

Report on the

City of Mountain Brook Emergency Communications District

Jefferson County, Alabama

October 1, 2014 through September 30, 2016

Filed: October 27, 2017



Department of Examiners of Public Accounts

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Ronald L. Jones, Chief Examiner



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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, 2014 through September 30, 2016.

Sworn to and subscribed before me this
the 17th day of October, 2017.

Jamie Edhall
Notary Public

Respectfully submitted,

Whitney B. Atchison

Whitney B. 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, 2014 through September 30, 2016**

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).

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

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

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2014 through September 30, 2016***

	Fiscal Year 2015	Fiscal Year 2016	Total
<u>Receipts</u>			
911 Revenue	\$ 403,603.30	\$ 400,129.31	\$ 803,732.61
Other	4,600.26	3,258.22	7,858.48
Total Receipts	<u>408,203.56</u>	<u>403,387.53</u>	<u>811,591.09</u>
<u>Disbursements</u>			
Personnel Expenditures	200,000.04	366,553.00	566,553.04
911 Related Expenses	250,271.99	62,385.06	312,657.05
Office Expense	5,121.84	1,875.99	6,997.83
Training	5,174.94	10,829.82	16,004.76
Total Disbursements	<u>460,568.81</u>	<u>441,643.87</u>	<u>902,212.68</u>
Excess (Deficit) of Receipts Over Disbursements	(52,365.25)	(38,256.34)	(90,621.59)
Cash Balances - Beginning of Year	<u>507,209.71</u>	<u>454,844.46</u>	<u>507,209.71</u>
Cash Balances - End of Year	<u>\$ 454,844.46</u>	<u>\$ 416,588.12</u>	<u>\$ 416,588.12</u>

Additional Information

Board Members
October 1, 2014 through September 30, 2016

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