

Report on the

Dothan/Houston County Emergency Communications District

Houston County, Alabama

October 1, 2019 through September 30, 2021

Filed: November 11, 2022



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



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Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Dothan/Houston County Emergency Communications District, Houston County, Alabama, for the period of October 1, 2019 through September 30, 2021, by Examiners Jasmine C. Jones and Courtney Rabon. I, Jasmine C. Jones, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Jasmine C. Jones'.

Jasmine C. Jones
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, District operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**Dothan/Houston County Emergency Communications District
Houston County, Alabama
October 1, 2019 through September 30, 2021**

The Dothan/Houston County Emergency Communications District, Houston 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 Houston 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.

Additionally, the *Code of Alabama 1975*, Section 45-35-250.01 (which repeals *Code of Alabama 1975*, Section 45-35-250) requires the reorganization of positions on the District Board. The District Board shall be composed of nine members consisting of four members appointed by a majority vote of the Dothan City Commission and one member appointed by a majority vote of the Houston County Commission. Other members are to include the following: the City of Dothan Police Chief, or his or her designee; the City of Dothan Fire Chief, or his or her designee; the Houston County Sheriff, or his or her designee; and the President of the Houston County Firefighter’s Association, or his or her designee.

This report presents the results of an examination of the District and a review of the District’s compliance 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 and local laws and regulations.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 2, were invited to an exit conference to discuss the results of this report. Pamela Lowe, Director attended the meeting. Representing the Department of Examiners of Public Accounts were: Netteah K. Durham, Audit Manager; Jasmine C. Jones, Examiner; and Courtney Rabon, Examiner.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2019 through September 30, 2021***

	Fiscal Year 2020	Fiscal Year 2021	Total
<u>Receipts</u>			
911 Revenue	\$ 1,777,141.99	\$ 1,865,691.53	\$ 3,642,833.52
State Grants		11,800.00	11,800.00
Interest	17,436.87	324.78	17,761.65
Other	118,071.62	126,376.23	244,447.85
Total Receipts	1,912,650.48	2,004,192.54	3,916,843.02
<u>Disbursements</u>			
Personnel Expenditures	131,704.25	180,362.03	312,066.28
911 Related Expenses	276,020.36	247,529.00	523,549.36
Office Expense	662,110.78	572,161.44	1,234,272.22
Training and Education Expenses	19,178.96	19,699.87	38,878.83
Vehicle Expenses	600.17	12,885.01	13,485.18
Capital Outlay Expenses	34,300.00	74,348.00	108,648.00
Debt Service Expenditures	337,552.50	4,166,715.77	4,504,268.27
Total Disbursements	1,461,467.02	5,273,701.12	6,735,168.14
<u>Other Financing Sources/(Uses)</u>			
Redemption of Investments		2,520,888.85	2,520,888.85
Total Other Financing Sources/(Uses)		2,520,888.85	2,520,888.85
Excess of Receipts and Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	451,183.46	(748,619.73)	(297,436.27)
Cash Balances - Beginning of Year	3,716,322.52	4,167,505.98	3,716,322.52
Cash Balances - End of Year	\$ 4,167,505.98	\$ 3,418,886.25	\$ 3,418,886.25

Additional Information

Board Members and Administrative Personnel
October 1, 2019 through September 30, 2021

Board Members		Term Expires
Steven Parrish (1)	Chairman	2021
Larry Williams (2)	Chairman	Indefinite
Jeff Carlisle (3)	Secretary-Treasurer	Indefinite
Will Benny	Member	Indefinite
Chris Judah	Member	2025
Randy Morris	Member	2025
Joey Pilcher	Member	2023
Jason Rudd	Member	2023
Jimmy Posey	Member	Indefinite
Jennifer Stanley	Member	2023

Administrative Personnel

Pamela Lowe	Director	Indefinite
Chris Etheredge (4)	Interim Director	2019

(1) Retired 02/28/2021

(2) Interim Chairman 03/01/2021 – 09/30/2021

(3) Interim Secretary/Treasurer 03/01/2021 – 09/30/2021

(4) Served as Interim Director from 08/02/2019 – 10/27/2019