



## STATE 9-1-1 COORDINATION BOARD

DEPARTMENT OF PUBLIC SAFETY

118 WEST CAPITOL AVENUE

PIERRE, SD 57501

PHONE: 605-773-3178

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**Chairperson:**  
Ted Ruffedt, Jr.  
*Dakota Chapter  
NENA*

**Vice Chairperson:**  
Marlene Haines  
*South Dakota  
Chapter APCO*

**Board Members:**  
Doug Barthel  
*South Dakota Police  
Chiefs Association*

Kelly Serr  
*South Dakota  
Sheriffs Association*

Jeff Carmon  
*South Dakota  
Service Provider*

Dennis Falken  
*SD Association of  
County Commissioners*

Jody Sawvell  
*South Dakota  
Service Provider*

Lou Sebert  
*South Dakota  
Municipal League*

Gary Jaeger  
*SD Association of  
County Commissioners*

Tracy Turbak  
*South Dakota  
Municipal League*

Craig Price  
*SD Department of  
Public Safety*

Ron Goldschmidt  
*Ex-Officio for  
Wireless Industry*

**State 9-1-1 Coordinator**  
Shawnie Rechtenbaugh  
*SD Department of  
Public Safety*

August 1, 2012

Governor Dennis Daugaard  
Office of the Governor  
500 East Capitol Avenue  
Pierre SD 57501

**Re: South Dakota 9-1-1 Coordination Board  
2012 Annual Report**

Dear Governor Daugaard,

I am submitting a copy of the 2012 Annual Report of the South Dakota 9-1-1 Coordination Board for your review. As you will see, the board achieved a number of accomplishments during the past year, including but not limited to:

- Development and implementation of a compliance review process to determine PSAP eligibility for incentive funds (see Exhibit A);
- Awarded grants to two PSAPs to assist them with achieving compliance with administrative rule; and
- Collecting and analyzing Annual Financial Reports of their 911 fund from all of the local governments and PSAPs.

A great deal of work remains to be done. However, I am confident the Board is taking the proper steps to ensure the highest level of service at public safety answering points (PSAPs) across the state.

Please contact me with any questions you may have regarding the Board's activities over the past year.

Respectfully yours,

Shawnie Rechtenbaugh  
9-1-1 Coordinator

cc: Legislative Research Council

**South Dakota  
9-1-1 Coordination Board**



**Annual Report**

**June 30, 2012**

## **Introduction**

The South Dakota 9-1-1 Coordination Board was established by Senate Bill 143 in the 2008 Legislative Session. The purpose and function of the Board (SDCL 34-45-18) is to "set minimum standards for operation of public safety answering points, determine criteria for reimbursement for nonrecurring costs and the amount of reimbursement, and oversee the coordination of 9-1-1 services within the state."

During the last year the Board was without a State 9-1-1 Coordinator for about seven months. This slowed progress on some projects. In late April the Board hired a new Coordinator who has been getting acclimated quickly to the purpose and tasks of the Board.

This document reports on the activities of the Board through June 30, 2012.

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**BOARD MEMBERSHIP**  
South Dakota 9-1-1 Coordination Board

**Chairperson**

Ted Ruffedt, Jr.  
Dakota Chapter  
National Emergency Number Association  
Expires 6/30/13

**Vice Chairperson**

Marlene Haines  
South Dakota Chapter  
Association of Public Safety Communication Officials  
Expires 06/30/14

**Members**

Doug Barthel  
South Dakota Police Chiefs Association  
Expires: 6/30/13

Vacant  
South Dakota Municipal League  
Expires: 06/30/14

Kelly Serr  
South Dakota Sheriffs Association  
Expires: 06/30/13

Tracy Turbak  
(pending reappointment)  
South Dakota Municipal League  
Expires: 06/30/15

Jeff Carmon  
South Dakota Service Provider  
Expires: 06/30/13

Jody Sawvell  
(pending reappointment)  
South Dakota Service Provider  
Expires: 06/30/15

Dennis Falken  
SD Association of County Commissioners  
Expires: 06/30/14

Craig Price  
SD Department of Public Safety

Gary Jaeger (pending reappointment)  
SD Association of County Commissioners  
Expires: 06/30/15

Ron Goldschmidt – Ex Officio  
Wireless Industry

**State 9-1-1 Coordinator**  
Shawnie Rechtenbaugh  
SD Department of Public Safety

**COMMITTEE MEMBERSHIP**  
South Dakota 9-1-1 Coordination Board

**Administrative Sub-Committee**  
Day-to-Day Operations and Issues  
Membership: Price  
Rufledt  
Haines

**Technical Sub-Committee**  
Draft Technical Standards for 9-1-1  
Call Centers  
Membership: Carmon(\*)  
Sawvell  
Serr(\*)  
Goldschmidt  
Rufledt

**Operations Sub-Committee**  
Draft Operational Standards for  
9-1-1 Call Centers  
Membership: Falken(\*)  
Barthel  
Haines(\*)  
Turbak

**Funding Sub-Committee**  
Explore Existing and Alternate 9-1-1  
Funding & Grant Opportunities  
Membership: Turbak(\*)  
Price  
Haines  
Carmon

**Special Legislative Sub-Committee**  
Legislative and Rule-Making Issues  
Membership: Rufledt  
Price  
Haines  
Carmon (\*)

**Special Nomination Sub-Committee**  
Identify and coordinate nominations  
for Board leadership position  
Membership: Falken  
Barthel

(\*) Denotes Chair or Co-Chair

Shawnie Rechtenbaugh, State 9-1-1  
Coordinator, has open invitation to  
all committee and sub-committee  
meetings.

## **ACTIONS REQUIRED BY STATUTE AND TAKEN BY BOARD**

The State 9-1-1 Coordination Board met six (6) times during state fiscal year 2012 (August 29, 2011, October 13, 2011, December 8, 2011, April 12, 2012, May 25, 2012, and June 14, 2012) to continue work on its legislative mandate.

The Board has previously adopted bylaws, since amended, setting forth board organizational and subcommittee structure along with other typical board-related issues. The annual meeting of the Board is currently designated for October of each calendar year.

### **SDCL 34-45-8.4** Distribution of Surcharge Revenue

This is a new section of codified law taking effect 7-1-12 with the passage of SB174. In preparation for implementation of this law, the Board along with the Department of Revenue and Department of Public Safety began the development process of a surcharge collection and distribution system. DOR has been contacting those entities required to collect and remit the surcharge to get them registered in their system. Once the surcharge is collected by DOR it will be transferred to DPS who will remit 70% of the revenue collected to the public agency which has adopted an ordinance authorizing a 911 emergency reporting system. In order to verify the 911 ordinances are in place, the State 911 Coordinator has been working to collect a copy of the ordinance from each county in the state.

**SDCL 34-45-8.5**  
**Public Safety 911 Emergency Fund**

In preparation for SB 174 to take effect on 7-1-12, the Board has drafted, approved and implemented a procedure to conduct reviews of those PSAPs potentially eligible for the additional 911 surcharge revenue, commonly referred to as the incentive funds. Eleven of the current 34 PSAPs meet that portion of the statute by serving a minimum of 3 counties or a minimum population of 30,000. These 11 PSAPs must undergo an on-site review to determine if they are in compliance with the standards for operation and utilization of public safety answering points as outlined in the 911 Administrative Rules (ARSD 50:02:04:01 through 50:02:04:10). A copy of the final board approved "PSAP Compliance Review Procedure" is included as Exhibit A.

**SDCL 34-45-12**  
**911 Coordination Fund Created**

The Board created a 9-1-1 Coordination Fund Grant Program in 2011 to provide financial assistance to PSAPs for nonrecurring costs necessary to achieve compliance with the standards set out in administrative rule. Applicants are required to submit a written application outlining the project, including a narrative, project schedule, budget and their plan to achieve compliance with the standards in administrative rule. The grant requires a fifty (50) percent match and the Board set a maximum of \$200,000 in total awards to PSAPs. The Board awarded funding to two PSAPs in the last year, the Brookings Police Department

and Deuel County Sheriffs' Office. To date the Board has awarded two awards totaling \$32,274.06. The grant program guidelines are included as Exhibit B.

In addition to recurring costs, such as board operational expenses and 911 coordinator wages and expenses, the Board authorized a few other expenditures from the 911 Coordination Fund in the past year. Exhibit C is the 911 Coordination Fund condition statement which shows the total receipts and disbursements for the year. As previously mentioned the Board approved grant funding to two PSAPs. In FY12, about \$10,370 has been disbursed for the grant program. New expenses this year have been related to SB 174 implementation costs. The departments of Revenue and Public Safety have worked to develop and implement an electronic 911 surcharge collection and payment disbursement system as required by the bill. Charges to develop the system to date total approximately \$55,000. There will be some additional development work and maintenance in FY14, but these expenses should begin to decline once the system is fully in place on July 1, 2012. The Board also approved a consultant agreement for \$6,301 to assist with completing the on-site compliance reviews of those PSAPs determined to be eligible for the incentive funds.

**SDCL 34-45-18.2**  
Promulgation of Rules

Four rule-making areas have been identified by the South Dakota Legislature:

- 1) Minimum technical, operational, and procedural standards for the operation and utilization of a public safety answering point (hereinafter "PSAP");

- 2) Requirements and amounts for reimbursement of recurring and non-recurring costs, and;
- 3) Standards for coordination of effective 911 service on a statewide basis.
- 4) Allowable expenditures of the 911 emergency surcharge proceeds collected pursuant to 34-45-4.

The new administrative rules will further clarify the use of the 9-1-1 surcharge revenue for radio equipment and addressing/street signage expenses. A third new administrative rule will outline the process of verifying a PSAPs compliance with administrative rules to determine eligibility for incentive funds (911 Emergency Fund). This rules promulgation work is expected to begin in early fall of 2012.

The board has also identified several areas of current rule that need to be changed or struck based on changes to SDCL.

1. ARSD 50:02:04:07 (6) refers to the annual report submitted by the counties and PSAPs each year within sixty days of the end of the fiscal year. This needs to be changed to allow ninety days to better conform with county and municipal end of budget year processes.
2. ARSD 50:02:02:04 was effective in May of 1994. SDCL 34-45-4.1 gave general authority and was repealed in 1993 so this rule can be struck.
3. ARSD 50:02:04:07 (4) required local governments to track certain 911 surcharge remittance data. Effective July 1, 2012 telephone service providers will be remitting their collected surcharge to the Department of Revenue so the local governments will not be receiving the specific

information from each service provider. This should be updated to remove the requirement of “records identifying each remittance by name of service provider” as this information is no longer available to the local government.

4. ARSD 50:02:04:03 (2) requires a PSAP to use an emergency medical dispatch (EMD) program that is “recognized” by the state 911 basic training program. The board has become aware that the 911 training program does not actually recognize any EMD programs. They provide training in two different EMDs, Priority Dispatch and Power Phone but there is not requirement for a PSAP to use one of these two. This wording will need to be corrected.
5. ARSD 50:02:04:05 (3) requires quarterly collection reports to be submitted to the 911 board. This information is no longer needed on a quarterly basis so this rule will be struck.

**SDCL 34-45-20(2)**  
**Develop Uniform Statewide 9-1-1 Plan**

The next major item on the Board’s agenda is developing a comprehensive statewide 911 plan. The statewide 911 plan will serve as the roadmap for the future of 9-1-1 services and will necessarily involve input from all of the 9-1-1 stakeholders in South Dakota. The transition to Next Generation 9-1-1 (NG9-1-1) will be a central component of the plan.

Initial development of a plan outline has started and the boards subcommittees will meet over the coming months to draft plans specific to the subcommittee’s area of focus. The technical subcommittee has been working to

gather information vital to draft an RFP for Next Generation 9-1-1. This work included meeting with staff from the Office of Procurement Management. Through discussions with OPM staff, technical subcommittee members and key staff at the Department of Public Safety, a decision was made to halt technical subcommittee work on the RFP and recommend that the Board consider hiring a consultant to provide the needed expertise to develop a final state 9-1-1 plan that will include the NG911 plan. The Board recognizes that the State 9-1-1 Plan will be a statewide, comprehensive and cohesive 9-1-1 vision for the future and this plan will drive the work of the Board for years to come. The target date for completion of the plan is April 1, 2013

**SDCL 34-45-20(3)**  
**Monitor Current PSAPs and Their Use of 9-1-1 Surcharge Monies**

In 2010 the Board turned its attention to 9-1-1 funding. The Board, in conjunction with the Department of Legislative Audit, developed a series of financial reporting forms that were distributed to local governments for completion. The Board continues to collect annual data from local governments and the 34 PSAPs on 911 related revenue and expenditures to ensure we can provide the legislature and Governor's Office with accurate 911 financial data. Final analysis of the 2011 Annual Reports is still being completed, but the unofficial 911 surcharge collection amount for calendar year 2011 is \$8.2 million and the unofficial statewide expenditures are \$18.2 million. The analysis will be completed in the next two months and the final numbers will be provided in our report to the Government Operations and Audit Committee in the fall of 2012.

**SDCL 34-45-20(4)**  
Develop Criteria and Minimum Standard for PSAPs

As described above, the Board has promulgated administrative rules concerning minimum standards for PSAPs. Other rules are currently in the developmental phase. The Board and its subcommittees will be continually working to improve standards statewide, which may lead to further rulemaking in the future.

**SDCL 34-45-20(5)**  
Develop Criteria for Reimbursement of Recurring and Non-Recurring PSAP Costs

This priority was accomplished through the Board's first set of administrative rules. Specifically, ARSD 50:02:04:08 (PSAP allowable recurring and nonrecurring costs), 50:02:04:09 (Recurring Costs), and 50:02:04:10 (Nonrecurring costs) address reimbursement of allowable recurring and non-recurring PSAP costs. In addition, as was previous noted above, the Board has approved two new rules for promulgation related to radio equipment and addressing/street signage expenses.

**SDCL 34-45-20(6)**  
Legislative Audit of 9-1-1 Fee Utilization

The Department of Legislative Audit (DLA) performed a review of county 9-1-1 Funds during its normal audit of the various county governments. Their report includes information from any county audit performed as of December 31, 2010 and also county audits performed through December 31, 2009 which were not included in the previous September 2010 review. DLA completed audits of 44 counties and, although some issues regarding 9-1-1 surcharge usage were

revealed, the audits were generally positive and most counties appear to be utilizing the 9-1-1 surcharge in accordance with state law. The Board is finalizing a frequently asked questions document which will be provided to all counties and PSAPs in August 2012 to further clarify the allowable uses of 911 surcharge revenue. Further, as analysis of the county, city and PSAP annual reports is conducted, the Board will continue to work on education efforts with individual counties, cities and PSAPs when expenditure irregularities are noted. A copy of DLA's latest report is attached hereto as Exhibit D and incorporated herein by reference.

## SUMMARY OF REPORT

The past year was highly productive for the South Dakota 9-1-1 Coordination Board. We saw the passing of Senate Bill 174 which revised the collection and distribution of the surcharge revenue, provided for point of sale collection of the prepaid wireless emergency surcharge, and will provide funding for the upgrade of 911 emergency services. The Board immediately set in motion the plans and processes needed to be ready for the law to take effect in July 2012.

Moving into next year, the Board firmly believes the time has come to start working towards the future of 9-1-1 in South Dakota. Specifically, the Board's efforts this year on a statewide 9-1-1 plan will serve as the catalyst for future 9-1-1 services in South Dakota, and the Board is eager to help make this new vision a reality for all South Dakotans.

Respectfully submitted:



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Ted Ruffedt, Jr. – Chairperson  
9-1-1 Coordination Board  
July 31, 2012



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Trevor Jones – Secretary  
Department of Public Safety  
July 31, 2012

**PSAP COMPLIANCE REVIEW PROCEDURE  
SD 9-1-1 Coordination Board**



**BACKGROUND:**

The Public Safety Answering Point (PSAP) standards for operation and utilization are embodied in the 9-1-1 Administrative Rules (ARSD 50:02:04:01 through 50:02:04:10) promulgated by the 9-1-1 Coordination Board (the Board). A complete copy of ARSD 50:02:04 can be found at <http://legis.state.sd.us/rules/DisplayRule.aspx?Rule=50:02:04>.

In accordance with the passage of Senate Bill 174 during the 2012 legislative session and resulting revisions to SDCL 34-45-12 the Board has established the following process to determine PSAP compliance with Administrative Rule. According to Senate Bill 174 some PSAPs may be eligible to receive additional disbursement from the 911 Emergency Fund (commonly referred to as “incentive funds”).

**ELIGIBILITY:**

To be eligible for the incentive funds, the PSAP must meet the following criteria:

1. Provide the State 9-1-1 Coordinator with a copy of your county or city 9-1-1 ordinance referenced by SDCL 34-45-2.
2. The PSAP must serve a minimum population of 30,000 or serve at least three counties.
3. The PSAP must be in compliance with Administrative Rules Chapter 50:02:04, inclusive as determined by the Board.

**REVIEW PROCESS:**

The eleven PSAPs who have been identified as meeting items one and two above will be contacted by the State 9-1-1 Coordinator to schedule a time for the on-site review.

Upon completion of the review the State 9-1-1 Coordinator will compile a review report including the determination of compliant or non-compliant. The PSAP will be notified in writing of the outcome within 30 days of the on-site review. A copy of the review report will be provided to the Board.

Those PSAPs identified as eligible will begin receiving disbursements from the 911 Emergency Fund. Annual compliance reviews will be conducted by the State 9-1-1 Coordinator to ensure continued compliance.

Any PSAP determined to be ineligible will be notified of such in writing within 30 days of the on-site review, and a report will be provided detailing which rule(s) the PSAP is non-compliant with and how.

#### NEWLY ELIGIBLE PSAP REVIEW REQUEST:

Any PSAP who feels they have met items one and two above and have put in place the requirements outlined in ARSD 50:02:04 may request an on-site review by contacting the 9-1-1 Coordinator. The 9-1-1 Coordinator will work with the PSAP to coordinate a time for the on-site review, complete the review, determine compliance, and notify the PSAP within 60 days of the review request. Any PSAP identified as eligible for the incentive funds will begin receiving the incentive funds beginning with the month in which they were notified of their eligibility. For example: If the PSAP was notified on Sept. 25<sup>th</sup> they are eligible for September incentive funds and on-going. If they were notified on Oct 5<sup>th</sup> they are eligible for October incentive funds and on-going.

#### APPEALS PROCESS:

Should any PSAP wish to contest the determination of non-compliant, they must notify the 9-1-1 Coordinator in writing within thirty (30) days of notification of their status. The notification shall contain a brief written synopsis of the issue(s) they wish reviewed by the Board. The 9-1-1 Coordinator shall forward the written request for review to the Board, and the Board shall notice and address the request at the next regularly convened Board meeting.

## SD 9-1-1 Coordination Fund Grant Program Guidelines

### Program Goals

The goal of this grant program is to provide financial assistance to PSAPs that need help in funding non-recurring costs necessary to achieve or maintain compliance with the standards set out in Administrative Rules of South Dakota ("ARSD") sections 50:02:04:02 (General operational standards), 50:02:04:03 (Call taking standards), 50:02:04:04 (Communication with field units), 50:02:04:05 (Facilities and equipment) and 50:02:04:06 (Technical standards). The maximum amount of any single grant award is \$50,000.

### Applicant Eligibility

Eligible applicants –

- Must be a South Dakota city, county or federally recognized Indian tribe that operates one of the 34 established PSAPs in the state. An application submitted for the benefit of a PSAP that is operated jointly by two or more cities and/or counties under a formal joint powers or cooperative agreement must be submitted by one of the sponsoring governmental entities;
- Must be in compliance with SDCL, 34-45-34 Enhanced 911 Service; and
- Must be in compliance with established Financial Standards set out in ARSD 50:02:04:07.

### Matching Requirement

Applicants must provide a cash match in an amount equal to at least 50% of the total project costs.

### Application Period and Funding Cycle

There is one application period for each funding cycle. Applications are due on or before March 31 for the initial funding cycle. Applicants may submit no more than one application for each funding cycle. An application not funded in an annual funding cycle must be resubmitted in order to compete again in a subsequent application cycle. **The funding cycle will be one year from the agreement date.**

### Applications

Applications must be submitted in writing and shall contain the following information:

1. Application cover sheet
2. Budget sheet
3. Proposed method of funding matching requirement
4. Project schedule
5. Project narrative
6. Written plan that sets out how the PSAP will achieve compliance with standards in Administrative Rules

### Application Review

The Board will notify applicants within 30 days after receipt of the application if the application does not meet the guidelines and will identify the items that need to be provided before the application will be

considered by the Board. Priority will be given to applicants who can demonstrate they have developed an achievable plan to reach and/or maintain compliance with the standards in South Dakota Administrative Rules governing general operations, call taking, communication with field units, facilities & equipment and technical issues.

#### Eligible Use of Funds

Grant money must be used to fund the purchase of property identified as allowable nonrecurring costs in ARSD 50:02:04:10 (Nonrecurring Costs). Any property acquired with grant funds must be used for the direct benefit of the PSAP throughout the useful life of the property.

#### Factors for Decision Making

The decision to award or to not award grant funds is entirely at the discretion of the Board.

Priority will be given to applicants –

- Who are seeking funding assistance to fill the technology needs of the PSAP;
- Who can demonstrate that the grant funds will facilitate significant progress toward achieving compliance with established PSAP standards; and

Applicants must compete against other applicants requesting funds and the Board will award funds after considering, in no particular order, the following factors:

- Availability of local cash match;
- Readiness to proceed;
- Technical feasibility;
- Regionalization or consolidation of facilities;
- Degree to which grant funds will assist in achieving or maintaining compliance with standards;
- Compliance with established PSAP financial standards; and
- Information contained in audit reports issued by the Department of Legislative Audit.

#### Decisions on Applications

Within sixty (60) days after the application deadline, the Board will make a decision to either approve or disapprove each application. The Board may choose to modify the amount of any grant awarded by either increasing or decreasing the amount requested in the application. However, no grant will be awarded for more than 50% of the total project costs. No grant will be awarded for more than \$50,000. The Board will notify each applicant in writing of the Board's decision on the application.

#### Funding Agreement

Successful applicants must enter into a Project Agreement with the Board. The Project Agreement will establish the terms and conditions of the grant award.

#### Time Restrictions

Successful applicants must submit reimbursement requests to the State 9-1-1 Coordinator on a monthly basis, by the 5<sup>th</sup> of each month until the project is complete or the agreement ends, whichever comes first.

Disbursement of Funds

Grant funds will be disbursed to successful applicants on a reimbursement basis only after the applicant has paid all eligible project costs. The applicant must submit a reimbursement request and supporting evidence showing all eligible costs have been incurred and paid before disbursement of grant funds will be authorized by the Board or its designee.

**Exhibit C**



	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
TOTAL RECEIPTS	\$138,755	\$252,314	\$238,371	\$189,724
TOTAL DISBURSEMENTS	\$28,239	\$85,019	\$67,717	\$80,972
NET (Receipts less Disbursements)	<u>\$110,516</u>	<u>\$167,295</u>	<u>\$170,654</u>	<u>\$108,752</u>
BEGINNING CASH BALANCE	\$0	\$110,516	\$277,811	\$448,465
ENDING CASH BALANCE	<u>\$110,516</u>	<u>\$277,811</u>	<u>\$448,465</u>	<u>\$557,217</u>

**County 911 Service Fund  
Review Summary  
As of December 2010**

Prepared by  
Department of Legislative Audit

County 911 Service Fund Review Summary  
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## Summary of County 911 Fund Review and Concerns

The Department of Legislative Audit (DLA) performed a review of the operation of the County 911 Service Fund during our normal audit of the various County governments. This summary report included information from any county audit performed as of December 31, 2010 and also county audits performed through December 31, 2009 which were not included in the previous September 2010 review. These procedures did not constitute an audit made in accordance with generally accepted government auditing standards and do not extend to, and we do not express an opinion on, any financial statements or reports of the individual county 911 service funds or Public Safety Answering Points (PSAP).

DLA reviewed audits of 44 county governments as of December 31, 2010 and as of December 31, 2009 for audits not included in the prior review dated in September of 2010. We prepared an individual summary sheet for each county reviewed, which follows this summary.

While performing the audit of the various county governments, we reviewed the revenues and expenditures of the 911 Service Fund to determine if the county governments were generally in compliance with the newly adopted South Dakota Codified Laws and Administrative Rules. In most cases we did not find any major problems with the county's operation of their 911 Service Fund; however, we did note some concerns (both our concerns and those of the various counties) which are summarized below:

### Concerns / Questions:

1. Administrative Rules of South Dakota (ARSD) 50:02:04:07 (1) states, "Any governing body responsible for the operation of a PSAP must maintain within its accounting system a separate special revenue fund to be identified as the 911 Fund:" ARSD 50:02:04:08 states "Costs must be directly related to the installation, maintenance, or operation of a PSAP to be considered allowable costs. Directly related costs are those that are necessarily incurred by a PSAP to process emergency and non-emergency requests ...." We noted a few counties which operated a twenty-four hour communications facility which received all 911 service calls which was accounted for in both the General Fund and the 911 Service Fund. It appears through the above rules that both emergency and non-emergency calls should all be accounted for within the 911 Service Fund. The following questions arose during the review of the various operations:
  - a. Is there a difference in allowable use of 911 surcharge revenue when a County operates a PSAP or when they contract with another entity for PSAP functions? For example, a County that operates a PSAP would not be required to separate out "non-emergency dispatching" from other 911 calls. However, if a County does not operate a PSAP and pays another entity for "non-emergency dispatching" services, this would not be an allowable use of 911 surcharge revenue.
  - b. For a County operating a PSAP should revenues and expenditures related to non-emergency dispatch be accounted for in the General Fund and emergency dispatch services be accounted for in the 911 Service Fund or should they both be accounted for in the 911 Service Fund?

2. Administrative Rules of South Dakota (ARSD) 50:02:04:07 (4) states, "Any governing body receiving 911 emergency surcharge funds must deposit all received funds, including all interest earned on fund investment, in the 911 Fund...". We noted that numerous counties were not retaining the interest earnings in the 911 Service Fund. We recommend that this requirement be emphasized to the county governments.
3. ARSD define "recurring costs and nonrecurring costs", which do not include the cost of paying for "signage" or street address signs. We noted numerous counties which were incurring expenditures in the 911 Service Fund for the payment of street signs and cost of installing and maintaining street signs. We recommend that this prohibition against using 911 surcharge funds for installing and maintaining street signs be emphasized to the county governments.
4. Counties were confused and concerned over what "personnel costs" would be appropriate to be paid from the 911 Service Fund and how to allocate the costs. ARSD 50:02:04:09 states "PSAP personnel costs, where the employee's primary function and duties must be to work as an employee of a PSAP or, at least 50 percent of the employee's work hours must be spent performing PSAP duties, ...". The concern is that expenditures were being reported that were less than the required 50% of the employee's time and that in addition, some counties charged no dispatch salaries to the 911 Service fund due to time involved in tracking the time between duties. Examples noted in our review are as follows:
  - The county operates a PSAP and a portion of the Emergency Manager's salary, who was the designated 911 coordinator was less than 50% of the Emergency Manager's salary and was included as personnel costs of the 911 Service Fund.
  - The county operates a PSAP and a dispatcher's salary was split 75% General Fund and 25% to 911 Service Fund which is less than the required 50% of the employee's work hours.
  - The county operates a PSAP and a county's jail salaries for employees who also handle the dispatch service portion of the county was entirely charged to the Jail because of the time involved in maintaining cost records.
  - The county does not operate a PSAP and the county paid 25% of jailors and the head bookkeeper salary from the 911 Service Fund.
  - A county contracted for 911 dispatch service to a PSAP, but also charged 10% of its local dispatch operation to the 911 Service Fund.
  - Other counties were also charging personnel services at the local level while contracting with a PSAP for 911 services.
  - The county operates a PSAP and a maintenance man, who also performed IT services for the 911 Service Fund, had his entire salary charged to the 911 Service Fund, all though the time spent on 911 IT services were less than 50% of his time.
5. In certain counties we noted that the cost of providing the 911 services or contracting for the 911 service exceeded the amount of 911 surcharge fees they were collecting. The counties in these cases had to "subsidize" the 911 services costs with county General Fund revenues. In some cases, the cost of contracting for the 911 services will exceed the 911 surcharge collected (charged \$1.12 per line and only collect \$.75).

6. Noted two counties which had a contract with PSAP; however, they did not give any 911 surcharge collections to the PSAPs because they did not feel the PSAP's are spending the money appropriately.
7. Noted a county which paid for the re-wiring of five school districts for generators from the 911 Service Fund. It was not clear whether this expenditure was allowable from the 911 Service Fund.

For PSAP operations that are charging participating members amounts set in a contract that does not involve a settlement of actual costs, we did not evaluate whether the amounts being charged to the participating county were appropriate. Based on what the board decides related to the concerns that we expressed, contractual relationships may need to be reviewed to insure that allowable costs are being charged to the 911 Service Funds.

In conclusion, many of the counties we have reviewed are concerned and sometimes confused as to what is allowable and how to allocate and account for the expenditures of the 911 surcharge revenues. They have also expressed their concern as to whether there are sufficient 911 surcharge revenues to fund the operation or contracts for services.

COUNTY:

Beadle County

TYPE OF 911 OPERATION:

The County contracts with the Huron Police Department for 911 services. The 911 surcharge dollars are sent directly to the Huron Police Department by the phone companies. The County gets a report from the Huron Police Department showing the revenues and expenditures that should be reported in the 911 Service Fund at the County.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$171,717.53
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EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Communication Center	\$171,717.53
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$0.00.

CONCERNS:

No Concerns Noted.

COUNTY:

Bennett County

TYPE OF 911 OPERATION:

The County contracts with the Winner Police Department for 911 services. The County collects a \$.75 surcharge per month, per line. The County is charged \$1.12 per month, per line. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$41,434.15
Federal Grants	1,600.00
Investment Earnings	210.45
Other – Contribution from City of Martin	8,330.00
Transfer in from General Fund	<u>10,000.00</u>
Total Revenue and Transfers	\$61,574.80

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – Winner Police Department	\$35,168.58
Services and Fees (Enhanced 911 and Mapping)	8,223.79
Utilities	<u>3,480.27</u>
Total Expenditures	\$46,872.64

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$21,890.90.

CONCERNS:

No Concerns Noted.

COUNTY:

Bon Homme County

TYPE OF 911 OPERATION:

The County operates the PSAP. The County collects a \$.75 surcharge in the 911 Service Fund to pay the expenditures incurred from the County 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$55,809.64
Federal Grants – Generators	19,657.05
Investment Earnings	<u>3,400.68</u>
Total Revenue	\$78,867.37

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries and Wages	\$11,343.09
Repairs and Maintenance	7,183.54
Supplies and Materials	29,442.48
Travel and Conference	731.01
Utilities	<u>8,374.76</u>
Total Expenditures	\$57,074.88

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Fund as of December 31, 2010 was \$208,195.74.

CONCERNS:

1. We noted in CY 2009 that expenditures incurred in the amount of \$53,414.23 for the purpose of wiring five school districts in the County for generators were recorded to the 911 Service Fund. The County did attempt to obtain approval for these expenditures from the 911 Coordination Board; however, no response was received. We determined that it was not clear whether the expenditures were allowable expenditures of the 911 Service Fund.
2. Part of the Emergency Management Director's salary, approximately 25%, is recorded against the 911 Service Fund. Time records are not maintained to support if the 25% represents the actual percent charged to the 911 Service Fund. ARSD 50:02:04:09 requires 50 percent of the employee's work hours to be spent working for the PSAP. The concern is whether the 50 percent rule applies to the 911 Coordinator.

3. The 911 dispatcher's (who also perform jailer's functions) salaries were charged entirely to the General Fund jail function although the dispatch center is manned twenty four hours a day.

COUNTY:

Brookings County

TYPE OF 911 OPERATION:

The County has a joint operations agreement with the City of Brookings which operates the PSAP. The two entities have created a board which sets the budget of the communications center. The County contributes a set amount to the City of Brookings. The County also pays for certain items directly. The County collects a \$.75 surcharge in the 911 Service Fund to pay the expenditures incurred from the County 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$269,784.51
Investment Earnings	1,057.85
Transfer from General Fund	<u>95,000.00</u>
Total Revenue and Transfers	\$365,842.36

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – Brookings Police Department	\$426,903.00
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$90,089.45.

CONCERNS:

No Concerns Noted.

COUNTY:

Brown County

TYPE OF 911 OPERATION:

The County operates a PSAP – Brown County Regional Communications Center with the City of Aberdeen. This PSAP splits all operational costs in excess of the surcharge revenue on a 50/50 basis between the City of Aberdeen and the County.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 391,489.24
Contract Service from the City of Aberdeen	298,055.64
Careflight Surcharge	12,081.00
Investment Earnings	2,581.51
Other Miscellaneous Revenue	98.54
Transfer from General Fund	<u>298,055.64</u>
Total Revenue and Transfers	\$1,002,361.57

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries and Wages	\$ 719,287.71
Insurance	7,915.81
Services and Fees	2,780.80
Publishing	746.78
Repairs and Maintenance	101,868.50
Supplies and Materials	122,288.05
Travel and Conference	10,335.74
Utilities	58,467.73
Machinery and Equipment	17,447.00
Transfer to General Fund (Interest Earnings)	<u>2,581.51</u>
Total Expenditures and Transfers	\$1,043,719.63

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$305,514.86.

CONCERNS:

The County transferred the interest earnings from the 911 Service Fund to General Fund.

COUNTY:

Buffalo County

TYPE OF 911 OPERATION:

The County contracts with the BIA Law Enforcement – Crow Creek Agency for 911 services. The County used to send funds to this organization but felt that the funds were not being spent appropriately. The County collects a \$.75 surcharge and receipts this surcharge to the 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$10,969.57
Investment Earnings	<u>572.88</u>
Total Revenue	\$11,542.45

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Repairs and Maintenance - Signage	\$ 3,245.69
Transfers to General Fund – Interest Earnings	<u>572.88</u>
Total Expenditures and Transfers	\$ 3,818.57

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$42,601.69.

CONCERNS:

1. The County transferred the interest earnings from the 911 Service Fund to General Fund.
2. The expenditures for repairs and maintenance were for signage.

COUNTY:

Butte County

TYPE OF 911 OPERATION:

The County operates the PSAP. The County collects a \$.75 surcharge in the 911 Service Fund to pay the expenditures incurred in the 911 Service Fund. The County has a communications function for dispatch in the General Fund from which all dispatch operational costs are recorded and also maintains a 911 Service Fund for the purpose of collecting the 911 surcharge to provide for capital purchases. The County has a three year contract for 50% of dispatch services with the City of Belle Fourche. The collections for dispatch from the City of Belle Fourche; however are receipted to the General Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$92,307.29
Investment Earnings	<u>1,744.84</u>
Total Revenue	\$94,052.13

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries and Wages (911 Coordinator)	\$ 4,449.90
Services and Fees (Primarily Mapping)	10,567.15
Repairs and Maintenance	1,282.00
Supplies and Materials	16,455.83
Travel and Conference	120.00
Utilities	8,913.65
Debt Service – Lease Purchase of Equipment	<u>43,753.96</u>
Total Expenditures	\$85,542.49

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$118,392.84.

CONCERNS:

1. The City of Belle Fourche contracts with Butte County for dispatch services. The collections from the City of Belle Fourche are accounted for within the General Fund of Butte County. The 911 surcharge collections are receipted to the 911 Service Fund and are used for other operational expenditures and for capital lease purchases. The concern is that the entire dispatch function should be accounted for within the 911 Service Fund. Per discussion with the County Auditor, Butte County plans to combine the General Fund dispatch function with the 911 Service Fund starting in 2013.
2. The County spent \$410.28 on signage.

COUNTY:

Campbell County

TYPE OF 911 OPERATION:

The County is a contracting member of the North Central Regional E911 Center. The County remits \$.65 of the \$.75 surcharge to the North Central Regional E911 Center.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$23,553.31
Miscellaneous (Patronage)	<u>229.54</u>
Total Revenue	\$23,782.85

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – North Central E911 Center	\$20,991.82
Travel and Conference	27.38
Utilities	<u>1,074.86</u>
Total Expenditures	\$22,094.06

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$20,063.88.

CONCERNS:

No Concerns Noted.

COUNTY:

Charles Mix County

TYPE OF 911 OPERATION:

The County operates a PSAP. The County also has a contract to provide 911 services to Douglas County. Charles Mix County charges Douglas County 27% of the 911 Funds Expenditures each quarter.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 80,870.47
Contract Revenue	108,392.34
Investment Earnings	1,943.22
Other Revenue	212.70
Transfer In from General Fund	<u>48,300.00</u>
Total Revenue and Transfers	\$239,718.73

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$169,372.60
Professional Services	36.00
Repairs/Maintenance	6,003.80
Supplies	1,027.24
Travel/Conference	89.60
Utilities	15,503.72
Equipment/Software	<u>76,642.00</u>
Total Expenditures	\$268,674.96

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$67,113.87.

CONCERNS:

No Concerns Noted.

COUNTY:

Clark County

TYPE OF 911 OPERATION:

The County contracts with the Huron Police Department for 911 services. In addition, the County makes additional operating expenditures from the 911 Service Fund. The County collects a \$.75 surcharge in the 911 Service Fund to pay the expenditures incurred in the 911 Service Fund.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$34,843.08
Charges for Services – City of Clark	16,502.74
Investment Earnings	<u>1,348.13</u>
Total Revenue	\$52,693.95

EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

PSAP Contract – City of Huron	\$17,953.00
Salaries and Wages	16,502.74
Supplies and Materials (Includes Programming Radios)	10,765.49
Utilities	1,074.25
Transfer to General Fund (Interest Earnings)	<u>1,348.13</u>
Total Expenditures and Transfers	\$47,643.61

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$91,071.69.

CONCERNS:

The County transferred the interest earnings from the 911 Service Fund to General Fund.

COUNTY:

Codington County

TYPE OF 911 OPERATION:

The County contracts with the Watertown Police Department for 911 Services. The 911 surcharge dollars are sent directly to the Watertown Police Department by the phone companies. The County gets a report from the Watertown Police Department showing the revenues and expenditures that should be reported in the 911 Service Fund at the County.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$274,331.54
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EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Communication Center	\$274,331.54
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$0.00.

CONCERNS:

No Concerns Noted.

COUNTY:

Corson County

TYPE OF 911 OPERATION:

The County is an original member of the North Central Regional E911 Center. The County remits \$.47 of the \$.75 surcharge to the North Central Regional E911 Center.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$19,678.53
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EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

PSAP Contract – North Central E911 Center	\$14,622.87
Salaries and Wages – 911 Coordinator	<u>3,469.50</u>
Total Expenditures	\$18,092.37

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$12,606.22.

CONCERNS:

No interest earnings were recorded in the 911 Service Fund.

COUNTY:

Custer County

TYPE OF 911 OPERATION:

The County operates the PSAP. The County collects a \$.75 surcharge in the 911 Service Fund to pay the expenditures incurred in the 911 Service Fund. In addition, the County operates a dispatch which is funded from the General Fund.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$78,088.07
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EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

Salaries and Wages (1/4 of Dispatcher's Salary)	\$15,168.14
Services and Fees (Software)	2,250.00
Supplies and Materials (Signs)	2,224.61
Utilities	<u>23,113.65</u>
Total Expenditures	\$42,756.40

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$103,740.13.

CONCERNS:

1. No interest earnings were recorded in the 911 Service Fund.
2. Signs totaling \$2,224.61 were purchased from the 911 Service Fund.
3. A dispatch operation is being operated from the General Fund with approximately \$249,600 expenditures incurred in 2009. The concern is whether the General Fund and 911 Service Fund operations should be combined in one fund.
4. A dispatcher's salary is split with  $\frac{3}{4}$  paid from General Fund and  $\frac{1}{4}$  paid from the 911 Service Fund. ARSD 50:02:04:09 requires 50 percent of the employee's work hours to be spent working for the PSAP.

COUNTY:

Davison County

TYPE OF 911 OPERATION:

The County contracts with the Mitchell Police Department for 911 Services. The 911 surcharge dollars are sent directly to the Mitchell Police Department by the phone companies. The County gets a report from the Mitchell Police Department showing the revenues and expenditures that should be reported in the 911 Service Fund at the County.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$166,964.45
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EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Communication Center	\$166,964.45
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$0.00.

CONCERNS:

No Concerns Noted.

COUNTY:

Day County

TYPE OF 911 OPERATION:

The County contracts with the Watertown Police Department for 911 Services. During 2010 the County paid \$10,950 per quarter. The amount is set when the contract for each year is signed. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 60,178.59
Other Revenues	<u>676.54</u>
Total Revenue	\$ 60,855.13

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$ 46,494.56
Watertown Police Department Contract	43,800.00
911 Services (various phone companies)	11,799.54
Supplies	451.13
Repairs/Maintenance	<u>435.00</u>
Total Expenditures	\$102,980.23

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$45,653.30.

CONCERNS:

1. The County pays 25% of sheriff office (jailors and head bookkeeper) salaries out of the 911 Service Fund. This percentage was set a few years back – estimate of time on dispatching calls. ARSD 50:02:04:09 requires 50 percent of the employee's work hours to be spent working for the PSAP.
2. Of the above Supplies expenditures, \$426.13 was payment to Sign-Up Ltd. For resident marker signs. These expenditures are supposed to be reimbursed from the home-owner.

COUNTY:

Deuel County

TYPE OF 911 OPERATION:

The County operates a PSAP through the Deuel County Sheriff's Office. The County collects a \$.75 surcharge and records the transactions through the County 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 45,468.66
Investment Earnings	1,920.98
Transfer from General Fund	<u>40,000.00</u>
Total Revenue	\$ 87,389.64

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries and Wages	\$ 95,673.41
Services and Fees (Mapping)	3,905.00
Publishing	17.51
Repair and Maintenance	1,201.73
Supplies and Materials	824.76
Travel and Conference	802.63
Utilities	17,305.96
Transfer to General Fund (Investment Earnings)	<u>1,920.98</u>
Total Expenditures and Transfers	\$121,651.98

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$124,925.00.

CONCERNS:

The County transferred the interest earnings from the 911 Service Fund to the General Fund.

COUNTY:

Douglas County

TYPE OF 911 OPERATION:

The County contracts with Charles Mix County. Charles Mix County charges Douglas County 27% of the 911 Funds Expenditures each quarter. Douglas County does have a 911 Service Fund established to account for these funds.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$30,085.69
Investment Earnings	<u>314.38</u>
Total Revenue	\$30,400.07

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Charles Mix County Contract	\$68,828.01
911 Services (various phone companies)	<u>10,520.04</u>
Total Expenditures	\$79,348.05

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$30,965.41.

CONCERNS:

1. The costs of the contract are greater than the 911 Surcharge revenue brought in. The County has foreseen this and is already making part of the expenditures from the General Fund.
2. The County contract expenditures to Charles Mix County of \$59,184.64 were made directly from the General Fund.

COUNTY:

Edmunds County

TYPE OF 911 OPERATION:

The County is an original member of the North Central Regional E911 Center. The County remits \$.47 of the \$.75 surcharge to the North Central Regional E911 Center.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$27,980.22
Investment Earnings	376.88
Transfer from General Fund	<u>21,500.00</u>
Total Revenue and Transfers	\$49,857.10

EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

PSAP Contract – North Central E911 Center	\$19,428.02
Salaries and Wages	19,575.62
Supplies and Materials	2,524.96
Utilities	<u>600.00</u>
Total Expenditures	\$42,128.60

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$19,893.65.

CONCERNS:

1. Since the County contracts with North Central E911 Center for PSAP responsibilities, none of the dispatch service salaries and wages should be charged to the 911 Service Fund
2. The County Auditor stated that the supplies and materials relate to the dispatch service and in 2009 could have been related to signage. The county is now aware that signage is not allowable.

COUNTY:

Faulk County

TYPE OF 911 OPERATION:

The County contracts with the Spink County PSAP. The County collects a \$.75 surcharge and pays Spink County a contract charge and in addition makes additional expenditures from the County 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$21,556.86
Federal Grants	<u>18,450.00</u>
Total Revenue	\$40,006.86

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – Spink County	\$10,000.00
Salaries and Wages – 911 Coordinator	4,756.36
Repairs and Maintenance	15.00
Supplies and Materials (Includes \$18,450.00 Signs)	18,707.01
Utilities	<u>3,418.32</u>
Total Expenditures	\$36,896.69

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$42,809.17.

CONCERNS:

1. No interest earnings were recorded in the 911 Service Fund.
2. The County paid \$18,450 for signage from the 911 Service Fund.

COUNTY:

Grant County

TYPE OF 911 OPERATION:

The County contracts with the Watertown Police Department for 911 Services. During 2010 the County paid \$14,275 per quarter. The amount is set when the contract for each year is signed. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 81,565.74
Detention Center Reimbursement	12,000.00
Investment Earnings	56.55
Other Revenues	1,677.00
Transfer In from General Fund	<u>68,000.00</u>
Total Revenue and Transfers	\$163,299.29

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$ 83,206.15
Watertown Police Department Contract	60,700.00
911 Services (various phone companies)	8,308.25
Tower Rentals	1,951.00
Maintenance Agreements	4,768.60
Equipment	<u>2,266.00</u>
Total Expenditures	\$161,200.00

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$20,564.74.

CONCERNS:

1. The payroll expenditures charged to the 911 Service Fund may not be allowable considering 911 services are contracted to the Watertown Police Department.
2. The \$12,000 Detention Center Reimbursement should not be receipted into the 911 Service Fund.

COUNTY:

Gregory County

TYPE OF 911 OPERATION:

The County contracts with the Winner Police Department for 911 Services. The County collects a \$.75 surcharge per month, per line. The County is charged a \$4,000.00/year administrative fee as well as \$1.12 per month, per line. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$48,541.41
Investment Earnings	<u>1,647.30</u>
Total Revenue	\$50,188.71

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Winner Police Department Contract	\$71,004.34
911 Services (various phone companies)	<u>4,785.49</u>
Total Expenditures	\$75,789.83

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$40,453.32

CONCERNS:

The concern at Gregory County is that the contract is costing more than is brought in with 911 Surcharge dollars. The County does have a cash balance in their 911 Fund, but when that is gone the extra cost will be coming out of the General Fund.

COUNTY:

Hamlin County

TYPE OF 911 OPERATION:

The County contracts with the Watertown Police Department for 911 Services. During 2009 the County paid \$8,850 per quarter. The amount is set when the contract for each year is signed. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$49,725.86
Investment Earnings	2,243.98
Other Revenues	<u>156.22</u>
Total Revenue	\$52,125.94

EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

Salaries	\$ 4,063.29
Watertown Police Department Contract	35,400.00
911 Services (various phone companies)	8,921.91
Supplies/Repairs	<u>3,858.61</u>
Total Expenditures	\$52,243.81

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$108,894.92.

CONCERNS:

The accounting records for Hamlin County revealed that the County spent approximately \$1,000 on signage during CY 2009 and \$700 on signage during CY 2008.

COUNTY:

Hand County

TYPE OF 911 OPERATION:

The County contracts with the Huron Police Department PSAP. The County collects a \$.75 surcharge and pays the Huron Police Department a contract charge and in addition makes additional expenditures from the county 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$39,126.25
Investment Earnings	<u>1,340.00</u>
Total Revenue	\$40,466.25

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract - Huron Police Department	\$14,964.00
Repairs and Maintenance (Tower Repair)	3,132.82
Supplies and Materials	1,008.24
Travel and Conference	18.07
Utilities	2,722.89
Other	20.00
Transfer to General Fund - interest earnings	1,340.00
Transfer to Emergency Management Fund - Salaries – 911 Coordinator	<u>9,500.34</u>
Total Expenditures and Transfers	\$32,706.36

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$128,011.37.

CONCERNS:

No interest earnings were recorded in the 911 Service Fund.

COUNTY:

Harding County

TYPE OF 911 OPERATION:

The County is a contracting member of the North Central Regional E911 Center. The County remits \$.65 of the \$.75 surcharge to the North Central Regional 911 Center.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$10,514.97
Investment Earnings	<u>72.93</u>
Total Revenue	\$10,587.90

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Communication Center (mainly contract)	\$ 9,943.86
Transfer Out (interest earnings)	<u>72.93</u>
Total Expenditures	\$10,016.79

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$16,029.77.

CONCERNS:

The County transferred the interest earnings from the 911 Service Fund to the General Fund.

COUNTY:

Hughes County

TYPE OF 911 OPERATION:

The County contracts with the Pierre Police Department for 911 services. The 911 surcharge dollars are received directly by the Pierre Police Department. Hughes County does not record the 911 transactions in the county records, but includes the 911 yearly summary in the General Fund of the annual financial report.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$203,839.55
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EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Communication Center	\$203,839.55
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$0.00.

CONCERNS:

The County reports the 911 services in the General Fund instead of in the 911 Service Special Revenue Fund.

COUNTY:

Hutchinson County

TYPE OF 911 OPERATION:

The County contracts with the City of Mitchell PSAP. The County collects a \$.75 surcharge and pays City of Mitchell a contract charge of \$4.50 per capita, based on the most current census data. The County makes additional expenditures from the County 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$76,145.22
Investment Earnings	<u>5,666.98</u>
Total Revenue	\$81,812.20

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – City of Mitchell	\$42,393.80
Salaries and Wages	1,261.61
Supplies and Materials	1,249.27
Travel and Conference	76.48
Utilities – Phone	<u>7,211.23</u>
Total Expenditures	\$52,192.39

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$267,276.40.

CONCERNS:

1. Part of the salaries and wages were used for installation of signage.
2. Supplies and Materials included \$306.79 for signage.

COUNTY:

Jackson County

TYPE OF 911 OPERATION:

The County contracts with Pennington County for 911 Services. The County is to pay every quarter. The amount is set when the contract for each year is signed. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$39,719.09
Other Revenues	973.29
Transfer from General Fund	<u>15,000.00</u>
Total Revenue and Transfers	\$55,692.38

EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

Pennington County Contract	\$16,779.54
911 Services (various phone companies)	<u>14,462.91</u>
Total Expenditures	\$31,242.45

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$28,254.41.

CONCERNS:

The County spent approximately \$12,000 on signage during CY 2008.

COUNTY:

Jones County

TYPE OF 911 OPERATION:

The County contracts with the Pierre Police Department for 911 Services. The County is to pay every quarter. The amount is set when the contract for each year is signed. The contract amount for 2010 is \$2,236.88/quarter. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$14,446.69
Telecommunications Excise Tax	2,332.11
Investment Earnings	<u>316.35</u>
Total Revenue	\$17,095.15

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Pierre Police Department Contract	\$ 8,947.52
911 Services (various phone companies)	<u>1,288.20</u>
Total Expenditures	\$10,235.72

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$36,536.20

CONCERNS:

The County spent approximately \$14,000 on signage during CY 2009.

COUNTY:

Kingsbury County

TYPE OF 911 OPERATION:

The County contracts with the Huron Police Department PSAP. The County collects a \$.75 surcharge and pays the Huron Police Department a contract charge and in addition makes additional expenditures from the county 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$55,677.86
Investment Earnings	<u>2,247.75</u>
Total Revenue	\$57,925.61

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract - Huron Police Department	\$11,630.00
Salaries and Wages (E911 Coordinator)	1,835.94
Services and Fees	3,593.70
Repairs and Maintenance	2,401.44
Supplies and Materials (Radios of \$15,800.80)	16,485.15
Utilities	<u>6,755.97</u>
Total Expenditures	\$42,702.20

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$156,206.62.

CONCERNS:

The County used \$15,800 of 911 surcharge revenue to purchase radios for first responders.

COUNTY:

Lawrence County

TYPE OF 911 OPERATION:

The County operates a 911 dispatch center. The City of Spearfish also operates a 911 dispatch center. Half of the 911 Surcharge funds are kept by the County and the other half is sent to the City of Spearfish. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$226,138.86
Investment Earnings	2,824.95
Other Revenues	<u>140.00</u>
Total Revenue	\$229,103.81

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$ 48,114.48
Spearfish Police Department Share of 911	113,058.33
911 Services (various phone companies)	12,428.87
Supplies	<u>10,352.18</u>
Total Expenditures	\$183,953.86

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$352,005.03

CONCERNS:

No Concerns Noted.

COUNTY:

Lincoln County

TYPE OF 911 OPERATION:

The County operates a PSAP –Lincoln County Central Communications. In addition, Turner County contracts with Lincoln County for 911 Services.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$359,896.92
Contract Service from the Turner County	68,579.76
Investment Earnings	3,324.63
Other Miscellaneous Revenue	479.52
Transfer from General Fund	<u>100,000.00</u>
Total Revenue and Transfers	\$532,280.83

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries and Wages	\$424,516.03
Insurance	2,310.00
Rent	21,074.27
Repairs and Maintenance	17,378.01
Supplies and Materials	3,982.55
Travel and Conference	1,228.52
Utilities	18,079.61
Machinery and Equipment	<u>22,914.14</u>
Total Expenditures	\$511,483.13

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$139,568.25.

CONCERNS:

No Concerns Noted.

COUNTY:

Marshall County

TYPE OF 911 OPERATION:

The County operates a PSAP. It appears that the County does provide contracted services to some local entities. The County has established a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$32,698.66
Contract Revenue	6,772.44
Transfer from General Fund	<u>20,000.00</u>
Total Revenue and Transfers	\$59,471.10

EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

Salaries	\$38,393.66
Repairs/Maintenance	200.40
Supplies	1,412.17
Travel/Conference	209.99
911 Services (various phone companies)	<u>11,397.39</u>
Total Expenditures	\$51,613.61

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$9,250.08.

CONCERNS:

No interest earnings were recorded in the 911 Service Fund.

COUNTY:

McCook County

TYPE OF 911 OPERATION:

The County contracts with the City of Mitchell PSAP. The County collects a \$.75 surcharge and pays City of Mitchell a contract charge of \$4.50 per capita, based on the most current census data. In addition the County makes additional expenditures from the County 911 Service Fund.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$54,923.66
Charges for Goods and Services (Address Signs)	450.00
Investment Earnings	<u>1,002.06</u>
Total Revenue	\$56,375.72

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – City of Mitchell	\$26,244.00
Rentals (Tower)	450.00
Repair and Maintenance	222.50
Supplies and Materials	2,362.25
Travel and Conference	152.44
Utilities	<u>10,771.73</u>
Total Expenditures	\$40,202.92

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$97,429.63.

CONCERNS:

No Concerns Noted.

COUNTY:

McPherson County

TYPE OF 911 OPERATION:

The County is a contracting member of the North Central Regional E911 Center. The County remits \$.65 of \$.75 surcharge to the North Central Regional 911 Center. The County has established a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2009 the County had revenues as follows:

911 Surcharge	\$16,320.70
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EXPENDITURE TYPES:

For CY 2009 the County had expenditures as follows:

North Central Regional 911 Center Contract	\$13,757.00
Supplies	<u>128.90</u>
Total Expenditures	\$13,885.90

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2009 was \$3,278.54

CONCERNS:

No interest earnings were recorded in the 911 Service Fund.

**COUNTY:**

Meade County

**TYPE OF 911 OPERATION:**

The County operates the PSAP. The County collects a \$.75 surcharge in the 911 Service Fund to pay the expenditures incurred in the 911 Service Fund.

**REVENUE TYPES:**

For CY 2010 the County had revenues as follows:

911 Surcharge	\$245,423.90
Investment Earnings	10,223.88
Other Miscellaneous Revenue	<u>202.00</u>
Total Revenue	\$255,849.78

**EXPENDITURE TYPES:**

For CY 2010 the County had expenditures as follows:

Salaries and Wages (911 Coordinator and IT)	\$ 28,571.44
Services and Fees (Software Maint. And GIS Exp)	109,500.00
Rentals	1,250.00
Supplies and Materials	83,726.29
Utilities	24,846.12
Machinery and Equipment (Includes 911 Console)	153,988.11
Transfer to General Fund (Interest Earnings)	<u>10,223.88</u>
Total Expenditures and Transfers	\$412,105.84

**911 SERVICE FUND CASH BALANCE:**

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$507,698.80.

**CONCERNS:**

1. The County transferred the interest earnings from the 911 Service Fund to General Fund.
2. The County maintenance man, who also performed IT services for the 911 Service Fund, had his entire salary charged to the 911 Service Fund, all though his time spent on 911 IT services was less that 50%.

COUNTY:

Minnehaha County

TYPE OF 911 OPERATION:

The County contracts with Minnehaha Metro Communications. Minnehaha Metro Communications became its own entity in CY 2008. It receives its own audit and is a component unity of the City of Sioux Falls. The County prepares a monthly remittance to Minnehaha Metro Communications. Each remittance is for the prior months collections.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$2,164,378.16
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EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

PSAP Contract – Minnehaha Metro Communications	\$2,164,378.16
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$0.00.

CONCERNS:

No Concerns Noted.

COUNTY:

Pennington County

TYPE OF 911 OPERATION:

The County operates a PSAP. Jackson County and Haakon County both contract with Pennington County for 911 Services. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge & Contract Revenue	\$976,027.24
Investment Earnings	<u>3,390.01</u>
Total Revenue	\$979,417.25

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Communication Center	\$889,346.51
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$467,867.74.

CONCERNS:

The prior report concerns of no separation of 911 operations and dispatch operations still exist.

COUNTY:

Potter County

TYPE OF 911 OPERATION:

The County is a contracting member of the North Central Regional E911 Center. The County remits \$.65 of the \$.75 surcharge to the North Central Regional 911 Center.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$27,450.89
Investment Earnings	616.41
Other	165.60
Transfer from General Fund	<u>44,091.00</u>
Total Revenue and Transfers	\$72,323.90

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

North Central Regional 911 Center Contract	\$25,278.12
City of Mobridge (Dispatch Contract)	24,600.00
Insurance	222.00
Rent	1,422.30
911 Services (various phone companies)	<u>955.65</u>
Total Expenditures	\$52,478.07

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$31,549.64

CONCERNS:

The dispatch contract payments made to the City of Mobridge would not an allowable cost of the 911 Service Fund.

COUNTY:

Roberts County

TYPE OF 911 OPERATION:

The County operates a PSAP. The County also has a contract to provide 911 services (including dispatch services) to the City of Sisseton. The funds received by the County are deposited into the General Fund. The County contracts with the Watertown Police Department for 911 Services in southern Roberts County.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 86,754.47
Investment Earnings	41.11
Transfer from General Fund	<u>34,649.92</u>
Total Revenue and Transfers	\$121,445.50

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$110,840.56
Insurance	740.34
911 Services (various phone companies)	22,692.05
Watertown Police Department Contract	15,300.00
Other	<u>30.00</u>
Total Expenditures	\$149,602.95

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$0.00

CONCERNS:

There is a question as to whether or not the contract revenue from the City of Sisseton (\$38,000) should be receipted into the General Fund or the 911 Service Fund.

COUNTY:

Spink County

TYPE OF 911 OPERATION:

The County operates a PSAP. In addition, Faulk County contracts with Spink County for 911 Services. During 2010 Faulk County paid Spink County \$10,000.00. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$ 62,507.19
Contract Revenue (Faulk County)	10,000.00
Investment Earnings	81.80
Transfer from General Fund	<u>90,000.00</u>
Total Revenue and Transfers	\$162,588.99

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$135,120.24
Repairs and Maintenance	7,406.00
Supplies	2,013.59
911 Services (various phone companies)	15,601.01
Transfer to General Fund (interest earnings)	<u>81.80</u>
Total Expenditures and Transfers	\$160,222.64

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$22,848.03.

CONCERNS:

The County transferred the interest earnings out of the 911 Service Fund to the General Fund.

COUNTY:

Sully County

TYPE OF 911 OPERATION:

The County contracts with the Pierre Police Department for 911 Services. The County is to pay every quarter. The amount is set when the contract for each year is signed. The contract amount for 2010 is \$8,390.12 per quarter. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$16,803.77
Transfer from General Fund	<u>33,000.00</u>
Total Revenue and Transfers	\$49,803.77

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Pierre Police Department Contract	\$33,560.48
Supplies	13,151.40
911 Services (various phone companies)	<u>3,189.58</u>
Total Expenditures	\$49,901.46

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$803.79

CONCERNS:

1. The accounting records for Sully County revealed that the County spent approximately \$13,000 on signage.
2. No interest earnings were recorded in the 911 Service Fund.

COUNTY:

Todd County

TYPE OF 911 OPERATION:

The County contracts with the Rosebud Tribal Police Department for 911 Services. The County used to send funds to this organization but felt that the funds were not being spent appropriately. Now the County pays for only the phone service. The County commissioners have stated that if any equipment needs to be purchased, the County will make the purchase directly to ensure that the funds are spent on what was intended. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$74,825.44
Investment Earnings	3,165.74
Other Miscellaneous Revenue	<u>52.79</u>
Total Revenue	\$78,043.97

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Utilities (phone service for PSAP)	\$ 2,522.00
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$291,380.58.

CONCERNS:

The concern at Todd County is that any funds forwarded to the PSAP will not be spent appropriately, which is why the County does not send them any funds, but will purchase things directly for the PSAP.

COUNTY:

Tripp County

TYPE OF 911 OPERATION:

The County contracts with the Winner Police Department for 911 Services. The County collects a \$.75 surcharge per month, per line. The County is charged a \$1.12 per month, per line. The County has set up a 911 Service Fund to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$68,003.43
Investment Earnings	436.07
Transfer from General Fund	<u>30,000.00</u>
Total Revenue and Transfers	\$98,439.50

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Winner Police Department Contract	\$108,348.05
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911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$7,180.66.

CONCERNS:

The concern at Tripp County is that the contract is costing more than is brought in with 911 Surcharge dollars. The County does have a cash balance in their 911 Service Fund, but when that is gone the extra cost will be coming out of the General Fund.

COUNTY:

Union County

TYPE OF 911 OPERATION:

The County operates a PSAP. The County has set up a 911 Service Fund in order to account for the revenues and expenditures.

REVENUE TYPES:

For CY 2010 the County had revenues as follows:

911 Surcharge	\$133,513.74
Investment Earnings	<u>3,128.62</u>
Total Revenue	\$136,642.36

EXPENDITURE TYPES:

For CY 2010 the County had expenditures as follows:

Salaries	\$ 67,619.70
Repairs and Maintenance	13,256.22
911 Services (various phone companies)	21,170.93
Equipment/Software	<u>2,698.00</u>
Total Expenditures	\$104,744.85

911 SERVICE FUND CASH BALANCE:

The Cash Balance of the 911 Service Fund as of December 31, 2010 was \$228,287.15.

CONCERNS:

No Concerns Noted.