

Report on the

Fayette County Emergency Communications District

Fayette County, Alabama

October 1, 2019 through September 30, 2021

Filed: July 29, 2022



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 Fayette County Emergency Communications District, Fayette County, Alabama, for the period October 1, 2019 through September 30, 2021. 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,

Tranquil Shepherd
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

**Fayette County Emergency Communications District
October 1, 2019 through September 30, 2021**

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 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 or local laws and regulations.

EXIT CONFERENCE

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 Tranquil Shepherd, Examiner of Public Accounts. The results of the examination were discussed by telephone with Board Members: Scott Moore, Vick Selman and Russ Taylor.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2019 through September 30, 2021***

	Fiscal Year 2020	Fiscal Year 2021	Total
<u>Receipts</u>			
911 Revenue	\$ 487,374.44	\$ 467,174.92	\$ 954,549.36
Interest	231.49	101.32	332.81
Rental Revenue	4,800.00	4,400.00	9,200.00
Other	50.92	20,530.87	20,581.79
Total Receipts	<u>492,456.85</u>	<u>492,207.11</u>	<u>984,663.96</u>
<u>Disbursements</u>			
Personnel Expenditures	339,914.28	319,597.35	659,511.63
911 Related Expenses	92,152.66	80,279.33	172,431.99
Office Expense	32,963.63	37,015.38	69,979.01
Vehicle Expenses	4,449.60	6,891.32	11,340.92
Capital Assets		21,174.92	21,174.92
Miscellaneous	9,681.76	6,217.88	15,899.64
Total Disbursements	<u>479,161.93</u>	<u>471,176.18</u>	<u>950,338.11</u>
Excess (Deficit) of Receipts Over Disbursements	13,294.92	21,030.93	34,325.85
Cash Balances - Beginning of Year	<u>166,675.98</u>	<u>179,970.90</u>	<u>166,675.98</u>
Cash Balances - End of Year	<u>\$ 179,970.90</u>	<u>\$ 201,001.83</u>	<u>\$ 201,001.83</u>

Schedule of Investments
September 30, 2021

Investment Name	Interest Rate	Face Amount	Maturity Date
Regions Bank Certificate of Deposit	0.010%	\$ 9,468.66	10/01/2021
Edward Jones	0.011%	284,582.60	10/01/2021
Total Investments		<u>\$ 294,051.26</u>	

Additional Information

Board Members and Administrative Personnel
October 1, 2019 through September 30, 2021

Board Members		Term Expires
Scott Moore	Chairman	2025
Jay Lawrence	Vice-Chairman	2024
Adam Smith	Secretary-Treasurer	2020
Vick Selman (*)	Secretary-Treasurer	2026
Joe Mayo	Member	2024
Bill McCollum	Member	2024
David Higgins	Member	2021
Bryon Yerby	Member	2023
Russ Taylor	Member	2025
 <u>Administrative Personnel</u>		
Treasa Blake	Director	Indefinite

(*) Vick Selman began serving as Secretary-Treasurer on January 28, 2020.