

Report on the

Lauderdale County Emergency Communications District

Lauderdale County, Alabama

October 1, 2017 through September 30, 2019

Filed: January 1, 2021



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:

An examination was conducted on the Lauderdale County Emergency Communication District, Lauderdale County, Alabama, for the period October 1, 2017 through September 30, 2019. 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,

Lynn Willis Brown
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

**Lauderdale County Emergency Communications District
October 1, 2017 through September 30, 2019**

The Lauderdale 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 Lauderdale 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, 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 2, were invited to discuss the results of the examination. The following individuals attended the exit conference held at the office of the Lauderdale County Emergency Communications District: George Grabryan, Jr., Director; Steve Pierce, Chairman; Joe Hackworth, Member, and representatives of the Department of Examiners of Public Accounts: April Purser, Audit Manager; and Lynn Willis Brown, Examiner of Public Accounts.

Financial Information

***Summary of Receipts, Disbursements and Cash Balances
October 1, 2017 through September 30, 2019***

	Fiscal Year 2018	Fiscal Year 2019	Total
<u>Receipts</u>			
911 Revenue	\$ 1,406,497.31	\$ 1,600,102.47	\$ 3,006,599.78
Interest	9,314.04	9,688.04	19,002.08
Tower Lease	7,200.00	7,200.00	14,400.00
Municipal Funding		11,921.11	11,921.11
Other	1,277.42	935.00	2,212.42
Total Receipts	1,424,288.77	1,629,846.62	3,054,135.39
<u>Disbursements</u>			
Personnel Expenditures	1,008,226.97	1,121,783.91	2,130,010.88
911 Related Expenses	133,020.92	148,783.48	281,804.40
Office Expense	52,047.93	55,423.92	107,471.85
Training and Education Expenses	9,876.30	14,153.69	24,029.99
Software Maintenance	227,715.64	220,901.72	448,617.36
Total Disbursements	1,430,887.76	1,561,046.72	2,991,934.48
Excess (Deficit) of Receipts Over Disbursements	(6,598.99)	68,799.90	62,200.91
Cash Balances - Beginning of Year	2,405,561.34	2,398,962.35	2,405,561.34
Cash Balances - End of Year	\$ 2,398,962.35	\$ 2,467,762.25	\$ 2,467,762.25

Additional Information

Board Members and Administrative Personnel
October 1, 2017 through September 30, 2019

Board Members

Term Expires

Steve Pierce	Chairman	2022
Andrew Betterton	Member	2023
Mike Curtis	Member	2022
Hermon Graham	Member	2022
Joe Hackworth	Member	2021
Brad Holmes	Member	2022
D. C. Thornton	Member	Deceased

Administrative Personnel

George M. Grabryan, Jr.	Director	Indefinite
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