

Report on the

Cleburne County Emergency Communications District

Cleburne County, Alabama

October 1, 2017 through September 30, 2019

Filed: September 11, 2020



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

Rachel Laurie Riddle, Chief Examiner



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

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Cleburne County Emergency Communications District, Cleburne County, Alabama, for the period October 1, 2017 through September 30, 2019, by Examiners Brittany Parker and Allie Freeman. I, Brittany Parker, served as the Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads "Brittany Parker".

Brittany Parker
Examiner of Public Accounts

rb

Table of Contents

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



Department of
Examiners of Public Accounts

SUMMARY

**Cleburne County Emergency Communications District
October 1, 2017 through September 30, 2019**

The Cleburne 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 Cleburne 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, 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 or local laws and regulations.

Board members and administrative personnel, as reflected on Exhibit 2, were invited to discuss the results of this report at an exit conference held via teleconference. Individuals in attendance were: Crystal Cavender, Director; and Mark Truett, Board Member. Also in attendance was a representative of the Department of Examiners of Public Accounts: David J. Lane, Audit Manager.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2017 through September 30, 2019***

	Fiscal Year 2018	Fiscal Year 2019	Total
<u>Receipts</u>			
911 Revenue	\$ 301,619.07	\$ 347,723.55	\$ 649,342.62
Dispatching Fees	191,154.68	191,615.42	382,770.10
State Grant		183,650.02	183,650.02
Interest	647.15	942.88	1,590.03
Miscellaneous Income	5.00	2,209.15	2,214.15
Total Receipts	493,425.90	726,141.02	1,219,566.92
<u>Disbursements</u>			
Personnel Expenses	368,651.15	374,944.49	743,595.64
911 Related Expenses	52,379.53	29,490.43	81,869.96
Office Expense	60,115.28	59,180.67	119,295.95
Training and Education Expense	797.84	2,682.84	3,480.68
Vehicle Expenses	2,093.43	2,146.81	4,240.24
Capital Outlay		216,829.28	216,829.28
Total Disbursements	484,037.23	685,274.52	1,169,311.75
Excess (Deficit) of Receipts Over Disbursements	9,388.67	40,866.50	50,255.17
Cash Balances - Beginning of Year	326,894.64	336,283.31	326,894.64
Cash Balances - End of Year	\$ 336,283.31	\$ 377,149.81	\$ 377,149.81

Additional Information

Board Members and Administrative Personnel
October 1, 2017 through September 30, 2019

Board Members		Term Expires
Corey Cochran	Chairman	2019
Rodney Brown	Vice-Chairman	2019
Jim Smallwood	Member	2019
Joseph Hunt	Member	2019
Mark Truett	Member	2019
Lane Kilgore	Member	2019
Tommy Poore	Member	2019
 <u>Administrative Personnel</u>		
Crystal Cavender	Director	Indefinite