

Report on the

Tallapoosa County Emergency Communications District

Tallapoosa County, Alabama

October 1, 2015 through September 30, 2017

Filed: November 30, 2018



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:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Tallapoosa County Emergency Communications District, Tallapoosa County, Alabama, for the period October 1, 2015 through September 30, 2017.

Sworn to and subscribed before me this
the 9th day of Nov., 2018.

Wicki M. Florine
Notary Public

Respectfully submitted,

Jimmy Flowers
Jimmy Flowers
Examiner of Public Accounts



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Department of
Examiners of Public Accounts

SUMMARY

**Tallapoosa County Emergency Communications District
October 1, 2015 through September 30, 2017**

The Tallapoosa 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 Tallapoosa 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 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 41-5A-12, as added by Act Number 2018-129 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.

Board members and administrative personnel, as reflected on Exhibit 3, were invited to discuss the results of this report at an exit conference. Individuals in attendance were: E911 Coordinator, Anita Haggerty; and Board Members: David Wayne Key, Leslie Wingler, Jr., Danny Lloyd, Stan Merrett, Charlie Love, and David McMichael. Also in attendance was a representative of the Department of Examiners of Public Accounts: Jimmy Flowers, Examiner.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2015 through September 30, 2017***

| | Fiscal Year 2016 | Fiscal Year 2017 | Total |
|---|------------------------|----------------------|----------------------|
| <u>Receipts</u> | | | |
| 911 Revenue | \$ 808,537.64 | \$ 830,328.47 | \$ 1,638,866.11 |
| Other | 33,281.18 | 39,869.92 | 73,151.10 |
| Total Receipts | <u>841,818.82</u> | <u>870,198.39</u> | <u>1,712,017.21</u> |
| <u>Disbursements</u> | | | |
| Personnel Expenditures | 160,101.36 | 182,181.90 | 342,283.26 |
| 911 Related Expenses | 110,715.11 | 133,950.77 | 244,665.88 |
| Office Expense | 21,645.15 | 18,468.64 | 40,113.79 |
| Training and Education Expenses | 18,927.92 | 19,165.09 | 38,093.01 |
| Vehicle Expenses | 3,292.02 | 3,118.92 | 6,410.94 |
| Capital Outlay | 164,501.86 | 471,491.20 | 635,993.06 |
| Total Disbursements | <u>479,183.42</u> | <u>828,376.52</u> | <u>1,307,559.94</u> |
| <u>Other Financing Sources/(Uses)</u> | | | |
| Redemption of Investments | 339,052.51 | 495,939.80 | 834,992.31 |
| Purchase of Investments | (342,842.40) | (621,720.93) | (964,563.33) |
| Total Other Financing Sources/(Uses) | <u>(3,789.89)</u> | <u>(125,781.13)</u> | <u>(129,571.02)</u> |
| Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses | 358,845.51 | (83,959.26) | 274,886.25 |
| Cash Balances - Beginning of Year | <u>665,373.26</u> | <u>1,024,218.77</u> | <u>665,373.26</u> |
| Cash Balances - End of Year | <u>\$ 1,024,218.77</u> | <u>\$ 940,259.51</u> | <u>\$ 940,259.51</u> |

Summary of Investments
September 30, 2017

| Investment Name | Interest Rate | Face Amount | Maturity Date |
|------------------------|----------------------|------------------------|----------------------|
| Certificate of Deposit | 1.30% | \$ 110,518.40 | 07/16/2019 |
| Certificate of Deposit | 1.30% | 119,367.46 | 06/16/2019 |
| Certificate of Deposit | 1.40% | 100,066.32 | 02/17/2018 |
| Certificate of Deposit | 1.40% | 314,027.40 | 11/20/2017 |
| Certificate of Deposit | 1.00% | 206,060.20 | 04/01/2018 |
| Certificate of Deposit | 1.40% | 42,213.05 | 10/03/2017 |
| Certificate of Deposit | 1.50% | 300,000.00 | 03/17/2019 |
| Certificate of Deposit | 1.25% | 308,562.18 | 05/28/2019 |
| Total Investments | | <u>\$ 1,500,815.01</u> | |

Additional Information

Board Members and Administrative Personnel
October 1, 2015 through September 30, 2017

| Board Members | | Term Expires |
|--|------------------|---------------------|
| David Wayne Key | Chairman | 2020 |
| Leslie Wingler, Jr. | Vice-Chairman | 2018 |
| Danny Lloyd | Secretary | 2018 |
| Stan Merrett | Treasurer | 2020 |
| Charlie Love | Member | 2018 |
| David McMichael | Member | 2018 |
| Jerry Turner | Member | 2020 |
| <u>Administrative Personnel</u> | | |
| Anita Haggerty | E911 Coordinator | Indefinite |