

Report on the

# Lawrence County Emergency Communications District

Lawrence County, Alabama

October 1, 2018 through September 30, 2020

Filed: December 31, 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 Lawrence County Emergency Communications District, Lawrence County, Alabama, for the period October 1, 2018 through September 30, 2020. 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,

Gregory M. Terry  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Lawrence County Emergency Communications District  
October 1, 2018 through September 30, 2020**

The Lawrence County Emergency Communications District, (hereinafter referred to as the “District”) was established pursuant to *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Lawrence 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 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 3, were invited to discuss the results of this report at an exit conference. Individuals in attendance were: Scott Norwood, Director; Stacy Rose, Board Chairman; and Bobby Diggs, Board Member. Representing the Department of Examiners of Public Accounts was: Gregory M. Terry, Examiner.

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances  
October 1, 2018 through September 30, 2020***

	Fiscal Year 2019	Fiscal Year 2020	Total
<b><u>Receipts</u></b>			
911 Revenue	\$ 501,394.31	\$ 506,060.05	\$ 1,007,454.36
Dispatch Fees	12,000.00	12,000.00	24,000.00
Interest	85.91	359.68	445.59
Other	27,774.57		27,774.57
Total Receipts	<u>541,254.79</u>	<u>518,419.73</u>	<u>1,059,674.52</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	464,544.42	380,257.19	844,801.61
911 Related Expenses	51,629.14	75,014.83	126,643.97
Office Expense	46,784.17	20,145.28	66,929.45
Training and Education Expenses	429.84	427.31	857.15
Total Disbursements	<u>563,387.57</u>	<u>475,844.61</u>	<u>1,039,232.18</u>
Excess (Deficit) of Receipts Over Disbursements	(22,132.78)	42,575.12	20,442.34
Cash Balances - Beginning of Year	<u>69,871.57</u>	<u>47,738.79</u>	<u>69,871.57</u>
Cash Balances - End of Year	<u>\$ 47,738.79</u>	<u>\$ 90,313.91</u>	<u>\$ 90,313.91</u>

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***Schedule of Investments***  
***September 30, 2020***

<b>Investment Name</b>	<b>Interest Rate</b>	<b>Face Amount</b>	<b>Maturity Date</b>
Certificate of Deposit	0.11%	\$ 38,812.64	05/17/2021
Total Investments		<u>\$ 38,812.64</u>	

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## *Additional Information*



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***Board Members and Administrative Personnel***  
***October 1, 2018 through September 30, 2020***

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<b>Board Members</b>		<b>Term Expires</b>
Stacy Rose (5)	Chairman	2021
Darrell Fuller	Vice-Chairman	2023
Chris Proctor (2)	Member	2019
Scott Norwood (3) (4)	Member	7/6/2020
Mylan Mitchell	Member	2024
Steve McLemore	Member	2022
Fred Gillespie (1)	Member	1/14/2019
Elizabeth Clark	Member	2022
Mary Harbin	Member	2021
James Hill	Member	2018
Jerry Yarbrough	Member	2019
Bobby Diggs	Member	2021
Johnny Cantrell (6)	Member	2021

**Administrative Personnel**

Scott Norwood (3) (4)	Director	Indefinite
Ed Weatherford	Director	3/2/2020

(1) Fred Gillespie served as Chairman from the beginning of the examination period until 1/14/2019.

(2) Chris Proctor served as Chairman from 1/14/2019 until 1/6/2020.

(3) Scott Norwood served as Chairman from 1/6/2020 until being appointed Acting Director on 5/11/2020. He was later appointed Director on 7/6/2020.

(4) Scott Norwood served as Vice-Chairman from the beginning of the examination period until 1/6/2020.

(5) Stacy Rose served as Vice-Chairman from 1/6/2020 until 7/6/2020.

(6) Johnny Cantrell passed away on 5/6/2020.