

Report on the

Sumter County Emergency Communications District

Sumter County, Alabama

October 1, 2018 through September 30, 2020

Filed: September 3, 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 Sumter County Emergency Communications District, Sumter County, Alabama, for the period 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,

A handwritten signature in blue ink that reads 'Stephanie C. Cave'. The signature is written in a cursive, flowing style.

Stephanie C. Cave
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, District operations and other matters.		
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Department of
Examiners of Public Accounts

SUMMARY

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

The Sumter 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 Sumter 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).

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

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 3, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were: Margaret Bishop-Gulley, Director; and Board Members: Anthony Crear and Reid Vaughan. Also in attendance were representatives from the Department of Examiners of Public Accounts: Shelley Patrenos, Audit Manager; and Stephanie C. Cave, 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	\$ 238,006.33	\$ 257,201.79	\$ 495,208.12
Interest	388.99	375.53	764.52
State Grants	141,063.58		141,063.58
Total Receipts	<u>379,458.90</u>	<u>257,577.32</u>	<u>637,036.22</u>
<u>Disbursements</u>			
Personnel Expenses	16,550.68	16,607.18	33,157.86
911 Related Expenses	163,103.76	203,480.39	366,584.15
Training and Education Expenses	5,448.36	3,561.18	9,009.54
Professional Expenses	7,950.00	5,100.00	13,050.00
Office Expense	381.01	2,557.06	2,938.07
Utilities	789.89	803.26	1,593.15
Equipment Maintenance	10,067.00	2,015.00	12,082.00
Equipment	134,365.00	9,593.00	143,958.00
Insurance	7,424.00	7,385.00	14,809.00
Total Disbursements	<u>346,079.70</u>	<u>251,102.07</u>	<u>597,181.77</u>
<u>Other Financing Sources/(Uses)</u>			
Proceeds from Investment Maturity	40,960.65		40,960.65
Total Other Financing Sources/(Uses)	<u>40,960.65</u>		<u>40,960.65</u>
Excess of Receipts and Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	74,339.85	6,475.25	80,815.10
Cash Balances - Beginning of Year	<u>311,533.78</u>	<u>385,873.63</u>	<u>311,533.78</u>
Cash Balances - End of Year	<u>\$ 385,873.63</u>	<u>\$ 392,348.88</u>	<u>\$ 392,348.88</u>

Schedule of Investments
September 30, 2020

Investment Name	Interest Rate	Value as of 9/30/2020	Maturity Date
Sumter County Emergency Management 9-1-1 Communication Council Certificate of Deposit	1.46%	<u>\$ 128,592.61</u>	11/15/2020
Total Investments		<u><u>\$ 128,592.61</u></u>	

Additional Information

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

Board Members **Term Expires**

Hon. Anthony Crear	Chairman	2021
Hon. Terry Peeler	Vice-Chairman	2021
Hon. Reid Vaughan	Secretary	2021
Hon. Brian Harris	Member	2021
Hon. James Moore	Member	2021
Hon. Kevin Brunson	Member	2021
Hon. Ray McVay	Member	2021

Administrative Personnel

Ms. Margaret Bishop-Gulley	Director	Indefinite
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