

Report on the

City of Mountain Brook Emergency Communications District

Jefferson County, Alabama

October 1, 2016 through September 30, 2018

Filed: February 7, 2020



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, I submit this report on the results of the examination of the City of Mountain Brook Emergency Communications District, Jefferson County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 17th day of December, 20 19.

Daphne Wideman

Notary Public

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Respectfully submitted,

Cathy M. Cook

Cathy M. Cook
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

**City of Mountain Brook Emergency Communications District
Jefferson County, Alabama
October 1, 2016 through September 30, 2018**

The City of Mountain Brook Emergency Communications District, Jefferson County, Alabama, (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 the City of Mountain Brook. 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, 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, as reflected on Exhibit 2, were invited to an exit conference to discuss the contents of this report. Individuals in attendance were: Virginia Carruthers Smith, Chairman; William S. Prichard III, Vice-Chairman; and Lloyd C. Shelton, Member. Representing the Department of Examiners of Public Accounts was: Cathy Cook, 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	\$ 412,152.10	\$ 356,367.32	\$ 768,519.42
Other	1,977.48	1,921.33	3,898.81
Interest	1,161.42	1,021.32	2,182.74
Total Receipts	<u>415,291.00</u>	<u>359,309.97</u>	<u>774,600.97</u>
<u>Disbursements</u>			
Personnel Expenditures	200,000.00	345,413.00	545,413.00
Capital Outlay		305,953.50	305,953.50
911 Related Expenses	69,785.76	65,966.08	135,751.84
Office Expenses	2,282.11	994.52	3,276.63
Training and Education Expenses	8,211.68	17,861.61	26,073.29
Total Disbursements	<u>280,279.55</u>	<u>736,188.71</u>	<u>1,016,468.26</u>
Excess (Deficit) of Receipts Over Disbursements	135,011.45	(376,878.74)	(241,867.29)
Cash Balances - Beginning of Year	<u>416,588.12</u>	<u>551,599.57</u>	<u>416,588.12</u>
Cash Balances - End of Year	<u>\$ 551,599.57</u>	<u>\$ 174,720.83</u>	<u>\$ 174,720.83</u>

Additional Information

Board Members
October 1, 2016 through September 30, 2018

Board Members		Term Expires
Hon. Virginia Carruthers Smith	Chairman	2020
Hon. William S. Pritchard, III	Vice-Chairman	2020
Hon. Lloyd C. Shelton	Member	2020
Hon. Philip E. Black	Member	2020
Hon. Alice B. Womack	Member	2020
Hon. Jack D. Carl	Member	2016