

Report on the

Cleburne County Emergency Communications District

Cleburne County, Alabama

October 1, 2019 through September 30, 2021

Filed: September 16, 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 Cleburne County Emergency Communications District, Cleburne 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,

Victoria Langley
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 #3 Board Members and Administrative Personnel	4



Department of
Examiners of Public Accounts

SUMMARY

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

The Cleburne 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 Cleburne 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.

On November 19, 2019, the E-911 Board was dissolved by resolution of the Cleburne County Commission (the “Commission”) and the Commission assumed responsibility for oversight and operation of the District.

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 discuss the results of the examination. Individuals in attendance were: Crystal Cavender, Director; and Board Members: Ryan Robertson, Laura Cobb, Roger Hill and Emmett Owen. Also in attendance were representatives of the Department of Examiners of Public Accounts: BriAnna Upchurch, Audit Manager; and Victoria Langley, Examiner.

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	\$ 359,577.29	\$ 339,792.34	\$ 699,369.63
Municipal and Other Local Funding	218,006.56	107,111.15	325,117.71
Federal Funding		33,842.89	33,842.89
County Funding		48,000.00	48,000.00
Interest	1,057.23	1,121.34	2,178.57
Miscellaneous Income		17,770.83	17,770.83
Total Receipts	578,641.08	547,638.55	1,126,279.63
<u>Disbursements</u>			
Personnel Expenses	419,787.49	429,649.27	849,436.76
911 Related Expenses	71,392.58	81,930.32	153,322.90
Office Expense	38,954.29	30,007.68	68,961.97
Training and Education Expense	1,559.81	1,421.02	2,980.83
Vehicle Expenses	1,916.04	1,244.83	3,160.87
Capital Outlay	14,392.48		14,392.48
Total Disbursements	548,002.69	544,253.12	1,092,255.81
Excess (Deficit) of Receipts over Disbursements	30,638.39	3,385.43	34,023.82
Cash Balances - Beginning of Year	377,149.81	407,788.20	377,149.81
Cash Balances - End of Year	\$ 407,788.20	\$ 411,173.63	\$ 411,173.63

Additional Information

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

Board Members		Term Expires
Corey Cochran (*)	Chairman	2019
Rodney Brown (*)	Vice-Chairman	2019
Jim Smallwood (*)	Member	2019
Joseph Hunt (*)	Member	2019
Mark Truett (*)	Member	2019
Lane Kilgore (*)	Member	2019
Tommy Poore (*)	Member	2019
Ryan Robertson	Chairman	2024
Laura Cobb	Member	2024
Roger Hill	Member	2024
Emmett Owen	Member	2022
Terry Hendrix	Member	2022
Jake Durham	Member	2020

Administrative Personnel

Crystal Cavender	Director	Indefinite
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(*) The E-911 Board dissolved on November 19, 2019, and the Cleburne County Commission members began serving as the Cleburne County Emergency Communications District members. Members of the E-911 Board prior to dissolution are noted with an asterisk.