

Report on the

Historic Chattahoochee Commission
State of Alabama
Eufaula, Alabama

October 1, 2015 through September 30, 2018

Filed: November 29, 2019



Department of
Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Examiners of Public Accounts

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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, we submit this report on the results of the examination of the Historic Chattahoochee Commission for the period October 1, 2015 through September 30, 2018.

Sworn to and subscribed before me this
the 14th day of November, 20 19.

Kelly D. Matthews
Notary Public

Sworn to and subscribed before me this
the 14th day of November, 20 19.

Kelly D. Matthews
Notary Public

Respectfully submitted,

Latisha Parker

Latisha Parker
Examiner of Public Accounts

Lois Brown

Lois Brown
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state legal compliance.	
Comments	B
Contains information pertaining to agency operations and other matters.	
Exhibit #1 Commission Members – a listing of Commission members.	1
Appendix #1 Historic Chattahoochee Commission Compilation Report for the Years Ended September 30, 2016 and 2015	3



Department of
Examiners of Public Accounts

SUMMARY

**Historic Chattahoochee Commission
October 1, 2015 through September 30, 2018**

The Historic Chattahoochee Commission (“the Commission”) operates under the Historic Chattahoochee Compact, a federal interstate compact agreement between the states of Alabama and Georgia. The compact was created as a result of federal legislation and was subsequently adopted in the *Code of Alabama 1975*, Section 41-9-311, Articles I through XII to promote the cooperative development of the Chattahoochee Valley and to establish the Historic Chattahoochee Commission to help promote historic preservation, tourism, and education.

This report presents the results of an examination of the Commission and a review of compliance by the Commission with applicable laws and regulations of the State of Alabama. This examination was conducted 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. Our examination was performed for the purpose of determining whether the public officers, agents, and employees of the Commission properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Commission. Our examination included determining compliance by the Commission with state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. As a part of our examination, we also reviewed internal control policies and procedures relating to the areas listed above. Our examination did not encompass managerial and operational matters, such as whether the Commission accomplished its mission in an efficient, fair, timely, or legal manner.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

Dr. Marty Olliff, current Chairman was invited to an exit conference held on October 11, 2019. Individuals in attendance were Dr. Marty Olliff along with Wonzie Wooden from the Department of Examiners of Public Accounts.

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COMMENTS

**Historic Chattahoochee Commission
October 1, 2015 through September 30, 2018**

The Act creating the Historic Chattahoochee Commission (the “Commission”) was initially passed during the 1970 special session of the Alabama Legislature to promote historic preservation and tourism in fifteen Alabama and Georgia counties along the Chattahoochee River from LaGrange, Georgia to the Florida boundary. Three additional bi-state counties were added to the Commission in 1972. In 1978, the United States Congress concurred with the jointly-passed legislation of Alabama and Georgia to operate the Commission as an interstate compact.

Effective September 30, 2018, Alabama’s participation in the Historic Chattahoochee Commission and the Historic Chattahoochee Compact was terminated by Act Number 2018-165, Acts of Alabama.

The Commission operated under the Historic Chattahoochee Compact codified in the *Code of Alabama 1975*, Section 41-9-311, Articles I through XII, which was created by Act Number 545, Acts of Alabama 1978. The Act established the Commission to promote the cooperative development of the Chattahoochee Valley’s full potential for historic preservation, tourism and education. The Commission was the first multi-state tourism and preservation agency in the nation.

The Commission consisted of twenty-eight members who were residents and qualified voters of the party states and eighteen counties, known as the Chattahoochee Trace, served by the Commission. Alabama’s fourteen members included two residents from each of these seven counties: Barbour, Russell, Henry, Chambers, Lee, Houston, and Dale. Eleven of Georgia’s fourteen members included one resident from the following counties: Troup, Harris, Muscogee, Chattahoochee, Stewart, Randolph, Clay, Quitman, Early, Seminole, and Decatur. An additional three at-large members were selected from any of the counties listed above. After expiration of the staggered original terms set in 1978, the members serve a four-year term. Every two years, seven vacancies from each state occur on the Commission. All Commission members serve until their successors are appointed and qualified. Vacancies are filled by the voting members of the Commission. Members serve without compensation but are entitled to the reimbursement of actual expenses incurred in the performance of Commission duties.

The Commission employed an executive director and administrative assistant who served at the pleasure of the Commission until approximately December 2015, to oversee the office in Eufaula. Subsequently, the Commission officers oversaw the office until the dissolution.

During the period examined, the Commission operated from the following accounts:

- **MidSouth Bank Checking** – Used to facilitate the receipt and disbursement of State of Alabama appropriations and transfers from other accounts to meet overhead (payroll, utilities, etc.). The checking account was closed on September 27, 2018 and deposited into the RSA Account.
- **MidSouth Bank Money Market** – Used to facilitate the receipt of funds from the sale of Historic Chattahoochee Commission publications and subsequent disbursement for author compensation, books purchased for resale, and other publication expenses. The Money Market account was closed on February 8, 2016 and transferred into the MidSouth checking account.
- **Trustmark Bank (formerly BankTrust) Money Market** – Used to facilitate the receipt and disbursement of membership funds that help the Commission with its statutory mission of promoting the Historic Chattahoochee area. Membership categories are individual, family, student, business, sustaining, nonprofit/educational, sponsor, Trace Society, and government. Excess membership funds are transferred to the Community Foundation of the Chattahoochee Valley-Investment Fund. The Money Market account was closed and deposited into the MidSouth checking account on February 8, 2016.
- **BBVA Compass Bank Checking** – Used to facilitate the receipt of State of Georgia appropriations and grants and disbursements earmarked for special projects. The BBVA checking account was closed and deposited into the MidSouth checking account on February 8, 2016.
- **BBVA Compass Bank Money Market** – Used to facilitate other receipts from the State of Georgia and disbursements earmarked for projects. The Money Market account was closed and deposited into the MidSouth checking account on February 8, 2016.

The following accounts associated with the Friends of the Historic Chattahoochee Commission Foundation, while not State funds, are maintained by the Foundation for the benefit of the Commission:

- **Community Foundation of the Chattahoochee Valley - Fund** – Receipts from grants and funds that come in earmarked for the “Friends of the Historic Chattahoochee Commission”.
- **Community Foundation of the Chattahoochee Valley - Investment Fund** – Receipts from excess membership funds and funds earmarked for endowments.

These accounts were closed and the funds were deposited into the MidSouth checking account in March 2016.

The Hart House owned by Historic Chattahoochee Commission was sold on December 6, 2016. All nonconsumable personal property owned by the Commission was properly disposed of in March and November of 2016.

Commission Members
October 1, 2015 through September 30, 2018

Alabama Members		Term Expires
Hon. Marty Olliff, Ph.D.	Chairman	September 2018
Hon. Tommy Boswell	Member	September 2018
Hon. Victor Cross	Member	September 2018
Hon. Sharon McCray Haynes	Member	September 2018
Hon. Robert A. Hendrix	Member	September 2018
Hon. Sandra Holmes	Member	September 2018
Hon. Jane McKenzie	Member	September 2018
Hon. Barbara Patton	Member	September 2018
Hon. Ann B. Pearson	Member	September 2018
Hon. Jack Pelfrey	Member	September 2018
Hon. David Peterson	Member	September 2018
Hon. Douglas C. Purcell	Member	September 2018
Hon. Judy Tye	Member	September 2018
Hon. Jason Williams	Member	September 2018

Commission Members
October 1, 2015 through September 30, 2018

Georgia Members		Term Expires
Hon. John Sheftall	Vice-Chairman	September 2018
Hon. Faith Birkhead	Member	September 2018
Hon. Brenda Broome	Member	September 2018
Hon. Cynthia Coleman	Member	September 2018
Hon. Becky Fendley	Member	September 2018
Hon. Kyle Kornegay	Member	September 2018
Hon. Kathryn Lillethun	Member	September 2018
Hon. Sallie Peek Long	Member	September 2018
Hon. Dave Marler	Member	September 2018
Hon. Linda Morgan	Member	September 2018
Hon. Clayton Penhallegon	Member	September 2018
Hon. Karan Pittman	Member	September 2018
Hon. Linda Straub	Member	September 2018
Hon. LaVerne Wright	Member	September 2018

Appendix #1

Harold C. Currie, CPA, P.C.
P. O. Box 332
Clayton, AL 36016
(334) 775-9303

ACCOUNTANT'S COMPILATION REPORT

Historic Chattahoochee Commission
P. O. Box 33
Eufaula, AL 36072

Management is responsible for the accompanying financial statements of Historic Chattahoochee Commission (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016 and September 30, 2015 and the related statement of activities for 1 Month and 12 Months ended September 30, 2016 and September 30, 2015 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

SUPPLEMENTARY INFORMATION

The supplementary information contained in the budget report is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation, however, we have not audited or reviewed the supplementary information, accordingly, we do not express and opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Historic Chattahoochee Commission.

Respectfully submitted,

Harold C. Currie, CPA, P.C.

Harold C. Currie, CPA, P.C.

October 21, 2016

Historic Chattahoochee Commission
Statement of Financial Position
September 30, 2016

ASSETS

	2016	2015
CURRENT ASSETS		
CFCV, Inc.-Investment Fund	0.00	42,465.62
BBVA Compass Bank-Checking	0.00	29,109.48
BBVA Compass Bank-Money Market	0.00	37,534.82
Trustmark-Money Market	0.00	23,935.41
Midsouth Bank-Checking	38,184.23	14,442.00
MidSouth Bank-Money Market	0.00	50,520.47
Petty Cash	0.00	50.00
Friends of the HCC Fund	0.00	17,576.89
	38,184.23	215,634.69
PROPERTY AND EQUIPMENT		
Total Property and Equipment	0.00	0.00
OTHER ASSETS		
Total Other Assets	0.00	0.00
 TOTAL ASSETS	 \$ 38,184.23	 \$ 215,634.69

Historic Chattahoochee Commission
Statement of Financial Position
September 30, 2016

LIABILITIES AND FUND BALANCE

	2016	2015
CURRENT LIABILITIES		
FICA Withheld	\$ 0.00	\$ 234.38
Federal Withholding	0.00	360.00
State Withholding	0.00	420.00
Accounts Payable	0.00	3,518.19
Deferred Revenue	0.00	7,500.00
Total Current Liabilities	0.00	12,032.57
LONG-TERM LIABILITIES		
Total Long-Term Liabilities	0.00	0.00
Total Liabilities	0.00	12,032.57
FUND BALANCE		
Unreserved Fund Balance	203,602.12	252,101.96
Net Revenue (Expenditures)	(165,417.89)	(48,499.84)
TOTAL FUND BALANCE	38,184.23	203,602.12
TOTAL LIABILITIES AND FUND BALANCE	\$ 38,184.23	\$ 215,634.69

Historic Chattahoochee Commission
Statement of Activities
One Month Ended September 30, 2016

	<u>1 Month Ended</u> <u>Sep. 30, 2016</u>	<u>1 Month Ended</u> <u>Sep. 30, 2015</u>	<u>12 Months Ended</u> <u>Sep. 30, 2016</u>	<u>12 Months Ended</u> <u>Sep. 30, 2015</u>
Revenue				
Appropriation - Georgia	2,500.00	0.00	37,500.00	30,000.00
Alabama Historical Comm. Gr...	0.00	0.00	25,000.00	43,750.00
Interest Revenue	4.48	22.00	232.36	270.54
Other Income	267.91	745.00	43,173.30	42,157.57
Membership Dues	0.00	1,020.00	825.00	13,825.00
Publications	0.00	465.30	908.16	7,996.79
Gain (Loss) in Investments	0.00	(2,452.39)	(580.32)	(3,463.10)
Total Revenue	<u>2,772.39</u>	<u>-200.09</u>	<u>107,058.50</u>	<u>134,536.80</u>
Expenditures				
Personnel Costs	0.00	2,238.60	18,339.60	57,600.18
Employee Benefits	0.00	7,191.38	223,405.85	45,534.37
Travel - In State	0.00	0.00	393.12	385.65
Travel - Out of State	0.00	54.05	51.84	196.88
Repairs & Maintenance	0.00	80.00	2,430.78	2,418.00
Rental & Leases	0.00	0.00	267.00	754.00
Utilities & Communications	324.34	1,436.67	4,331.03	11,785.31
Professional Services	269.33	20,373.50	17,158.15	48,761.94
Supplies, Materials, & Operating	112.00	944.03	5,928.91	12,160.49
Transportation Equip. Operation	0.00	34.00	140.11	472.50
Non-Expend. Disbursements	0.00	0.00	30.00	2,967.32
Total Expenditures	<u>705.67</u>	<u>32,352.23</u>	<u>-272,476.39</u>	<u>183,036.64</u>
Net Revenue (Expend.)	<u>\$ 2,066.72</u>	<u>\$ (32,552.32)</u>	<u>\$ (165,417.89)</u>	<u>\$ (48,499.84)</u>

Historic Chattahoochee Commission
Statement of Activities
One Month Ended September 30, 2016

	<u>1 Month Ended Sep. 30, 2016</u>	<u>1 Month Ended Sep. 30, 2015</u>	<u>12 Months Ended Sep. 30, 2016</u>	<u>12 Months Ended Sep. 30, 2015</u>
Revenue				
Appropriation - Georgia	2,500.00	0.00	37,500.00	30,000.00
Alabama Historical Comm. Grant	0.00	0.00	25,000.00	43,750.00
Interest Revenue	4.48	22.00	232.36	270.54
Other Income	267.91	745.00	43,173.30	42,157.57
Membership Dues	0.00	1,020.00	825.00	13,825.00
Publications	0.00	465.30	908.16	7,996.79
Gain (Loss) in Investments	0.00	(2,452.39)	(580.32)	(3,463.10)
Total Revenue	<u>2,772.39</u>	<u>-200.09</u>	<u>107,058.50</u>	<u>134,536.80</u>
Expenditures				
Personnel Costs				
Salary of Executive Director	0.00	0.00	0.00	28,024.92
Salary of Secretary #2	0.00	2,238.60	18,339.60	29,575.26
Total Personnel Costs	<u>0.00</u>	<u>2,238.60</u>	<u>18,339.60</u>	<u>57,600.18</u>
Employee Benefits				
Sal. in Lieu of Benefits-Secr. #2	0.00	825.00	2,475.00	9,900.00
FICA	0.00	585.88	1,592.27	5,072.85
Retirement	0.00	5,780.50	219,338.58	29,571.52
Group Health Insurance	0.00	0.00	0.00	990.00
Total Employee Benefits	<u>0.00</u>	<u>7,191.38</u>	<u>223,405.85</u>	<u>45,534.37</u>
Travel - In State				
Mileage - In State	0.00	0.00	393.12	350.65
Conference Registr.-In State	0.00	0.00	0.00	35.00
Total Travel - In State	<u>0.00</u>	<u>0.00</u>	<u>393.12</u>	<u>385.65</u>
Travel - Out of State				
Mileage - Out of State	0.00	54.05	51.84	186.88
Other Travel Expenses-Out of St	0.00	0.00	0.00	10.00
Total Travel - Out of State	<u>0.00</u>	<u>54.05</u>	<u>51.84</u>	<u>196.88</u>
Repairs & Maintenance				
Printing & Duplicating Equip.	0.00	0.00	0.00	190.00
Bldgs./Perm. Equip./Grounds	0.00	80.00	2,430.78	2,228.00
Total Repairs & Maintenance	<u>0.00</u>	<u>80.00</u>	<u>2,430.78</u>	<u>2,418.00</u>
Rental & Leases				
Office Furniture & Equip.	0.00	0.00	150.00	600.00
Rental & Leases-Other	0.00	0.00	117.00	154.00
Total Rental & Leases	<u>0.00</u>	<u>0.00</u>	<u>267.00</u>	<u>754.00</u>
Utilities & Communications				
Electricity	285.79	771.36	2,295.02	5,131.85
Water	38.55	78.87	433.85	473.15
Telephone	0.00	586.44	1,493.53	4,083.87
Postage	0.00	0.00	108.63	2,096.44
Utilities & Communications	<u>324.34</u>	<u>1,436.67</u>	<u>4,331.03</u>	<u>11,785.31</u>

See Accountants' Compilation Report

Historic Chattahoochee Commission
Statement of Activities
Twelve Months Ended September 30, 2016

	<u>1 Month Ended Sep. 30, 2016</u>	<u>1 Month Ended Sep. 30, 2015</u>	<u>12 Months Ended Sep. 30, 2016</u>	<u>12 Months Ended Sep. 30, 2015</u>
Professional Services				
Legal	0.00	0.00	0.00	600.98
Accounting & Auditing	150.00	150.00	1,800.00	1,650.00
Insurance & Bonding	0.00	0.00	2,008.00	2,175.00
Photographic Services	0.00	0.00	47.00	6.00
Personnel Costs-Other	119.33	28.50	1,312.31	744.00
Composition Services	0.00	0.00	750.00	2,250.00
Housekeeping/Custodial	0.00	0.00	360.00	0.00
Professional Services-Other	0.00	20,195.00	10,880.84	41,335.96
Total Professional Services	<u>269.33</u>	<u>20,373.50</u>	<u>17,158.15</u>	<u>48,761.94</u>
Supplies, Materials, & Operation				
Office Operation	0.00	0.00	0.00	421.69
Printing & Binding	0.00	0.00	583.04	5,912.45
Freight	0.00	61.04	650.31	231.54
Purchase for Resale	0.00	222.00	0.00	1,925.79
Association Dues	0.00	0.00	0.00	60.00
Books, Subscriptions, Periodicals	0.00	0.00	0.00	149.74
Food & Provisions	0.00	0.00	0.00	417.51
Petty Cash Reimbursement	0.00	0.00	0.00	48.38
Supplies, Materials, Oper-Other	112.00	660.99	4,695.56	2,993.39
Total Supplies, Mat., & Oper.	<u>112.00</u>	<u>944.03</u>	<u>5,928.91</u>	<u>12,160.49</u>
Transportation Equip. Operation				
Petroleum Products	0.00	34.00	0.00	300.13
Batteries	0.00	0.00	109.47	0.00
Repairs	0.00	0.00	0.00	172.37
Trans. Equip. Operating-Other	0.00	0.00	30.64	0.00
Total Transport. Equip. Oper.	<u>0.00</u>	<u>34.00</u>	<u>140.11</u>	<u>472.50</u>
Capital Outlay & Equipment				
Total Capital Outlay & Equip.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Non-Expenditure Disbursements				
Refunds	0.00	0.00	0.00	2,690.00
Pymts for Percent of Book Sale	0.00	0.00	30.00	277.32
Total Non-Expnd. Disburse.	<u>0.00</u>	<u>0.00</u>	<u>30.00</u>	<u>2,967.32</u>
Total Expenditures	<u>705.67</u>	<u>32,352.23</u>	<u>272,476.39</u>	<u>183,036.64</u>
Net Revenue (Expend.)	<u>\$ 2,066.72</u>	<u>\$ (32,552.32)</u>	<u>\$ (165,417.89)</u>	<u>\$ (48,499.84)</u>