



ANNUAL REPORT OF THE TENNESSEE EMERGENCY COMMUNICATIONS BOARD

Fiscal Year 2018

Pursuant to Tenn. Code Ann. §§ 7-86-128(b)(3)¹ and 7-86-315,² the Tennessee Emergency Communications Board (“Board” or “TECB”) hereby submits its annual report to the Governor, Speakers of the General Assembly and the Senate and House Finance, Ways and Means Committees. This annual report covers the Board’s activities from July 1, 2017 through June 30, 2018.

¹ Tenn. Code Ann. § 7-86-128(b)(3) states in pertinent part:

The board shall report annually to the finance, ways and means committees of the senate and house of representatives on the financial status and solvency of emergency communications districts, status of the implementation of a uniform statewide 911 system and the status, level and solvency of the 911 Emergency Communications Fund.

² 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 Chairwoman

On behalf of the members of the Tennessee Emergency Communications Board and staff, I am pleased to present you with the Board's annual report for fiscal year 2018.

Again this year, the Emergency Communications Board invested in the overall enhancement of the service level for 911 callers throughout Tennessee. This investment was accomplished by additional training and education for the 911 professionals who process these calls for service on a daily basis. The Board coordinated with the National Emergency Number Association ("NENA") to provide the following educational opportunities: Center Training Officer, Center Supervisor, and Addressing Training. These educational offerings provided a high level of knowledge and resources for the attendees that enhanced the way they provide service to our citizens and responders. This training was again offered to each of the one hundred forty-two (142) public safety answering points ("PSAPs") across each region of the state, making it one of the largest educational offerings targeted to 911 professionals in history for the second year in a row. The Board has already been witness to the success of these educational offerings and will continue to support the in-person educational opportunities in the upcoming year.

In addition to the traditional educational offerings provided by the Board, this year allowed us the opportunity to recruit a full-time training coordinator who has been able to establish an online training platform available to all of the Public Safety Answering Points across Tennessee. This has provided required training and education to each person within our 911 system. The online platform has alleviated the concerns associated with training budgets, travel expenses, and staffing that have always been a hindrance to education. In addition to this tool, the Board and staff were able to partner with a higher learning institution to announce the 911 Education Alliance in Tennessee. This will allow our 911 professionals to utilize training credits toward college degrees. This program is truly one of the first 911 targeted initiatives across the nation.

The Board and staff members continue to lead the way in the Next Generation 911 ("NG911") advancements. The Next Generation Project will ensure faster delivery of information between communications districts, enhance interoperability, allow for photos and videos to be sent, and improve call delivery to all 911 centers in the state.

At the end of the fiscal year, ninety-nine (99) of Tennessee's one hundred forty-two (142) public safety answering points ("PSAPS"), along with all wireless carriers operating in the state, were live on the NG911 network. There are approximately two hundred seventy-five thousand (275,000) NG911 calls each month traveling across the network. There are very few misroutes or outages reported, and all are investigated and corrected accordingly.

As always, the financial integrity of the one hundred (100) emergency communications districts across Tennessee continues to be one of the highest priorities. The Board

and staff have worked throughout the year with districts on financial matters and to provide guidance on fiscal responsibility. The Board is pleased to report that there are no financially distressed districts pursuant to Tenn. Code Ann. § 7-86-304 (d).

In closing, I would like to express sincere gratitude for each Board member and staff member for the Tennessee Emergency Communications Board along with each 911 Professional that are the “First First Responders” across our great state. These fine men and women put forth the effort and dedication necessary to ensure that Tennessee remains a leader in providing the highest level of quality service to our citizens and visitors. The work is often difficult; however, the rewards are many. Thank you for partnering with us in this endeavor.

Respectfully,

Jennifer Estes
Chairwoman

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Introduction

The Tennessee Emergency Communications Board (“TECB”), a division of the Department of Commerce and Insurance, was created “for the purpose of assisting emergency communications district boards of directors in the area of management, operations, and accountability, and establishing emergency communications for all citizens of the state.”¹ The TECB is funded through a monthly 911 surcharge on communications services capable of connecting to 911.²

The TECB exercises financial and operational oversight over the State’s one hundred (100) emergency communications districts (“ECDs”), which are statutorily created municipalities responsible for administering and facilitating local 911 call taking and dispatching services.³ The TECB is also charged with establishing technical, operational, and dispatcher training standards.⁴

The TECB works on the local, state and federal levels to facilitate the technical, financial and operational advancement of Tennessee’s 911 system and its ECDs. As part of this advancement, the TECB is currently engaged in a revolutionary project to modernize the State’s aging 911 infrastructure, converting it from analog to digital. This Next Generation 911 project involves the construction and management of a statewide Internet Protocol (“IP”) platform that will vastly improve 911 call delivery, provide additional layers of redundancy, and enhance interoperability between ECDs. The TECB’s progress on this project makes Tennessee a national leader in 911.

¹ See Tenn. Code Ann. § 7-86-302(a).

² See Tenn. Code Ann. §§ 7-86-128(a)(2) & 7-86-303(d).

³ See Tenn. Code Ann. §§ 7-86-106, 7-86-302(a), 7-86-306(a)(11).

⁴ See Tenn. Code Ann. §§ 7-86-205, 7-86-306(a)(10)&(11).

TENNESSEE EMERGENCY COMMUNICATIONS BOARD

Members

Jennifer Estes
Chairwoman
Director, Loudon County ECD

Jimmy Turnbow
Vice Chairman
Director, Wayne County ECD

Vacant
Public Citizen

Greg Cothron
Comptroller of the Treasury
Designee

Bob McNeill
Director, Washington County ECD

Hon. Jill Holland
Mayor, City of McKenzie

Mike Hooks
Director, Roane County ECD

Marvin Kelley
Director, McMinn County 911

James Sneed
County Commissioner, Tipton County

STAFF

Curtis S. Sutton
Executive Director

Benjamin Glover
Assistant Director & General Counsel

James Barnes
Fiscal Director

Eddie Burchell
Chief, E911 Technical Service

Amber McDonald
Director of Government &
External Affairs

Robert McLeod
Director of Audit

Barbara Shank
Administrative Service Assistant 3

Vanessa Williams
Executive Assistant

Jamison Peevyhouse
Training Coordinator

Operations Advisory Committee

The TECB's Operations Advisory Committee provides technical and operational recommendations to the TECB. Its members include:

John Allman, Director, Brentwood ECD
Allen Bull, Director, Knox County ECD
Jeff Carney, Director of Operations, Hamilton County ECD
Chuck Haston, Director, Warren County ECD
J.R. Kelley, Former Director, Wilson County ECD
Carolann Mason, Director, Fayette County ECD
Susan Mitchell, Former Assistant Director, Maury County ECD
Jimmy Peoples, Former Director, Hamblen County ECD
Eric Ritzman, Director, Cumberland County ECD
Virginia Smelser, Director, Sullivan County ECD

Policy Advisory Committee

The TECB's Policy Advisory Committee advises the TECB on policy matters, particularly issues impacting both 911 and other governmental agencies, as well as issues arising during legislative sessions. Committee members are 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 emergency management agencies. During fiscal year 2018, its members included:

Wayne Anderson, Sheriff, Sullivan County
Brian Biggs, Assistant Fire Chief, Ashland City Fire Dept.
Dale Blevins, Director, Carter County ECD
Johnny Cheatwood, Director, Lawrence County ECD
Raymond Chiozza, Director, Shelby County ECD
Glenn Chrisman, Chief, Murfreesboro Police Dept.
Justin Crowther, Director, Jefferson County ECD,
Ike Lowry, Former Director, Sullivan County, ECD
Chris Masiongale, Director, Overton-Pickett County ECD
Jamison Peevyhouse, Former Director, Weakley County ECD (until August 2017)
Stacy Rhodes, Director, Tennessee Association of Rescue Squads
John Stuermer, Director, Hamilton County ECD

Technical Advisory Committee

Pursuant to Tenn. Code Ann. § 7-86-308, a Technical Advisory Committee composed of representatives of 911 service suppliers and non-wireline service providers is appointed for the purpose of providing and receiving operational and technical information and advice on all aspects of wireless enhanced 911 service. Members during fiscal year 2018 were:

Angel Arocho, Comcast
Sam Bard, TCS
Don Jones, Frontier
Allan Muse, AT&T
Susan Sherwood, Verizon

Training Advisory Committee

During FY2016, the TECB formed a Training Advisory Committee for the purpose of reviewing the state's telecommunicator/dispatcher training requirements promulgated pursuant to Tenn. Code Ann. § 7-86-205 and to make recommendations to ensure these requirements provide Tennesseans with the highest level of 911 service. The committee is comprised of ECD directors, training coordinators and other individuals representing fire, EMS and law enforcement. The members of this committee are:

Tami Chamberlain, Training Coordinator, Hamilton County ECD
Eddie Farris, Sheriff, Putnam County
Lisa Fulton, Training Coordinator, Metro Nashville ECC
Sherri Hanna, Director, Obion County ECD
Dennis Rowe, Director, Priority Ambulance Service
Virginia Smelser, Director, Sullivan Co. ECD
Mike Walker, Police Chief, La Vergne

Financial Study Committee

In May 2018, the TECB approved a request from Hamilton County ECD to form a Financial Study Committee to develop and recommend changes to the chart of accounts to the Comptroller's Office of Local Government Audit. The members of this newly formed committee are:

Roger Hager, Director, Claiborne County ECD
Scott LeDuc, E-911 Financial Consultant and CFO, A&M Distributors, Inc.

James B. Long, Director, Blount County ECD
Cassie Lowery, Assistant Director, Rutherford County ECD
Karen Moore, Director, Wilson County ECD
Cristy Pittman, Cowart Reese Sargent, CPAs
John Stuermer, Director, Hamilton County ECD
Jimmy Turnbow, Director, Wayne County ECD
Kim White, Knox County ECD

The 911 Emergency Communications Fund

The 911 Emergency Communications Fund is a separate fund of deposits in the state treasury comprised of 911 surcharges collected by the TECB and interest accumulated on those deposits.⁵ The 911 surcharge is the TECB's sole recurring revenue source. It is levied on communications services that are capable of contacting a PSAP by entering or dialing the digits 911.

Disbursements from the fund are limited solely to the operational and administrative expenses of the TECB. Authorized operational and administrative expenditures include distributing a statutorily-determined amount of base funding to each ECD, implementing and maintaining an IP-based NG911 network, and funding the Tennessee Regulatory Authority for the Tennessee Relay Services/Telecommunications Devices Access Program ("TRS/TDAP"), which provides assistance to those Tennesseans whose disabilities interfere with their use of communications services and technologies.

During fiscal year 2018, a total of \$111,760,366 was collected from the 911 surcharge, including \$530,231 in interest. The TECB had total expenditures of approximately \$114 million for the fiscal year. Payments to ECDs totaled \$91.2 million, constituting 79.8% of the total expenditures. Payments to ECDs included \$86.3 million for statutory distributions, \$.6 million for recurring non-mandated controller subsidy distributions and reimbursements and \$4.3 million for non-recurring support programs. Payments to individual districts are identified in Exhibit D.

The TECB reduced the amount of corporate cost recovery to wireless telecommunications providers to \$46,000; while investing approximately \$17.1 million to advance NG911 in the state. Approximately \$3.8 million was expended for administration, including contracts with technical consultants and training. The Funding Modernization Act also requires the TECB to reimburse the TRA for the Tennessee Relay Services/Telecommunications Devices Access Program. The TECB reimbursed the TRA almost \$1.6 million for these services and programs.

⁵ See Tenn. Code Ann. § 7-86-303.

The 911 Funding Modernization and IP Transition Act of 2014 requires the TECB to annually distribute to each ECD a base amount equal to the average total recurring annual revenue the ECD received for fiscal years 2010 through 2012.⁶ The Act guarantees no ECD will receive less than the total amount it received in fiscal year 2012. The base amounts for each ECD are identified in Exhibit G.

Status of Next Generation 911 Modernization Project

Traditional 911 infrastructure does not fully support the next generation of IP devices and advancements in 911 technology currently becoming available. In order to advance 911 congruently as telecommunications technology advances, the TECB began a project to replace Tennessee's 911 infrastructure with a platform that will provide 911 with the capabilities our citizens expect from modern telecommunications technology.

The project, referred to as 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 Strategic Technology Solutions ("STS"), Division of Geographical Information Systems ("GIS") in the Tennessee Department of Finance and Administration. The new network improves redundancy, reliability, and 911 call delivery. It enhances interoperability and increases the ease of communication between ECDs, allowing immediate transfer of 911 calls, caller information, and other data on a statewide level. NG911 will also provide alternate paths to process emergency calls in the event of an outage, providing lifesaving capabilities in the event of an emergency that would have been unachievable on the outdated analog network.

The TECB retained Telecommunications Systems, Inc. ("TCS"), a national leader in providing enhanced 911 services, to manage the 911-specific aspects of the NG911 project. TCS' work includes running a network operations center to address various technical problems arising in over one hundred forty (140) PSAPs across the state, as well as creating and managing a statewide automatic location identification ("ALI") database. The TECB also contracted with the Division of GIS Services group in STS 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.

As of June 30, 2018, ninety-nine (99) PSAPs were live on the network. All wireless carriers are now sending calls over NG911 and all wireline carriers have now been connected to the network and are currently delivering live wireline traffic, or are currently pending carrier traffic migration.

The Text-to-911 project progressed during Fiscal Year 2018. All connection redundancy testing was completed successfully in June, 2018; however, the project

⁶ See Tenn. Code Ann. § 7-86-303(e).

required the deployment of a software update in the core network prior to Text-to-911 service being made available to PSAPs over NG911.

In fiscal year 2018, the TECB spent almost \$17.1 million implementing the NG911 project:

- \$6.6 million to integrate with and adapt the Net TN system for NG911 purposes;
- \$6 million for non-recurring start-up costs of the statewide hosted controller or Call Handling as a Service program eligible for all ECDs;
- \$1 million for a real-time statewide NG911 monitoring dashboard, licensure, and dashboard logins from ECaTS;
- \$3.5 million to maintain the twenty-four hour network operations center to assist PSAPs with technical issues; and
- \$17,600 for Esri GIS software licensing.

The TECB projects recurring operational costs of approximately \$16.5 million annually to maintain the NG911 program.

Financial Status of Emergency Communications Districts

The TECB monitors the financial health of all one hundred (100) ECDs in Tennessee. Districts that are deemed to meet the statutory definition of “financially distressed” are subject to the TECB’s supervision and evaluation pursuant to Tenn. Code Ann. § 7-86-304(d). The TECB is pleased to report none of Tennessee’s one hundred (100) ECDs were determined to be financially distressed during the 2018 fiscal year.

- Four (4) districts reporting three (3) consecutive years of negative change in net position with depreciation greater than their negative change on FY2017 audit reports were evaluated and determined not distressed at the May 2, 2018 TECB meeting. TECB staff attended at least one board meeting of each of these districts after audits were released; and Policy 6 requirements were discussed with board members. All four (4) districts are working with staff to address their negative changes in net position.
- Eight (8) districts had a first year of negative change in net position; and all but one (1) of those districts had depreciation expenses greater than the negative change.
- Four (4) districts had a second consecutive year of negative change in net position and staff has communicated with these districts to offer assistance.
- Twenty-five (25) districts, with first and second year negative change in net position in 2016, had positive change in FY2017 and were removed from the one (1) and two (2) year schedules.

The following schedule is a comparison of reported findings in ECD audit reports for the last three (3) years. Fiscal year 2018 findings for each ECD are found in Attachment H.

Reported Material Weaknesses/Findings from Audit Reports

<u>2015</u>	<u>2016</u>	<u>2017</u>	
27	29	33	Expenses exceeded budget
18	18	17	Segregation of duties
14	8	2	Policy & procedure requirements
9	8	6	Reconcile to general ledger
5	8	5	Deficiencies recording transactions
3	2	2	Inadequate supporting documents
3	2		Inappropriate use of funds
<u>79</u>	<u>75</u>	<u>65</u>	Total

Other TECB Activities

During FY2018, the TECB moved forward with multiple educational, operational and technological initiatives to ensure the continued advancement of 911 in Tennessee.

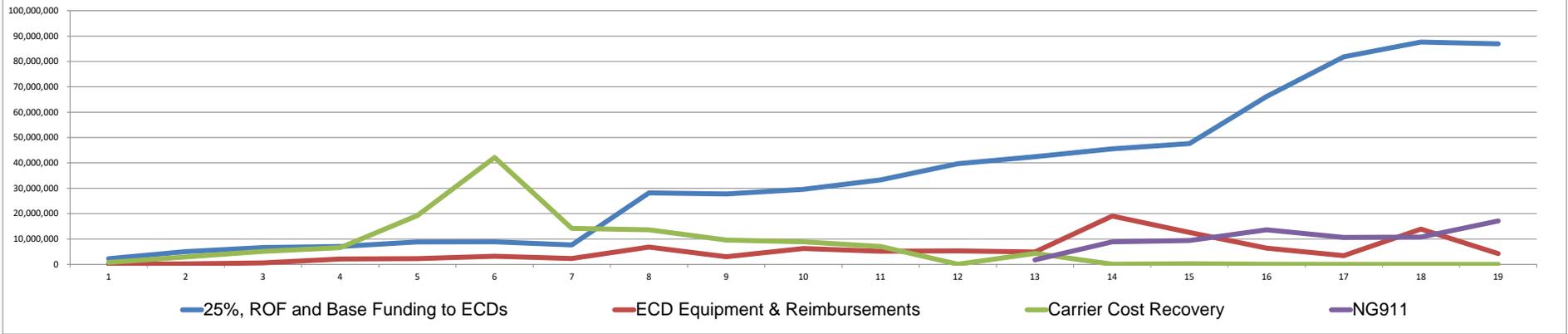
The TECB is committed to ensuring Tennessee’s telecommunicators are providing Tennesseans with the highest level of 911 service. Throughout FY2018, the TECB partnered with the National Emergency Number Association (“NENA”) to offer several training programs throughout the state, including 911 Center Supervisor and Center Training Officer courses, Tactical Dispatch, Disability Awareness, Cyber Security in the PSAP, and Addressing for 911.

The TECB also contracted with Virtual Academy to provide an on-line training platform at no cost to Tennessee’s 911 telecommunicators. The TECB’s online training initiative has been an enormous success, averaging more than one hundred (100) hours of training delivered every week. The Virtual Academy platform has allowed statewide access to relevant content for all of Tennessee’s 911 professionals. This platform has saved local jurisdictions time and money, ensuring their employees meet Tennessee’s training requirements while reducing travel and tuition costs. As of June 30, 2018, fourteen hundred eighteen (1,418) users were registered on the platform, and nine hundred sixty-four (964) content hours were delivered.

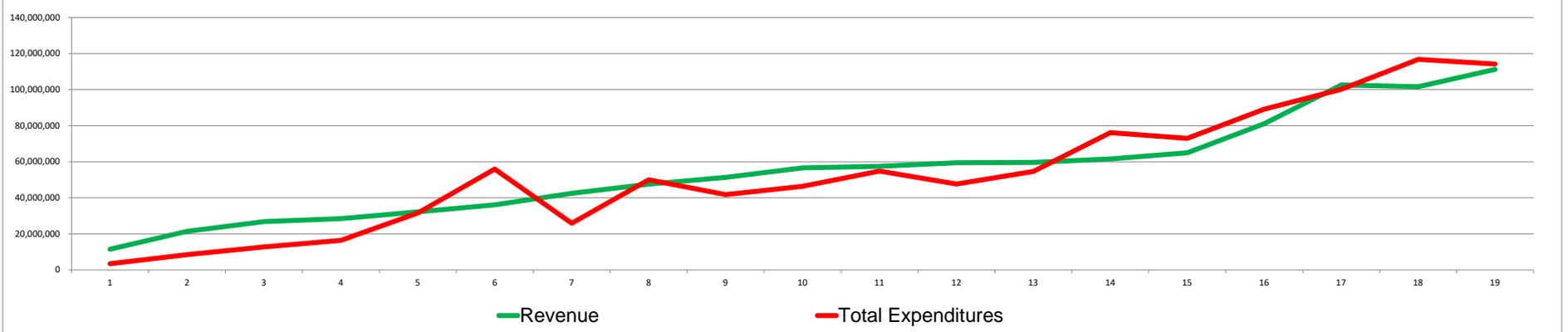
**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
REVENUE AND EXPENDITURES FROM 7/1/2000 THROUGH 6/30/2018**

FY	Year 1 2000	Year 2 2001	Year 3 2002	Year 4 2003	Year 5 2004	Year 6 2005	Year 7 2006	Year 8 2007	Year 9 2008	Year 10 2009	Year 11 2010	Year 12 2011	Year 13 2012	Year 14 2013	Year 15 2014	Year 16 2015	Year 17 2016	Year 18 2017	Year 18 2018
Administration and TRA/TDAP	372,812	300,395	427,268	560,376	1,172,783	1,717,185	1,649,936	1,400,090	1,424,447	1,651,951	1,566,232	2,574,293	1,185,889	2,590,277	3,102,333	2,807,073	4,193,591	4,430,065	5,876,594
25%, ROF and Base Funding to ECDs	2,258,345	5,044,632	6,634,283	7,061,839	8,828,899	8,890,864	7,670,805	28,185,013	27,755,744	29,600,211	33,302,610	39,679,156	42,438,987	45,525,992	47,601,821	66,188,044	81,819,277	87,636,531	86,941,334
ECD Equipment & Reimbursements	42,631	226,633	602,902	2,158,642	2,298,578	3,228,252	2,337,905	6,827,124	3,013,485	6,259,937	5,209,471	5,319,293	4,915,914	19,056,319	12,620,900	6,424,104	3,464,982	13,898,393	4,250,405
Carrier Cost Recovery	773,582	2,922,527	5,128,323	6,621,880	19,278,285	42,144,775	14,217,928	13,628,921	9,623,470	8,921,061	7,083,770	86,939	4,352,970	71,302	272,577	75,957	43,571	40,691	45,654
NG911																			
Revenue	11,496,053	21,399,599	26,797,718	28,455,380	32,232,922	36,124,288	42,492,085	47,594,812	51,362,089	56,624,840	57,489,286	59,465,100	59,689,588	61,586,019	65,032,815	81,077,523	102,617,405	101,583,552	111,227,735
Total Expenditures	3,447,370	8,494,187	12,792,775	16,402,737	31,578,545	55,981,077	25,876,574	50,041,148	41,817,146	46,433,160	54,831,085	47,659,681	54,681,573	76,156,896	73,004,983	89,124,970	100,150,016	116,780,305	114,237,452

TECB EXPENDITURES FROM 7/1/2000 THROUGH 6/30/2018



TECB TOTAL REVENUE AND TOTAL EXPENDITURES



TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FY2018 FINANCIAL REPORT
As of September 11, 2018 *Note 1:*

EXPENDITURES	Adjusted Work Plan	Year-to-Date Total
Regular Salaries and Wages (70100)	671,700.00	670,765.24
Longevity (70102)	12,500.00	15,407.07
Overtime (70104)	0.00	0.00
Employee Benefits (702)	283,400.00	259,651.50
Payroll Expenditures	967,600.00	945,823.81
Travel (703)	44,900.00	58,889.43
Printing, Duplicating & Film Proc. (704)	1,700.00	0.00
Utilities and Fuel (705)	2,900.00	388.74
Communications & Shipping (706)	1,500.00	318.56
Maint., Repairs and Svcs by Others (707)	2,000.00	0.00
Third Party Prof. & Admin. Svcs (708)	5,970,600.00	4,478,074.77
Supplies and Office Furniture (709)	19,300.00	1,840.74
Rentals and Insurance (710)	2,300.00	1,204.00
Motor Vehicle Operation (711)	3,000.00	0.00
Awards and Indemnities (712)	1,200.00	0.00
Grants and Subsidies (713)	98,615,700.00	91,824,625.72
Unclassified Expenses (714)	1,800.00	800.00
Inventory (715)	0.00	0.00
Equipment (716)	10,000.00	0.00
Land (717)	0.00	0.00
Buildings (718)	0.00	0.00
Lost Discounts (719)	0.00	0.00
Highway Construction (720)	0.00	0.00
Training of State Employees (721)	6,000.00	7,094.00
Computer Related Items (722)	10,004,000.00	13,632,410.41
State Prof. Svcs. (725)	2,176,100.00	3,285,981.35
Other Expenditures	116,863,000.00	113,291,627.72
TOTAL EXPENDITURES	117,830,600.00	114,237,451.53

REVENUES	Adjusted Work Plan	Year-to-Date Total
E-911	85,000,000.00	90,851,377.87
Prepaid Wireless Telephone Charge	17,000,000.00	20,376,357.29
Federal Revenue	0.00	0.00
Departmental Interest	200,000.00	530,230.66
Interdepartmental Revenue	0.00	2,400.00
TOTAL REVENUES <i>Note 2:</i>	102,200,000.00	111,760,365.82

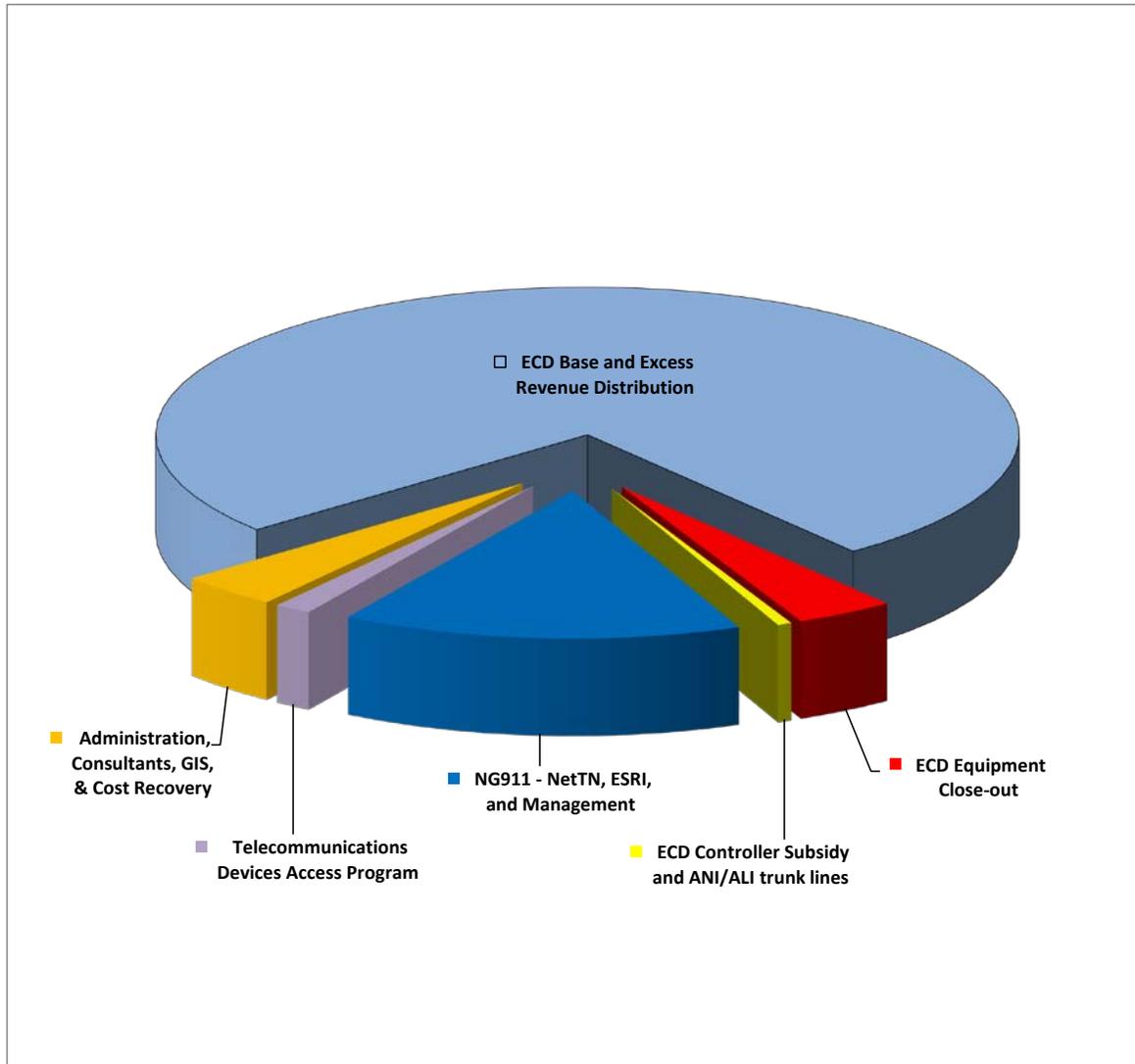
June 30, 2017 Fund Balance	<i>Note 3:</i>	45,842,485.92
June 30, 2018 Fund Balance	<i>Note 3:</i>	52,475,824.40

Note 1: Data from Accrual Basis Financial Report. 3rd Preliminary Closing.

Note 2: Revenue does not include fund balance used to cover expenditures.

Note 3: The Fund Balance is determined by the Department of Finance and Administration.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FY2018 TECB EXPENDITURES**



Description	Expenditures	Percentage	
ECD Base and Excess Revenue Distribution	86,328,866	79.8%	ECD total
ECD Controller Subsidy and ANI/ALI trunk lines	612,468		
ECD Equipment Close-out	4,250,405		
NG911 - NetTN, ESRI, and Management	17,123,465	15.0%	NG total
Telecommunications Devices Access Program	1,587,732	1.4%	TDAP total
Administration, Consultants, GIS, & Cost Recovery	4,334,516	3.8%	Admin total

Total Expenditures \$ 114,237,452 100.0%

Note: Cash basis displayed on this schedule may differ from accrual basis.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
TOTAL TECB PAYMENTS TO ECDS IN FY2018**

Emergency Communications District	Base Amount	Excess Funding	Non-recurring Payments	Total	Emergency Communications District	Base Funding	Excess Funding	Non-recurring Payments	Total
Anderson	403,494	19,825	5,328	428,647	Knox	5,938,206	291,766	7,992	6,237,964
Bedford	611,706	30,055	2,664	644,425	Lafollette	249,936	12,280	192,747	454,964
Benton	284,957	14,064	1,998	301,019	Lake	201,414	9,896	106,595	317,905
Bledsoe	292,854	14,389	4,212	311,455	Lauderdale	395,229	19,423	192,712	607,364
Blount	1,426,740	70,101	14,729	1,511,570	Lawrence	601,494	29,554	83,371	714,418
Bradley	1,292,694	63,515	116,592	1,472,800	Lewis	259,992	12,774	54,853	327,619
Brentwood	864,126	43,259	7,326	914,711	Lincoln	442,776	21,755	2,664	467,195
Bristol	497,574	24,448	3,996	526,018	Loudon	591,444	29,060	7,326	627,830
Campbell	479,820	43,045	92,758	615,623	Macon	422,376	20,753	10,840	453,969
Cannon	291,630	14,329	11,628	317,587	Madison	1,194,906	58,710	10,656	1,264,272
Carroll	412,920	20,288	8,490	441,698	Marion	366,372	18,001	3,996	388,369
Carter	775,092	38,083	16,511	829,686	Marshall	528,432	25,964	4,662	559,058
Cheatham	492,036	24,176	2,664	518,876	Maury	1,137,992	56,110	3,996	1,198,098
Chester	299,784	14,730	1,998	316,512	McMinn	612,204	30,080	5,328	647,612
Claiborne	534,510	26,262	2,664	563,436	McNairy	408,282	20,060	1,998	430,340
Clay	254,928	12,526	308,376	575,829	Meigs	248,472	12,208	348,456	609,136
Clinton	228,966	11,250	11,375	251,590	Monroe	499,842	24,559	2,664	527,065
Cocke	537,756	26,422	89,196	653,374	Montgomery	1,971,228	96,854	5,328	2,073,410
Coffee	635,334	31,216	3,996	670,546	Moore	197,094	9,684	1,998	208,776
Crockett	253,980	12,479	33,829	300,288	Morgan	362,988	17,835	1,998	382,821
Cumberland	877,776	43,128	3,996	924,900	Oak Ridge	525,054	25,798	8,912	559,764
Davidson	6,684,210	328,420	32,634	7,045,264	Obion	554,196	27,230	64,434	645,860
Decatur	257,106	12,633	179,925	449,663	Overton-Pickett	644,520	31,668	8,909	685,097
DeKalb	412,098	20,248	6,006	438,352	Perry	263,562	12,950	6,419	282,931
Dickson	515,160	25,312	2,664	543,136	Polk	279,096	13,713	2,664	295,473
Dyer	610,746	30,008	5,328	646,082	Putnam	800,646	39,339	5,994	845,979
Fayette	537,174	26,393	3,330	566,897	Rhea	496,824	24,411	2,664	523,899
Fentress	333,468	16,385	8,096	357,949	Roane	664,518	32,650	3,996	701,164
Franklin	494,568	24,300	3,330	522,198	Robertson	808,842	39,741	4,662	853,245
Gibson	763,350	37,506	6,660	807,516	Rutherford	1,736,058	85,299	27,713	1,849,070
Giles	542,267	26,697	476,890	1,045,855	Scott	335,226	16,471	6,767	358,464
Grainger	388,560	19,091	13,134	420,785	Sequatchie	311,052	15,283	36,657	362,992
Greene	748,464	36,775	264,418	1,049,657	Sevier	1,091,250	53,617	15,984	1,160,851
Grundy	315,168	15,485	106,899	437,553	Shelby	9,327,186	458,279	67,932	9,853,397
Hamblen	904,362	44,435	4,662	953,459	Smith	308,958	15,180	4,741	328,879
Hamilton	5,095,614	250,366	186,118	5,532,098	Stewart	271,986	13,364	93,718	379,068
Hancock	225,900	11,099	1,332	238,331	Sullivan	1,019,424	50,088	4,662	1,074,174
Hardeman	380,580	18,699	151,998	551,277	Sumner	1,421,196	69,829	11,988	1,503,013
Hardin	435,864	21,416	1,998	459,278	Tipton	729,642	35,850	3,330	768,822
Hawkins	734,580	36,093	2,664	773,337	Trousdale	211,470	10,390	90,552	312,412
Haywood	318,876	15,668	2,664	337,208	Unicoi	364,716	17,920	1,998	384,634
Henderson	405,750	19,936	29,484	455,170	Union	311,250	15,293	462,248	788,791
Henry	467,784	22,984	3,330	494,098	Van Buren	231,672	11,383	1,332	244,387
Hickman	334,974	16,459	219,893	571,326	Warren	673,152	33,074	95,650	801,877
Houston	264,744	13,008	72,448	350,200	Washington	1,839,444	90,379	73,809	2,003,631
Humphreys	378,654	18,605	2,664	399,923	Wayne	314,844	15,469	5,136	335,449
Jackson	282,414	13,876	110,726	407,016	Weakley	451,836	22,200	13,239	487,275
Jefferson	702,786	34,530	3,996	741,312	White	479,496	23,559	3,330	506,385
Johnson	373,758	18,364	1,998	394,120	Williamson	1,581,396	77,700	14,652	1,673,748
Kingsport	769,230	37,795	5,994	813,019	Wilson	1,160,154	57,003	12,995	1,230,152
Total						82,266,231	4,062,635	4,862,873	91,191,739

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

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
TOTAL TECB PAYMENTS TO ECDs FROM 7/1/1999 THROUGH 6/30/2018**

Emergency Communications District	Prior to 1/1/15 25% and ROF* Combined	Base, Excess & Subsidy Since 1/1/15	Non-Recurring and Equipment Total Payments	Total	Emergency Communications District	Prior to 1/1/15 25% and ROF* Combined	Base, Excess & Subsidy Since 1/1/15	Non-Recurring and Equipment Total Payments	Total
Anderson	2,585,198	1,451,280	798,510	4,834,988	Knox	23,352,617	21,585,035	2,154,738	47,092,390
Bedford	2,771,725	2,225,357	852,262	5,849,343	Lafollette	1,434,179	909,499	734,276	3,077,954
Benton	1,759,169	1,034,204	756,336	3,549,709	Lake	1,450,228	729,032	809,935	2,989,196
Bledsoe	1,579,816	1,065,445	889,523	3,534,784	Lauderdale	2,147,448	1,429,523	668,991	4,245,962
Blount	6,396,609	5,140,263	1,317,310	12,854,182	Lawrence	2,793,951	2,188,250	939,574	5,921,775
Bradley	5,185,054	4,703,788	1,271,784	11,160,626	Lewis	1,537,764	934,461	742,020	3,214,245
Brentwood	2,363,232	3,148,012	778,622	6,289,866	Lincoln	2,547,302	1,583,375	799,307	4,929,984
Bristol	2,062,694	1,775,653	841,617	4,679,965	Loudon	2,848,718	2,127,507	999,460	5,975,686
Campbell	2,502,872	1,764,940	854,698	5,122,509	Macon	2,109,734	1,537,408	834,933	4,482,075
Cannon	1,619,148	1,061,664	786,723	3,467,535	Madison	5,256,685	4,231,534	1,025,957	10,514,176
Carroll	2,342,084	1,478,865	864,946	4,685,895	Marion	2,189,200	1,313,850	813,828	4,316,878
Carter	3,408,962	2,819,701	978,704	7,207,368	Marshall	2,233,121	1,924,771	863,606	5,021,498
Cheatham	2,662,339	1,779,230	855,135	5,296,704	Maury	4,568,945	4,149,414	1,118,424	9,836,783
Chester	1,830,387	1,078,466	764,186	3,673,039	McMinn	3,280,509	2,184,671	842,780	6,307,961
Claiborne	2,563,588	1,944,858	797,180	5,305,625	McNairy	2,188,577	1,476,296	807,454	4,472,327
Clay	1,462,833	928,303	891,931	3,283,067	Meigs	1,504,503	904,845	853,960	3,263,309
Clinton	1,382,443	825,080	744,945	2,952,468	Monroe	2,822,993	1,790,994	844,978	5,458,966
Cocke	2,528,825	1,942,933	826,801	5,298,559	Montgomery	7,547,834	7,167,975	1,515,690	16,231,499
Coffee	3,249,786	2,259,627	892,540	6,401,953	Moore	1,386,321	713,463	729,993	2,829,777
Crockett	1,605,322	914,184	753,870	3,273,376	Morgan	1,966,755	1,320,950	761,726	4,049,430
Cumberland	3,310,847	3,184,391	869,097	7,364,335	Oak Ridge	2,078,648	1,910,498	779,666	4,768,812
Davidson	29,306,750	23,815,870	2,832,356	55,954,975	Obion	2,536,656	1,988,175	869,936	5,394,768
Decatur	1,606,419	924,039	863,203	3,393,661	Overton-Pickett	3,367,188	2,345,921	1,468,873	7,181,983
DeKalb	1,952,013	1,499,396	790,794	4,242,203	Perry	1,484,824	958,344	900,687	3,343,855
Dickson	2,955,647	1,832,926	841,683	5,630,256	Polk	1,754,846	1,004,088	929,890	3,688,825
Dyer	2,836,033	2,200,686	811,809	5,848,528	Putnam	3,734,783	2,847,581	949,173	7,531,536
Fayette	2,559,195	1,955,203	803,683	5,318,082	Rhea	2,387,802	1,807,922	840,979	5,036,703
Fentress	1,940,116	1,195,255	808,125	3,943,496	Roane	3,297,766	2,418,586	861,122	6,577,474
Franklin	2,678,281	1,768,568	823,154	5,270,004	Robertson	3,456,883	2,943,667	857,697	7,258,247
Gibson	3,037,793	2,780,366	868,959	6,687,118	Rutherford	9,542,899	6,169,809	1,256,292	16,969,000
Giles	2,296,848	1,975,922	802,509	5,075,280	Scott	2,030,954	1,199,381	830,335	4,060,670
Grainger	2,060,049	1,413,868	1,068,885	4,542,802	Sequatchie	1,561,025	1,131,569	895,947	3,588,542
Greene	3,596,042	2,668,497	864,945	7,129,484	Sevier	4,779,201	3,872,470	1,058,116	9,709,786
Grundy	1,632,295	1,146,525	851,282	3,630,103	Shelby	39,392,065	33,214,516	3,339,329	75,945,910
Hamblen	3,541,249	3,276,410	973,914	7,791,572	Smith	1,898,073	1,114,417	758,257	3,770,747
Hamilton	21,167,831	18,564,022	1,617,136	41,348,989	Stewart	1,590,858	983,275	744,337	3,318,470
Hancock	1,426,271	822,161	731,695	2,980,127	Sullivan	4,939,158	3,708,837	1,042,996	9,690,991
Hardeman	2,248,055	1,366,012	780,625	4,394,692	Sumner	7,469,597	5,083,809	1,062,882	13,616,288
Hardin	2,132,166	1,556,071	814,694	4,502,931	Tipton	3,348,428	2,654,554	859,277	6,862,259
Hawkins	3,322,899	2,639,972	1,035,213	6,998,084	Trousdale	1,320,481	765,225	732,766	2,818,472
Haywood	1,976,466	1,149,572	762,483	3,888,520	Unicoi	1,921,112	1,327,229	767,999	4,016,340
Henderson	2,150,413	1,452,110	814,069	4,416,592	Union	1,904,654	1,132,289	777,954	3,814,896
Henry	2,541,484	1,670,872	832,829	5,045,184	Van Buren	1,384,225	843,135	832,092	3,059,452
Hickman	2,081,704	1,202,358	767,470	4,051,532	Warren	2,800,903	2,449,959	768,028	6,018,890
Houston	1,470,569	964,637	751,843	3,187,048	Washington	6,541,003	6,691,789	1,264,553	14,497,345
Humphreys	1,978,044	1,378,540	758,254	4,114,837	Wayne	1,772,973	1,138,557	789,178	3,700,708
Jackson	1,553,122	1,027,510	801,220	3,381,852	Weakley	2,713,507	1,621,692	934,109	5,269,308
Jefferson	3,019,859	2,541,256	921,055	6,482,169	White	2,121,316	1,745,625	939,858	4,806,799
Johnson	1,920,866	1,360,084	773,995	4,054,945	Williamson	6,718,592	5,648,265	1,058,720	13,425,577
Kingsport	2,982,399	2,714,394	1,007,931	6,704,724	Wilson	5,891,088	4,121,001	1,024,800	11,036,889
Grand Total	380,052,705	296,434,384	94,620,012	771,107,101					

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

* ROF = Recurring Operational Funding

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FISCAL YEAR 2017 AUDIT FINDINGS BY DESCRIPTION**

ECD	Total Findings	Description of Findings										Repeat findings			
		Inappropriate use of funds	Management lacks Skills & Knowledge to apply GAAP	Expenses exceed Budget	Segregation of Duties not sufficient	Policy & Procedures not established and/or maintained	Non-compliance with Policy, Procedures, or Tenn. Code	Bank Statement reconciliations not adequate	Signature on the checks	Inadequate Supporting Documentation	Retirement Plan not reconciled			Collateralization of Deposits	Surety Bond Coverage
Anderson	0														
Bedford	0														
Benton	5		1		2	1		1					Repeat findings	2	
Bledsoe	1		1										Repeat findings	1	
Blount	0														
Bradley	1		1										Repeat findings	1	
Brentwood	0														
Bristol	0														
Campbell	0														
Cannon	1			1									Repeat findings	1	
Carroll	0														
Carter	0														
Cheatham	0														
Chester	0														
Claiborne	0														
Clay	3	1	1	1									Repeat findings	3	
Clinton	0														
Cocke	0														
Coffee	1				1										
Crockett	0														
Cumberland	1		1										Repeat findings	1	
Davidson	1	1													
Decatur	3								1	1	1				
DeKalb	0														
Dickson	2		1	1											
Dyer	2		1						1				Repeat findings	2	
Fayette	0														
Fentress	0														
Franklin	1		1												
Gibson	0														
Giles	2		1	1									Repeat findings	1	
Grainger	0														
Greene	0														
Grundy	4		1					1	1		1		Repeat findings	4	

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A compliance issue results from requirements of certain provisions of laws, regulations, contracts, and grant agreements. Noncompliance could have a direct and material effect on the determination of financial statement amounts. Material instances of noncompliance are required to be reported under Government Auditing Standards.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FISCAL YEAR 2017 AUDIT FINDINGS BY DESCRIPTION**

ECD	Total Findings	Findings by Description										Repeat findings			
		Inappropriate use of funds	Management lacks Skills & Knowledge to apply GAAP	Expenses exceed Budget	Segregation of Duties not sufficient	Policy & Procedures not established and/or maintained	Non-compliance with Policy, Procedures, or Tenn. Code	Bank Statement reconciliations not adequate	Signature on the checks	Inadequate Supporting Documentation	Retirement Plan not reconciled			Collateralization of Deposits	Surety Bond Coverage
Hamblen	0														
Hamilton	0														
Hancock	0														
Hardeman	0														
Hardin	0														
Hawkins	1		1											Repeat findings	1
Haywood	2		1			1								Repeat findings	2
Henderson	2		1							1				Repeat findings	1
Henry	0														
Hickman	1			1										Repeat findings	1
Houston	2		1								1			Repeat findings	2
Humphreys	0														
Jackson	0														
Jefferson	0														
Johnson	0														
Kingsport	0														
Knox	2									2					
LaFollette	1					1									
Lake	1			1										Repeat findings	1
Lauderdale	1		1											Repeat findings	1
Lawrence	1				1									Repeat findings	1
Lewis	1				1									Repeat findings	1
Lincoln	2		1										1	Repeat findings	1
Loudon	0														
Macon	0														
Madison	0														
Marion	0														
Marshall	0														
Maury	0														
McMinn	0														
McNairy	3		1	1							1			Repeat findings	2
Meigs	4		1	1	1						1			Repeat findings	4
Monroe	0														
Montgomery	1					1									

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A compliance issue results from requirements of certain provisions of laws, regulations, contracts, and grant agreements. Noncompliance could have a direct and material effect on the determination of financial statement amounts. Material instances of noncompliance are required to be reported under Government Auditing Standards.

**TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FISCAL YEAR 2017 AUDIT FINDINGS BY DESCRIPTION**

ECD	Total Findings														Repeat findings		
	Inappropriate use of funds	Management lacks Skills & Knowledge to apply GAAP	Expenses exceed Budget	Segregation of Duties	Policy & Procedures not sufficient	Non-compliance with Policy, Procedures or Tenn. Code	Bank Statement with Policy, Procedures not adequate	Signature on the checks	Inadequate Reconciliations not adequate	Retirement Supporting Documentation	Transactions Recording Deficiencies	Collateralization of Deposits	Surety Bond Coverage				
Moore	1			1												Repeat findings	1
Morgan	0																
Oak Ridge	0																
Obion	0																
Overton-Pickett	1			1												Repeat findings	1
Perry	1				1											Repeat findings	1
Polk	2			1	1											Repeat findings	2
Putnam	0																
Rhea	1			1												Repeat findings	1
Roane	0																
Robertson	0																
Rutherford	0																
Scott	0																
Sequatchie	0																
Sevier	0																
Shelby	1											1					
Smith	1			1												Repeat findings	1
Stewart	1				1											Repeat findings	1
Sullivan	1			1												Repeat findings	1
Sumner	0																
Tipton	0																
Trousdale	1				1											Repeat findings	1
Unicoi	1			1												Repeat findings	1
Union	1					1											
Van Buren	0																
Warren	1			1													
Washington	0																
Wayne	1				1											Repeat findings	1
Weakley	0																
White	1			1												Repeat findings	1
Williamson	0																
Wilson	1			1												Repeat findings	1
Grand Total	66	0	2	27	13	4	6	1	0	1	2	6	2	2	Repeat findings	44	

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A compliance issue results from requirements of certain provisions of laws, regulations, contracts, and grant agreements. Noncompliance could have a direct and material effect on the determination of financial statement amounts. Material instances of noncompliance are required to be reported under Government Auditing Standards.

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
Funding for Emergency Communications Districts - Base Amount *
Effective July 1, 2016 by Board Action on August 3, 2016

Emergency Communications District	Base Funding Annual Payment		Emergency Communications District	Base Funding Annual Payment
Anderson	403,494		Knox	5,938,206
Bedford	611,706		Lafollette	249,936
Benton	286,236		Lake	201,414
Bledsoe	292,854		Lauderdale	395,316
Blount	1,426,740		Lawrence	601,494
Bradley	1,292,694		Lewis	259,992
Brentwood	864,126		Lincoln	442,776
Bristol	497,574		Loudon	591,444
Campbell	479,820		Macon	422,376
Cannon	291,630		Madison	1,194,906
Carroll	412,920		Marion	366,372
Carter	775,092		Marshall	528,432
Cheatham	492,036		Maury	1,141,992
Chester	299,784		McMinn	612,204
Claiborne	534,510		McNairy	408,282
Clay	254,928		Meigs	248,472
Clinton	228,966		Monroe	499,842
Cocke	537,756		Montgomery	1,971,228
Coffee	635,334		Moore	197,094
Crockett	253,980		Morgan	362,988
Cumberland	877,776		Oak Ridge	525,054
Davidson	6,684,210		Obion	554,196
Decatur	257,106		Overton Pickett	644,520
DeKalb	412,098		Perry	263,562
Dickson	515,160		Polk	279,096
Dyer	610,746		Putnam	800,646
Fayette	537,174		Rhea	496,824
Fentress	333,468		Roane	664,518
Franklin	494,568		Robertson	808,842
Gibson	763,350		Rutherford	1,736,058
Giles	543,360		Scott	335,226
Grainger	388,560		Sequatchie	311,052
Greene	748,464		Sevier	1,091,250
Grundy	315,168		Shelby	9,327,186
Hamblen	904,362		Smith	308,958
Hamilton	5,095,614		Stewart	271,986
Hancock	225,900		Sullivan	1,019,424
Hardeman	380,580		Sumner	1,421,196
Hardin	435,864		Tipton	729,642
Hawkins	734,580		Trousdale	211,470
Haywood	318,876		Unicoi	364,716
Henderson	405,750		Union	311,250
Henry	467,784		Van Buren	231,672
Hickman	334,974		Warren	673,152
Houston	264,744		Washington	1,839,444
Humphreys	378,654		Wayne	314,844
Jackson	282,414		Weakley	451,836
Jefferson	702,786		White	479,496
Johnson	373,758		Williamson	1,581,396
Kingsport	769,230		Wilson	1,160,154
				82,272,690



Tennessee Emergency Communications Board, Authorization No. 335363,
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