

Report on the

# Fayette County Emergency Communications District

Fayette County, Alabama

October 1, 2017 through September 30, 2019

Filed: November 13, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

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**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 Fayette County Emergency Communications District, Fayette County, Alabama, for the period October 1, 2017 through September 30, 2019, by Examiners Amanda B. Hynds and Raven Braggs. I, Amanda B. Hynds served as 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,

Amanda B. Hynds  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

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

The Fayette 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 Fayette 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 3, were invited to discuss the results of the examination. The following individuals attended the exit conference held at the office of the Fayette County Emergency Communications District: Treasa Blake, Director; and representatives of the Department of Examiners of Public Accounts: Joshua D. Taylor, Audit Manager; and Amanda B. Hynds and Raven Braggs, Examiners of Public Accounts.

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# *Financial Information*

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

	Fiscal Year 2018	Fiscal Year 2019	Total
<b><u>Receipts</u></b>			
911 Revenue	\$ 420,270.61	\$ 476,216.35	\$ 896,486.96
Interest	374.80	290.63	665.43
Rental Revenue	800.00	4,800.00	5,600.00
Other	8,315.61	5,387.57	13,703.18
Total Receipts	<u>429,761.02</u>	<u>486,694.55</u>	<u>916,455.57</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	275,923.63	312,973.66	588,897.29
911 Related Expenses	148,690.62	64,521.96	213,212.58
Office Expense	53,348.38	60,151.36	113,499.74
Training and Education Expenses	100.00	200.00	300.00
Vehicle Expenses	2,962.71	7,895.39	10,858.10
Capital Assets	60,000.00		60,000.00
Miscellaneous	5,818.21	6,667.97	12,486.18
Total Disbursements	<u>546,843.55</u>	<u>452,410.34</u>	<u>999,253.89</u>
Excess (Deficit) of Receipts Over Disbursements	(117,082.53)	34,284.21	(82,798.32)
Cash Balances - Beginning of Year	<u>249,474.30</u>	<u>132,391.77</u>	<u>249,474.30</u>
Cash Balances - End of Year	<u>\$ 132,391.77</u>	<u>\$ 166,675.98</u>	<u>\$ 166,675.98</u>

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***Schedule of Investments***  
***September 30, 2019***

<b>Investment Name</b>	<b>Interest Rate</b>	<b>Face Amount</b>	<b>Maturity Date</b>
Regions Bank Certificate of Deposit	1.910%	\$ 9,303.68	10/01/2019
Edward Jones	0.016%	273,370.81	10/01/2019
Total Investments		<u>\$ 282,674.49</u>	

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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>
Scott Moore	Chairman	2021
Vick Selman	Vice-Chairman	2019
Tommy Williams	Secretary-Treasurer	2019
Adam Smith (*)	Secretary-Treasurer	2020
Joe Mayo	Member	2020
Bill McCollum	Member	2020
David Higgins	Member	2020
Bryon Yerby	Member	2023
 <b><u>Administrative Personnel</u></b>		
Treasa Blake	Director	Indefinite

(\*) Adam Smith began serving as Secretary-Treasurer on March 26, 2019.