

Report on the

Autauga County Emergency Communications District

Autauga County, Alabama

October 1, 2017 through September 30, 2019

Filed: October 16, 2020



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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

Dear Madam:

An examination was conducted on the Autauga County Emergency Communications District, Autauga 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 that reads 'Martha B. Lewis'. The signature is written in a cursive style.

Martha B. Lewis
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

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

The Autauga County Emergency Communications District, Autauga 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 Autauga 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 and local laws and regulations.

Board members and administrative personnel, as reflected on Exhibit 3, were invited to an exit conference held via telephone to discuss the results of the examination. Individuals in attendance were: Melissa Carpenter, Director; Mike McGough, Chairman; and Board Members: Kyle Glover, Shannan Merritt, Russell Crowley and Jack Clark. Representing the Department of Examiners of Public Accounts was Teresa Dekle, 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	\$ 1,099,466.02	\$ 1,241,250.06	\$ 2,340,716.08
County Funding	36,000.00	42,000.00	78,000.00
Municipal Funding	194,130.84	218,135.00	412,265.84
Land Lease	10,080.00	10,080.00	20,160.00
Interest	903.05	1,054.90	1,957.95
Other	9,146.39	40,856.65	50,003.04
Total Receipts	<u>1,349,726.30</u>	<u>1,553,376.61</u>	<u>2,903,102.91</u>
<u>Disbursements</u>			
Personnel Expenditures	909,403.94	959,774.50	1,869,178.44
911 Related Expenses	183,601.09	192,723.91	376,325.00
Office Expense	45,692.92	51,071.37	96,764.29
Training and Education Expenses	20,259.56	21,520.26	41,779.82
Vehicle Expenses	937.45	993.02	1,930.47
Capital Projects	10,349.00	20,680.00	31,029.00
Total Disbursements	<u>1,170,243.96</u>	<u>1,246,763.06</u>	<u>2,417,007.02</u>
<u>Other Financing Sources/(Uses)</u>			
Purchase of Investments	<u>(150,000.00)</u>	<u>(567,700.00)</u>	<u>(717,700.00)</u>
Total Other Financing Sources/(Uses)	<u>(150,000.00)</u>	<u>(567,700.00)</u>	<u>(717,700.00)</u>
Excess (Deficit) of Receipts Over Disbursements and Other Financing Sources/(Uses)	29,482.34	(261,086.45)	(231,604.11)
Cash Balances - Beginning of Year	<u>947,977.91</u>	<u>977,460.25</u>	<u>947,977.91</u>
Cash Balances - End of Year	<u>\$ 977,460.25</u>	<u>\$ 716,373.80</u>	<u>\$ 716,373.80</u>

Schedule of Investments
September 30, 2019

Investment Name	Interest Rate	Face Amount	Maturity Date
Certificate of Deposit	1.15%	\$ 150,000.00	10/12/2020
Certificate of Deposit	2.50%	230,000.00	01/17/2021
Certificate of Deposit	2.50%	48,700.00	01/17/2021
Certificate of Deposit	2.00%	587,004.34	02/23/2020
Certificate of Deposit	2.00%	291,876.40	01/05/2020
Total Investments		<u>\$ 1,307,580.74</u>	

Additional Information

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

Board Members		Term Expires
Mike McGough	Chairman	2022
Kyle Glover	Vice-Chairman	2022
Shannan Merritt	Secretary/Treasurer	2022
Russell Crowley	Member	2022
Carl Johnson	Member	2022
Larry Stoudemire	Member	2020
Becky Hallman	Member	2022
Jack Clark	Member	2022
Emmett White	Member	2018
Meg Spires	Member	Resigned March 1, 2018

Administrative Personnel

Melissa Carpenter	Director	Indefinite
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