



Wilcox County Emergency Communications District

Wilcox County, Alabama

October 1, 2023 through September 30, 2025

Filed: July 31, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | 334-777-0500 | www.alexaminers.gov



Rachel Laurie Riddle
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) 777-0500
FAX (334) 242-1775

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

Dear Madam:

An examination was conducted on the Wilcox County Emergency Communications District, Wilcox County, Alabama, for the period October 1, 2023 through September 30, 2025. 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,

M. Lynn Benson
Examiner of Public Accounts

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Department of **Examiners of Public Accounts**

EXAMINER'S SUMMARY

**Wilcox County Emergency Communications District
October 1, 2023 through September 30, 2025**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Wilcox County Emergency Communications District, Wilcox County, Alabama, (hereinafter referred to as 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).

The Agency Overview contained in this report provides information on the District's operating authority. The District's financial information for the examination period is contained in Exhibits 1 and 2.

RESULTS OF THE EXAMINATION

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 3, were invited to an exit conference to discuss the results of the report. Individuals in attendance were Board Members Michael Gordon, David Fuller, Curtis Williamson and Richard Wright; and E-911 Director Melissa Dove. Representing the Department of Examiners of Public Accounts were Cindy R. Wilson, Audit Manager, and Lynn Benson, Examiner.



Department of
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AGENCY OVERVIEW

**Wilcox County Emergency Communications District
October 1, 2023 through September 30, 2025**

The Wilcox County Emergency Communications District, Wilcox 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 Wilcox 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.

Financial Information

Summary of Receipts, Disbursements and Cash Balances
October 1, 2023 through September 30, 2025

	Fiscal Year 2024	Fiscal Year 2025	Total
<u>Receipts</u>			
911 Revenue	\$ 362,987.29	\$ 353,993.84	\$ 716,981.13
County Funding	20,416.55	46,666.60	67,083.15
Municipal Funding	75,100.00	47,600.00	122,700.00
State Grant	225,055.36		225,055.36
Interest	1,335.65	1,269.62	2,605.27
Other	447.61	92.17	539.78
Total Receipts	685,342.46	449,622.23	1,134,964.69
<u>Disbursements</u>			
Personnel Expenditures	362,328.82	368,857.29	731,186.11
Emergency Equipment Related Expenses	28,560.55	40,652.18	69,212.73
Office Expense	26,636.97	17,547.58	44,184.55
Training and Education Expenses	878.55	598.00	1,476.55
Vehicle Expenses	987.39	1,283.88	2,271.27
Other Expenses	2,740.59	2,098.26	4,838.85
Capital Outlay	92,755.40	141,575.50	234,330.90
Total Disbursements	514,888.27	572,612.69	1,087,500.96
Excess (Deficit) of Receipts Over Disbursements	170,454.19	(122,990.46)	47,463.73
Cash Balances - Beginning of Year	75,080.40	245,534.59	75,080.40
Cash Balances - End of Year	\$ 245,534.59	\$ 122,544.13	\$ 122,544.13

Summary of Investments
September 30, 2025

Investment Name	Interest Rate	Face Amount	Maturity Date
Certificate of Deposit	4.03%	\$ 1,405.40	01/29/2026
Certificate of Deposit	4.03%	9,137.24	03/03/2026
Certificate of Deposit	4.03%	8,984.22	08/06/2026
Certificate of Deposit	4.68%	8,559.10	09/27/2026
Total Investments		<u>\$ 28,085.96</u>	

Additional Information

Board Members and Administrative Personnel
October 1, 2023 through September 30, 2025

Board Members		Term Expires
Curtis Williamson	Chairman	2026
Michael Gordan	Vice-Chairman	2025
David Fuller	Member	2027
William Albritton	Member	2026
Glenda Curl	Member	Deceased
Larry Colston	Member	2027
Eli Mack	Member	2025
Richard Wright	Member	2029
<u>Administrative Personnel</u>		
Melissa Dove	Director	Indefinite