

Report on the

# Butler County Emergency Communications District

Butler County, Alabama

October 1, 2016 through September 30, 2018

Filed: September 6, 2019



## Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280

Montgomery, Alabama 36104-4338

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Rachel Laurie Riddle, Chief Examiner*



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

P.O. Box 302251, Montgomery, AL 36130-2251  
401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
Telephone (334) 242-9200  
FAX (334) 242-1775

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

Sworn to and subscribed before me this  
the 21 day of August, 20 19.

Rosa Lewis

Notary Public

rb

Respectfully submitted,

Billy E. Jones

Billy E. Jones  
Examiner of Public Accounts

---

---

## *Table of Contents*

---

---

	<i>Page</i>
<b>Summary</b>	A
Contains items pertaining to state and local legal compliance, District operations and other matters.	
<b>Financial Information</b>	1
Exhibit #1      Summary of Receipts, Disbursements and Cash Balances	2
<b>Additional Information</b>	3
Exhibit #2      Board Members and Administrative Personnel	4

---



Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The Butler 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 Butler 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 2, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were: Teeia Cheatham, Director and Board Members: Gene Gibson and Lester Odom. Representing the Department of Examiners of Public Accounts was: Billy Jones, Examiner. The results of this report were discussed via telephone with Board Member Dexter McLendon.

---

# *Financial Information*

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

	Fiscal Year 2017	Fiscal Year 2018	Total
<b><u>Receipts</u></b>			
911 Revenue	\$ 449,096.84	\$ 395,599.97	\$ 844,696.81
Municipal Funding	81,999.96	82,000.00	163,999.96
County Funding	24,999.96	25,000.00	49,999.96
State Grants	75,369.39		75,369.39
Other	5,385.97	10,654.90	16,040.87
Total Receipts	<u>636,852.12</u>	<u>513,254.87</u>	<u>1,150,106.99</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	386,546.20	384,112.85	770,659.05
911 Related Expenses	122,432.49	120,626.17	243,058.66
Office Expense	14,546.95	17,406.28	31,953.23
Training, Travel and Vehicle Expenses	1,648.53	1,791.11	3,439.64
Capital Outlay	94,084.54	10,748.35	104,832.89
Other	1,916.78	1,547.30	3,464.08
Total Disbursements	<u>621,175.49</u>	<u>536,232.06</u>	<u>1,157,407.55</u>
Excess (Deficit) of Receipts Over Disbursements	15,676.63	(22,977.19)	(7,300.56)
Cash Balances - Beginning of Year	<u>73,500.30</u>	<u>89,176.93</u>	<u>73,500.30</u>
Cash Balances - End of Year	<u>\$ 89,176.93</u>	<u>\$ 66,199.74</u>	<u>\$ 66,199.74</u>

---

## *Additional Information*

---

---

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

---

---

<b>Board Members</b>		<b>Term Expires</b>
Dexter McLendon	Member	2019
Lester Odom	Member	2019
Jerome Antone	Member	2019
Lonzo Ingram	Member	2019
Kenny Harden	Member	2019
Gene Gibson	Member	2019
Allin Whittle	Member	2019
 <b><u>Administrative Personnel</u></b>		
Teeia Cheatham	Director	Indefinite