

Report on the

Conecuh County Emergency Communications District

Conecuh County, Alabama

October 1, 2016 through September 30, 2018

Filed: August 9, 2019



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



State of Alabama
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Rachel Laurie Riddle
Chief Examiner

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Conecuh County Emergency Communications District, Conecuh County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 22nd day of July, 2019.

Dolly W. Rogew
Notary Public exp: 4-15-23

Respectfully submitted,

David A. Quick
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

**Conecuh County Emergency Communications District
October 1, 2016 through September 30, 2018**

The Conecuh 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 Conecuh 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 and 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. Individuals in attendance were: Michael Riley, Chairman; Board Members: Johnny W. Andrews, Jr., Leonard Millender, David Campbell, and Wendell Byrd; Shawnee Booker, Director; and Stephanie Brown, County Administrator. Also in attendance were representatives of the Department of Examiners of Public Accounts: Christina Smith, Audit Manager and David Quick, Examiner.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2016 through September 30, 2018***

	Fiscal Year 2017	Fiscal Year 2018	Total
<u>Receipts</u>			
911 Revenue	\$ 283,375.97	\$ 249,203.95	\$ 532,579.92
Conecuh County Funding	15,507.77	153,479.14	168,986.91
Equipment Grant	149,175.05		149,175.05
Interest	842.92	64.12	907.04
Miscellaneous	972.00	4,207.47	5,179.47
Total Receipts	449,873.71	406,954.68	856,828.39
<u>Disbursements</u>			
Personnel Expenses	347,153.86	352,732.73	699,886.59
911 Related Expenses	90,351.62	68,156.11	158,507.73
Office Expense	2,727.91	3,883.06	6,610.97
Training and Education Expenses	5,760.99	1,976.48	7,737.47
Vehicle Expenses	1,590.27	1,002.55	2,592.82
Equipment		141,263.31	141,263.31
Debt Service	20,169.28	20,169.30	40,338.58
Total Disbursements	467,753.93	589,183.54	1,056,937.47
Excess (Deficit) of Receipts Over Disbursements	(17,880.22)	(182,228.86)	(200,109.08)
Cash Balances - Beginning of Year	225,277.86	207,397.64	225,277.86
Cash Balances - End of Year	\$ 207,397.64	\$ 25,168.78	\$ 25,168.78

Summary of Long-Term Debt
September 30, 2018

Type of Debt	Interest Rates	Maturity Date	Original Balance	Ending Balance
<u>Warrants Payable</u>				
2006 Funding Agreement Payable	3.40% - 4.50%	January 2036	\$ 340,000.00	\$ 246,737.41
Total Long-Term Debt			<u>\$ 340,000.00</u>	<u>\$ 246,737.41</u>

Additional Information

Board Members and Administrative Personnel
October 1, 2016 through September 30, 2018

Board Members		Term Expires
Hon. Michael Riley	Chairman	2020
Hon. Johnny W. Andrews, Jr.	Member	2020
Hon. Leonard Millender	Member	2020
Hon. David Campbell	Member	2020
Hon. Wendell Byrd	Member	2020
Hon. Thomas Rodney Hildreth	Member	2016
Hon. Willie David Cook, Jr.	Member	2016
Hon. Ras L. McCreary	Member	2016
<u>Administrative Personnel</u>		
Shawnee Booker	Director	Indefinite
Stephanie Brown	County Administrator	Indefinite