

Report on the

Coosa County Emergency Communications District

Coosa County, Alabama

October 1, 2016 through September 30, 2018

Filed: August 30, 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 Coosa County Emergency Communications District, Coosa County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 15th day of August, 2019.

Sharon A. Hill
Notary Public

Respectfully submitted,

Jimmy Flowers
Jimmy Flowers
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

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

The Coosa 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 Coosa 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 held at the Coosa County Emergency Communications Office. Individuals in attendance were: Elmore Unbehant, Sheldon Hutcherson, Melvin Palmer, Richard Crayton and Elizabeth Caldwell, Board Members, and Amanda Robinson, Director.

Also in attendance were representatives of the Department of Examiners of Public Accounts: Nikki Morrison, Audit Manager, and Jimmy Flowers, Examiner of Public Accounts.

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	\$ 301,402.45	\$ 272,248.84	\$ 573,651.29
Interest	2,013.88	2,752.04	4,765.92
Other	39,538.35	3,096.01	42,634.36
Total Receipts	342,954.68	278,096.89	621,051.57
<u>Disbursements</u>			
Personnel Expenditures	98,578.41	100,175.95	198,754.36
911 Related Expenses	57,718.78	66,205.97	123,924.75
Office Expense	42,202.99	53,904.18	96,107.17
Training and Education Expenses	1,622.83	2,515.17	4,138.00
Vehicle Expenses	1,702.56	5,320.15	7,022.71
Capital Projects	80,765.00	26,000.00	106,765.00
Debt Service	20,201.28	13,404.00	33,605.28
Total Disbursements	302,791.85	267,525.42	570,317.27
Excess of Receipts Over/(Under) Disbursements	40,162.83	10,571.47	50,734.30
Cash Balances - Beginning of Year	308,934.14	349,096.97	308,934.14
Cash Balances - End of Year	\$ 349,096.97	\$ 359,668.44	\$ 359,668.44

Summary of Long-Term Debt
September 30, 2018

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Installment Purchase Agreement</u>				
Kansas State Bank	5.4%	12/01/2022	\$ 76,996.70	\$ 66,822.73
Total			<u>76,996.70</u>	<u>66,822.73</u>
Total Long-Term Debt			<u>\$ 76,996.70</u>	<u>\$ 66,822.73</u>

Additional Information

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

Board Members		Term Expires
Elmore Unbehant	Chairman	2020
Rusty Mascari	Vice-Chairman	2022
Sheldon Hutcherson	Treasurer	2020
Melvin Palmer	Member	2019
Ida James	Member	2020
Richard Crayton	Member	2022
Elizabeth Caldwell	Member	2019
<u>Administrative Personnel</u>		
Amanda Robinson	Director	Indefinite