

Report on the

Geneva County Emergency Communications District

Geneva County, Alabama

October 1, 2016 through September 30, 2018

Filed: September 6, 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 Geneva County Emergency Communications District, Geneva County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 23 day of AUGUST, 2019.

Stephanie Cook
Notary Public

Respectfully submitted,

Dustin Bush

Dustin Bush
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
Exhibit #2 Summary of Long-Term Debt	3
Additional Information	4
Exhibit #3 Board Members and Administrative Personnel	5



Department of
Examiners of Public Accounts

SUMMARY

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

The Geneva 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 Geneva 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 examination at an exit conference held at the office of the Emergency Communications District. Individuals in attendance were: Jeremy Williams, Director; Greg Ward, Chairman; and Board Members: David Hall, Jeff Lowery, Roger Wise, Jean Turner, and Tony Clemmons. Also, in attendance were representatives from the Department of Examiners of Public Accounts: Cherie Raffle, Audit Manager and Dustin Bush, 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	\$ 519,249.47	\$ 447,411.72	\$ 966,661.19
County Funding	24,000.00	24,000.00	48,000.00
Municipal Funding	71,860.00	81,333.58	153,193.58
Interest	331.19	344.54	675.73
Other	522.78		522.78
Total Receipts	615,963.44	553,089.84	1,169,053.28
<u>Disbursements</u>			
Personnel Expenditures	369,431.21	388,601.46	758,032.67
911 Related Expenses	78,451.95	86,935.99	165,387.94
Office Expense	53,836.54	46,832.91	100,669.45
Training and Education Expenses	7,502.21	6,812.80	14,315.01
Vehicle Expenses	4,837.30	8,397.71	13,235.01
Capital Projects	41,499.72	105,977.66	147,477.38
Debt Service:			
Principal	25,000.00	39,140.98	64,140.98
Interest	250.00	859.02	1,109.02
Total Disbursements	580,808.93	683,558.53	1,264,367.46
Excess (Deficit) of Receipts Over Disbursements	35,154.51	(130,468.69)	(95,314.18)
<u>Other Financing Sources/Uses</u>			
Loan Proceeds	25,000.00	50,000.00	75,000.00
Total Other Financing Sources/(Uses)	25,000.00	50,000.00	75,000.00
Excess (Deficit) of Receipts and Other Financing Sources Over Disbursements and Other Financing Sources	60,154.51	(80,468.69)	(20,314.18)
Cash Balances - Beginning of Year	265,365.71	325,520.22	265,365.71
Cash Balances - End of Year	\$ 325,520.22	\$ 245,051.53	\$ 245,051.53

Summary of Long-Term Debt
September 30, 2018

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Line of Credit</u>				
First National Bank of Hartford	3.75%	03/13/2020	\$ 50,000.00	\$ 10,859.02
Total Line of Credit			<u>50,000.00</u>	<u>10,859.02</u>
Total Long-Term Debt			<u>\$ 50,000.00</u>	<u>\$ 10,859.02</u>

Additional Information

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

Board Members

Term Expires

Greg Ward	Chairman	2021
David Hall	Vice-Chairman	2021
Don White	Member	2021
Jeff Lowery	Member	2019
Tony Clemmons	Member	2023
Roger Wise	Member	2020
Jean Turner	Member	2021

Administrative Personnel

Mr. Jeremy Williams	Director	Indefinite
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