	-
Contributions – employer	-	41,016	(41,016)
Contributions – employee	-	35,790	(35,790)
Net investment income	-	71,679	(71,679)
Benefit payments, including refunds of employee contributions	(19,215)	(19,215)	-
Administrative expenses	-	(1,570)	1,570
Other changes	-	-	-
Net changes	<u>159,604</u>	<u>127,700</u>	<u>31,904</u>
Balance at 6-30-2018	<u>\$ 1,088,590</u>	<u>\$ 963,239</u>	<u>\$ 125,351</u>

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 – PENSION PLAN INFORMATION (Continued)

Sensitivity of the net pension liability (asset) to changes in the discount rate – The following presents the net pension liability (asset) of Jefferson County Emergency Communications District calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease 6.25%	Current Rate 7.25%	1% Increase 8.25%
Net Pension Liability (Asset)	\$ 350,017	\$ 125,351	\$ (49,649)

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension expense (negative pension expense) – For the year ended June 30, 2019, Jefferson County Emergency Communications District recognized pension expense (negative pension expense) of \$33,720.

Deferred outflows of resources and deferred inflows of resources – For the year ended June 30, 2019, Jefferson County Emergency Communications District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 111,122	\$ 24,416
Net difference between projected and actual earnings on pension plan investments	-	5,742
Changes in net assumptions	3,646	-
Contributions subsequent to the measurement of June 30, 2018	45,064	-
Total	\$ 159,832	\$ 30,158

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2018,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 – PENSION PLAN INFORMATION (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2020	\$ 18,979
2021	13,607
2022	7,135
2023	12,736
2024	12,438
Thereafter	19,721

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2019, Jefferson County Emergency Communications District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2019.

NOTE 6 – RISK MANAGEMENT AND LITIGATION

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The District purchases commercial insurance for all of these risks of loss. There have been no claims in the prior three years.

SUPPLEMENTARY INFORMATION

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS

JUNE 30, 2019

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Pension Liability					
Service cost	\$ 38,360	\$ 38,632	\$ 39,613	\$ 47,701	\$ 50,259
Interest	44,419	49,113	55,596	67,511	70,299
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(780)	17,588	77,029	(32,095)	58,261
Changes of assumptions	-	-	-	4,862	-
Benefit Payments, including refunds of employee contributions	(19,615)	(19,758)	(20,006)	(22,890)	(19,215)
Net Change in Total Pension Liability (Asset)	<u>62,384</u>	<u>85,575</u>	<u>152,232</u>	<u>65,089</u>	<u>159,604</u>
Total Pension Liability (Asset) - beginning	<u>563,706</u>	<u>626,090</u>	<u>711,665</u>	<u>863,897</u>	<u>928,986</u>
Total Pension Liability (Asset) - ending (a)	<u>\$ 626,090</u>	<u>\$ 711,665</u>	<u>\$ 863,897</u>	<u>\$ 928,986</u>	<u>\$ 1,088,590</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 28,583	\$ 30,634	\$ 35,409	\$ 36,705	\$ 41,016
Contributions - employee	25,254	27,014	31,225	32,367	35,790
Net investment income	81,747	18,718	17,713	82,786	71,679
Benefit Payments, including refunds of employee contributions	(19,615)	(19,758)	(20,006)	(22,890)	(19,215)
Administrative expenses	(601)	(812)	(1,283)	(1,483)	(1,570)
Other	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	<u>\$ 115,368</u>	<u>\$ 55,796</u>	<u>\$ 63,058</u>	<u>\$ 127,485</u>	<u>\$ 127,700</u>
Plan Fiduciary Net Position - beginning	<u>473,832</u>	<u>589,200</u>	<u>644,996</u>	<u>708,054</u>	<u>835,539</u>
Plan Fiduciary Net Position - ending (b)	<u>\$ 589,200</u>	<u>\$ 644,996</u>	<u>\$ 708,054</u>	<u>\$ 835,539</u>	<u>\$ 963,239</u>
Net Pension Liability (Asset) - ending (a) - (b)	<u>\$ 36,890</u>	<u>\$ 66,669</u>	<u>\$ 155,843</u>	<u>\$ 93,447</u>	<u>\$ 125,351</u>
Plan Fiduciary Net Position as a % of the Total					
Total Pension Liability	94.11%	90.63%	81.96%	89.94%	88.49%
Covered-employee payroll	\$ 505,076	\$ 540,279	\$ 624,493	\$ 647,346	\$ 715,805
Net Pension Liability (Asset) as a % of covered-employee payroll	7.30%	12.34%	24.96%	14.44%	17.51%

Changes in assumptions - In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

**JFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

SCEHDULE OF CONTRIBUTIONS BASED ON PARTICIPATION IN THE PUBLIC
EMPLOYEE PENSION PLAN

JUNE 30, 2019

	2014	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 28,583	\$ 30,634	\$ 35,409	\$ 36,705	\$ 41,016	\$ 45,064
Contribution in relation to the actuarially determined contribution	<u>28,583</u>	<u>30,634</u>	<u>35,409</u>	<u>36,705</u>	<u>41,016</u>	<u>45,064</u>
Contribution deficiency (excess)	<u>\$ -</u>					
Covered-employee payroll	\$ 505,076	\$ 540,279	\$ 624,493	\$ 647,354	\$ 715,805	\$ 776,904
Contributions as a percentage of covered-employee payroll	5.66%	5.67%	5.67%	5.67%	5.73%	5.80%

GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

NOTES TO SCHEDULE

JUNE 30, 2019

Valuation date - actuarially determined contribution rates for fiscal year 2019 were calculated based on the June 30, 2018 actuarial valuation.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation method	10-year smoothed within a 20 percent corridor to market value
Inflation	2.5 percent
Salary increases	Graded salary range from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of living adjustments	2.25 percent

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

STATEMENT OF REVENUE, EXPENSES, AND CHANGES
IN NET POSITION - ACTUAL AND BUDGET

FOR THE YEAR ENDED JUNE 30, 2019

	Actual	Budget	Variance Fav. (Unfav.)
Operating revenues:			
TECB distribution of 911 surcharges (base amount)	\$ 702,786	\$ 702,785	\$ 1
TECB distribution of excess	105,227	30,000	75,227
Other operating revenues	<u>3,804</u>	<u>3,700</u>	<u>104</u>
Total operating revenues	<u>811,817</u>	<u>736,485</u>	<u>75,332</u>
Operating expenses:			
Directors salary	61,256	61,260	4
Administrative personnel	42,786	42,790	4
Telecommunications	501,201	501,211	10
Overtime pay	87,859	87,900	41
Part-time pay	35,244	35,250	6
Mapper salary	40,851	40,860	9
TAC salary	42,950	42,950	-
Holiday pay	24,357	24,400	43
Longevity pay	11,400	11,400	-
Bonus pay	-	100	100
Vacation leave	4,059	4,060	1
Social security	51,879	51,890	11
Medicare	12,295	12,300	5
Life Insurance	462	500	38
Medical insurance	157,770	157,780	10
Unemployment taxes	1,634	1,650	16
Retirement contributions	33,720	33,750	30
Audit services	5,250	5,250	-
Language interpreting	110	150	40
Fees paid to service providers	1,200	1,300	100
Legal fees	-	100	100
Tower rental	5,400	5,400	-
Technology consultants	191	200	9
HR consultants	1,074	1,200	126
Lease/rental - office equipment	6,779	7,000	221
Maintenance agreements	44,113	44,120	7
NCIC / TBI / TIES expenses	8,490	8,500	10
Maintenance and repairs - communication equipment	-	100	100
Maintenance and repairs - buildings and facilities	300	300	-
Maintenance and repairs - office equipment	-	100	100
Maintenance and repairs - vehicle	29	50	21
Fuel - vehicle	1,634	1,635	1
Small equipment purchase	8,710	8,710	-
Office supplies	1,838	1,840	2

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

STATEMENT OF REVENUE, EXPENSES, AND CHANGES
IN NET POSITION - ACTUAL AND BUDGET

FOR THE YEAR ENDED JUNE 30, 2019

	Actual	Budget	Variance Fav. (Unfav.)
Custodial supplies	359	360	1
Postage	112	115	3
Uniforms and shirts	3,351	3,355	4
Utilities - electric	784	785	1
Utilities - gas	243	245	2
Utilities - general telephone	459	460	1
Utilities - cell phone and pages	3,112	3,115	3
Utilities - telephone call center	20,104	20,105	1
Bank charges	-	5	5
Dues and memberships	888	890	2
Employee testing and exams	282	285	3
Insurance - workers compensation	1,091	1,095	4
Insurance - liability	5,818	5,825	7
Insurance - equipment	8,192	8,195	3
Insurance - vehicle	1,905	1,910	5
Legal notices	125	125	-
Premiums on surety bonds	238	240	2
Training expenses	3,877	3,880	3
Travel expenses	11,089	11,090	1
Licenses and fees	7,099	7,100	1
Cable and internet charges	3,318	3,320	2
Miscellaneous	<u>3,485</u>	<u>3,490</u>	<u>5</u>
 Total operating expenses	 <u>1,270,772</u>	 <u>1,271,996</u>	 <u>1,224</u>
 Operating profit (loss) before depreciation	 (458,955)	 (535,511)	 76,556
 Depreciation expense	 <u>70,267</u>	 <u>73,314</u>	 <u>3,047</u>
 Net operating income (loss)	 <u>(529,222)</u>	 <u>(608,825)</u>	 <u>79,603</u>
 Non-operating revenues (expenses):			
Interest income	1,314	500	814
TECB - grants and reimbursements	24,000	-	24,000
Miscellaneous income	-	35	(35)
Contribution from primary government	<u>619,829</u>	<u>608,290</u>	<u>11,539</u>
 Total non-operating revenues (expenses)	 <u>645,143</u>	 <u>608,825</u>	 <u>36,318</u>
 Increase (decrease) in net position	 <u>\$ 115,921</u>	 <u>-</u>	 <u>\$ 115,921</u>

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

SCHEDULE OF DETAILED EXPENSES

FOR THE YEAR ENDED JUNE 30, 2019

SALARIES AND WAGES

Director	\$ 61,256
Administrative personnel	42,786
Mapper salary	40,851
Telecommunications	501,201
TAC salary	42,950
Overtime pay	87,859
Part-time personnel	35,244
Holiday pay	24,357
Longevity pay	11,400
Vacation leave	<u>4,059</u>
Total salaries and wages	<u>\$ 851,963</u>

EMPLOYEE BENEFITS

Social security	\$ 51,879
Medicare	12,295
Life insurance	462
Medical insurance	157,770
Unemployment taxes	1,634
Retirement contributions	<u>33,720</u>
Total employee benefits	<u>\$ 257,760</u>

CONTRACTED SERVICES

Audit services	\$ 5,250
Language interpreting	110
Fees paid to service providers	1,200
Tower rental	5,400
Maintenance agreements	44,113
Technology consultants	191
HR consultants	1,074
NCIC / TBI / TIES expense	8,490
Lease/rental - building and fees	<u>6,779</u>
Total contracted services	<u>\$ 72,607</u>

(Continued)

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

SCHEDULE OF DETAILED EXPENSES

FOR THE YEAR ENDED JUNE 30, 2019

(Continued)

SUPPLIES AND MATERIALS

Call center	\$ 20,104
Fuel	1,634
Office supplies	1,838
Postage	112
Custodial supplies	359
Small equipment purchase	8,710
Maintenance and repairs - building	300
Maintenance and repairs - vehicles	29
Uniforms and shirts	3,351
Utilities - electric	784
Utilities - gas	243
Utilities - general telephone	459
Utilities - cell phones and pagers	<u>3,112</u>
Total supplies and materials	<u><u>\$ 41,035</u></u>

OTHER CHARGES

Dues and memberships	888
Employee testing and exams	282
Insurance - workers compensation	1,091
Insurance - liability	5,818
Insurance - equipment	8,192
Insurance - vehicle	1,905
Legal	125
Premiums on surety bonds	238
Training expenses	3,877
Travel expenses	11,089
Internet charges	3,318
Licenses and fees	7,099
Miscellaneous	<u>3,485</u>
Total other charges	<u><u>\$ 47,407</u></u>

INTERNAL CONTROL AND COMPLIANCE SECTION



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Jefferson County Emergency Communications District
Jefferson City, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of Jefferson County Emergency Communications District, a component unit of Jefferson County, Tennessee, as of and for the year ended June 30, 2019, which collectively comprise the Jefferson County Emergency Communications District's basic financial statements and have issued our report thereon dated January 20, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jefferson County Emergency Communications District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Emergency Communications District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Jefferson County Emergency Communications District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jefferson County Emergency Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chattanooga, Tennessee
January 20, 2020

*Henderson Hutcherson
& McCullough, PLLC*

**JEFFERSON COUNTY EMERGENCY
COMMUNICATIONS DISTRICT**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2019

There were no prior year findings.