

Report on the

Escambia County Emergency Communications District

Escambia County, Alabama

October 1, 2016 through September 30, 2018

Filed: August 9, 2019



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 Escambia County Emergency Communications District, Escambia County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 22nd day of July, 2019.

Susan B. Hill

Notary Public

Respectfully submitted,

Misty C. Medders

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Examiner of Public Accounts

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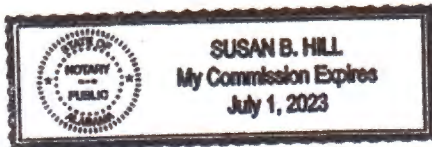


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Department of
Examiners of Public Accounts

SUMMARY

**Escambia County Emergency Communications District
October 1, 2016 through September 30, 2018**

The Escambia 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 Escambia 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 2, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were: Nicholas Beasley, Director, and Board Members: Charlotte Boyle, Larry Padgett, Joey Shell, and John Stallworth. Also in attendance were representatives of the Department of Examiners of Public Accounts: Christina Smith, Audit Manager and Misty Medders, Examiner.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2016 through September 30, 2018***

	Fiscal Year 2017	Fiscal Year 2018	Total
<u>Receipts</u>			
911 Revenue	\$ 744,959.18	\$ 644,815.02	\$ 1,389,774.20
Interest	1,280.34	2,627.53	3,907.87
Other	2,550.66	8,410.68	10,961.34
Total Receipts	<u>748,790.18</u>	<u>655,853.23</u>	<u>1,404,643.41</u>
<u>Disbursements</u>			
Personnel Expenses	132,263.00	134,894.96	267,157.96
911 Related Expenses	172,188.56	232,625.07	404,813.63
Office Expense	1,570.19	1,569.76	3,139.95
Training and Education Expenses	18,953.27	22,698.59	41,651.86
Vehicle Expenses	4,609.39	3,361.07	7,970.46
Capital Projects	277,735.13	286,300.93	564,036.06
Miscellaneous	1,069.51	2,089.20	3,158.71
Total Disbursements	<u>608,389.05</u>	<u>683,539.58</u>	<u>1,291,928.63</u>
<u>Other Financing Sources/(Uses)</u>			
Redemption of Investments	114,442.26	112,017.90	226,460.16
Total Other Financing Sources/(Uses)	<u>114,442.26</u>	<u>112,017.90</u>	<u>226,460.16</u>
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	254,843.39	84,331.55	339,174.94
Cash Balances - Beginning of Year	<u>563,776.52</u>	<u>818,619.91</u>	<u>563,776.52</u>
Cash Balances - End of Year	<u>\$ 818,619.91</u>	<u>\$ 902,951.46</u>	<u>\$ 902,951.46</u>

Additional Information

Board Members and Administrative Personnel
October 1, 2016 through September 30, 2018

Board Members		Term Expires
Ben Roe	Chairman	2021
John Stallworth	Vice-Chairman	2019
Lawrence Weaver	Member	2022
Charlotte Boyle	Member	2019
Larry Padgett	Member	2022
Willie Hawthorne	Member	2021
Joey Shell	Member	2022
<u>Administrative Personnel</u>		
Nicholas Beasley	Director	Indefinite