

Report on the

Henry County Emergency Communications District

Henry County, Alabama

October 1, 2018 through September 30, 2020

Filed: June 4, 2021



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 Henry County Emergency Communications District, Henry County, Alabama, for the period of October 1, 2018 through September 30, 2020. 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,

Netteah K. Durham
Examiner of Public Accounts

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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

**Henry County Emergency Communications District
October 1, 2018 through September 30, 2020**

The Henry 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 Henry 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 the District’s compliance 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).

Test performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulation.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 2, were invited to discuss the results of this report at an exit conference. Individuals in attendance were: Chad Sowell, Director; and Chris Champion, Board Member. Representing the Department of Examiners of Public Accounts were: Cherie Raffle, Audit Manager; and Netteah K. Durham, Examiner.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2018 through September 30, 2020***

	Fiscal Year 2019	Fiscal Year 2020	Total
<u>Receipts</u>			
911 Revenue	\$ 303,126.68	\$ 314,103.52	\$ 617,230.20
Interest	582.00	632.19	1,214.19
State Grants		2,000.00	2,000.00
Other	20,544.00		20,544.00
Total Receipts	324,252.68	316,735.71	640,988.39
<u>Disbursements</u>			
Personnel Expenditures	65,123.24	67,141.88	132,265.12
911 Related Expenses	154,704.55	287,071.72	441,776.27
Office Expenses	7,499.54	14,714.03	22,213.57
Training and Education Expenses	5,400.08	1,946.48	7,346.56
Vehicle Expenses	2,350.30	1,528.96	3,879.26
Insurance and Bonds	6,526.00	6,038.00	12,564.00
Capital Outlay Expenses	45,606.65	5,078.42	50,685.07
Total Disbursements	287,210.36	383,519.49	670,729.85
Excess (Deficit) of Receipts Over Disbursements	37,042.32	(66,783.78)	(29,741.46)
Cash Balances - Beginning of Year	648,304.30	685,346.62	648,304.30
Cash Balances - End of Year	\$ 685,346.62	\$ 618,562.84	\$ 618,562.84

Additional Information

Board Members and Administrative Personnel
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Mark Jones	Chairman	2020
David Money	Vice-Chairman	2021
Chris Champion	Member	2022
Jay Calhoun	Member	2018
Noel Vanlandingham	Member	2020
Ronnie Dollar	Member	2020
Steve Culbreth	Member	2022
Ryan Feggins	Member	2022
Greg Reynolds	Member	2022
<u>Administrative Personnel</u>		
Chad Sowell	Director	2023