

Report on the

Dallas County Emergency Communications District

Dallas County, Alabama

October 1, 2016 through September 30, 2018

Filed: January 10, 2020



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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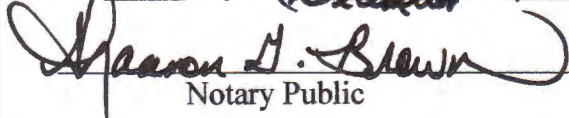
Rachel Laurie Riddle
Chief Examiner

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, I submit this report on the results of the examination of the Dallas County Emergency Communications District, Dallas County, Alabama, for the period October 1, 2016 through September 30, 2018.

Sworn to and subscribed before me this
the 5th day of December 2019.


Notary Public

Respectfully submitted,



Bart N. Barrontine
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

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

The Dallas 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 Dallas 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 communications 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, 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 or 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. Individuals in attendance were: Tracy L. Williams, Director; and Board Members: William Hamner, Tom Lee, James Lumpkin, and Barbara Rosser. Also, in attendance were representatives from the Department of Examiners of Public Accounts: Emily Tyler, Audit Manager; and Bart Barrontine, 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	\$ 712,873.61	\$ 606,188.65	\$ 1,319,062.26
County Funding	10,004.84	9,715.17	19,720.01
Municipal Funding	10,004.84	8,797.07	18,801.91
Interest	517.58	996.86	1,514.44
Other	1,020.59	410.80	1,431.39
Total Receipts	734,421.46	626,108.55	1,360,530.01
<u>Disbursements</u>			
Personnel Expenses	298,775.31	304,063.78	602,839.09
911 Related Expenses	108,766.36	109,422.24	218,188.60
Office Expenses	73,590.00	77,244.91	150,834.91
Training and Education Expenses	6,192.44	7,159.85	13,352.29
Capital Projects	68,858.89		68,858.89
Debt Service:			
Principal	36,431.67	38,010.56	74,442.23
Interest	2,861.13	1,282.24	4,143.37
Total Disbursements	595,475.80	537,183.58	1,132,659.38
Excess of Receipts Over/(Under) Disbursements	138,945.66	88,924.97	227,870.63
Cash Balances - Beginning of Year	675,385.45	814,331.11	675,385.45
Cash Balances - End of Year	\$ 814,331.11	\$ 903,256.08	\$ 903,256.08

Summary of Long-Term Debt
September 30, 2018

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
Note Payable				
First Cahawba Bank	4.25%	01/06/2019	\$ 176,483.00	\$ 9,471.19
Total Long-Term Debt			<u>\$ 176,483.00</u>	<u>\$ 9,471.19</u>

Additional Information

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

Board Members **Term Expires**

William Hamner	Chairman	2019
James Lumpkin	Vice-Chairman	2020
Barbara Rosser	Secretary	2022
Toya Stiles	Member	2019
Tom Lee	Member	2020
Herbert J. McCreary	Member	2019
Charles Moss	Member	2022

Administrative Personnel

Tracy L. Williams	Director/Coordinator	Indefinite
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