



2012-2013  
ANNUAL REPORT  
OF THE  
TENNESSEE EMERGENCY  
COMMUNICATIONS BOARD



Photo provided by Brentwood Emergency Communications Center



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## Introduction

Pursuant to Tenn. Code Ann. §§ 7-86-108(a)(1)(B)<sup>1</sup> and 7-86-315,<sup>2</sup> the Tennessee Emergency Communications Board (“Board” or “TECB”) hereby proffers its annual report to the Governor, Speakers of the General Assembly and the Senate and House Finance, Ways and Means Committees. This annual report of the Board’s activities covers the period from July 1, 2012 through June 30, 2013.

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<sup>1</sup> Tenn. Code Ann. § 7-86-108(a)(1)(B) states in pertinent part:

The board shall report annually to the finance, ways and means committees of the senate and the house of representatives on the status of statewide implementation of wireless enhanced 911 service and compliance with the federal communications commission order, the status and level of the emergency telephone service charge for CMRS [commercial mobile radio service] subscribers and users, and the status, level, and solvency of the 911 Emergency Communications Fund.

<sup>2</sup> Tenn. Code Ann. § 7-86-315 states:

The board shall report annually to the governor and the speakers of the general assembly on the activities of the board for the preceding year. The board shall receive and consider from any source whatsoever, whether private or governmental, suggestions for amendments to this chapter.

## Statement of the Chairman

On behalf of the members of the Tennessee Emergency Communications Board ("Board"), I am pleased to present you with a report of the Board's major activities and accomplishments for the 2012-2013 fiscal year. Since our last report, the Board has worked on local, state and federal levels to provide technical, operational and financial support to Tennessee's 100 emergency communications districts ("ECDs") which provide or facilitate 911 service in our state.

During fiscal year 2012-2013, the Board made significant progress in its project to modernize the State's aging 911 infrastructure. The project, known as Next Generation 911 ("NG911"), is converting Tennessee's 911 system from analog to digital. The State's 911 infrastructure is being replaced with an internet protocol ("IP") platform that will improve 911 call delivery, enhance interoperability and increase the ease of communication between ECDs, allowing immediate transfer of 911 calls, caller information, photos and other data statewide.

This year the NG911 team focused on connecting wireless telecommunications carriers and public safety answering points (PSAPs) to the core infrastructure, which was completed last year. The plan is to deploy wireless telecommunications service first, then Voice over IP (VoIP) and finally, wireline. This approach leaves the existing wireline infrastructure in place throughout the deployment, providing an added layer of redundancy. As of October 1, 2013, six wireless carriers had completed their deployment and 98% of the PSAPs were at some stage of deployment with 41 approved for live traffic. A network operations center to assist PSAPs with technical issues twenty-four hours a day was also deployed.

The Board's funding programs have helped stabilize the overall financial condition of the State's ECDs. At the close of the fiscal year, two of the State's 100 districts are deemed financially distressed pursuant to Tenn. Code Ann. § 7-86-304(d), Hawkins and Sequatchie County ECDs. Both are projecting positive changes in net assets for the next fiscal year. Bradley County ECD has been deemed "at risk" of distress. Two ECDs sought increases to their local 911 service charge on landlines during the fiscal year (Williamson and Loudon County ECDs).

In closing, I wish to acknowledge the continued hard work, dedication and innovation of hundreds of E-911 professionals and telecommunications industry officials. Because of the efforts of so many, Tennessee remains a national leader in 911 and continues to provide its citizens and guests with high-quality 911 service throughout the State.

Randy Porter  
Chairman

## Overview

The Emergency Communications Board is a self-funded, nine-member agency administratively attached to the Department of Commerce and Insurance,<sup>3</sup> created “for the purpose of assisting emergency communications district (“ECD”) boards of directors in the area of management, operations, and accountability, and establishing emergency communications for all citizens of the state.”<sup>4</sup> The Board is funded through a monthly emergency telephone service charge on users and subscribers of non-wireline communications services capable of connecting to 911.<sup>5</sup>

By statute, the Board exercises financial and operational oversight over the State’s 100 ECDs which are statutory municipalities that administer or facilitate local E-911 call taking and/or dispatching services across the State.<sup>6</sup> The Board establishes technical, operational and dispatcher training standards, and administers funding programs which assist the ECDs with operations, training and the purchase of equipment.<sup>7</sup> It also provides substantial technical assistance to ECDs upon request.<sup>8</sup> Its enabling legislation authorizes the Board, upon request, to increase the emergency telephone service charge on landlines in ECDs to the statutory maximum and to provide supervision and evaluation to ECDs that meet the statutory criteria for financial distress.<sup>9</sup>

The Board works on the local, state and federal levels to facilitate the technical, financial and operational advancement of Tennessee’s 911 system and its ECDs. A major focus has been to implement and maintain wireless Enhanced Phase 2 911 service in Tennessee, as set forth by the Federal Communications Commission (“FCC”) in orders and regulations issued on 911-related matters since 1994. Tennessee was the third state in the nation to fully deploy the equipment and technology needed for Phase 2 service to automatically locate 911 calls from properly equipped cell phones. The Board has received national recognition for its leadership in 911-related matters.

The Board is currently engaged in a project to modernize the State’s aging 911 infrastructure, converting it from analog to digital. The project, referred to as Next Generation 911 (“NG911”), involves construction and management of an internet protocol platform that will improve 911 call delivery, enhance interoperability, and increase the ease of communication between ECDs, allowing immediate transfer of 911 calls, caller information, photos and other data statewide.

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<sup>3</sup> See Tenn. Code Ann. §§ 7-86-302, 7-86-303(c) (The Board is funded by a service charge on users and subscribers of non-wireline service). Eight of the nine Board members are appointed by the Governor for fixed terms. The ninth member is the designee of the Office of the Comptroller of the Treasury. The Board is served by a staff of ten.

<sup>4</sup> Tenn. Code Ann. § 7-86-302(a).

<sup>5</sup> Tenn. Code Ann. §§ 7-86-108(a)(1)(B), 7-86-303(d).

<sup>6</sup> See Tenn. Code Ann. § 7-86-106; Tenn. Code Ann. § 7-86-302, 7-86-306.

<sup>7</sup> See Tenn. Code Ann. §§ 7-86-205, 7-86-306(a)(9) through (11).

<sup>8</sup> Tenn. Code Ann. § 7-86-306(a)(7).

<sup>9</sup> Tenn. Code Ann. §§ 7-86-306(a)(12); 7-86-304(d).

# TENNESSEE EMERGENCY COMMUNICATIONS BOARD

## Members

**Randy Porter**  
**Chairman**

Director, Putnam Co. ECD  
*ECD Nominee*

**Ike Lowry**  
**Vice Chairman**

Director, Sullivan Co. ECD  
*ECD Nominee*

**Mark Archer**

Director, Henry Co. ECD  
*ECD Nominee*

**Freddie Rich\***

Director, Maury Co. ECD  
*ECD Nominee*

**The Hon. Barbara Blanton**

Bedford County  
*Public Citizen Appointment*

**Steve Smith**

Director, Rutherford Co. ECD  
*ECD Nominee*

**The Hon. Hal Buttram**

Mayor, City of Athens  
*TML Nominee*

**The Hon. James Sneed**

Tipton Co. Commissioner  
*TCSA Nominee*

**Rachel Newton**

Assistant General Counsel  
Comptroller of the Treasury  
*Designee of the Comptroller*

## STAFF

Lynn Questell  
Curtis Sutton  
James Barnes  
Eddie Burchell  
Jay Goldman  
Rhonda Harrison  
Amber McDonald  
Robert McLeod  
Barbara Shank  
Vanessa Williams

Executive Director  
Asst. Exec. Director and Legal Counsel  
Fiscal Director  
Chief, E911 Technical Service  
Accountant 2  
Administrative Service Assistant 3  
Director of Government & External Affairs  
Director of Audit  
Account Tech 2  
Executive Assistant

\* Shortly after the close of the fiscal year, Governor Haslam replaced Mr. Rich with Jimmy Turnbow, Director of Wayne County ECD.

## **BOARD ACTIVITIES AND OUTREACH EFFORTS**

### **Status of Statewide Implementation of Wireless E-911 Service and VoIP**

All public safety answering points (“PSAPs”) affiliated with Tennessee’s 100 emergency communications districts (“ECDs”) are E-911 Phase 2 ready, meaning that each possesses the equipment and technology necessary to automatically plot the approximate location of 911 calls from properly equipped non-wireline devices such as cell phones. Tennessee was the third state in the nation to reach this milestone in April 2005. These PSAPs are also equipped to receive 911 calls and location information from Voice over Internet Protocol (“VoIP”) devices. Tennessee’s ECDs are in compliance with all applicable E-911 directives issued by the Federal Communications Commission.

### **Status of the Non-wireline Fund**

The emergency telephone service charge on users and subscribers of non-wireline telecommunications service capable of contacting a PSAP is the TECB’s sole recurring revenue source. The funds are used to fulfill the TECB’s statutory mandates of establishing emergency communications for all citizens of the State and assisting the State’s 100 ECDs in the areas of management, operations and accountability.<sup>10</sup>

By law, twenty-five percent of all revenue the Board receives from the service charge is distributed directly to the ECDs by the proportion of the population in their service area compared to that of the State’s. In addition, the Board offers a number of other funding programs to the ECDs to assure reliable 911 service statewide. The 911 service charge on users and subscribers of non-wireline technology<sup>11</sup> remains at the rate first set by the Board in 1998, \$1.00 per month per subscriber and user.

Funds available and appropriated during the 2012-2013 fiscal year were comprised of approximately \$62,232,000 in revenue collected from the 911 service charge and an additional \$14 million from the emergency communications fund that had been saved over previous years, then requested and included in the TECB budget to provide for costs associated with the Next Generation 911 project to upgrade Tennessee’s 911 infrastructure from analog to digital and to provide for non-recurring purchases by ECDs of NG911 controllers and adjunct equipment. The Board expended or distributed over \$64 million in financial support to ECDs for various funding programs including: \$15.4 million for the 25% statutory contribution; \$21.6 million for operational funding; \$4.6 million for GIS-TIPS mapping upgrades; \$2.2 million for dispatcher training; \$5 million for a one-time support allocation; \$1 million in support of maintenance of GIS mapping systems; \$7.4 million in reimbursements for NG911 equipment; and \$7.7 million in reimbursements for essential and necessary equipment, wireless trunking, and Automatic Location Information (“ALI”) charges. Less than \$72,000 was expended for cost recovery to carriers to implement, operate, maintain or enhance the State’s 911 system.

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<sup>10</sup> Tenn. Code Ann. § 7-86-302(a).

<sup>11</sup> The 911 funding law was amended in 2006 to apply the service charge to any non-wireline telecommunications service that connects a user dialing or entering the digits 911 to a PSAP, including wireless phone and IP-enabled services.

Approximately \$8.9 million was expended for NG911 recurring and non-recurring costs, including payments to the Department of Finance and Administration, OIR Division, for maintenance of and improvements to the statewide GIS mapping program. Approximately \$1.5 million was expended for administration, which includes contracts with technical consultants as well as salaries, benefits, supplies, office rent, travel, accruals, etc. Of total expenditures in the 2012-2013 fiscal year, the Board paid approximately 84% in support of local ECD equipment and operations. The Board had expenditures of about \$76,157,000 million during the fiscal year.

For years, the Board has purposefully accumulated funds to prepare for the financial challenges associated with modernizing Tennessee's 911 infrastructure. The modernization project, Next Generation 911 or NG911, involves replacing the State's aging analog 911 infrastructure with a digital platform that will provide 911 with the same technical capabilities that our citizens expect from all modern telecommunications service. NG911 will improve redundancy and reliability and increase the ease of communication between emergency communications districts. It is creating a digital platform which is necessary to transport photos, caller location information and other data statewide. Deployment is well underway.

## **TECB Funding Programs**

The law requires the TECB to distribute twenty-five percent (25%) of the revenue generated by the monthly 911 service charge on users and subscribers of non-wireline telecommunications service to the ECDs. The TECB distributes substantially more funding to the ECDs than the law requires.

**Statutory Distribution of 911 Funding.** The 25% statutory distribution is based on the proportion of the population of each district to that of the State.<sup>12</sup> The statutory funds are disbursed every two months and amounted to a distribution of \$15,381,922 to the ECDs during FY2013. In compliance with Tennessee law, the population allocation was updated after the 2010 federal census was finalized.<sup>13</sup>

**Non-statutory 911 Funding Programs.** In fiscal year 2012-2013, the Board distributed an additional \$ 49,200,389 to the ECDs through a number of non-statutory funding programs for the ECDs. The TECB sets technical and operational standards for ECDs and works to avoid unfunded mandates through funding programs for specific equipment, training and operations.

The TECB's Recurring Operational Funding Program is distributed using a methodology designed to counter-balance the disproportionality favoring the most populous districts inherent in the 25% population-based distribution.<sup>14</sup> The Recurring Operational Funding Program currently distributes \$21.6 million annually to the State's 100 ECDs. The distribution has two tiers. Each ECD receives a base amount of \$80,000 annually as an acknowledgement of the basic costs intrinsic to providing 911 service regardless of a district's size. The remainder of the \$ 21.6 million (\$13.6 million) is divided among the districts based on seven (7) population groups. A set amount is allocated to each group based on the average audited cost

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<sup>12</sup> Tenn. Code Ann. § 7-86-303(d)(1).

<sup>13</sup> *Id.*

<sup>14</sup> Based on the 2010 Census, the four ECDs with the largest populations receive over 37% of the 25% statutory funding distribution.

ratios of each of the population groups, determined from an analysis of audited financial statements from the 2004-2005 fiscal years. In figuring this calculation, all personnel costs, including salaries and benefits, were excluded in order to assure more equal treatment between districts that dispatch and those that do not. Each ECD in each of the seven (7) population groups receives the same dollar amount. The population groups receive the following annual distributions, which may be used in the operation of the districts for all purposes permitted under the TECB Revenue Standards:

| <b><u>Populations</u></b><br><b><u>(Based on 2010 Census):</u></b> | <b><u>Annual distribution to each ECD</u></b><br><b><u>(per population group):</u></b> |
|--|--|
| Under 15,000   | \$ 124,182   |
| 15,000 - 29,999  | \$ 142,860   |
| 30,000 - 49,999  | \$ 167,214   |
| 50,000 - 74,999  | \$ 188,916   |
| 75,000 - 99,999  | \$ 265,860   |
| 100,000 - 299,999  | \$ 345,150   |
| over 300,000   | \$ 1,269,936   |

After the operational funding program was initiated in fiscal year 2007, the number of ECDs that had negative changes in net assets dropped from 22 to 0. At the end of fiscal year 2013, two of the 100 ECDs, Hawkins and Sequatchie County ECDs, were financially distressed pursuant to Tenn. Code Ann. § 7-86-304(d) and TECB Policy No. 16.<sup>15</sup>

The Board unanimously voted to increase funding to the ECDs in May 2011 to create an incentive to upgrade and standardize their local GIS mapping systems in preparation for the NG911 deployment. GIS mapping systems currently assist PSAPs in determining the location where each 911 call originates and enable 911 personnel to dispatch responders more efficiently and effectively to the scene of emergencies. When the NG911 project is fully deployed 911 calls will be routed using GIS mapping, so immediate implementation of a statewide uniform, fully maintained GIS mapping system is critical. This new program, referred to as the GIS Incentive Funding Program, was funded with all revenues derived from the 911 service charge on Voice over Internet Protocol service (after distribution of the 25% required by law) using the same formula as the Recurring Operational Funding program. A base amount for each ECD was set at \$20,000 and the remainder is distributed by the seven population groups every four months as the service charge is collected. ECDs must meet specific goals in upgrading their GIS mapping systems to qualify for the funding. This program resulted in a distribution of \$4,622,399 to the ECDs in fiscal year 2013. The Board also continued its long-standing \$10,000 annual distribution to each ECD for GIS mapping maintenance. Like all maps, to work effectively, GIS mapping systems must be regularly updated and maintained for accuracy.

Tennessee remains one of very few states that provides funding for dispatcher training. In 2009, the Board obligated \$2.2 million annually to improve compliance

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<sup>15</sup> ECDs are deemed financially distressed upon a showing of three (3) consecutive years of negative changes in net assets in their annual audits. In August 2012, Jackson County ECD emerged from distress after achieving two (2) consecutive years of positive changes in net assets as shown by their annual audit.

with Tenn. Comp. R. & Reg. 0780-6-2, which sets minimum standards for dispatcher training, and encourage training to beyond that required by the regulation. The funding, which is distributed in a single annual payment, was allocated to each ECD based on the number of dispatching positions in ECD-affiliated PSAPs that direct dispatch for or on behalf of an ECD. A general rule of thumb is that it takes four employees to staff a single dispatching position round the clock.

The Board also continues to offer ECDs prospective funding and reimbursements for equipment to the following amounts:

- \$450,000 for Essential Equipment
- \$5,000 for Master Clocks
- \$150,000 to each ECD that Consolidates (to a maximum of 3 ECDs)
- \$1,000 to Train Dispatcher Trainers
- \$100,000 per event, for Catastrophic Losses above insurance coverage

### **Status of Next Generation 911 Infrastructure Modernization Project**

The nation's 911 infrastructure was built for landlines. Later it was reconfigured to accommodate cell phones – but the current infrastructure cannot fully support Internet Protocol (IP) activities. Consequently, the TECB has undertaken a project to replace the antiquated analog infrastructure with a platform that will provide 911 with the capabilities our citizens expect from modern telecommunications technology. The project, referred to as Next Generation 911 (“NG911”), involves utilization of the State's secure, private, outsourced Multiprotocol Label Switching (MPLS) network called “NetTN,” as well as additional core infrastructure, managed by the Office of Information Resources (OIR) in the Tennessee Department of Finance and Administration. The new network will improve redundancy, reliability and 911 call delivery, enhance interoperability and increase the ease of communication between ECDs, allowing immediate transfer of 911 calls, caller information and other data statewide. The new IP network will be significantly more resilient and redundant than the current infrastructure. Alternate paths to process emergency calls are provided in the event of an outage.

AT&T was the successful bidder on the NetTN contract. The TECB retained Telecommunications Systems, Inc. (TCS) to manage the 911-specific aspects of the project, run a network operations center to address technical problems in the PSAPs and create and manage a statewide ALI database. The GIS group in OIR is working to assist the ECDs in developing a uniform statewide GIS mapping system which will be used to route 911 calls when the project is fully deployed.

Deployment of the core infrastructure was completed in early 2011. Since then, the focus has been on connecting the approximately 142 public safety answering points (PSAPs) to the network and all wireless carriers operating in Tennessee to at least two of the four aggregation points on the network. Once this stage is completed, the deployment will focus on connecting VoIP providers and finally wireline carriers, leaving the legacy network in place for an added layer of redundancy until deployment is complete.

As of October 2013, deployment of all but two of the wireless carriers directly connecting to the core was complete. Advantage, Cricket, C-Spire, Sprint, TDS, T-

Mobile and U.S. Cellular have completed their deployment. The remaining carriers, Verizon and AT&T Mobility, are nearing completion.

As of October 1, 2013, all but 2 PSAPs were at some stage of deployment on the network with forty-one PSAPs approved for live 911 traffic. Testing is completed for an additional sixteen.

The final phase of the project will involve deploying the ALI database and routing 911 calls using the uniform, statewide GIS mapping system currently being implemented.

In FY2013, the Board spent over \$15.6 million implementing the NG911 project; \$7.5 million of this was to provide NG911 equipment to Tennessee PSAPs; \$3.3 million in non-recurring costs and \$3 million in recurring costs were used to integrate with and adapt the Net TN system for NG911 purposes; over \$1.8 million was paid to establish the twenty-four hour network operations center to assist PSAPs with technical issues; and \$.4 million was expended for the statewide GIS mapping and location system. This \$15.6 million figure did not include the \$4.6 million for GIS-TIPS mapping upgrades that was paid directly to the ECDs to offset some of their cost in creating and updating the statewide GIS system. It is anticipated that landline, cell phone and VoIP calls will be routed over the new infrastructure by 2015. The Board projects non-recurring build out costs of approximately \$15 million over the next two years and recurring operational costs of around \$16.5 million annually.

With the deployment of the NG911 project, Tennessee remains a national leader in 911. Only a handful of other states are currently deploying NG911 projects.

## **TECB Policies and Amendments**

During fiscal year 2012-2013, the Board amended five (5) existing policies and adopted one (1) new policy:<sup>16</sup>

### **AMENDED POLICY NO. 14**

During its October 2012 meeting, the Board amended the notice provisions of Policy No. 14 [Procedures for ECD Rate Increase Requests and Requests for Extension of Increases]. The Policy had required ECDs to publish the public hearing notice of their local rate increase hearings in a newspaper at least 2 times during the period at least 30 days and not more than 60 days before the hearing.

A number of ECDs had problems complying with this time frame primarily because many local newspapers, especially those serving rural ECDs, are not published daily, which made strict compliance with the 30/60 day publication requirement challenging. All ECDs that requested a waiver from the Policy had published notice of their hearings within a few days of the required time frame.

The amendment requires ECDs to publish a Public Hearing Notice (indicating the intent to petition the TECB for a rate increase) in a newspaper of general circulation (that serves that ECD's area) at least two weeks before such Public Hearing. At

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<sup>16</sup> The Board's policies are included on its website at <http://www.state.tn.us/commerce/911/>.

least two weeks before such Public Hearing, the ECD must also physically post notices of the Hearing in at least two (2) locations where a member of the community could become aware of such notice. This change is consistent with the Tennessee Open Meetings Law, which only requires “adequate public notice.”<sup>17</sup> Due process generally requires notice sufficient to apprise interested parties of the hearing and afford them the opportunity to participate.<sup>18</sup>

The amendment to the notice provisions of Policy No. 14 is underlined and bolded below:

The ECD must publish a Public Hearing Notice (indicating its intent to petition the TECB for a rate increase) in a newspaper of general circulation (that serves that ECD’s area) **at least two weeks** before such Public Hearing. **At least two weeks before such Public Hearing, the ECD must also physically post notices of the Hearing in at least two (2) locations where a member of the community could become aware of such notice** (proposed amendment bolded and underscored).

#### AMENDED POLICY NO. 16

During the October 2012 meeting, the Board amended Policy No. 16 [Financially Distressed and “at Risk” Districts], to eliminate references to ECDs with two consecutive years of negative changes in net assets as “At Risk.”

In its original form, Policy No. 16 used the term “At Risk” in two very separate and distinct situations:

- (1) An ECD with three consecutive years of negative changes in net assets could be deemed “At Risk” by the Board after an analysis established that the ECD was well managed and had sufficient reserves and should **not** be deemed “Financially Distressed” even though they meet the statutory definition of “Financially Distressed;”<sup>19</sup> and
- (2) ECDs with two consecutive years of negative changes in net assets as shown by their annual audits.

Having two consecutive years of negative changes in net assets has no legal effect or implication and is completely permissible under the law. The use of the term “At Risk” in these two very different situations was causing confusion.

After careful deliberation, the Board deleted all reference to ECDs with two years negative changes in net assets as “At Risk” in Policy No. 16. In addition, it revised the requirement in Policy No. 16 that “Distressed” and “At Risk” ECDs periodically file status reports with requirements that the ECD file a plan to emerge from

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<sup>17</sup> Tenn. Code Ann. § 8-44-103(b); See *Englewood Citizens for Alternate B v. Englewood*, No. 03A01-9803 –CH-00098, 1999 Tenn. App. Lexis 406 (1999) (noting that adequate notice requires posting at a time sufficiently in advance of the actual meeting in order to give citizens both an opportunity to become aware of and to attend the meeting).

<sup>18</sup> *Mullane v. Central Hanover Trust Co.*, 339 U.S. 306, 314 (1950).

<sup>19</sup> Tenn. Code Ann. § 7-86-304(d) defines a financially distressed district in pertinent part as “a district that, as shown by the annual audits . . . [h]as a negative change in net assets for a period of three (3) consecutive years.”

“Distressed” or “At Risk” status within three months of being deemed either “Distressed” or “At Risk.” The amendment also requires that the TECB send a letter to all ECDs with one year of negative changes in net assets offering assistance and informing them about the law governing financial distress.

Amended Policy No. 16 states:

**Financially Distressed  
and At Risk Districts**

**I. Financial Distress**

- A. **Defined:** Tenn. Code Ann. § 7-86-304(d) deems emergency communications districts (ECDs) financially distressed that “as shown by the annual audits” have a negative change in net assets for a period of three (3) consecutive years. This is intended to discourage ECDs from the practice of habitually spending more revenue than they receive and does not take reserves into consideration. By law, ECDs are also financially distressed if they have deficit total net assets, or are in default on any indebtedness.

The Tennessee Emergency Communications Board (Board or TECB) may determine that a district is financially distressed if: a district is the subject of a lien filed by the internal revenue service; it appears that the district cannot satisfy its financial obligations to the extent that the continued operation of the district is at risk; or the district has defaulted on any indebtedness due to insufficient funds, such default is not cured within sixty (60) days and, upon determination of the board, it appears that the district cannot satisfy its financial obligations to the extent that the continued operation of the district is at risk.

Pursuant to Tenn. Code Ann. § 7-86-304(d)(1), financially distressed ECDs “shall be subject to the supervision and evaluation of the Board.”

- B. **Notice:** ECDs shall provide the TECB with notice in the event that they are: (1) predicting or operating under an annual net loss; (2) in default on any debt; and or 3) anticipating a decrease in local governmental funding or support. Such notice shall be provided in writing within ten (10) days of becoming aware of such event. (Formally Policy No.21)
- C. **TECB Evaluation:** The TECB shall, during an open meeting, evaluate the financial statements and operations of a financially distressed emergency communications district. At a minimum, the ECD Chair and Director shall attend this meeting and be prepared to respond to questions from the TECB regarding the ECD’s financial status. After considering the evaluation and recommendation of TECB staff, the TECB may elect to designate a financially distressed district a “Confirmed” financially distressed district or an “At Risk” district. In

determining whether an ECD will be designated “Confirmed” or “At Risk,” the ECD’s financial status shall be taken into consideration, including, but not limited, to the following

1. The ECD’s fund balance in relation to its most recent operating budget.
2. Amount of the negative changes in net assets for the three years which determined the ECD as financially distressed in relation to revenue received by the ECD for those years.
3. Increase or decrease in the cash flow.
4. Source of cash resources which paid for excessive expenditures.
5. Recurring or non-recurring nature of expenditures which caused negative change.
6. Effect of recording depreciation expense on change in net assets.

D. **TECB Supervision of “Confirmed” Financially Distressed Districts:** Financially distressed ECDs in which such status is deemed “Confirmed” by TECB shall be subject to the following:

1. Pursuant to Tenn. Code Ann. § 7-86-304(d)(3), after holding a public hearing within such district’s service area, the TECB may prescribe a rate structure, up to the maximum established pursuant to § 7-86-108(a)(2)(A), to be adopted by the financially distressed ECD, as may be necessary to cause the district to liquidate in an orderly fashion any deficit total net assets, to cure a default on any indebtedness of the district, and to eliminate the negative change in net assets, or any of these.
2. A financially distressed ECD must request and obtain TECB approval before authorizing, making or entering into an obligation to obtain goods or services with a cost in excess of five thousand dollars (\$5,000) or increasing their budgeted recurring payroll costs over one thousand dollars (\$1,000). This requirement applies to purchases and expenditures involving partial payments of less than \$5,000, provided the payment totals more than \$5,000 over time. Subject to the provisions of Tenn. Code Ann. § 7-86-306, the TECB executive director is authorized to approve or deny such requests. If such a request is denied by the Executive Director, the district may appeal the decision to the TECB members at a TECB meeting. (Formerly Policy No. 37).

3. A financially distressed ECD shall adopt a balanced budget or be prepared to explain any unbalanced budget to the TECB. A balanced budget is one in which recurring operating expenditures include depreciation expense as a budget line item expenditure and recurring expenditures do not exceed recurring revenues. A financially distressed ECD must provide the TECB with a copy of any proposed budget and advise the TECB at least ten (10) days prior to any ECD board meeting in which the ECD budget or any amendment to the budget is on the agenda to be discussed or approved.
4. A financially distressed ECD board of directors must meet at least bi-monthly (six (6) times per year) in order to review and consider financial statements, operations, and efforts to end its distressed status. The ECD must provide copies to the TECB of all ECD board of directors meeting minutes and the financial reports required to be provided at every regularly scheduled meeting under Tenn. Code Ann. § 7-86-123. Minutes shall be filed with the TECB no later than seven (7) days after approval; financial reports shall be filed no later than seven (7) days after each ECD meeting. (formerly Policy No. 41).
5. A financially distressed ECD shall provide written notice to TECB staff of all meetings and hearings held by the ECD board of directors no less than ten (10) days in advance of such meeting or hearing. Reasonable notice of emergency meetings shall be provided to the TECB.
6. A financially distressed ECD must provide a written corrective action plan to the TECB within three months of the designation of financial distress. The corrective action plan shall describe efforts or activities that will move the ECD toward having positive changes in net assets.
7. TECB staff shall make periodic visits and/or establish frequent communications with ECDs to advise and to be available to assist in efforts to improve financial health.

E. **Duration of “Confirmed” Financial Distress Status:** An ECD deemed a “Confirmed” financially distressed district pursuant to Tenn. Code Ann. § 7-86-304(d) with three (3) consecutive years of negative changes in net assets is subject to the supervision and evaluation of the TECB until the ECD demonstrates a positive change in net assets on audited financial statements for two (2) consecutive years. (Formerly Policy No. 16)

## II. “At Risk”

A. **Defined:** An ECD that is financially distressed pursuant to Tenn. Code Ann. § 7-86-304(d)(1)(A) for having a negative

change in net assets for three (3) consecutive years may be deemed "At Risk" by the TECB as described in subsection III above. (Formerly Policy No. 27)

**B. TECB Evaluation and Supervision of "At Risk" Districts:**

The following procedures and policies shall be applicable to ECDs deemed "At Risk": (Formerly Policy No. 27)

1. The status of each "At Risk" ECD shall be reviewed annually by TECB staff and recommended for consideration by the TECB for one of the following actions: 1) removal from "At Risk" status, 2) continuation of "At Risk" status, or 3) designation as a "Confirmed" financially distressed district.
2. TECB members annually shall be provided a list of ECDs that are "At Risk" as determined by staff analysis of audits and other available reports.
3. ECDs deemed "At Risk" must submit a balanced budget and all budget amendments to the TECB. A balanced budget is one in which recurring operating expenditures include depreciation expense as a budget line item expenditure and recurring expenditures do not exceed recurring revenues.
4. ECDs deemed "At Risk" shall provide a written corrective action plan to the TECB within three months of the designation of "at risk". The corrective action plan shall describe efforts or activities that will move the ECD toward having positive changes in net assets.
5. The ECD shall provide copies of all minutes from ECD board of directors meetings and the financial reports required to be provided at every regularly scheduled meeting under Tenn. Code Ann. § 7-86-123. Minutes shall be filed with the TECB no later than seven (7) days after approval; financial reports shall be filed no later than seven (7) days after each ECD meeting.
6. ECDs deemed "At risk" shall work with TECB staff to try to avoid a designation of financial distress under Tenn. Code Ann. § 7-86-304(d).
7. TECB staff shall make periodic visits and/or otherwise assist the ECD in efforts to improve financial health.

**C. Duration of "At Risk" Status:** An "At Risk" ECD may be deemed no longer "At Risk" upon attaining a positive change in net assets in an audit report.

**III. Assistance to ECDs with one and/or two consecutive years of negative changes in net assets as shown by their annual audits:**

**A. One Year with a negative change:** An ECD that has a negative change in net assets reflected on an annual audit will be offered assistance and guidance by TECB.

1. A written notification of a negative change in net assets and offer of TECB assistance will be provided to the ECD director, board chair and the TECB.

**B. Two consecutive years of negative changes in net assets:**

1. A written notice of the existence of two consecutive years of negative changes will be submitted to the ECD director, board chair and the TECB. TECB staff is directed to provide an annual review of the status of all ECDs with two consecutive years negative changes in net assets to the TECB.

2. TECB will request an explanation of the cause of the negative change and request a meeting with the ECD director and board chair to offer assistance and develop a plan of corrective action. Corrective action must include at least:

- a. ECD board approval of a balanced budget. A balanced budget is one in which recurring operating expenditures include depreciation expense as a budget line item expenditure and recurring expenditures do not exceed recurring revenues.
- b. Providing copies to TECB of all minutes and financial reports required for every regularly scheduled meeting ECD board meeting
- c. Working with TECB staff to try to avoid a designation of financial distress under Tenn. Code Ann. § 7-86-304(d).

3. The TECB shall make periodic visits and/or otherwise assist ECDs in their efforts to improve their financial health.

**C. Duration:** One year of having a positive change in net assets will remove any of the conditions or requirements imposed under this policy for ECDs with two consecutive years of negative changes in net assets.

## **AMENDED POLICY NO. 36**

During the February 2013 meeting, the Board amended Policy No. 36 [Requirement for ECDs to Adopt a Written Plan for Rerouting 911 Calls in Case of Network, Equipment or Facility Failure] to require ECDs to provide written notice to all ECDs included in their alternate routing backup plans. The purpose of this amendment is to assure that PSAPs named in another ECD's alternative routing backup plan are notified of that fact.

The amendatory language in Policy No. 36 is underlined and bolded below:

### **AMENDED POLICY NO. 36**

#### **REQUIREMENT FOR ECDs TO ADOPT A WRITTEN PLAN FOR REROUTING 911 CALLS IN CASE OF NETWORK, EQUIPMENT, OR FACILITY FAILURE**

All Emergency Communications Districts shall develop and adopt a written plan that defines how 911 calls will be rerouted for all affiliated or self-operated Public Safety Answering Points (PSAPs) in the event network facilities are disrupted, equipment fails, the PSAP(s) must be evacuated, or for any other reason that 911 calls cannot be answered at the intended PSAP(s). Each ECD must file its plan(s) with the TECB on or before July 31, 2009. **Plans that require calls to be rerouted to another ECD must include a written agreement with the ECD that will receive the rerouted calls. Any changes or revisions to the plan must be filed with the TECB thirty (30) days after such changes or revisions are made.**

## **AMENDED POLICY NO. 44**

During the February 2013 meeting, the Board also amended Policy No. 44 [Deployment of Next Generation 911 Project: Additional Trunk Cards] to:

- Require ECDs Planning to Relocate a PSAP to Provide TECB with Written Notice No Later than 60 Days Prior to the Move; and
- Require ECDs with PSAPs that Are Connected to the NG911 Infrastructure Prior to Relocation to Cover the Costs of Moving the NG911 Infrastructure

The purpose of this amendment is to assure that relocation of PSAPs connected to the NG911 infrastructure is as seamless as possible. The amendment requires PSAPs to provide written notice sixty days prior to a move so infrastructure can be repositioned in the safest and most efficient way possible.

In addition, to assure that the TECB remains within its NG911 budget, ECDs that are moving PSAPs that are already connected to the NG911 infrastructure are required to cover the cost of relocating the NG911 infrastructure. The basic costs of relocating the infrastructure should be a one-time charge of \$950.00 which includes the circuit and router installation. If a PSAP chose to increase its connectivity to the infrastructure, it would bear those costs as well. The new language is underlined and bolded.

**AMENDED POLICY NO. 44**  
**DEPLOYMENT OF NEXT GENERATION 911 PROJECT:**  
**ADDITIONAL TRUNK CARDS AND RELOCATION OF PSAPS**

The Next Generation 911 (NG911) project to convert Tennessee's 911 infrastructure from analog to digital is being deployed in the most public safety-conscious way possible. Wireless and Voice over Internet Protocol (VoIP) service is being deployed first. This will allow the extra layer of redundancy from the wireline infrastructure to remain in place during deployment.

The TECB has provided funding for the State's 100 emergency communications districts (ECDs) to purchase NG911 capable equipment to connect to the new infrastructure (i3 Compliant Controllers). ECDs that have not purchased i3 Compliant Controllers can still connect to the NG911 infrastructure with some additional equipment.

It is recommended that ECDs that have not purchased i3 Compliant Controllers and have limited trunking capacity obtain additional trunk cards to take advantage of the extra layer of redundancy from the wireline infrastructure that is remaining in place. ECDs that have not purchased i3 Compliant Controllers and do not obtain additional trunk cards should be aware that they could be limiting or reducing the number 911 calls that their PSAP can receive, thereby not taking advantage of the extra layer of redundancy built into the deployment plan. The Tennessee Emergency Communications Board assumes no liability for districts that choose to operate without an i3 controller or sufficient trunks to take advantage of the added redundancy built into the deployment plan.

**ECDs planning to relocate PSAPs shall provide the TECB with written notice no later than 60 days prior to the move. ECDs with PSAPs that are connected to the NG911 infrastructure prior to relocation shall bear the costs connecting their new locations to the NG911 Infrastructure.**

**POLICY NO. 45**

During the February 2013 meeting, the Board adopted Policy No. 45 [Deployment of Next Generation 911 Project: ECD Timelines] The new Policy was intended to set timelines to guide the deployment of the Next Generation 911 project in the most efficient and cost effective way. The new Policy states:

**DEPLOYMENT OF NEXT GENERATION 911 PROJECT:**  
**ECD TIMELINES**

**1. Timeline for Connecting to the NG911 Infrastructure Using CAMA Gateways or i3 Capable Controllers**

In order to fully and efficiently deploy the NG911 project, it is necessary for each PSAP to connect to the NG911 infrastructure

in a manner that will not delay deployment of the entire project. The NG911 infrastructure can be connected to via an i3 controller or a CAMA gateway into an analog controller. Connection to the NG911 infrastructure is not dependent upon the purchase of an i3 controller. Allowing both methods of connection provides PSAPs with the autonomy to deploy NG911 in a manner of their choosing without impacting the progress of the project as a whole.

The timelines for connecting to NG911 are as follows:

A. Notification to TECB of Method of Connection:

PSAPs not connected to the NG911 infrastructure must notify the TECB by April 1, 2013 whether they will be prepared to connect using an i3 controller or will connect with a CAMA gateway.

B. Connect to NG911

All PSAPs shall be ready to connect to the NG911 infrastructure by the method they choose – either i3 or CAMA gateway by July 15, 2013.

In order to encourage deployment of i3 controllers, before ECDs that have not purchased an i3 controller by the effective date of this Policy may access any of the additional \$300,000 added to the Essential and Necessary equipment program during the August 2012 the following conditions shall apply:

- a) ECDs must provide a written request to the TECB describing the proposed purchase and explaining why it should have priority over the purchase of an i3 controller.
- b) The purchase will be subject to the approval of TECB staff. Only compelling explanations related to public safety may be approved.
- c) Staff's decision shall be appealable to the TECB at an open meeting.

**2. Timeline for GIS Mapping Centerlines:**

To assure that the NG911 team has sufficient information to deploy Tennessee's own ALI database, each ECD, with the assistance from OIR/GIS technicians, shall have their street centerline data synchronized with their MSAG by July 15, 2013. Obtaining this data will allow the TECB to prepare for its role as ALI database provider by having a GIS dataset that matches the current MSAG, thus allowing address validation for existing phone numbers.

### 3. Timeline for GIS Mapping Address Points:

Address validation is required to provide true and accurate i3 call routing. Therefore, address points shall be completed to 98% accuracy by December 1, 2013.

## TECB Legislative Update

During the 2012-2013 fiscal year, the following legislation supported by the TECB was enacted:

Tenn. Code Ann. § 7-86-316 [Non-emergency 911 Calls; Penalty; Diversion], the law prohibiting calling 911 for non-emergencies, was amended to assure the law was technology neutral, replacing “non-emergency calls” with “non-emergency contact” to assure that texting 911 for non-emergencies would be prohibited.

A Performance Audit of the TECB was conducted by the Office of the Comptroller of the Treasury in September 2012 in anticipation of a Sunset review by the General Assembly. There were no audit findings. During the 2013 legislative session, HB0807 and its companion bill, SB0333, proposed to extend the TECB until 2017. SB0333 passed through Senate Government Operations and the full Senate early in the session. The bill was held on the House desk and did not progress to the House Government Operations Committee until the last meeting of the Committee during the 2013 session. During the meeting, an amendment to the bill to extend the TECB for one year instead of until 2017 was passed. The Senate bill was conformed to the House bill. If legislation to extend the TECB is not passed in the 2014 session, the agency will go into wind down.

## Status of TECB Advisory Committees

The TECB’s **Operations Advisory Committee** continues to provide technical and operational recommendations to the Board. Its members include:

|                     |                                   |           |
|---------------------|-----------------------------------|-----------|
| John Allman         | Dir. Brentwood ECD                | Middle TN |
| Jeff Carney         | Dir. of Ops., Hamilton County ECD | East TN   |
| Roger Hager         | Dir., Claiborne County ECD        | East TN   |
| J.R. Kelley         | Dir., Wilson County ECD           | Middle TN |
| Carolann Mason      | Dir., Fayette County ECD          | West TN   |
| Bob Moore           | Dir., Gibson County ECD           | West TN   |
| Allen Muse          | AT & T                            | Middle TN |
| Jamison Peeveyhouse | Dir., Weakley County ECD          | West TN   |
| Jimmy Peoples       | Dir., Hamblen County ECD          | East TN   |
| Virginia Smelser    | Dir., Bristol ECD                 | East TN   |

The TECB’s **Policy Advisory Committee** continues to study and advise the TECB on policy matters, particularly issues impacting both 911 and other governmental agencies and those arising during legislative sessions. Committee members were selected to reflect a balance of interests, locations and demographics, and include representatives of ECDs of various sizes and locations, county and municipal

governments, and representatives from the associations of Police & Fire Chiefs and Sheriffs as well as EMA. During fiscal year 2012-2013, its members included:

|                             |   |        |
|-----------------------------|---|--------|
| Wayne Anderson              | Sheriff, Sullivan County & ECD Board Member   | East   |
| Kim Augustine               | Director, Madison County ECD,<br>Former Secretary, TN Emergency Number<br>Association         | West   |
| Mark Blackwood              | Director, Maury County Emergency<br>Management Agency, Representing EMA                       | Middle |
| Brian Biggs                 | Ashland City Asst. Fire Chief,<br>Representative, TN Fire Chiefs Association                  | Middle |
| Johnny Cheatwood            | Director, Lawrence County ECD   | Middle |
| Raymond Chiozza             | Director, Shelby County ECD   | West   |
| Jennifer Estes              | Director, Loudon County ECD,<br>President, TN Emergency Number<br>Association                 | East   |
| Glenn Chrisman              | Chief, Murfreesboro Police Dept., President,<br>TN Assn. Chiefs of Police                     | East   |
| Chris Masiongale            | Director, Overton-Pickett County ECD,<br>Former President, TN Emergency Number<br>Association | Middle |
| Duane Phillips              | Director, Metro Nashville Emergency<br>Communications Center                                  | Middle |
| Joe Stephens                | Commissioner, Haywood County<br>Commission & ECD Board Member                                 | West   |
| Jimmy Turnbow <sup>20</sup> | Director, Wayne County ECD, TN<br>Emergency Number Association West<br>Region Representative  | West   |

Tenn. Code Ann. § 7-86-308 requires the TECB to appoint a **Technical Advisory Committee** composed of representatives of 911 service suppliers and non-wireline service providers. The current members are Anna Hastings of AT&T, Susan Sherwood of Verizon, Angel Arocho of Comcast, Don Jones of Frontier, and Bob Gojanovich of TCS.

The TECB's **Nominating Committee** nominates members to the Board's Committees. The Board appointed an individual from each of Tennessee's Grand Divisions to the Committee: from the Eastern Region, Mo Brotherton, Sullivan County Commissioner and member of Sullivan County ECD Board of Directors; from the Middle Region, Buddy Shaffer, Director of Sumner County ECD; and from the Western Region, Tressia Barksdale<sup>21</sup>, Director of Carroll County ECD.

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<sup>20</sup> After the close of the fiscal year, Governor Haslam appointed Jimmy Turnbow to the TECB. He resigned from the Policy Advisory Committee and Cassie Lowery, Asst. Director of the Rutherford County ECD was appointed.

<sup>21</sup> Tressia Barksdale retired in fiscal year 2012-2013; Pam Tolley, Director of the Henderson County ECD was appointed to replace her.

The members of the **Waiver Committee** assist with the implementation of a law passed in 2011 that created a procedure for waiving certain of the statutory requirements for dispatchers in Tenn. Code Ann. § 7-86-205. These requirements were modeled after a similar law related to law enforcement qualifications and include not having been convicted, pleaded guilty or nolo contendere to any non-felony violation of state or federal law or city ordinances related to force, violence, theft, dishonesty, gambling, liquor or controlled substances. Requests for waiver must be initiated by ECD boards of directors seeking to hire the individual requiring the waiver, the Waiver Committee then holds a public hearing on the matter and makes a recommendation to the TECB to be considered in an open meeting. The following individuals were appointed to the Waiver Committee:

|   |           |
|---|-----------|
| Bob Coker, Director, Knox County ECD                | East TN   |
| Tonya Jetton, Assistant Director, Sumner County ECD | Middle TN |
| Becky Keith, PIO, Carroll County Sheriff's Office   | West TN   |

### **Tracking of Wireless Misroutes**

During the 2012-2013 fiscal year, the Board continued its active role in tracking and correcting misrouted wireless 911 calls. Misroutes are 911 calls that are routed to a PSAP that is not in the same county as the originating call. This may be due to programming errors by carriers. Generally, calls sent to an adjacent county are due to tower placement, an issue that cannot be corrected at the present time; these calls are not deemed to be misroutes.

During the fiscal year, fewer than 4 incidents of misroutes were reported. These were either corrected by the carriers involved or deemed to be acceptable due to the limited availability of towers required for triangulation to be effective.

On February 21 2013, Loudon County ECD reported a misroute from a VoIP 911 call from Steekee Elementary School which was routed to Nashville. The VoIP provider, Education Networks of America, was notified. After reviewing the configuration of its router, it identified an IP address that was routing calls incorrectly through Nashville and corrected the error.

On February 26, 2013, Carroll County ECD reported a misrouted call from Benton County, Mississippi, reporting a trailer fire. The call was transferred to the Benton County Sheriff's Office. AT&T investigated and found several numbers in the 663 area code (which serves Mississippi) assigned to Tennessee. The routing was corrected.

On May 2, 2013 Franklin County reported a call into their PSAP that should have been delivered to Wilson County. The calls originated at a large business in Wilson County. On May 13 a second call from the same business was misrouted.

### **Increases to the Emergency Telephone Service Charge on Landlines**

In addition to receiving revenues from the TECB, ECDs are funded locally, through a 911 service charge on users and subscribers of landline service. ECD boards of directors may unilaterally set the 911 fee on local landlines up to a maximum of \$.65

per line for residential lines and \$2.00 for business lines. ECDs may seek increases in fees up to \$1.50 for residential lines and \$3.00 for business lines through a public referendum or by applying to the TECB.

During the fiscal year, two of the State's 100 ECDs, Loudon and Williamson County ECDs, applied for increases to their locally-collected emergency telephone service charge on landlines in their service areas. The Board approved the Williamson County ECD request during its August 2012 meeting and the Loudon County ECD request at the October 2012 meeting. Both districts requested to increase their rates to the statutory maximum of \$1.50 per residential line and \$3.00 for business lines for specific purposes.

As of June 30, 2013:

- 38 of the 100 districts have local 911 fees on residential landlines that are at or below \$.65, the maximum fee that districts can set for themselves:
  - 7 of the 100 districts have set their local 911 fee on residential lines below \$.65, the maximum districts can set for themselves.
  - 31 of the 100 ECDs have set their local 911 fee on residential lines at \$.65, the maximum rate districts can set for themselves.
- 10 of the 100 ECDs have local 911 fees on residential lines set above \$0.65 and below \$1.50, the statutory maximum residential rate (requiring a referendum or request to the TECB).
- 52 of the 100 ECDs have local 911 fees on residential lines set at the statutory maximum of \$1.50 (requiring a referendum or request to TECB).
- 38 of the 100 districts have local 911 fees on business lines that are at or below \$2.00, the maximum amount that districts can set for themselves:
  - 8 of the 100 districts have set their local 911 fee on business lines below \$2.00, the maximum districts can set for themselves.
  - 30 of the 100 ECDs have set their local 911 fee on business lines at \$2.00, the maximum rate districts can set for themselves.
- 9 of the 100 ECDs have local 911 fees on business lines set above \$2.00 and below \$3.00, the statutory maximum business rate (requiring a referendum or request to the TECB).
- 53 of the 100 ECDs have local 911 fees on business lines set at \$3.00, the statutory maximum business rate (requiring a referendum or request to TECB).

### **Financially Distressed Districts**

The Board monitors the financial health of all 100 ECDs in Tennessee. Districts that are deemed to meet the statutory definition of financial distress are subject to the Board's supervision and evaluation pursuant to Tenn. Code Ann. § 7-86-304(d).

A district is deemed financially distressed pursuant to Tenn. Code Ann. § 7-86-304(d) if its annual audits show that the district:

- Has a negative change in net assets for a period of three (3) consecutive years;
- Has deficit total net assets; or
- Is in default on any indebtedness.

Notwithstanding annual audits, the Board may determine that a district is financially distressed if:

- The district is the subject of an IRS lien; or
- The TECB determines that the district cannot satisfy its financial obligations to the extent that continued operation is at risk; or
- The district has defaulted on indebtedness due to insufficient funds, the default is not cured within 60 days and the TECB determines that the district cannot satisfy its financial obligations to the extent that continued operation is at risk.<sup>22</sup>

The consequences of being deemed financially distressed include:

- Possible consolidation or merger of two (2) or more adjacent emergency communications districts, in the event that the Board determines that such a consolidation or merger is in the best interest of the public, and after holding public hearings within the service areas of the affected emergency communications districts; provided, that such action shall not threaten the financial integrity or stability of the affected emergency communications districts, or the level and quality of 911 service.
- The TECB may prescribe the structure of the landline rates of the district up to the statutory maximum.
- Compliance with Policy No. 16

Pursuant to Tenn. Code Ann. § 7-86-304 and TECB Policy No. 16, the TECB analyzes the financial situation of each ECD with three consecutive years of negative changes in net assets as shown in their annual audits to determine if they are truly distressed. Under the plain language of Tenn. Code Ann. § 7-86-304(d), theoretically, a district with multiple millions in reserves could be operating effectively and still be distressed. Policy No. 16 provides a process for a closer review.

Under Policy No. 16, a distressed district's overall financial health, including reserves and management, as well as the impact of non-cash expenditures, like depreciation, on net assets is examined. ECDs that have significant reserves, are well managed and have high non-cash expenditures may be deemed "At Risk" by the TECB. "At Risk" ECDs remain subject to the supervision and evaluation of the Board for a period of not less than one (1) year of positive cash flow.

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<sup>22</sup> Tenn. Code Ann. § 7-86-304(d).

During the 2012-2013 fiscal year, two (2) of Tennessee's 100 ECDs were financially distressed: Hawkins and Sequatchie County ECDs. Each of these distressed districts had positive changes in net assets for FY2012, but two consecutive years of positive change are required before removal from distressed status.

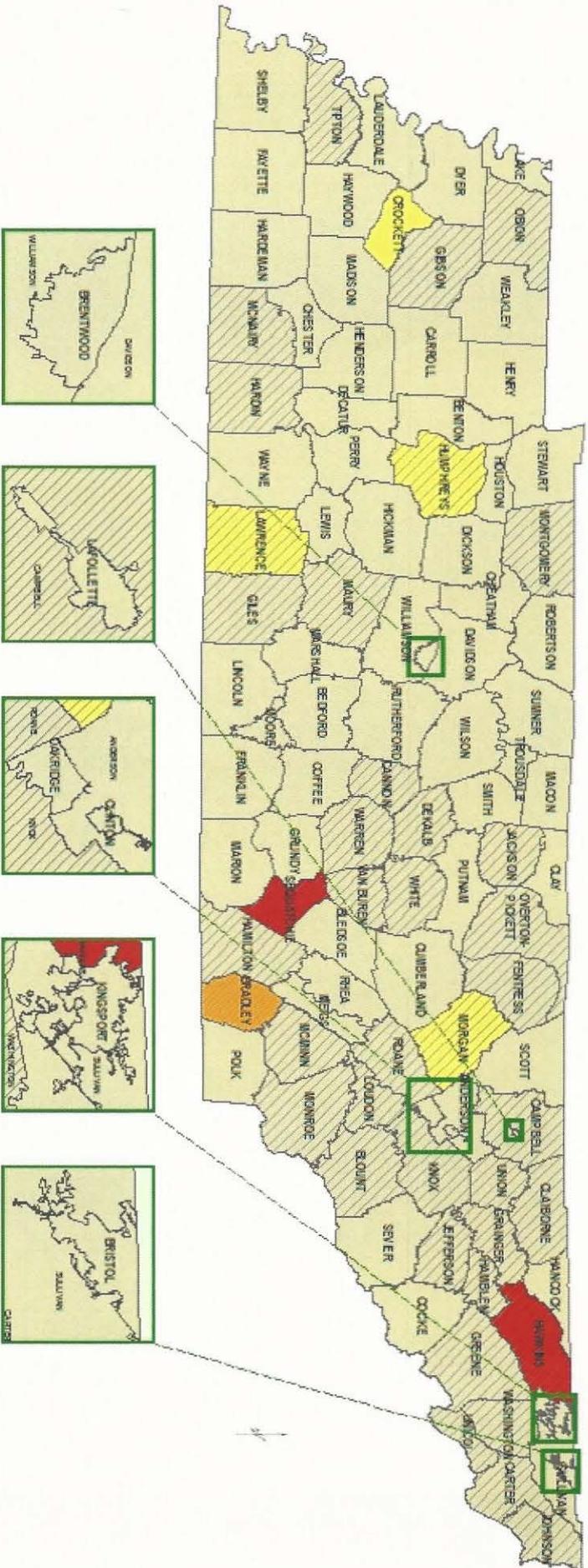
One (1) emergency communications district, Bradley County, had three consecutive years of negative change in net assets as demonstrated by its audits, but after TECB review of the circumstances and financial records, Bradley County ECD was deemed to be "At-Risk" and required to follow monitoring and procedural guidelines stipulated by Policy No. 16.

Four (4) other districts (Crockett, Humphreys, Lawrence, and Morgan County ECDs) had two consecutive years of negative change in net assets and were counseled and monitored in accordance with Policy No. 16.

## APPENDIX

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# ECB Evaluation: Distressed or At Risk Emergency Districts as of May 16, 2013



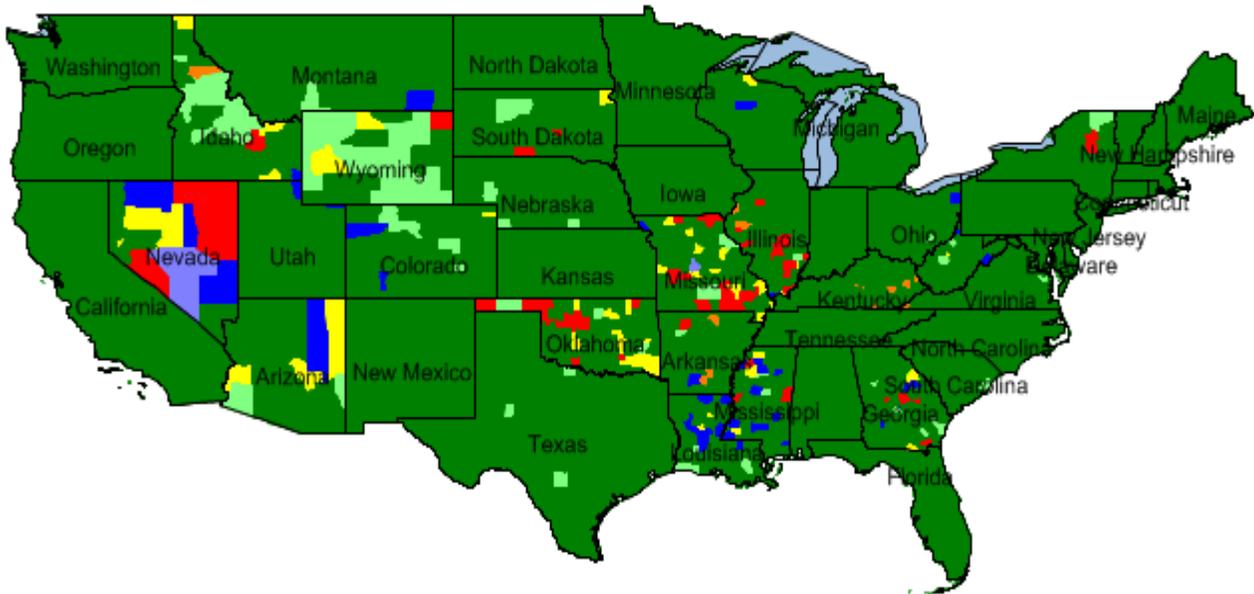
-  Confirmed Distressed After TECB Evaluation Following Three Years of Negative Changes in Net Assets  
Hawkins and Sequatchie 911 Districts
-  At Risk After TECB Evaluation Following Three Years of Negative Changes in Net Assets  
Bradley 911 District
-  Two Years of Negative Changes in Net Assets  
Crockett, Humphreys, Lawrence and Morgan 911 Districts
-  ECDS Who Appear to Dispatch Based on Reported Dispatcher Salaries or Large Total Salaries

# United States E911 Deployment

## June 30, 2013

Map obtained from National Emergency Number Association and DDTI

10 miles

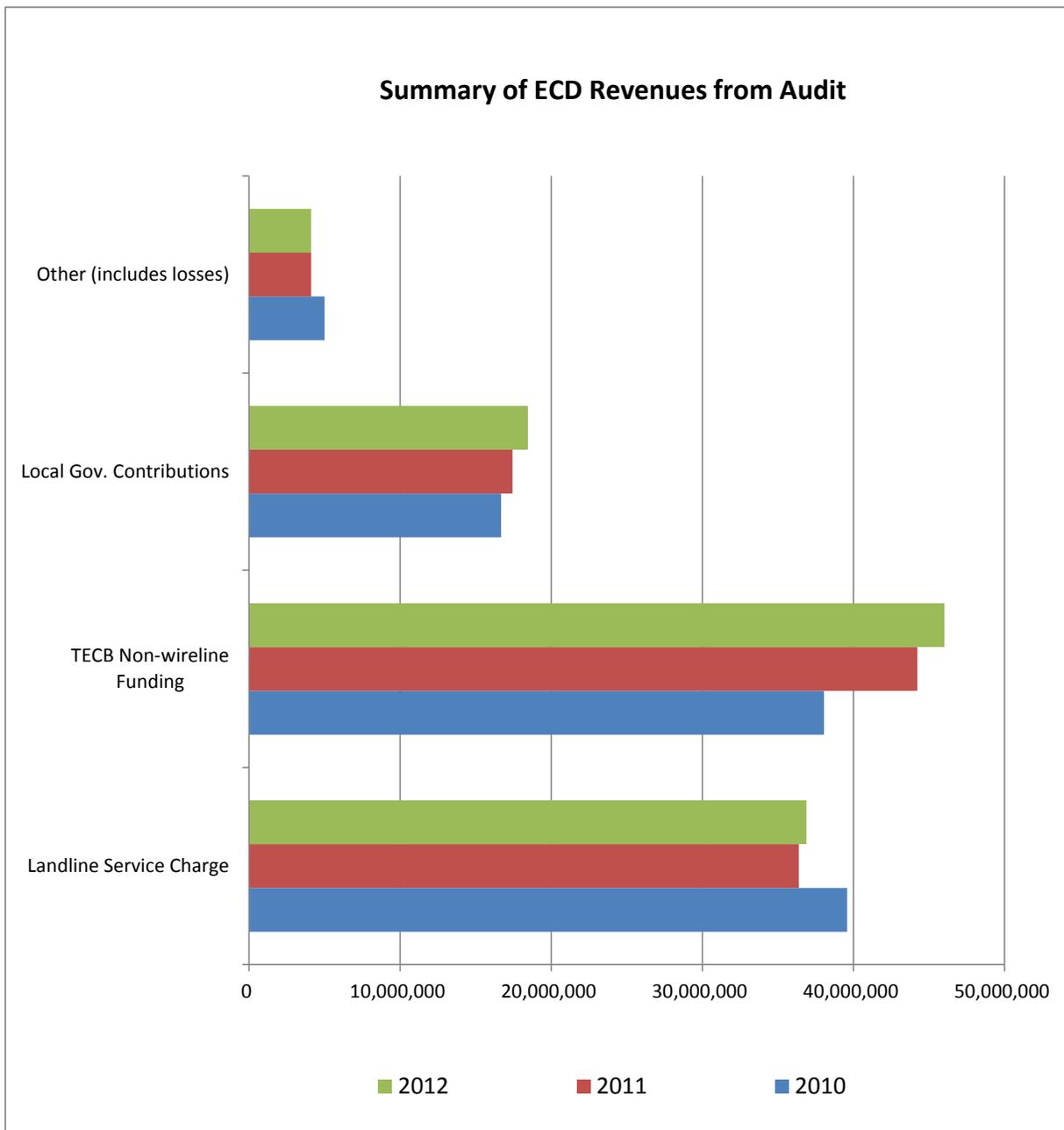


### Color Codes used for Deployment Map

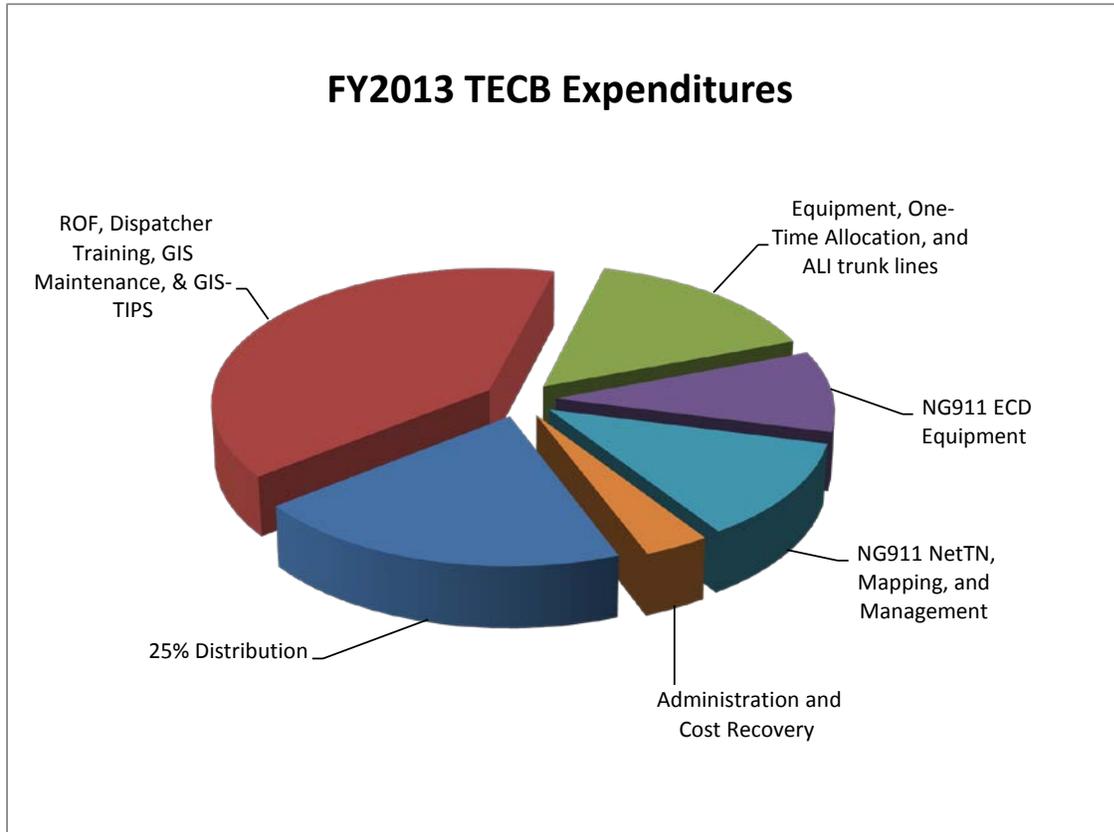
|             |                    |
|-------------|--------------------|
| White       | No data available  |
| Red         | No 9-1-1/Basic     |
| Yellow      | Enhanced 9-1-1     |
| Light Blue  | Started Phase I    |
| Dark Blue   | Completed Phase I  |
| Light Green | Started Phase II   |
| Dark Green  | Completed Phase II |

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD  
SUMMARY REVENUES OF ALL ECDs AUDITED FINANCIAL REPORTS**

| <b>Revenue Source</b>     | <b>2010</b>       | <b>2011</b>        | <b>2012</b>        |
|---------------------------|-------------------|--------------------|--------------------|
| Landline Service Charge   | 39,574,702        | 36,388,523         | 36,881,301         |
| TECB Non-wireline Funding | 38,049,921        | 44,218,748         | 46,014,950         |
| Local Gov. Contributions  | 16,674,215        | 17,439,087         | 18,450,880         |
| Other (includes losses)   | 4,994,434         | 4,102,528          | 4,115,200          |
| <b>Total Revenues</b>     | <b>99,293,273</b> | <b>102,148,886</b> | <b>105,462,331</b> |



**TENNESSEE EMERGENCY COMMUNICATIONS BOARD  
EXPENDITURES**



**Expenditures \***

|        |  |            |       |
|--------|--|------------|-------|
| 089120 | 25% Distribution                         | 15,381,922 | 20.2% |
| 089120 | ROF, Disp. Training, GIS, & GIS-TIPS     | 30,144,070 | 39.6% |
| 089140 | Equipment, One-Time, and ALI trunk lines | 11,652,044 | 15.3% |
| 089150 | NG911 ECD Equipment                      | 7,404,275  | 9.7%  |
| 089150 | NG911 NetTN, GIS, and Management         | 8,913,006  | 11.7% |
| 089110 | Administration and Cost Recovery         | 2,661,579  | 3.5%  |

**Total Expenditures** \$ 76,156,896

\* Cash payments and obligations may not agree with accrual basis.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Recurring Funds (Mandated and ROF) Paid to ECDs in Fiscal Year 2013**

| Emergency Communications District | 25% Mandated Distribution | \$14 million and CR ROF | Dispatch Training/ GIS Maint. | GIS/TIPS (effective 7/1/11) | Total ROF | Emergency Communications District | 25% Mandated Distribution | \$14 million and CR ROF | Dispatch Training/ GIS Maint. | GIS/TIPS (effective 7/1/11) | Total ROF         |
|-----------------------------------|---------------------------|-------------------------|-------------------------------|-----------------------------|-----------|-----------------------------------|---------------------------|-------------------------|-------------------------------|-----------------------------|-------------------|
| Anderson                          | 94,571                    | 167,214                 | 26,000                        | 42,716                      | 330,500   | Knox                              | 1,047,645                 | 1,269,936               | 130,000                       | 191,630                     | 2,639,211         |
| Bedford                           | 109,213                   | 167,214                 | 22,000                        | 42,716                      | 341,143   | Lafollette                        | 18,072                    | 124,182                 | 18,000                        | 34,735                      | 194,989           |
| Benton                            | 39,967                    | 142,860                 | 18,000                        | 46,963                      | 247,790   | Lake                              | 18,984                    | 124,182                 | 18,000                        | 34,735                      | 195,900           |
| Bledsoe                           | 31,209                    | 124,182                 | 18,000                        | 34,735                      | 208,126   | Lauderdale                        | 67,419                    | 142,860                 | 18,000                        | 29,019                      | 257,298           |
| Blount                            | 298,156                   | 345,150                 | 30,000                        | 58,076                      | 731,382   | Lawrence                          | 101,484                   | 167,214                 | 26,000                        | 42,716                      | 337,413           |
| Bradley                           | 239,870                   | 265,860                 | 42,000                        | 60,883                      | 608,613   | Lewis                             | 29,476                    | 124,182                 | 18,000                        | 34,735                      | 206,393           |
| Brentwood                         | 89,827                    | 167,214                 | 22,000                        | 42,716                      | 321,757   | Lincoln                           | 80,862                    | 167,214                 | 18,000                        | 42,716                      | 308,791           |
| Bristol                           | 64,721                    | 142,860                 | 26,000                        | 29,019                      | 262,600   | Loudon                            | 117,692                   | 167,214                 | 26,000                        | 32,518                      | 343,423           |
| Campbell                          | 80,617                    | 167,214                 | 18,000                        | 32,518                      | 298,348   | Macon                             | 53,926                    | 142,860                 | 34,000                        | 38,230                      | 269,015           |
| Cannon                            | 33,451                    | 124,182                 | 22,000                        | 42,843                      | 222,477   | Madison                           | 238,249                   | 265,860                 | 38,000                        | 46,687                      | 588,796           |
| Carroll                           | 69,133                    | 142,860                 | 26,000                        | 38,230                      | 276,222   | Marion                            | 68,442                    | 142,860                 | 22,000                        | 46,963                      | 280,265           |
| Carter                            | 139,186                   | 188,916                 | 22,000                        | 35,635                      | 385,738   | Marshall                          | 74,211                    | 167,214                 | 26,000                        | 42,716                      | 310,140           |
| Cheatham                          | 94,784                    | 167,214                 | 22,000                        | 52,251                      | 336,249   | Maury                             | 196,224                   | 265,860                 | 30,000                        | 60,883                      | 552,967           |
| Chester                           | 41,523                    | 142,860                 | 18,000                        | 29,019                      | 231,401   | McMinn                            | 126,684                   | 188,916                 | 26,000                        | 46,713                      | 388,313           |
| Claiborne                         | 78,079                    | 167,214                 | 26,000                        | 32,518                      | 303,811   | McNairy                           | 63,202                    | 142,860                 | 22,000                        | 29,019                      | 257,080           |
| Clay                              | 19,054                    | 124,182                 | 18,000                        | 26,293                      | 187,529   | Meigs                             | 28,487                    | 124,182                 | 18,000                        | 34,735                      | 205,404           |
| Ciinton                           | 23,853                    | 124,182                 | 18,000                        | 42,843                      | 208,878   | Monroe                            | 107,907                   | 167,214                 | 26,000                        | 32,518                      | 333,638           |
| Cocke                             | 86,439                    | 167,214                 | 18,000                        | 32,518                      | 304,170   | Montgomery                        | 417,702                   | 345,150                 | 50,000                        | 58,076                      | 870,928           |
| Coffee                            | 127,969                   | 188,916                 | 26,000                        | 35,635                      | 378,520   | Moore                             | 15,420                    | 124,182                 | 18,000                        | 34,735                      | 192,337           |
| Crockett                          | 35,354                    | 124,182                 | 18,000                        | 26,293                      | 203,829   | Morgan                            | 53,293                    | 142,860                 | 22,000                        | 29,019                      | 247,172           |
| Cumberland                        | 135,863                   | 188,916                 | 34,000                        | 35,635                      | 394,414   | Oak Ridge                         | 71,091                    | 142,860                 | 18,000                        | 38,230                      | 270,181           |
| Davidson                          | 1,518,972                 | 1,269,936               | 174,000                       | 246,716                     | 3,209,624 | Obion                             | 77,095                    | 167,214                 | 22,000                        | 32,518                      | 298,827           |
| Decatur                           | 28,497                    | 124,182                 | 18,000                        | 26,293                      | 196,972   | Overton Pickett                   | 65,831                    | 255,006                 | 40,000                        | 49,020                      | 409,857           |
| DeKalb                            | 45,382                    | 142,860                 | 22,000                        | 29,019                      | 239,260   | Perry                             | 19,185                    | 124,182                 | 18,000                        | 26,293                      | 187,659           |
| Dickson                           | 120,382                   | 167,214                 | 26,000                        | 32,518                      | 346,114   | Polk                              | 40,781                    | 142,860                 | 18,000                        | 38,230                      | 239,871           |
| Dyer                              | 92,918                    | 167,214                 | 42,000                        | 32,518                      | 334,649   | Putnam                            | 175,294                   | 188,916                 | 34,000                        | 35,635                      | 433,845           |
| Fayette                           | 93,107                    | 167,214                 | 22,000                        | 32,518                      | 314,838   | Rhea                              | 77,100                    | 167,214                 | 26,000                        | 32,518                      | 302,831           |
| Fentress                          | 43,530                    | 142,860                 | 22,000                        | 29,019                      | 237,408   | Roane                             | 123,911                   | 188,916                 | 26,000                        | 46,713                      | 385,540           |
| Franklin                          | 99,503                    | 167,214                 | 26,000                        | 32,518                      | 325,235   | Robertson                         | 160,659                   | 188,916                 | 34,000                        | 46,713                      | 430,288           |
| Gibson                            | 120,423                   | 167,214                 | 26,000                        | 32,518                      | 346,155   | Rutherford                        | 636,509                   | 345,150                 | 98,000                        | 75,485                      | 1,155,144         |
| Giles                             | 71,467                    | 142,860                 | 22,000                        | 29,019                      | 265,345   | Scott                             | 53,877                    | 142,860                 | 18,000                        | 38,230                      | 252,967           |
| Grainger                          | 54,917                    | 142,860                 | 22,000                        | 29,019                      | 248,795   | Sequatchie                        | 34,205                    | 124,182                 | 18,000                        | 26,293                      | 202,680           |
| Greene                            | 166,835                   | 188,916                 | 22,000                        | 35,625                      | 413,376   | Sevier                            | 217,876                   | 265,860                 | 50,000                        | 46,687                      | 580,423           |
| Grundy                            | 33,214                    | 124,182                 | 18,000                        | 34,735                      | 210,131   | Shelby                            | 2,248,457                 | 1,269,936               | 254,000                       | 246,716                     | 4,019,109         |
| Hamblen                           | 151,596                   | 188,916                 | 30,000                        | 56,962                      | 427,475   | Smith                             | 46,455                    | 142,860                 | 26,000                        | 38,230                      | 253,545           |
| Hamilton                          | 815,531                   | 1,269,936               | 166,000                       | 246,716                     | 2,498,183 | Stewart                           | 32,295                    | 124,182                 | 18,000                        | 26,293                      | 200,770           |
| Hancock                           | 16,528                    | 124,182                 | 18,000                        | 26,293                      | 185,003   | Sullivan                          | 205,469                   | 265,860                 | 30,000                        | 46,687                      | 548,016           |
| Hardeman                          | 66,057                    | 142,860                 | 18,000                        | 29,019                      | 255,935   | Sumner                            | 389,377                   | 345,150                 | 74,000                        | 58,076                      | 866,603           |
| Hardin                            | 63,083                    | 142,860                 | 18,000                        | 29,019                      | 252,961   | Tipton                            | 148,050                   | 188,916                 | 30,000                        | 46,713                      | 413,679           |
| Hawkins                           | 130,836                   | 188,916                 | 22,000                        | 35,635                      | 377,387   | Trousdale                         | 19,076                    | 124,182                 | 18,000                        | 26,293                      | 187,550           |
| Haywood                           | 45,537                    | 142,860                 | 22,000                        | 29,019                      | 239,415   | Unicoi                            | 44,388                    | 142,860                 | 18,000                        | 29,019                      | 234,266           |
| Henderson                         | 67,308                    | 142,860                 | 22,000                        | 29,019                      | 261,186   | Union                             | 46,317                    | 142,860                 | 18,000                        | 38,230                      | 245,407           |
| Henry                             | 78,363                    | 167,214                 | 22,000                        | 32,518                      | 300,094   | Van Buren                         | 13,447                    | 124,182                 | 18,000                        | 26,293                      | 181,922           |
| Hickman                           | 59,845                    | 142,860                 | 18,000                        | 38,230                      | 258,934   | Warren                            | 96,563                    | 167,214                 | 34,000                        | 52,251                      | 350,028           |
| Houston                           | 20,423                    | 124,182                 | 18,000                        | 26,293                      | 188,898   | Washington                        | 298,081                   | 345,150                 | 50,000                        | 58,076                      | 751,307           |
| Humphreys                         | 44,933                    | 142,860                 | 22,000                        | 38,230                      | 248,023   | Wayne                             | 41,256                    | 142,860                 | 18,000                        | 38,230                      | 240,346           |
| Jackson                           | 28,209                    | 124,182                 | 18,000                        | 34,735                      | 205,125   | Weakley                           | 84,885                    | 167,214                 | 34,000                        | 42,716                      | 328,815           |
| Jefferson                         | 124,602                   | 188,916                 | 26,000                        | 35,635                      | 375,153   | White                             | 62,634                    | 142,860                 | 22,000                        | 29,019                      | 256,513           |
| Johnson                           | 44,221                    | 142,860                 | 18,000                        | 38,230                      | 243,310   | Williamson                        | 354,176                   | 345,150                 | 78,000                        | 75,485                      | 852,810           |
| Kingsport                         | 116,841                   | 167,214                 | 34,000                        | 42,716                      | 360,771   | Wilson                            | 276,300                   | 345,150                 | 22,000                        | 58,076                      | 701,526           |
| <b>Grand Total</b>                |                           |                         |                               |                             |           |                                   | <b>15,381,922</b>         | <b>21,676,734</b>       | <b>3,230,000</b>              | <b>4,622,399</b>            | <b>44,911,055</b> |

Note: Cash basis shown here may differ from accrual basis.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD  
REIMBURSEMENTS AND NON-RECURRING PAYMENTS TO ECDS IN FISCAL YEAR 2013**

All amounts are rounded to the nearest dollar.

Other includes One-Time Allocation, Master Clocks, ANI/ALI Trunk Lines, Catastrophe, and Trainer of Trainers

| Emergency Communications District | Essential Equipment | Controller and NG911 | Other            | Total             | Emergency Communications District | Essential Equipment | Controller and NG911 | Other   | Total   |
|-----------------------------------|---------------------|----------------------|------------------|-------------------|-----------------------------------|---------------------|----------------------|---------|---------|
| Anderson                          | 84,810              | -                    | 39,224           | 124,034           | Knox                              | -                   | -                    | 283,586 | 283,586 |
| Bedford                           | -                   | -                    | 39,224           | 39,224            | Lafollette                        | -                   | 137,944              | 29,850  | 167,794 |
| Benton                            | -                   | -                    | 33,931           | 33,931            | Lake                              | 111,719             | -                    | 29,850  | 141,569 |
| Bledsoe                           | 41,895              | 4,540                | 32,490           | 78,925            | Lauderdale                        | -                   | -                    | 33,931  | 33,931  |
| Blount                            | 120,614             | -                    | 78,477           | 199,091           | Lawrence                          | -                   | 232,743              | 44,064  | 276,807 |
| Bradley                           | -                   | 279,837              | 60,986           | 340,823           | Lewis                             | -                   | -                    | 29,850  | 29,850  |
| Brentwood                         | 300,000             | -                    | 39,224           | 339,224           | Lincoln                           | 69,945              | 120,867              | 39,224  | 230,036 |
| Bristol                           | 59,566              | 243,371              | 33,931           | 336,868           | Loudon                            | 190,502             | -                    | 39,224  | 229,726 |
| Campbell                          | 28,707              | 145,238              | 44,944           | 218,888           | Macon                             | 154,990             | -                    | 36,656  | 191,646 |
| Cannon                            | -                   | 149,037              | 32,076           | 181,113           | Madison                           | -                   | -                    | 60,986  | 60,986  |
| Carroll                           | 300,000             | -                    | 44,091           | 344,091           | Marion                            | 55,443              | -                    | 33,931  | 89,374  |
| Carter                            | 300,000             | -                    | 44,012           | 344,012           | Marshall                          | -                   | -                    | 39,224  | 39,224  |
| Cheatham                          | 224,140             | 241,301              | 39,224           | 504,665           | Maury                             | -                   | 277,337              | 60,986  | 338,323 |
| Chester                           | 54,518              | 198,369              | 33,977           | 286,864           | McMinn                            | 37,784              | -                    | 44,012  | 81,796  |
| Claiborne                         | 65,367              | 187,605              | 39,224           | 292,196           | McNairy                           | 216,032             | 63,490               | 33,931  | 313,453 |
| Clay                              | -                   | 138,057              | 29,850           | 167,907           | Meigs                             | -                   | -                    | 29,850  | 29,850  |
| Clinton                           | -                   | -                    | 29,850           | 29,850            | Monroe                            | -                   | -                    | 39,224  | 39,224  |
| Cocke                             | -                   | -                    | 42,116           | 42,116            | Montgomery                        | -                   | 268,734              | 78,477  | 347,211 |
| Coffee                            | -                   | -                    | 44,012           | 44,012            | Moore                             | -                   | -                    | 29,850  | 29,850  |
| Crockett                          | 65,894              | 76,149               | 29,850           | 171,893           | Morgan                            | 166,381             | -                    | 33,931  | 200,312 |
| Cumberland                        | 241,572             | -                    | 44,012           | 285,584           | Oak Ridge                         | -                   | -                    | 33,931  | 33,931  |
| Davidson                          | 300,000             | -                    | 283,586          | 583,586           | Obion                             | -                   | 116,317              | 39,224  | 155,541 |
| Decatur                           | -                   | -                    | 42,818           | 42,818            | Overton-Pickett                   | 343,610             | -                    | 55,803  | 399,413 |
| Dekalb                            | -                   | 121,496              | 36,157           | 157,654           | Perry                             | 74,507              | 137,276              | 34,897  | 246,681 |
| Dickson                           | 300,000             | -                    | 39,224           | 339,224           | Polk                              | -                   | -                    | 33,931  | 33,931  |
| Dyer                              | 300,000             | -                    | 39,224           | 339,224           | Putnam                            | 300,000             | -                    | 44,012  | 344,012 |
| Fayette                           | 176,816             | 75,270               | 39,224           | 291,311           | Rhea                              | -                   | -                    | 39,224  | 39,224  |
| Fentress                          | -                   | -                    | 36,435           | 36,435            | Roane                             | -                   | -                    | 44,012  | 44,012  |
| Franklin                          | 38,444              | -                    | 39,224           | 77,668            | Robertson                         | 300,000             | 333,231              | 44,012  | 677,243 |
| Gibson                            | 34,821              | 121,919              | 39,224           | 195,964           | Rutherford                        | -                   | 832,083              | 78,477  | 910,560 |
| Giles                             | -                   | -                    | 33,931           | 33,931            | Scott                             | -                   | 151,708              | 38,913  | 190,621 |
| Grainger                          | 141,936             | 207,539              | 46,855           | 396,330           | Sequatchie                        | 43,084              | 28,404               | 33,750  | 105,238 |
| Greene                            | -                   | -                    | 44,012           | 44,012            | Sevier                            | -                   | 172,675              | 60,986  | 233,661 |
| Grundy                            | -                   | -                    | 29,850           | 29,850            | Shelby                            | -                   | -                    | 283,586 | 283,586 |
| Hamblen                           | 222,518             | 183,461              | 44,012           | 449,991           | Smith                             | -                   | -                    | 33,931  | 33,931  |
| Hamilton                          | -                   | -                    | 283,586          | 283,586           | Stewart                           | -                   | -                    | 29,850  | 29,850  |
| Hancock                           | -                   | 209,281              | 29,850           | 239,131           | Sullivan                          | -                   | 46,429               | 60,986  | 107,415 |
| Hardeman                          | -                   | -                    | 33,931           | 33,931            | Sumner                            | -                   | -                    | 78,477  | 78,477  |
| Hardin                            | 81,906              | -                    | 33,931           | 115,837           | Tipton                            | 35,425              | -                    | 44,012  | 79,437  |
| Hawkins                           | -                   | 228,848              | 44,012           | 272,860           | Trousdale                         | 103,587             | -                    | 35,816  | 139,403 |
| Haywood                           | -                   | -                    | 33,931           | 33,931            | Unicoi                            | -                   | -                    | 33,931  | 33,931  |
| Henderson                         | 31,241              | 6,396.14             | 33,931           | 71,568            | Union                             | -                   | -                    | 33,931  | 33,931  |
| Henry                             | 44,119              | 190,441              | 39,224           | 273,784           | Van Buren                         | 118,682             | 15,470               | 29,850  | 164,002 |
| Hickman                           | -                   | -                    | 33,931           | 33,931            | Warren                            | -                   | -                    | 39,224  | 39,224  |
| Houston                           | -                   | 183,296              | 29,850           | 213,146           | Washington                        | 13,873              | 329,260              | 78,477  | 421,610 |
| Humphreys                         | 86,291              | -                    | 33,931           | 120,222           | Wayne                             | 72,092              | 187,076              | 37,735  | 296,903 |
| Jackson                           | -                   | 115,127              | 29,850           | 144,977           | Weakley                           | 179,300             | -                    | 58,567  | 237,867 |
| Jefferson                         | 66,163              | 182,775              | 44,012           | 292,950           | White                             | -                   | -                    | 33,931  | 33,931  |
| Johnson                           | 117,254             | -                    | 33,931           | 151,185           | Williamson                        | -                   | -                    | 78,477  | 78,477  |
| Kingsport                         | 49,801              | 463,880              | 39,224           | 552,905           | Wilson                            | 60,000              | -                    | 78,477  | 138,477 |
| <b>Grand Total</b>                | <b>6,525,349</b>    | <b>7,404,275</b>     | <b>5,126,695</b> | <b>19,056,319</b> |                                   |                     |                      |         |         |

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Funds Paid to ECDs by TECB From 7/1/1999 Through 6/30/2013**

| Emergency Communication s District | 25% Mandated Distribution | Non-Mandated Recurring Funds | Non-Recurring and Equipment | Total      | Emergency Communication s District | 25% Mandated Distribution | Non-Mandated Recurring Funds | Non-Recurring and Equipment | Total              |
|------------------------------------|---------------------------|------------------------------|-----------------------------|------------|------------------------------------|---------------------------|------------------------------|-----------------------------|--------------------|
| Anderson                           | 926,587                   | 1,130,299                    | 134,810                     | 2,191,697  | Knox                               | 10,228,916                | 8,578,914                    | 343,959                     | 19,151,789         |
| Bedford                            | 1,012,300                 | 1,213,449                    | 245,050                     | 2,470,799  | LaFollette                         | 206,434                   | 925,450                      | 382,944                     | 1,514,828          |
| Benton                             | 433,224                   | 948,922                      | 8,991                       | 1,391,137  | Lake                               | 218,743                   | 927,717                      | 570,322                     | 1,716,782          |
| Bledsoe                            | 323,907                   | 932,382                      | 565,686                     | 1,821,975  | Lauderdale                         | 712,561                   | 1,013,497                    | 426,279                     | 2,152,337          |
| Blount                             | 2,833,986                 | 2,325,456                    | 374,963                     | 5,534,405  | Lawrence                           | 1,055,017                 | 1,199,449                    | 519,613                     | 2,774,080          |
| Bradley                            | 2,345,786                 | 1,844,828                    | 512,075                     | 4,702,689  | Lewis                              | 302,439                   | 914,600                      | 390,688                     | 1,607,727          |
| Brentwood                          | 709,712                   | 1,138,874                    | 718,780                     | 2,567,366  | Lincoln                            | 841,998                   | 1,211,148                    | 556,178                     | 2,609,324          |
| Bristol                            | 662,742                   | 970,922                      | 499,460                     | 2,133,124  | Loudon                             | 1,059,398                 | 1,223,642                    | 694,729                     | 2,977,769          |
| Campbell                           | 841,662                   | 1,167,449                    | 638,367                     | 2,647,478  | Macon                              | 538,654                   | 1,147,497                    | 585,013                     | 2,271,165          |
| Cannon                             | 338,740                   | 947,258                      | 398,162                     | 1,684,160  | Madison                            | 2,429,106                 | 1,841,759                    | 589,705                     | 4,860,571          |
| Carroll                            | 771,274                   | 1,134,651                    | 747,837                     | 2,653,762  | Marion                             | 730,660                   | 1,029,497                    | 427,882                     | 2,188,040          |
| Carter                             | 1,492,898                 | 1,276,039                    | 566,143                     | 3,335,080  | Marshall                           | 714,257                   | 1,023,457                    | 245,000                     | 1,982,715          |
| Cheatham                           | 946,233                   | 1,193,449                    | 578,159                     | 2,717,842  | Maury                              | 1,858,709                 | 1,804,334                    | 534,346                     | 4,197,389          |
| Chester                            | 412,475                   | 1,038,374                    | 455,080                     | 1,905,930  | McMinn                             | 1,297,280                 | 1,357,409                    | 523,221                     | 3,177,909          |
| Claiborne                          | 792,480                   | 1,269,449                    | 501,196                     | 2,563,125  | McNairy                            | 653,629                   | 1,114,374                    | 495,432                     | 2,263,435          |
| Clay                               | 208,926                   | 950,025                      | 531,429                     | 1,690,381  | Meigs                              | 290,035                   | 895,341                      | 271,988                     | 1,457,364          |
| Clinton                            | 250,780                   | 820,025                      | 194,173                     | 1,264,978  | Monroe                             | 1,038,254                 | 1,234,874                    | 210,834                     | 2,483,963          |
| Cocke                              | 887,905                   | 1,137,751                    | 379,867                     | 2,405,523  | Montgomery                         | 3,687,434                 | 2,400,031                    | 995,344                     | 7,082,809          |
| Coffee                             | 1,275,275                 | 1,346,614                    | 486,566                     | 3,108,455  | Moore                              | 152,478                   | 935,833                      | 91,608                      | 1,179,920          |
| Crockett                           | 382,355                   | 892,742                      | 543,915                     | 1,819,012  | Morgan                             | 527,273                   | 1,034,922                    | 363,474                     | 1,925,669          |
| Cumberland                         | 1,254,153                 | 1,404,039                    | 694,999                     | 3,353,191  | Oak Ridge                          | 732,402                   | 918,922                      | 42,374                      | 1,693,698          |
| Davidson                           | 15,199,318                | 8,734,914                    | 2,393,499                   | 26,327,732 | Obion                              | 853,714                   | 1,188,874                    | 376,235                     | 2,418,823          |
| Decatur                            | 307,799                   | 979,477                      | 317,065                     | 1,604,341  | Overton-Pickett                    | 666,148                   | 2,020,996                    | 1,151,575                   | 3,838,720          |
| DeKalb                             | 460,440                   | 1,099,799                    | 383,353                     | 1,943,593  | Perry                              | 201,254                   | 979,477                      | 596,243                     | 1,776,975          |
| Dickson                            | 1,153,561                 | 1,232,060                    | 789,019                     | 3,174,640  | Polk                               | 423,010                   | 953,497                      | 187,863                     | 1,564,370          |
| Dyer                               | 985,463                   | 1,300,929                    | 751,481                     | 3,037,874  | Putnam                             | 1,669,788                 | 1,348,614                    | 819,200                     | 3,837,602          |
| Fayette                            | 797,795                   | 1,241,454                    | 626,177                     | 2,665,427  | Rhea                               | 758,460                   | 1,129,265                    | 250,556                     | 2,138,281          |
| Fentress                           | 441,536                   | 1,109,799                    | 272,465                     | 1,823,800  | Roane                              | 1,359,813                 | 1,316,614                    | 269,607                     | 2,946,034          |
| Franklin                           | 1,037,124                 | 1,104,874                    | 371,913                     | 2,513,911  | Robertson                          | 1,465,541                 | 1,298,614                    | 788,231                     | 3,552,386          |
| Gibson                             | 1,262,825                 | 1,204,874                    | 611,103                     | 3,078,803  | Rutherford                         | 5,094,875                 | 2,562,031                    | 1,118,195                   | 8,775,101          |
| Giles                              | 771,446                   | 1,091,471                    | 201,571                     | 2,064,489  | Scott                              | 557,953                   | 1,073,497                    | 372,876                     | 2,004,327          |
| Grainger                           | 575,421                   | 1,077,443                    | 792,188                     | 2,445,052  | Sequatchie                         | 307,672                   | 924,985                      | 438,070                     | 1,670,727          |
| Greene                             | 1,675,303                 | 1,236,029                    | 250,086                     | 3,161,418  | Sevier                             | 1,923,972                 | 1,884,334                    | 580,410                     | 4,388,716          |
| Grundy                             | 374,271                   | 931,258                      | 287,580                     | 1,593,109  | Shelby                             | 23,720,259                | 9,000,339                    | 197,760                     | 32,918,358         |
| Hamblen                            | 1,541,128                 | 1,328,039                    | 650,979                     | 3,520,146  | Smith                              | 467,642                   | 1,030,922                    | 403,516                     | 1,902,080          |
| Hamilton                           | 8,221,258                 | 8,722,914                    | 669,239                     | 17,613,411 | Stewart                            | 325,552                   | 940,025                      | 75,258                      | 1,340,835          |
| Hancock                            | 179,463                   | 947,008                      | 454,281                     | 1,580,752  | Sullivan                           | 2,199,406                 | 1,818,909                    | 550,720                     | 4,569,034          |
| Hardeman                           | 730,493                   | 1,098,374                    | 428,627                     | 2,257,494  | Sumner                             | 3,527,549                 | 2,491,456                    | 664,523                     | 6,683,528          |
| Hardin                             | 672,204                   | 1,045,580                    | 504,810                     | 2,222,595  | Tipton                             | 1,371,544                 | 1,310,533                    | 541,372                     | 3,223,449          |
| Hawkins                            | 1,400,330                 | 1,296,039                    | 484,451                     | 3,180,820  | Trousdale                          | 191,964                   | 824,600                      | 488,400                     | 1,504,965          |
| Haywood                            | 518,287                   | 1,066,155                    | 404,819                     | 1,989,260  | Unicoi                             | 467,720                   | 1,069,224                    | 254,692                     | 1,791,637          |
| Henderson                          | 677,980                   | 1,045,224                    | 460,417                     | 2,183,621  | Union                              | 468,446                   | 1,048,922                    | 265,706                     | 1,783,074          |
| Henry                              | 821,917                   | 1,223,449                    | 479,560                     | 2,524,927  | Van Buren                          | 144,502                   | 944,902                      | 569,376                     | 1,658,780          |
| Hickman                            | 589,059                   | 1,083,497                    | 244,455                     | 1,917,011  | Warren                             | 1,008,442                 | 1,248,929                    | 403,991                     | 2,661,362          |
| Houston                            | 213,216                   | 951,258                      | 371,972                     | 1,536,446  | Washington                         | 2,873,927                 | 2,400,031                    | 640,577                     | 5,914,535          |
| Humphreys                          | 472,621                   | 1,114,374                    | 491,880                     | 2,078,875  | Wayne                              | 440,369                   | 953,497                      | 488,536                     | 1,882,403          |
| Jackson                            | 289,954                   | 944,491                      | 524,922                     | 1,759,367  | Weakley                            | 917,399                   | 1,271,449                    | 712,771                     | 2,901,619          |
| Jefferson                          | 1,180,052                 | 1,217,351                    | 706,315                     | 3,103,718  | White                              | 616,846                   | 1,084,813                    | 369,323                     | 2,070,982          |
| Johnson                            | 458,594                   | 1,078,374                    | 362,214                     | 1,899,182  | Williamson                         | 2,861,433                 | 2,457,456                    | 226,175                     | 5,545,064          |
| Kingsport                          | 1,194,646                 | 1,211,449                    | 768,823                     | 3,174,918  | Wilson                             | 2,437,787                 | 2,263,456                    | 633,055                     | 5,334,298          |
|                                    |                           |                              |                             |            | <b>Grand Total</b>                 | <b>151,905,571</b>        | <b>154,373,899</b>           | <b>49,526,715</b>           | <b>355,806,185</b> |

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Available NG-911 and Other Equipment Funds**  
**June 30, 2013**

| ECD                | NG-911 Equipment | Essential and Necessary | NetClock | Total     | ECD             | NG-911 Equipment  | Essential and Necessary | NetClock      | Total             |
|--------------------|------------------|-------------------------|----------|-----------|-----------------|-------------------|-------------------------|---------------|-------------------|
| Anderson           | 238,182          | 365,190                 | 5,000    | 608,372   | Knox            | 984,884           | 300,000                 | 5,000         | 1,289,884         |
| Bedford            | 205,091          | 300,000                 | 2,490    | 507,581   | Lafollette      |                   | 300,000                 |               | 300,000           |
| Benton             | 240,347          | 450,000                 | 5,000    | 695,347   | Lake            |                   | 188,281                 | 46            | 188,327           |
| Bledsoe            |                  | 258,105                 | 22       | 258,127   | Lauderdale      |                   | 301,747                 |               | 301,747           |
| Blount             | 359,573          | 179,386                 |          | 538,960   | Lawrence        |                   | 283,846                 |               | 283,846           |
| Bradley            | 79,307           | 300,000                 |          | 379,307   | Lewis           |                   | 300,000                 | 46            | 300,046           |
| Brentwood          |                  |                         |          | -         | Lincoln         |                   | 184,568                 |               | 184,568           |
| Bristol            |                  | 247,943                 |          | 247,943   | Loudon          |                   | 109,498                 |               | 109,498           |
| Campbell           |                  | 137,493                 |          | 137,493   | Macon           |                   | 145,010                 |               | 145,010           |
| Cannon             |                  | 318,903                 |          | 318,903   | Madison         |                   | 300,000                 |               | 300,000           |
| Carroll            |                  |                         |          | -         | Marion          |                   | 300,000                 |               | 300,000           |
| Carter             | 248,459          |                         | 641      | 249,100   | Marshall        | 180,598           | 300,000                 |               | 480,598           |
| Cheatham           |                  | 169,111                 |          | 169,111   | Maury           |                   | 300,000                 |               | 300,000           |
| Chester            |                  | 250,055                 |          | 250,055   | McMinn          |                   | 262,216                 |               | 262,216           |
| Claiborne          |                  | 243,320                 |          | 243,320   | McNairy         | 152,485           | 89,431                  | 2             | 241,918           |
| Clay               |                  | 300,000                 |          | 300,000   | Meigs           | 185,098           | 333,848                 |               | 518,946           |
| Clinton            | 141,301          | 358,139                 |          | 499,440   | Monroe          | 248,204           | 300,000                 |               | 548,204           |
| Cocke              | 41,182           | 317,832                 | 2,108    | 361,121   | Montgomery      |                   | 31,266                  |               | 31,266            |
| Coffee             |                  | 300,000                 | 5        | 300,005   | Moore           | 172,995           | 413,392                 |               | 586,387           |
| Crockett           |                  | 157,957                 | 16       | 157,973   | Morgan          | 164,728           | 181,526                 |               | 346,254           |
| Cumberland         | 17,529           | 58,428                  |          | 75,957    | Oak Ridge       | 229,628           | 450,000                 | 5,000         | 684,628           |
| Davidson           |                  |                         |          | -         | Obion           | 77,147            | 300,000                 |               | 377,147           |
| Decatur            | 146,558          | 300,000                 | 63       | 446,621   | Overton-Pickett |                   | 256,390                 |               | 256,390           |
| Dekalb             | 38,641           | 300,000                 |          | 338,641   | Perry           |                   | 225,493                 |               | 225,493           |
| Dickson            |                  |                         |          | -         | Polk            | 156,336           | 357,112                 | 25            | 513,473           |
| Dyer               |                  |                         | 5,000    | 5,000     | Putnam          |                   |                         |               | -                 |
| Fayette            |                  | 123,184                 | 992      | 124,176   | Rhea            | 184,295           | 300,000                 |               | 484,295           |
| Fentress           | 157,637          | 300,000                 |          | 457,637   | Roane           | 237,519           | 300,000                 |               | 537,519           |
| Franklin           |                  | 384,928                 | 5,000    | 389,928   | Robertson       |                   |                         |               | -                 |
| Gibson             |                  | 164,668                 | 200      | 164,868   | Rutherford      |                   |                         |               | -                 |
| Giles              | 226,665          | 300,000                 | 5,000    | 531,665   | Scott           | 16,122            | 363,284                 |               | 379,405           |
| Grainger           |                  | 137,975                 |          | 137,975   | Sequatchie      | 117,337           | 256,916                 |               | 374,253           |
| Greene             | 262,420          | 300,000                 |          | 562,420   | Sevier          |                   | 270,447                 |               | 270,447           |
| Grundy             | 79,515           | 410,219                 | 7        | 489,741   | Shelby          | 2,201,792         | 300,000                 | 5,000         | 2,506,792         |
| Hamblen            | 68,135           | 77,482                  |          | 145,617   | Smith           | 3,409             | 300,000                 | 335           | 303,744           |
| Hamilton           | 857,048          | 300,000                 |          | 1,157,048 | Stewart         | 189,041           | 428,705                 |               | 617,746           |
| Hancock            |                  | 226,082                 |          | 226,082   | Sullivan        | 4,090             | 300,000                 |               | 304,090           |
| Hardeman           |                  | 300,000                 |          | 300,000   | Sumner          |                   | 300,000                 |               | 300,000           |
| Hardin             |                  | 218,094                 | 2        | 218,096   | Tipton          |                   | 264,575                 |               | 264,575           |
| Hawkins            | 52,414           | 300,000                 |          | 352,414   | Trousdale       |                   | 196,413                 |               | 196,413           |
| Haywood            |                  | 300,000                 | 5,000    | 305,000   | Unicoi          | 159,996           | 300,207                 | 1,105         | 461,309           |
| Henderson          |                  | 262,363                 |          | 262,363   | Union           | 160,916           | 300,000                 |               | 460,916           |
| Henry              |                  | 255,881                 |          | 255,881   | Van Buren       |                   | 206,385                 | 5,000         | 211,385           |
| Hickman            | 171,017          | 300,000                 | 2        | 471,019   | Warren          | 45,552            | 302,024                 | 86            | 347,662           |
| Houston            |                  | 327,207                 |          | 327,207   | Washington      | 33,426            | 286,127                 | 16            | 319,569           |
| Humphreys          |                  | 213,709                 |          | 213,709   | Wayne           |                   | 227,908                 | 693           | 228,601           |
| Jackson            | 29,740           | 300,000                 |          | 329,740   | Weakley         | 9,578             | 120,700                 | 20            | 130,297           |
| Jefferson          |                  | 89,955                  |          | 89,955    | White           | 45,998            | 301,980                 |               | 347,978           |
| Johnson            | 159,656          | 182,746                 |          | 342,402   | Williamson      | 393,619           | 300,594                 |               | 694,213           |
| Kingsport          |                  | 14,665                  |          | 14,665    | Wilson          |                   | 240,000                 |               | 240,000           |
| <b>Grand Total</b> |                  |                         |          |           |                 | <b>10,175,209</b> | <b>23,780,908</b>       | <b>58,921</b> | <b>34,015,037</b> |

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**AMOUNT OF 25% DISTRIBUTION OF NON-WIRELINE FUNDS FOR 5 YEARS**

| <b>ECD</b> | <b>FY 2009</b> | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>Total</b> |
|------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Anderson   | 89,076         | 87,288         | 90,134         | 90,768         | 94,571         | 451,837      |
| Bedford    | 96,948         | 95,002         | 98,100         | 103,826        | 109,213        | 503,089      |
| Benton     | 42,655         | 41,799         | 43,162         | 39,202         | 39,967         | 206,784      |
| Bledsoe    | 31,899         | 31,259         | 32,278         | 30,375         | 31,209         | 157,020      |
| Blount     | 272,956        | 267,476        | 276,200        | 284,843        | 298,156        | 1,399,631    |
| Bradley    | 226,893        | 222,339        | 229,590        | 230,386        | 239,870        | 1,149,079    |
| Brentwood  | 60,473         | 59,259         | 61,192         | 82,157         | 89,827         | 352,909      |
| Bristol    | 64,022         | 62,737         | 64,783         | 62,634         | 64,721         | 318,898      |
| Campbell   | 82,354         | 80,701         | 83,333         | 78,455         | 80,617         | 405,459      |
| Cannon     | 33,083         | 32,419         | 33,476         | 32,371         | 33,451         | 164,800      |
| Carroll    | 76,027         | 74,501         | 76,930         | 68,187         | 69,133         | 364,778      |
| Carter     | 146,358        | 143,420        | 148,098        | 136,155        | 139,186        | 713,217      |
| Cheatham   | 92,630         | 90,771         | 93,731         | 91,537         | 94,784         | 463,452      |
| Chester    | 40,083         | 39,279         | 40,560         | 40,017         | 41,523         | 201,461      |
| Claiborne  | 77,025         | 75,479         | 77,940         | 75,525         | 78,079         | 384,048      |
| Clay       | 20,573         | 20,160         | 20,818         | 18,729         | 19,054         | 99,334       |
| Clinton    | 24,269         | 23,782         | 24,558         | 23,197         | 23,853         | 119,659      |
| Cocke      | 86,576         | 84,838         | 87,605         | 83,831         | 86,439         | 429,289      |
| Coffee     | 123,845        | 121,359        | 125,317        | 123,380        | 127,969        | 621,871      |
| Crockett   | 37,483         | 36,731         | 37,929         | 34,636         | 35,354         | 182,133      |
| Cumberland | 120,719        | 118,296        | 122,154        | 129,181        | 135,863        | 626,214      |
| Davidson   | 1,469,954      | 1,440,447      | 1,487,426      | 1,464,491      | 1,518,972      | 7,381,290    |
| Decatur    | 30,258         | 29,651         | 30,618         | 27,926         | 28,497         | 146,950      |
| DeKalb     | 44,940         | 44,038         | 45,474         | 43,926         | 45,382         | 223,760      |
| Dickson    | 111,315        | 109,080        | 112,638        | 115,193        | 120,382        | 568,609      |
| Dyer       | 96,156         | 94,226         | 97,299         | 90,634         | 92,918         | 471,232      |
| Fayette    | 74,301         | 72,810         | 75,184         | 87,111         | 93,107         | 402,512      |
| Fentress   | 42,882         | 42,021         | 43,392         | 42,096         | 43,530         | 213,920      |
| Franklin   | 101,291        | 99,258         | 102,495        | 96,775         | 99,503         | 499,323      |
| Gibson     | 124,201        | 121,708        | 125,678        | 117,393        | 120,423        | 609,403      |
| Giles      | 75,954         | 74,430         | 76,857         | 70,046         | 71,467         | 368,754      |
| Grainger   | 53,287         | 52,217         | 53,920         | 52,971         | 54,917         | 267,313      |
| Greene     | 162,265        | 159,008        | 164,194        | 160,988        | 166,835        | 813,289      |
| Grundy     | 36,967         | 36,225         | 37,407         | 32,834         | 33,214         | 176,647      |
| Hamblen    | 149,933        | 146,923        | 151,715        | 146,702        | 151,596        | 746,870      |
| Hamilton   | 794,175        | 778,233        | 803,614        | 787,115        | 815,531        | 3,978,668    |
| Hancock    | 17,504         | 17,152         | 17,712         | 16,189         | 16,528         | 85,085       |
| Hardeman   | 72,493         | 71,038         | 73,355         | 65,128         | 66,057         | 348,070      |
| Hardin     | 65,975         | 64,651         | 66,759         | 61,649         | 63,083         | 322,116      |
| Hawkins    | 138,158        | 135,385        | 139,800        | 128,085        | 130,836        | 672,265      |
| Haywood    | 51,064         | 50,039         | 51,671         | 45,080         | 45,537         | 243,389      |
| Henderson  | 65,830         | 64,509         | 66,613         | 65,010         | 67,308         | 329,270      |
| Henry      | 80,257         | 78,646         | 81,211         | 76,296         | 78,363         | 394,772      |
| Hickman    | 57,507         | 56,352         | 58,190         | 57,630         | 59,845         | 289,524      |
| Houston    | 20,862         | 20,443         | 21,110         | 19,875         | 20,423         | 102,713      |
| Humphreys  | 46,245         | 45,317         | 46,795         | 43,786         | 44,933         | 227,076      |
| Jackson    | 28,332         | 27,763         | 28,668         | 27,371         | 28,209         | 140,342      |
| Jefferson  | 114,250        | 111,957        | 115,608        | 126,303        | 124,602        | 592,720      |
| Johnson    | 45,136         | 44,230         | 45,673         | 43,028         | 44,221         | 222,288      |
| Kingsport  | 115,826        | 113,501        | 117,203        | 113,114        | 116,841        | 576,485      |

NOTE: FY2009 is slightly overstated because of a \$643,025 settlement payment for prior years.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**AMOUNT OF 25% DISTRIBUTION OF NON-WIRELINE FUNDS FOR 5 YEARS**

| <b>ECD</b>         | <b>FY 2009</b>    | <b>FY 2010</b>    | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b>    | <b>Total</b>      |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Knox               | 985,398           | 965,618           | 997,110           | 1,005,288         | 1,047,645         | 5,001,059         |
| Lafollette         | 20,444            | 20,034            | 20,687            | 17,921            | 18,072            | 97,158            |
| Lake               | 20,516            | 20,104            | 20,760            | 18,663            | 18,984            | 99,028            |
| Lauderdale         | 69,903            | 68,500            | 70,734            | 65,784            | 67,419            | 342,341           |
| Lawrence           | 102,984           | 100,916           | 104,208           | 98,647            | 101,484           | 508,238           |
| Lewis              | 29,320            | 28,731            | 29,668            | 28,553            | 29,476            | 145,748           |
| Lincoln            | 80,837            | 79,214            | 81,798            | 78,396            | 80,862            | 401,107           |
| Loudon             | 100,817           | 98,793            | 102,015           | 111,272           | 117,692           | 530,589           |
| Macon              | 52,583            | 51,527            | 53,208            | 52,058            | 53,926            | 263,302           |
| Madison            | 236,881           | 232,126           | 239,696           | 230,766           | 238,249           | 1,177,717         |
| Marion             | 71,644            | 70,206            | 72,496            | 66,897            | 68,442            | 349,685           |
| Marshall           | 69,042            | 67,656            | 69,862            | 79,203            | 74,211            | 359,974           |
| Mauzy              | 179,260           | 175,662           | 181,391           | 187,399           | 196,224           | 919,936           |
| McMinn             | 126,427           | 123,889           | 127,930           | 122,785           | 126,684           | 627,716           |
| McNairy            | 63,589            | 62,313            | 64,345            | 61,343            | 63,202            | 314,791           |
| Meigs              | 28,595            | 28,021            | 28,935            | 27,638            | 28,487            | 141,676           |
| Monroe             | 100,494           | 98,477            | 101,689           | 103,376           | 107,907           | 511,943           |
| Montgomery         | 347,615           | 340,637           | 351,747           | 393,202           | 417,702           | 1,850,904         |
| Moore              | 14,806            | 14,508            | 14,982            | 14,848            | 15,420            | 74,563            |
| Morgan             | 50,960            | 49,937            | 51,566            | 51,278            | 53,293            | 257,035           |
| Oak Ridge          | 70,641            | 69,223            | 71,481            | 68,851            | 71,091            | 351,287           |
| Obion              | 83,700            | 82,020            | 84,695            | 75,859            | 77,095            | 403,369           |
| Overton - Pickett  | 64,646            | 63,349            | 65,415            | 63,628            | 65,831            | 322,870           |
| Perry              | 19,683            | 19,288            | 19,917            | 18,684            | 19,185            | 96,757            |
| Polk               | 41,399            | 40,568            | 41,891            | 39,644            | 40,781            | 204,282           |
| Putnam             | 160,733           | 157,506           | 162,643           | 167,510           | 175,294           | 823,687           |
| Rhea               | 73,254            | 71,783            | 74,125            | 82,227            | 77,100            | 378,488           |
| Roane              | 133,895           | 131,207           | 135,486           | 121,818           | 123,911           | 646,317           |
| Robertson          | 140,402           | 137,584           | 142,071           | 152,363           | 160,659           | 733,079           |
| Rutherford         | 469,503           | 460,078           | 475,083           | 589,052           | 636,509           | 2,630,226         |
| Scott              | 54,494            | 53,400            | 55,142            | 52,341            | 53,877            | 269,254           |
| Sequatchie         | 29,327            | 28,739            | 29,676            | 32,344            | 34,205            | 154,291           |
| Sevier             | 183,573           | 179,888           | 185,755           | 205,476           | 217,876           | 972,568           |
| Shelby             | 2,314,903         | 2,268,435         | 2,342,418         | 2,191,185         | 2,248,457         | 11,365,398        |
| Smith              | 45,686            | 44,769            | 46,229            | 44,912            | 46,455            | 228,050           |
| Stewart            | 31,907            | 31,266            | 32,286            | 31,247            | 32,295            | 159,001           |
| Sullivan           | 214,917           | 210,603           | 217,472           | 200,803           | 205,469           | 1,049,264         |
| Sumner             | 336,475           | 329,721           | 340,474           | 368,629           | 389,377           | 1,764,676         |
| Tipton             | 132,246           | 129,592           | 133,818           | 140,886           | 148,050           | 684,593           |
| Trousdale          | 18,724            | 18,348            | 18,946            | 18,436            | 19,076            | 93,529            |
| Unicoi             | 45,570            | 44,655            | 46,111            | 43,235            | 44,388            | 223,959           |
| Union              | 45,933            | 45,011            | 46,479            | 44,843            | 46,317            | 228,583           |
| Van Buren          | 14,207            | 13,922            | 14,376            | 13,166            | 13,447            | 69,118            |
| Warren             | 98,728            | 96,746            | 99,901            | 93,988            | 96,563            | 485,925           |
| Washington         | 276,502           | 270,952           | 279,789           | 285,379           | 298,081           | 1,410,703         |
| Wayne              | 43,442            | 42,570            | 43,958            | 40,368            | 41,256            | 211,593           |
| Weakley            | 90,007            | 88,200            | 91,077            | 83,162            | 84,885            | 437,331           |
| White              | 59,588            | 58,392            | 60,297            | 60,216            | 62,634            | 301,127           |
| Williamson         | 266,172           | 260,829           | 269,336           | 328,597           | 354,176           | 1,479,110         |
| Wilson             | 229,070           | 224,472           | 231,793           | 259,948           | 276,300           | 1,221,584         |
| <b>Grand Total</b> | <b>14,674,709</b> | <b>14,380,136</b> | <b>14,849,132</b> | <b>14,818,247</b> | <b>15,381,922</b> | <b>74,104,145</b> |

NOTE: FY2009 is slightly overstated because of a \$643,025 settlement payment for prior years.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Fiscal Year 2012 Audit Findings**  
**Counts and Categories of Audit Findings Reported**

| ECD        | Total | Tenn. Code Annotated | GAAP Standards | Revenue Standards | TECB Policies | ECD Policies | Internal Controls |
|------------|-------|----------------------|----------------|-------------------|---------------|--------------|-------------------|
| Anderson   |       |                      |                |                   |               |              |                   |
| Bedford    | 5     | 1                    | 2              |                   | 2             |              |                   |
| Benton     | 4     | 4                    |                |                   |               |              |                   |
| Bledsoe    |       |                      |                |                   |               |              |                   |
| Blount     |       |                      |                |                   |               |              |                   |
| Bradley    |       |                      |                |                   |               |              |                   |
| Brentwood  |       |                      |                |                   |               |              |                   |
| Bristol    | 1     | 1                    |                |                   |               |              |                   |
| Campbell   |       |                      |                |                   |               |              |                   |
| Cannon     |       |                      |                |                   |               |              |                   |
| Carroll    |       |                      |                |                   |               |              |                   |
| Carter     |       |                      |                |                   |               |              |                   |
| Cheatham   |       |                      |                |                   |               |              |                   |
| Chester    |       |                      |                |                   |               |              |                   |
| Claiborne  |       |                      |                |                   |               |              |                   |
| Clay       | 3     | 2                    | 1              |                   |               |              |                   |
| Clinton    |       |                      |                |                   |               |              |                   |
| Cocke      |       |                      |                |                   |               |              |                   |
| Coffee     |       |                      |                |                   |               |              |                   |
| Crockett   | 2     | 2                    |                |                   |               |              |                   |
| Cumberland |       |                      |                |                   |               |              |                   |
| Davidson   |       |                      |                |                   |               |              |                   |
| Decatur    |       |                      |                |                   |               |              |                   |
| DeKalb     |       |                      |                |                   |               |              |                   |
| Dickson    | 2     | 2                    |                |                   |               |              |                   |
| Dyer       |       |                      |                |                   |               |              |                   |
| Fayette    |       |                      |                |                   |               |              |                   |
| Fentress   |       |                      |                |                   |               |              |                   |
| Franklin   | 5     | 2                    |                |                   |               |              | 3                 |
| Gibson     |       |                      |                |                   |               |              |                   |
| Giles      |       |                      |                |                   |               |              |                   |
| Grainger   |       |                      |                |                   |               |              |                   |
| Greene     |       |                      |                |                   |               |              |                   |
| Grundy     | 5     | 1                    | 2              |                   |               |              | 2                 |
| Hamblen    |       |                      |                |                   |               |              |                   |
| Hamilton   |       |                      |                |                   |               |              |                   |
| Hancock    |       |                      |                |                   |               |              |                   |
| Hardeman   |       |                      |                |                   |               |              |                   |
| Hardin     | 1     | 1                    |                |                   |               |              |                   |
| Hawkins    | 1     | 1                    |                |                   |               |              |                   |
| Haywood    |       |                      |                |                   |               |              |                   |
| Henderson  |       |                      |                |                   |               |              |                   |
| Henry      |       |                      |                |                   |               |              |                   |
| Hickman    | 2     | 1                    |                |                   |               |              | 1                 |
| Houston    | 2     | 2                    |                |                   |               |              |                   |
| Humphreys  |       |                      |                |                   |               |              |                   |
| Jackson    |       |                      |                |                   |               |              |                   |
| Jefferson  |       |                      |                |                   |               |              |                   |
| Johnson    |       |                      |                |                   |               |              |                   |
| Kingsport  |       |                      |                |                   |               |              |                   |

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Fiscal Year 2012 Audit Findings**  
**Counts and Categories of Audit Findings Reported**

| ECD                | Total     | Tenn.<br>Code<br>Annotated | GAAP<br>Standards | Revenue<br>Standards | TECB<br>Policies | ECD<br>Policies | Internal<br>Controls |
|--------------------|-----------|----------------------------|-------------------|----------------------|------------------|-----------------|----------------------|
| Knox               |           |                            |                   |                      |                  |                 |                      |
| LaFollette         |           |                            |                   |                      |                  |                 |                      |
| Lake               | 3         | 2                          |                   |                      |                  |                 | 1                    |
| Lauderdale         | 2         | 2                          |                   |                      |                  |                 |                      |
| Lawrence           |           |                            |                   |                      |                  |                 |                      |
| Lewis              |           |                            |                   |                      |                  |                 |                      |
| Lincoln            |           |                            |                   |                      |                  |                 |                      |
| Loudon             |           |                            |                   |                      |                  |                 |                      |
| Macon              |           |                            |                   |                      |                  |                 |                      |
| Madison            |           |                            |                   |                      |                  |                 |                      |
| Marion             |           |                            |                   |                      |                  |                 |                      |
| Marshall           |           |                            |                   |                      |                  |                 |                      |
| Maury              |           |                            |                   |                      |                  |                 |                      |
| McMinn             |           |                            |                   |                      |                  |                 |                      |
| McNairy            | 4         | 3                          |                   |                      |                  |                 | 1                    |
| Meigs              | 2         | 2                          |                   |                      |                  |                 |                      |
| Monroe             |           |                            |                   |                      |                  |                 |                      |
| Montgomery         | 2         |                            |                   |                      |                  |                 | 2                    |
| Moore              |           |                            |                   |                      |                  |                 |                      |
| Morgan             |           |                            |                   |                      |                  |                 |                      |
| Oak Ridge          |           |                            |                   |                      |                  |                 |                      |
| Obion              | 1         |                            |                   |                      |                  |                 | 1                    |
| Overton-Pickett    | 15        | 2                          |                   | 5                    |                  |                 | 8                    |
| Perry              |           |                            |                   |                      |                  |                 |                      |
| Polk               | 2         | 1                          |                   |                      |                  |                 | 1                    |
| Putnam             |           |                            |                   |                      |                  |                 |                      |
| Rhea               |           |                            |                   |                      |                  |                 |                      |
| Roane              |           |                            |                   |                      |                  |                 |                      |
| Robertson          |           |                            |                   |                      |                  |                 |                      |
| Rutherford         |           |                            |                   |                      |                  |                 |                      |
| Scott              |           |                            |                   |                      |                  |                 |                      |
| Sequatchie         | 2         | 1                          | 1                 |                      |                  |                 |                      |
| Sevier             |           |                            |                   |                      |                  |                 |                      |
| Shelby             | 3         |                            | 2                 |                      |                  |                 | 1                    |
| Smith              |           |                            |                   |                      |                  |                 |                      |
| Stewart            |           |                            |                   |                      |                  |                 |                      |
| Sullivan           |           |                            |                   |                      |                  |                 |                      |
| Sumner             |           |                            |                   |                      |                  |                 |                      |
| Tipton             | 1         |                            | 1                 |                      |                  |                 |                      |
| Trousdale          |           |                            |                   |                      |                  |                 |                      |
| Unicoi             | 1         | 1                          |                   |                      |                  |                 |                      |
| Union              |           |                            |                   |                      |                  |                 |                      |
| Van Buren          | 2         | 2                          |                   |                      |                  |                 |                      |
| Warren             | 2         | 1                          | 1                 |                      |                  |                 |                      |
| Washington         |           |                            |                   |                      |                  |                 |                      |
| Wayne              |           |                            |                   |                      |                  |                 |                      |
| Weakley            | 2         | 1                          | 1                 |                      |                  |                 |                      |
| White              | 3         | 2                          | 1                 |                      |                  |                 |                      |
| Williamson         |           |                            |                   |                      |                  |                 |                      |
| Wilson             |           |                            |                   |                      |                  |                 |                      |
| <b>Grand Total</b> | <b>80</b> | <b>40</b>                  | <b>12</b>         | <b>5</b>             | <b>2</b>         | <b>0</b>        | <b>21</b>            |

**Tennessee Emergency Communications Board  
Fiscal Year 2012 Audit Findings by Description**

| ECD        | /              |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
|------------|----------------|----------------------------|-----------------------------|------------------------|-----------------------|--------------------------|-------------------|---------------|----------------------|-----------------------------|-----------------------------------|---------------------------------|-------------------------------------|-------------------------------------|--------------|
|            | Total Findings | Inappropriate use of funds | Reconcile to General Ledger | Expenses exceed Budget | Segregation of Duties | Double Entry Bookkeeping | Collateralization | 3-day Deposit | Surety Bond Coverage | One signature on the checks | Policy & Procedures on the checks | Adopt Uniform Chart of Accounts | Deficiencies Recording Transactions | Inadequate Supporting Documentation | Street Signs |
| Anderson   |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Bedford    | 5              |                            |                             |                        |                       |                          | 1                 |               | 2                    |                             | 1                                 | 1                               |                                     |                                     |              |
| Benton     | 4              |                            | 1                           | 1                      |                       | 1                        | 1                 |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Bledsoe    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Blount     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Bradley    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Brentwood  |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Bristol    | 1              |                            |                             |                        |                       | 1                        |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Campbell   |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Cannon     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Carroll    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Carter     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Cheatham   |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Chester    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Claiborne  |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Clay       | 3              |                            | 1                           | 1                      |                       |                          |                   |               |                      |                             | 1                                 |                                 |                                     |                                     |              |
| Clinton    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Cocke      |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Coffee     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Crockett   | 2              |                            | 1                           | 1                      |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Cumberland |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Davidson   |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Decatur    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| DeKalb     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Dickson    | 2              |                            | 1                           | 1                      |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Dyer       |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Fayette    |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Fentress   |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Franklin   | 5              | 2                          | 1                           |                        |                       | 1                        | 1                 |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Gibson     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Giles      |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Grainger   |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |
| Greene     |                |                            |                             |                        |                       |                          |                   |               |                      |                             |                                   |                                 |                                     |                                     |              |

**Tennessee Emergency Communications Board  
Fiscal Year 2012 Audit Findings by Description**

| ECD        | Total Findings             |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
|------------|----------------------------|-----------------------------|------------------------|-----------------------|--------------------------|-------------------|---------------|----------------------|-----------------------------|--|---------------------------------|-------------------------------------|-------------------------------------|--------------|
|            | Inappropriate use of funds | Reconcile to General Ledger | Expenses exceed Budget | Segregation of Duties | Double Entry Bookkeeping | Collateralization | 3-day Deposit | Surety Bond Coverage | One signature on the checks | Policy & Procedures not established and maintained | Adopt Uniform Chart of Accounts | Deficiencies Recording Transactions | Inadequate Supporting Documentation | Street Signs |
| Grundy     | 5                          |                             | 2                      | 1                     |                          |                   |               | 1                    |                             | 1  |                                 |                                     |                                     |              |
| Hamblen    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Hamilton   |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Hancock    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Hardeman   |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Hardin     | 1                          |                             |                        |                       |                          |                   | 1             |                      |                             |  |                                 |                                     |                                     |              |
| Hawkins    | 1                          |                             |                        | 1                     |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Haywood    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Henderson  |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Henry      |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Hickman    | 2                          | 1                           |                        |                       | 1                        |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Houston    | 2                          |                             |                        |                       |                          | 1                 | 1             |                      |                             |  |                                 |                                     |                                     |              |
| Humphreys  |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Jackson    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Jefferson  |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Johnson    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Kingsport  |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Knox       |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| LaFollette |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Lake       | 3                          |                             |                        | 1                     | 1                        |                   |               |                      | 1                           |  |                                 |                                     |                                     |              |
| Lauderdale | 2                          |                             |                        | 1                     |                          |                   |               | 1                    |                             |  |                                 |                                     |                                     |              |
| Lawrence   |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Lewis      |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Lincoln    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Loudon     |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Macon      |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Madison    |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Marion     |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Marshall   |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Maury      |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| McMinn     |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| McNairy    | 4                          |                             |                        | 1                     | 1                        |                   |               | 1                    |                             |  | 1                               |                                     |                                     |              |
| Meigs      | 2                          |                             |                        | 1                     | 1                        |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Monroe     |                            |                             |                        |                       |                          |                   |               |                      |                             |  |                                 |                                     |                                     |              |
| Montgomery | 2                          |                             |                        |                       |                          |                   |               |                      | 2                           |  |                                 |                                     |                                     |              |

**Tennessee Emergency Communications Board  
Fiscal Year 2012 Audit Findings by Description**

| ECD             | /              |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
|-----------------|----------------|----------------------------|-----------------------------|------------------------|-----------------------|--------------------------|-------------------|---------------|---------------------------|-----------------------------|--|---------------------------------|-------------------------------------|-------------------------------------|--------------|--|
|                 | Total Findings | Inappropriate use of funds | Reconcile to General Ledger | Expenses exceed Budget | Segregation of Duties | Double Entry Bookkeeping | Collateralization | 3-day Deposit | Surety Bond Coverage (GL) | One signature on the checks | Policy & Procedures not established and maintained | Adopt Uniform Chart of Accounts | Deficiencies Recording Transactions | Inadequate Supporting Documentation | Street Signs |  |
| Moore           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Morgan          |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Oak Ridge       |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Obion           | 1              |                            |                             |                        | 1                     |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Overton-Pickett | 15             | 1                          |                             | 1                      | 1                     |                          |                   | 1             |                           | 10                          |  | 1                               |                                     |                                     |              |  |
| Perry           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Polk            | 2              |                            |                             | 1                      | 1                     |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Putnam          |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Rhea            |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Roane           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Robertson       |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Rutherford      |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Scott           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Sequatchie      | 2              |                            |                             | 1                      |                       |                          |                   |               |                           |                             |  | 1                               |                                     |                                     |              |  |
| Sevier          |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Shelby          | 3              |                            | 1                           |                        |                       |                          |                   |               |                           | 1                           |  | 1                               |                                     |                                     |              |  |
| Smith           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Stewart         |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Sullivan        |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Sumner          |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Tipton          | 1              |                            |                             |                        |                       |                          |                   |               |                           |                             |  | 1                               |                                     |                                     |              |  |
| Trousdale       |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Unicoi          | 1              |                            |                             |                        |                       |                          |                   | 1             |                           |                             |  |                                 |                                     |                                     |              |  |
| Union           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Van Buren       | 2              |                            |                             | 1                      |                       |                          |                   | 1             |                           |                             |  |                                 |                                     |                                     |              |  |
| Warren          | 2              |                            |                             | 1                      |                       |                          |                   |               |                           |                             |  | 1                               |                                     |                                     |              |  |
| Washington      |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Wayne           |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Weakley         | 2              |                            |                             |                        |                       |                          |                   | 1             |                           |                             |  | 1                               |                                     |                                     |              |  |
| White           | 3              |                            |                             | 1                      |                       |                          |                   | 1             |                           |                             |  | 1                               |                                     |                                     |              |  |
| Williamson      |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Wilson          |                |                            |                             |                        |                       |                          |                   |               |                           |                             |  |                                 |                                     |                                     |              |  |
| Grand Total     | 80             | 4                          | 3                           | 17                     | 11                    | 0                        | 2                 | 5             | 8                         | 2                           | 16   | 0                               | 11                                  | 1                                   | 0            |  |

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Comments on Landline Rate Changes and Status**  
**As of June 30, 2013**

| <b>ECD</b> | <b>Date Change Requested</b> | <b>Date Board Approved</b>  | <b>Description of Change or Action</b>  |
|------------|------------------------------|---|---|
| Anderson   |                              | N/A   | Rates originally established by ECD remain unchanged at .65/\$2.00.   |
| Bedford    | 4/20/2006                    | 6/22/2006<br>8/20/2012  | Rates increased to \$1.50/\$3.00.<br>Rates extended.  |
| Benton     |                              | N/A   | Rates originally established by ECD remain unchanged at .65/\$2.00.   |
| Bledsoe    | 6/17/2004                    | 9/24/2004<br>4/19/2007<br>9/16/2010                               | Rates extended.<br>Rates extended.<br>Rates extended.   |
| Blount     | 8/3/2004<br><br>3/15/2012    | 11/5/2004<br>4/19/2007<br>5/20/2010<br>5/17/2012                  | Rates increased to \$1.10/\$2.45*<br>Rates extended.<br>Rates extended.<br>Rates increased to \$1.50/\$3.00   |
| Bradley    | 3/28/2001                    | 10/29/2001<br><br>10/31/2006<br>11/19/2009<br>8/22/2012           | Rates increased over 3 years (1 <sup>st</sup> yr. - \$.99/\$2.40) (2 <sup>nd</sup> yr. - \$1.33/\$2.80) (3 <sup>rd</sup> yr. - \$1.50/\$3.00) with conditions.**<br>Rates extended.<br>Rates extended.<br>Rates extended. |
| Brentwood  | 4/23/2010                    | 5/20/2010   | Rates increased to \$1.50/\$3.00.   |
| Campbell   |                              | April 2001<br>June 2006<br>January 2008<br>9/24/2009<br>8/30/2012 | Deemed financially distressed; rates increased to \$1.15/\$2.50.<br>Rates increased to \$1.50/\$3.00.<br>Released from financial distress status.<br>Rates extended.<br>Rates extended.                                   |
| Cannon     | 3/19/2007                    | 4/19/2007<br>5/20/2010<br>5/16/2013                               | Rates increased from \$.65/\$2.00 to \$1.50/\$3.00.<br>Rates extended.<br>Rates extended.   |
| Carter     | Oct. 10, 2005                | 11/10/2005<br>11/22/2008<br>10/27/2011                            | Rates increased to \$1.50/\$3.00.<br>Rates extended.<br>Rates extended.   |
| Cheatham   | 4/9/2003                     | 8/14/2003<br>9/28/2006<br>9/16/2010                               | Rates increased to \$1.15/\$2.50 with conditions.**<br>Rates extended.<br>Rates extended.   |
| Claiborne  | 8/3/2000                     | N/A   | Rates increased to \$1.50/\$3.00 by referendum.   |
| Clay       | 7/29/2008                    | 8/28/2008<br>8/25/2011  | Rates increased from \$.65/\$2.00 to \$1.50/\$3.00..<br>Rates extended.   |
| Cocke      |                              | April 2001<br>June 2001<br>July 2004<br>11/19/2009<br>10/25/2012  | Deemed financially distressed in April 2001.<br>Rates increased to \$1.15/\$2.50.<br>2 consecutive years of positive cash flow remediated distressed status.<br>Rates extended.<br>Rates extended.                        |
| Cumberland | 11/1/2000                    | 7/19/2001<br>5/27/2004<br>1/24/2008<br>11/18/2010                 | Rates increased to \$1.40/\$2.75 with conditions.**<br>Rates extended.*<br>Rates extended.<br>Rates extended.   |
| DeKalb     | 2/10/2011                    | 5/19/2011   | Rates increased from \$.65/\$2.00 to \$1.50/\$3.00.   |
| Fayette    | 9/20/2007                    | 10/25/2007<br>9/16/2010   | Rates increased from \$.65/\$1.75 to \$1.50/\$3.00.<br>Rates extended.  |
| Gibson     | 12/19/2002                   | 1/15/2003<br>10/31/2006<br>11/19/2009<br>10/25/2012               | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.<br>Rates extended.<br>Rates extended.  |

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**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Comments on Landline Rate Changes and Status**  
**As of June 30, 2013**

| <b>ECD</b> | <b>Date Change Requested</b> | <b>Date Board Approved</b>  | <b>Description of Change or Action</b>  |
|------------|------------------------------|---|---|
| Giles      | 6/20/2005                    | 7/28/2005<br>October 2007<br>1/24/2008<br>2/3/2011                          | Deemed financially distressed and rates increased to \$1.50/\$3.00.<br>Released from distressed status.<br>Rates extended.<br>Rates extended.   |
| Grainger   | 12/3/2004                    | 1/13/2005<br>2/22/2007<br>2/18/2010<br>2/7/2013                             | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.<br>Rates extended.   |
| Greene     | 9/13/2011                    | 10/27/2011  | Rates increased from \$.65/\$1.50 to \$1.50/\$3.00.   |
| Grundy     | 4/12/2008                    | 5/14/2008<br>5/19/2011  | Rates increased from \$.65/\$2.00 to \$1.50/\$3.00.<br>Rates extended.  |
| Hamblen    | 7/28/2004                    | 9/10/2004<br><br>2/22/2007<br>2/18/2010<br>2/7/2013                         | Rates increased over a 2 year period (1st yr.- \$1.00/\$2.50) and (2nd yr.- \$1.25/\$2.75)* with conditions.**<br>Rates extended.<br>Rates extended.<br>Rates extended.   |
| Hamilton   | 5/2/2001<br>6/24/2004        | N/A<br>3/17/2005<br>5/14/2008<br>8/25/2011                                  | Applied for rate increase then withdrew request.<br>Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.  |
| Hancock    |                              | 4/20/2006<br>5/20/2010<br>5/16/2013   | Deemed financially distressed; rates increased to \$1.50/\$3.00.<br>Rates extended.<br>Rates extended.  |
| Hardin     | 6/14/2011                    | 8/25/2011   | Rates increased from \$.60/\$1.50 to \$1.00/\$2.50  |
| Hawkins    |                              | 2/20/2001<br>July 2003<br>09/16/10<br>8/25/2011                             | Deemed financially distressed; rates raised to \$.90/\$2.25.<br>2 consecutive years of positive cash flow remediated distressed status.<br>Rates extended.<br>Rates increased from \$.90/\$2.25 to \$1.50/\$3.00. |
| Hickman    | 4/10/2012                    | 5/25/2012   | Rates increased from \$.65/\$2.00 to \$1.50/\$3.00  |
| Houston    | 6/13/2004                    | 9/10/2004<br>2/22/2007<br>2/18/2010<br>2/7/2013                             | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.<br>Rates extended.   |
| Humphreys  | 4/11/2001                    | 10/30/2001<br>3/17/2005<br>1/24/2008<br>11/18/2010                          | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.*<br>Rates extended.<br>Rates extended.   |
| Jackson    | 11/1/2000                    | 6/8/2001<br>April 2006<br>4/19/2007<br>6/30/2010<br>10/25/2012<br>5/16/2013 | Rates increased to \$1.50/\$3.00 with conditions.**<br>Deemed distressed.<br>Rates extended.<br>Remains in Distressed Status.<br>Removed from Distressed Status<br>Rates extended.                                |
| Jefferson  | 8/13/2002                    | 1/15/2003<br>9/24/2009<br>8/30/2012   | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.<br>Rates extended.   |
| Johnson    | 5/17/2004                    | 5/27/2004<br>5/14/2008<br>5/19/2011   | Residential rate (only) increased to \$1.00.*<br>Rates extended.<br>Rates extended.   |
| Knox       | 9/21/2007                    | 10/25/2007<br>11/18/2010  | Rates increased from \$.65/\$2.00 to \$1.50/\$3.00.<br>Rates extended.  |
| LaFollette | 4/27/2006                    | 6/22/2006<br>9/24/2009<br>8/30/2012   | Rates increased to \$1.50/\$3.00.<br>Rates extended.<br>Rates extended.   |

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**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Comments on Landline Rate Changes and Status**  
**As of June 30, 2013**

| <b>ECD</b> | <b>Date Change Requested</b> | <b>Date Board Approved</b>                                       | <b>Description of Change or Action</b>   |
|------------|------------------------------|--|--|
| Lauderdale | 8/3/2000                     | N/A  | Rates increased to \$1.25/\$2.25 by referendum.  |
| Lawrence   | 4/9/2003                     | 8/14/2003<br>11/19/2009<br>10/25/2012                            | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.<br>Rates extended.  |
| Loudon     | 8/25/2012                    | 10/25/2012   | Rates increased to \$1.50/\$3.00.  |
| Macon      | 8/13/2010                    | 9/16/2010  | Rates increased to \$1.50/\$3.00.  |
| Marshall   | 11/23/2004                   | 1/13/2005<br>1/24/2008<br>2/3/2011                               | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.   |
| Maury      | Sept. 26 2002                | 8/14/2003<br>8/28/2008<br>8/25/2011                              | Rates increased to \$1.00/\$2.35 with conditions.**<br>Rates increased to \$1.50/\$3.00.<br>Rates extended.  |
| McMinn     | 7/28/2005                    | N/A  | Rates increased from .55/\$1.50 to .65/\$2.00  |
| McNairy    |                              | January 2001<br>June 2001<br>July 2003<br>8/28/2008<br>8/25/2011 | Deemed financially distressed.<br>Rates increased to \$1.15/\$2.50.<br>2 consecutive years positive cash flow remediated distressed status.<br>Rates extended.<br>Rates extended.                    |
| Meigs      | 5/5/2005                     | 7/28/2005<br>11/20/2008<br>10/27/2011                            | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.   |
| Montgomery | 5/17/2001                    | 10/30/2001<br>11/19/2009<br>10/25/2012                           | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.<br>Rates extended.  |
| Morgan     |                              | April 2002<br>July 2004<br>11/10/2005<br>5/14/2008<br>5/19/2011  | Deemed financially distressed and rates increased to \$1.50/\$3.00.<br>2 consecutive years positive cash flow remediated distressed status.<br>Rates extended.<br>Rates extended.<br>Rates extended. |
| Oak Ridge  | 10/24/2002                   | 1/15/2003<br>11/19/2009<br>2/7/2013                              | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.<br>Rates extended.  |
| Obion      | 7/15/2011                    | 8/25/2011  | Rates increased to \$1.50/\$3.00.  |
| Overton    | 3/1/2001                     | 10/29/2001<br>5/14/2008<br>5/19/2011                             | Rates increased to \$1.50/\$3.00 with Pickett Co. ECD merger.<br>Rates extended.<br>Rates extended.  |
| Perry      | 4/27/2006                    | 6/22/2006<br>9/24/2009<br>8/30/2012                              | Rates increased to \$1.50/ \$3.00.<br>Rates extended.<br>Rates extended.   |
| Pickett    |                              | Dec. 2000<br>October 2001  | Deemed financially distressed.<br>Merged with Overton and Pickett County ECD ceased to exist.  |
| Polk       |                              | April 2006<br>July 2008  | Deemed financially distressed. Rates remain at statutory minimum.<br>2 consecutive years positive cash flow remediated distressed status.  |
| Putnam     | 6/25/2013                    | N/A  | Rates increased to \$.65/\$2.00.   |
| Rhea       | 3/20/2001                    | 1/31/2002<br>3/17/2005<br>1/24/2008<br>11/18/2010                | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.*<br>Rates extended.<br>Rates extended.  |
| Roane      | 3/23/2004                    | 5/27/2004<br>1/24/2008<br>2/3/2011                               | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.   |
| Robertson  | 3/9/2005                     | 5/26/2005<br>1/24/2008<br>2/3/2011                               | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.   |

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**TENNESSEE EMERGENCY COMMUNICATIONS BOARD**  
**Comments on Landline Rate Changes and Status**  
**As of June 30, 2013**

| <b>ECD</b> | <b>Date Change Requested</b> | <b>Date Board Approved</b>   | <b>Description of Change or Action</b>  |
|------------|------------------------------|--|---|
| Sequatchie | 6/28/2005                    | 7/28/2005<br>8/28/2008<br>10/27/2011   | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.  |
| Stewart    | 4/6/2005                     | 7/28/2005<br>8/28/2008<br>8/25/2011  | Rates increased to \$1.00/\$2.50.*<br>Rates extended.<br>Rates extended.  |
| Sullivan   | 2/17/2005                    | 3/17/2005<br>2/22/2007<br>2/18/2010  | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.  |
| Sumner     | 3/1/2011                     |  | Rates increased to \$.65/\$2.00, by referendum.   |
| Tipton     |                              | 7/16/2004<br>1/24/2008<br>2/3/2011   | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.  |
| Unicoi     | 10/5/2004                    | 1/13/2005<br>1/24/2008<br>11/18/2010   | Rates increased to \$1.50/\$3.00.*<br>Rates extended.<br>Rates extended.  |
| Union      | 7/23/2001                    | 9/12/2002<br>3/17/2005<br>1/24/2008<br>2/3/2011  | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.*<br>Rates extended.<br>Rates extended.   |
| Van Buren  | 3/23/2010                    | 5/20/2010  | Rates increased to \$1.50/\$3.00.*  |
| Warren     | 3/21/2003<br>2/4/2010        | 5/22/2003<br>5/20/2010   | Rates increased to \$1.00/\$3.00 with conditions.**<br>Residential rate raised to \$1.50, Business rate extended.   |
| Washington | 7/23/2001<br><br>12/20/2007  | 9/12/2002<br>3/17/2005<br>1/24/2008<br>11/18/2010  | Rates increased to \$1.10/\$2.45.<br>Rates extended.*<br>Rates increased to \$1.50/\$3.00.*<br>Rates extended.  |
| Wayne      | 3/20/2001                    | 10/29/2001<br>3/17/2005<br>1/24/2008<br>2/3/2011   | Rates increased to \$1.00/\$2.50 with conditions.**<br>Rates extended.*<br>Rates extended.<br>Rates extended.   |
| White      | 11/1/2000                    | 8/30/2001<br>3/4/2003<br>7/16/2004<br>2/22/2007<br>5/1/2009<br><br>9/24/2009<br><br>11/19/2009<br><br>2/3/2011 | Rates increased to \$1.50/\$3.00 with conditions.**<br>Rates extended.<br>Rates extended.*<br>Rates extended.<br><br>The TECB considered reducing rates due to reductions in funding by local governments. Action postponed until September 2009 allowing the ECD the opportunity to resolve the matter with Sparta and White County.<br><br>TECB gave the ECD until November 19, 2009 to resolve the White County and Sparta issue. If no resolution is reached, the landline rates of White County ECD are to be reduced to the levels that existed prior to the 2001 rate increase.<br><br>The ECD attorney reported that White County passed a resolution to restore funding to the 2001 maximum on 11/17/2009. TECB postponed modification to service charges in White County ECD to allow time for the City of Sparta to take action on the funding issue.**<br><br>Rates extended. |
| Williamson |                              | 8/30/2012  | Rates increased to \$1.50/\$3.00.*  |
| Wilson     |                              |  | Rates originally established by ECD remain unchanged at .55/\$1.67.   |

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**Tennessee Emergency Communications Board**  
**Landline 911 Rates**  
**June 30, 2013**

| Emergency Communications District | Residential Rate | Business Rate | Increase Approval Date | Extension Approval Date | Emergency Communications District | Residential Rate | Business Rate | Increase Approval Date | Extension Approval Date |
|-----------------------------------|------------------|---------------|------------------------|-------------------------|-----------------------------------|------------------|---------------|------------------------|-------------------------|
| Anderson                          | \$0.65           | \$2.00        |                        |                         | Lake                              | \$0.65           | \$2.00        |                        |                         |
| Clinton City                      | \$0.65           | \$2.00        |                        |                         | Lauderdale                        | \$1.25           | \$2.25        | 08/03/00               | Referendum              |
| Oak Ridge City                    | \$1.50           | \$3.00        | 01/15/03               | 02/07/13                | Lawrence                          | \$1.50           | \$3.00        | 08/14/03               | 10/25/12                |
| Bedford                           | \$1.50           | \$3.00        | 06/22/06               | 08/30/12                | Lewis                             | \$0.65           | \$2.00        |                        |                         |
| Benton                            | \$0.65           | \$2.00        |                        |                         | Lincoln                           | \$0.65           | \$2.00        |                        |                         |
| Bledsoe                           | \$1.50           | \$3.00        | 07/16/04               | 09/16/10                | Loudon                            | \$1.50           | \$3.00        | 10/25/12               |                         |
| Blount                            | \$1.50           | \$3.00        | 05/17/12               |                         | Macon                             | \$1.50           | \$3.00        | 09/16/10               |                         |
| Bradley                           | \$1.50           | \$3.00        | 10/29/01               | 08/30/12                | Madison                           | \$0.45           | \$1.64        |                        |                         |
| Campbell                          | \$1.50           | \$3.00        | 06/22/06               | 08/30/12                | Marion                            | \$0.65           | \$2.00        |                        |                         |
| LaFollette City                   | \$1.50           | \$3.00        | 06/22/06               | 08/30/12                | Marshall                          | \$1.50           | \$3.00        | 01/13/05               | 02/03/11                |
| Cannon                            | \$1.50           | \$3.00        | 04/19/07               | 05/16/13                | Maury                             | \$1.50           | \$3.00        | 08/08/08               | 08/25/11                |
| Carroll                           | \$0.65           | \$2.00        |                        |                         | McMinn                            | \$0.65           | \$2.00        |                        |                         |
| Carter                            | \$1.50           | \$3.00        | 11/10/05               | 10/27/11                | McNairy                           | \$1.15           | \$2.50        | 06/01/01               | 08/25/11                |
| Cheatham                          | \$1.15           | \$2.50        | 08/14/03               | 09/16/10                | Meigs                             | \$1.50           | \$3.00        | 07/28/05               | 10/27/11                |
| Chester                           | \$0.65           | \$2.00        |                        |                         | Monroe                            | \$0.65           | \$2.00        |                        |                         |
| Claiborne                         | \$1.50           | \$3.00        | 08/03/00               | Referendum              | Montgomery                        | \$1.50           | \$3.00        | 10/30/01               | 10/25/12                |
| Clay                              | \$1.50           | \$3.00        | 08/28/08               | 8/25/2011               | Moore                             | \$0.65           | \$2.00        |                        |                         |
| Cocke                             | \$1.15           | \$2.50        | 06/01/01               | 10/25/12                | Morgan                            | \$1.50           | \$3.00        | 04/01/02               | 05/19/11                |
| Coffee                            | \$0.55           | \$1.75        |                        |                         | Obion                             | \$1.50           | \$3.00        | 08/25/11               |                         |
| Crockett                          | \$0.65           | \$2.00        |                        |                         | Overton-Pickett                   | \$1.50           | \$3.00        | 10/29/01               | 05/19/11                |
| Cumberland                        | \$1.40           | \$2.75        | 07/19/01               | 11/18/10                | Perry                             | \$1.50           | \$3.00        | 06/22/06               | 08/30/12                |
| Davidson                          | \$0.65           | \$2.00        |                        |                         | Polk                              | \$0.65           | \$2.00        |                        |                         |
| Decatur                           | \$0.65           | \$2.00        |                        |                         | Putnam                            | \$0.65           | \$2.00        | 06/25/13               |                         |
| DeKalb                            | \$1.50           | \$3.00        | 05/19/11               |                         | Rhea                              | \$1.50           | \$3.00        | 01/31/02               | 11/18/10                |
| Dickson                           | \$0.55           | \$1.65        |                        |                         | Roane                             | \$1.50           | \$3.00        | 05/27/04               | 02/03/11                |
| Dyer                              | \$0.55           | \$1.67        |                        |                         | Robertson                         | \$1.50           | \$3.00        | 05/26/05               | 02/03/11                |
| Fayette                           | \$1.50           | \$3.00        | 10/25/07               | 09/16/10                | Rutherford                        | \$0.50           | \$1.52        |                        |                         |
| Fentress                          | \$0.65           | \$2.00        |                        |                         | Scott                             | \$0.65           | \$2.00        |                        |                         |
| Franklin                          | \$0.65           | \$2.00        |                        |                         | Sequatchie                        | \$1.50           | \$3.00        | 07/28/05               | 10/27/11                |
| Gibson                            | \$1.50           | \$3.00        | 01/15/03               | 10/25/12                | Sevier                            | \$0.55           | \$1.67        |                        |                         |
| Giles                             | \$1.50           | \$3.00        | 07/28/05               | 02/03/11                | Shelby                            | \$0.65           | \$2.00        |                        |                         |
| Grainger                          | \$1.50           | \$3.00        | 01/13/05               | 02/07/13                | Smith                             | \$0.65           | \$2.00        |                        |                         |
| Greene                            | \$1.50           | \$3.00        | 10/27/11               |                         | Stewart                           | \$1.00           | \$2.50        | 05/26/05               | 08/25/11                |
| Grundy                            | \$1.50           | \$3.00        | 05/14/08               | 05/19/11                | Sullivan                          | \$1.50           | \$3.00        | 03/17/05               | 02/18/10                |
| Hamblen                           | \$1.25           | \$2.75        | 09/10/04               | 02/07/13                | Bristol City                      | \$0.65           | \$2.00        |                        |                         |
| Hamilton                          | \$1.50           | \$3.00        | 03/17/05               | 08/25/11                | Kingsport City                    | \$0.65           | \$1.65        |                        |                         |
| Hancock                           | \$1.50           | \$3.00        | 04/20/06               | 05/16/13                | Sumner                            | \$0.65           | \$2.00        | 03/01/11               | Referendum              |
| Hardeman                          | \$0.65           | \$2.00        |                        |                         | Tipton                            | \$1.50           | \$3.00        | 07/16/04               | 02/03/11                |
| Hardin                            | \$1.00           | \$2.50        | 08/25/11               |                         | Trousdale                         | \$0.65           | \$2.00        |                        |                         |
| Hawkins                           | \$1.50           | \$3.00        | 08/25/11               |                         | Unicoi                            | \$1.50           | \$3.00        | 01/13/05               | 11/18/10                |
| Haywood                           | \$0.65           | \$2.00        |                        |                         | Union                             | \$1.50           | \$3.00        | 09/12/02               | 02/03/11                |
| Henderson                         | \$0.65           | \$2.00        |                        |                         | Van Buren                         | \$1.50           | \$3.00        | 05/20/10               |                         |
| Henry                             | \$0.65           | \$2.00        |                        |                         | Warren                            | \$1.50           | \$3.00        | 05/22/03               | 05/20/10                |
| Hickman                           | \$1.50           | \$3.00        | 05/17/12               |                         | Washington                        | \$1.50           | \$3.00        | 09/12/02               | 11/18/10                |
| Houston                           | \$1.50           | \$3.00        | 09/10/04               | 02/07/13                | Wayne                             | \$1.00           | \$2.50        | 10/29/01               | 02/03/11                |
| Humphreys                         | \$1.50           | \$3.00        | 10/30/01               | 11/18/10                | Weakley                           | \$0.65           | \$2.00        |                        |                         |
| Jackson                           | \$1.50           | \$3.00        | 06/08/01               | 05/16/13                | White                             | \$1.50           | \$3.00        | 08/30/01               | 02/03/11                |
| Jefferson                         | \$1.00           | \$3.00        | 01/15/03               | 08/30/12                | Williamson                        | \$1.50           | \$3.00        | 08/30/12               |                         |
| Johnson                           | \$1.50           | \$3.00        | 05/27/04               | 05/19/11                | Brentwood City                    | \$1.50           | \$3.00        | 05/20/10               |                         |
| Knox                              | \$1.50           | \$3.00        | 10/25/07               | 11/18/10                | Wilson                            | \$0.55           | \$1.67        |                        |                         |







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