

Report on the

# Clarke County Emergency Communications District

Clarke County, Alabama

October 1, 2017 through September 30, 2019

Filed: September 11, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



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*Chief Examiner*

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

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

Dear Madam:

An examination was conducted on the Clarke County Emergency Communications District, Clarke County, Alabama, for the period October 1, 2017 through September 30, 2019. 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,

*Miranda L. Bonner*

Miranda L. Bonner  
Examiner of Public Accounts

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## *Table of Contents*

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	<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

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The Clarke 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 Clarke 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.

On September 11, 2001, the Clarke County Commission, as the appointing authority of the District, adopted a resolution to have the Commission serve as the board of commissioners of the District.

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 examination at an exit conference. Individuals in attendance were: Richard Harvey, County Administrator; Becky Neugent (via conference call), District Coordinator; and Board Members: Lloyd “Stan” Hutto, Rhondel Rhone, Jackie Ray Rush, and Bill Taylor. Also in attendance were representatives of the Department of Examiners of Public Accounts: Sherry Owen (via conference call), Audit Manager and Miranda L. Bonner, Examiner.

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# *Financial Information*

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

	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 429,011.02	\$ 649,741.98	\$ 1,078,753.00
County Funding	142,562.00	142,562.00	285,124.00
Municipal Funding	27,650.00	27,800.00	55,450.00
Interest	2,910.89	3,575.81	6,486.70
Other	42,306.17	16,931.87	59,238.04
Total Receipts	644,440.08	840,611.66	1,485,051.74
<b><u>Disbursements</u></b>			
Personnel Expenditures	408,192.22	408,395.42	816,587.64
911 Related Expenses	131,833.19	87,458.56	219,291.75
Office Expense	56,563.04	22,443.03	79,006.07
Training and Education Expenses	9,098.06	4,678.70	13,776.76
Capital Projects		348,020.00	348,020.00
Total Disbursements	605,686.51	870,995.71	1,476,682.22
Excess (Deficit) of Receipts Over Disbursements	38,753.57	(30,384.05)	8,369.52
Cash Balances - Beginning of Year	403,822.94	442,576.51	403,822.94
Cash Balances - End of Year	\$ 442,576.51	\$ 412,192.46	\$ 412,192.46

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## *Additional Information*

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

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<b>Board Members</b>		<b>Term Expires</b>
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Hon. Bill Taylor (*)	Chairman	2022
Hon. Lloyd Stan Hutto	Member	2022
Hon. Jackie Ray Rush	Member	2020
Hon. Tyrone Moye	Member	2020
Hon. Rhondel B. Rhone	Member	2020

**Administrative Personnel**

Richard Harvey	County Administrator	Indefinite
Becky Neugent	District Coordinator	12/27/2019

(\*) Chairman rotates every nine months