

Report on the

City of Mountain Brook Emergency Communications District

Jefferson County, Alabama

October 1, 2012 through September 30, 2014

Filed: September 11, 2015



Department of Examiners of Public Accounts

50 North Ripley Street, Room 3201

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: www.examiners.alabama.gov

Ronald L. Jones, Chief Examiner



Ronald L. Jones
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
50 North Ripley Street, Room 3201
Montgomery, Alabama 36104-3833
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Ronald L. Jones
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the City of Mountain Brook Emergency Communications District, Jefferson County, Alabama, for the period October 1, 2012 through September 30, 2014.

Sworn to and subscribed before me this
the 21st day of August, 20 15.

Sandra E Shirley
Notary Public

Respectfully submitted,

Whitney Atchison

Whitney Atchison
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**City of Mountain Brook Emergency Communications District
Jefferson County, Alabama
October 1, 2012 through September 30, 2014**

The City of Mountain Brook Emergency Communications District, Jefferson 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 the City of Mountain Brook. 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 compliance by the District 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 41-5-14, and the *Code of Alabama 1975*, Section 11-98-6(e).

Findings are numbered and reported by the examination period in which the finding originally occurred.

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

CURRENT FINDING

- ◆ 2014-001 relates to failure to submit financial information as required by *Code of Alabama 1975*, Section 11-98-13.1.

The following officials were invited to an exit conference to discuss the results of the examination: Virginia Carruthers Smith, President; Board Members: Jack Carl; Jesse S. Vogtle, Jr.; William S. Pritchard, III; and Amy Carter. The following individuals attended the exit conference, held at the office of the Emergency Communications District: Board Members: Jack Carl; Jesse S. Vogtle, Jr.; William S. Pritchard, III; and Amy Carter; and a representative of the Department of Examiners of Public Accounts: Whitney Atchison, Audit Manager.

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2012 through September 30, 2014***

	Fiscal Year 2013	Fiscal Year 2014	Total
<u>Receipts</u>			
911 Revenue	\$ 342,719.92	\$ 378,115.15	\$ 720,835.07
Other	1,665.31	1,503.43	3,168.74
Total Receipts	<u>344,385.23</u>	<u>379,618.58</u>	<u>724,003.81</u>
<u>Disbursements</u>			
Personnel Expenditures	203,216.95	227,296.61	430,513.56
911 Related Expenses	139,452.99	87,329.95	226,782.94
Office Expense	11,013.27	6,865.47	17,878.74
Training	7,273.58	8,936.57	16,210.15
Miscellaneous	246.86	332.71	579.57
Total Disbursements	<u>361,203.65</u>	<u>330,761.31</u>	<u>691,964.96</u>
Excess (Deficit) of Receipts Over Disbursements	(16,818.42)	48,857.27	32,038.85
Cash Balances - Beginning of Year	<u>475,170.86</u>	<u>458,352.44</u>	<u>475,170.86</u>
Cash Balances - End of Year	<u>\$ 458,352.44</u>	<u>\$ 507,209.71</u>	<u>\$ 507,209.71</u>

Board Members
October 1, 2012 through September 30, 2014

Board Members		Term Expires
Hon. Virginia Carruthers Smith	President	2016
Hon. Jesse S. Vogtle, Jr.	Member	2014
Hon. William S. Pritchard, III	Member	2018
Hon. Jack Carl	Member	2016
Hon. Amy Carter	Member	2014

