

Report on the

Lowndes County Emergency Communications District

Lowndes County, Alabama

October 1, 2019 through September 30, 2021

Filed: August 5, 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 Lowndes County Emergency Communications District, Lowndes County, Alabama, for the period of 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,

A handwritten signature in black ink, appearing to read 'Troy A. Eastman', written in a cursive style.

Troy A. Eastman
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

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

The Lowndes County Emergency Communications District, Lowndes 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 Lowndes 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 2, were invited to an exit conference held by telephone to discuss the results of the report. Individuals in attendance were: Board Member Mary Nelson and Director Santina Rogers. Representing the Department of Examiners of Public Accounts were: Maria Catledge, Director; and Troy Eastman, Examiner. The results of the report were discussed by telephone at a later date with Board Member David Butts.

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	\$ 260,865.33	\$ 242,433.96	\$ 503,299.29
County Funding	183,288.29	192,945.00	376,233.29
State Grants		94,430.00	94,430.00
Total Receipts	<u>444,153.62</u>	<u>529,808.96</u>	<u>973,962.58</u>
<u>Disbursements</u>			
Personnel Expenditures	411,747.16	396,545.86	808,293.02
911 Related Expenses	28,275.01	113,088.07	141,363.08
Office Expense	4,580.06	6,582.00	11,162.06
Training, Education, and Vehicle Expenses	1,574.70	1,135.55	2,710.25
Total Disbursements	<u>446,176.93</u>	<u>517,351.48</u>	<u>963,528.41</u>
Excess (Deficit) of Receipts Over Disbursements	(2,023.31)	12,457.48	10,434.17
Cash Balances - Beginning of Year	<u>6,954.04</u>	<u>4,930.73</u>	<u>6,954.04</u>
Cash Balances - End of Year	<u>\$ 4,930.73</u>	<u>\$ 17,388.21</u>	<u>\$ 17,388.21</u>

Additional Information

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

Board Members **Term Expires**

Lee Coleman	Chairman	2024
Willie Arnold	Vice-Chairman	2020
Mary Nelson	Treasurer	2023
David Butts	Secretary	2020
Christopher West	Member	2020
Cecil Williams	Member	2023

Administrative Personnel

Santina Rogers	Director	Indefinite
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