

Report on the

Crenshaw County Emergency Communications District

Crenshaw 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



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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 Crenshaw County Emergency Communications District, Crenshaw County, Alabama, for the period October 1, 2016 through September 30, 2018.

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

Stacy Jackson

Notary Public

5/14/2020

Respectfully submitted,

Billy E. Jones

Billy E. Jones
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

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

The Crenshaw 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 Crenshaw 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: Stephen Wilson, Chairman; and Board Members: Titus Averett, Robert Williams, Elliott Jones, Terry L. Mears, Mike Johnson, and Drew Morgan. Also in attendance was a representative from the Department of Examiners of Public Accounts: Billy Jones, Examiner. The results of this report were discussed with Scott Stricklin, Director, via telephone.

Financial Information

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

	Fiscal Year 2017	Fiscal Year 2018	Total
Receipts			
911 Revenue	\$ 398,210.95	\$ 360,835.18	\$ 759,046.13
County Funding	3,333.32	9,999.96	13,333.28
Municipal Funding	16,166.68	48,500.04	64,666.72
Other Contract Funding	3,800.00	5,550.00	9,350.00
Donations	1,146.00	1,108.00	2,254.00
Interest	620.89	552.73	1,173.62
Miscellaneous	32.18	187.91	220.09
Total Receipts	423,310.02	426,733.82	850,043.84
Disbursements			
Personnel Expenditures	274,951.60	341,657.41	616,609.01
911 Related Expenses	67,038.09	72,323.98	139,362.07
Office Expense	21,445.95	29,964.04	51,409.99
Training and Education Expenses	6,278.33	6,675.50	12,953.83
Vehicle Expenses	1,944.92	1,955.67	3,900.59
Capital Purchases	29,266.80	6,073.50	35,340.30
Total Disbursements	400,925.69	458,650.10	859,575.79
Excess (Deficit) of Receipts Over Disbursements	22,384.33	(31,916.28)	(9,531.95)
Cash Balances - Beginning of Year	148,312.84	170,697.17	148,312.84
Cash Balances - End of Year	\$ 170,697.17	\$ 138,780.89	\$ 138,780.89

Schedule of Investments
September 30, 2018

Investment Name	Interest Rate	Face Amount	Maturity Date
Certificate of Deposit	0.5%	<u>\$ 84,287.71</u>	12/24/2018
Total Investments		<u><u>\$ 84,287.71</u></u>	

Additional Information

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

<u>Board Members</u>		<u>Term Expires</u>
Stephen Wilson	Chairman	2022
Carlton Carmichael	Member	Resigned 11/07/2016
Titus Averett	Member	2021
Robert Williams	Member	2022
Elliott Jones	Member	2022
Andy Compton	Member	Resigned 01/10/2017
Mickey Powell	Member	2018
Terry L. Mears	Member	2017
Mike Johnson	Member	2022
Drew Morgan	Member	2021
<u>Administrative Personnel</u>		
Scott Stricklin	Director	Indefinite