

Report on the

Lowndes County Emergency Communications District

Lowndes 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 Lowndes County Emergency Communications District, Lowndes 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,

A handwritten signature in blue ink, appearing to read 'Valerie Hamm', is written in a cursive style.

Valerie Hamm
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

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

The Lowndes 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 Lowndes 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 an exit conference via telephone to discuss the results of the examination. Individuals in attendance were: Santina Rogers, Director, and Board Members: David Butts and Mary Nelson. Representing the Department of Examiners of Public Accounts were: Teresa Dekle, Audit Manager, and Valerie Hamm, Examiner.

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	\$ 211,764.75	\$ 247,377.90	\$ 459,142.65
County Revenue	156,823.80	173,250.13	330,073.93
Total Receipts	<u>368,588.55</u>	<u>420,628.03</u>	<u>789,216.58</u>
<u>Disbursements</u>			
Personnel Expenses	349,861.77	390,198.24	740,060.01
911 Related Expenses	28,891.03	20,294.17	49,185.20
Office Expenses	4,666.84	4,174.94	8,841.78
Training, Travel and Vehicle Expenses	5,595.12	2,798.06	8,393.18
Total Disbursements	<u>389,014.76</u>	<u>417,465.41</u>	<u>806,480.17</u>
Excess (Deficit) of Receipts Over Disbursements	(20,426.21)	3,162.62	(17,263.59)
Cash Balances - Beginning of Year	<u>24,217.63</u>	<u>3,791.42</u>	<u>24,217.63</u>
Cash Balances - End of Year	<u>\$ 3,791.42</u>	<u>\$ 6,954.04</u>	<u>\$ 6,954.04</u>

Additional Information

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

Board Members		Term Expires
Willie Arnold	Chairman	2020
Christopher West	Vice-Chairman	2020
David Butts	Secretary	2020
Mary Nelson	Treasurer	2023
Martha Matthews	Treasurer	2018
Cecil Williams	Member	2023
John Williams	Member	Deceased
Mary Miles	Member	2018
Maxine Dean	Member	2018
<u>Administrative Personnel</u>		
Santina Rogers	Director	Indefinite