

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REPORT

ON THE

EXPENDITURE OF E911 FEES

January 1, 2013 to December 31, 2013



FILED
02/24/2014



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE MEMBERS OF THE INDIANA STATEWIDE 911 BOARD

This report provides the results of our analysis of E911 fee expenditures at the public safety answering points (PSAPs) for the year ending December 31, 2013, as required by Indiana Code 36-8-16.7-38(d).

The E911 fee expenditures of all ninety-two Indiana counties and E911 fee expenditures of PSAPs that were not part of a county's government were analyzed for compliance with Indiana Code 36-8-16.7-38(a) and (b). The *Guidance Policy on Expenditures of Distributions* provided to us by the Executive Director for the Statewide E911 Board (Board) and illustrated in Appendix D, as well as the Director's opinion, were considered for guidance when determining the compliance and eligibility of these expenditures. We also determined the status of noncompliance of E911 fees reported by us for the 2012 year and if the financial activity for E911 fees was accounted for within the proper fund.

In summary, all ninety-two counties and thirteen city or town PSAPs provided the financial activity and supporting documentation requested. Thirty-one counties and two cities were identified as having ineligible expenditures totaling \$301,722.67. These ineligible expenditures are summarized by category within the report and detailed by governmental entity and category in Appendix A. E911 noncompliance reported by us for 2012 was considered corrected and resolved. One county was identified as not accounting for the E911 fee activity within the proper fund.

Our findings of ineligible expenditures were presented to each respective county auditor or, in the case of a PSAP that was not part of a county's government, city controller/clerk-treasurer for review. Any written responses from these officials are included in this report in Appendix E.

We have provided abstracts of revenue and expenditure activity of each local unit for the convenience of the reader located in appendices B and C. These appendices are not reflective of audited revenues or expenditures, but rather a compilation of unaudited amounts and, therefore, should be reviewed as such. Our procedures were designed solely to satisfy the audit requirements of Indiana Code 36-8-16.7-38(d). Because our procedures were not designed to opine on financial statements, we did not follow auditing standards generally accepted in the United States of America.

The Indiana State Board of Accounts is committed to providing the Board and other interested parties with accurate and reliable information. We have many dedicated men and women who take very seriously their role in providing quality information to be used for the benefit of Indiana's taxpayers. We hope the information provided in this report will be useful in your decision making process.


Paul D. Joyce, CPA
State Examiner

February 18, 2014

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E911 FEES

E911 fees refer to the fees and charges required to be collected under Indiana Code 36-8-16.6 and Indiana Code 36-8-16.7. Specifically, Indiana Code 36-8-16.6 requires the Board to impose an enhanced prepaid wireless charge of \$0.50 starting July 1, 2012. Indiana Code 36-8-16.7 requires the Board to also impose a fee on standard users of communication services who pay for their service retrospectively. Starting July 1, 2012, this fee is \$0.90. These fees and charges may be increased by the Board.

The E911 fees are deposited into the Statewide 911 Fund, which is administered by the Board; the Board in turn disburses these fees to the counties. There is no statutory requirement for counties to disburse the E911 fees to other PSAPs operated within the county by cities and towns. We found that some counties retain the fees for PSAPs operated by the county while other counties do distribute to other local PSAPs. The one exception to this distribution process is for Marion County, where the state distribution comes to the City of Indianapolis. Marion County handles the budgets for both City and County and proposes any allocation to the Council.

PROCEDURES PERFORMED

In order to capture the population to review, which would be all expenditures of E911 fees in calendar year 2013, we had to determine into what fund each of the 92 counties receipted these fees. Indiana Code 36-8-16.7-38(f) requires that the county treasurer deposit the E911 fees in a separate fund, which under the standardized chart of accounts is Fund 1222.

For counties, we requested a report detailing E911 program revenues and expenditures for the year ending December 31, 2013. Beginning balances for the purposes of this report were not requested. The detail of revenues and expenditures were compiled and summarized by unit type, unit name and expenditure categories for noncompliance, status of prior reports, and number of funds used to account for E911 fees.

A county may distribute E911 fees to a local city or town PSAP. However, there is no statutory requirement that E911 fees received by a city or town be maintained in a separate fund. We found that often these fees are commingled into the city or town's General Fund. Due to this difference in accounting for E911 fees at some cities and towns, we followed a different review protocol which is detailed below.

For cities and towns with E911 fees comingled into the General Fund, we requested a General Fund report detailing revenues and expenditures. However, we could not always determine if the E911 fees were expended for eligible purposes. If the city/town PSAP received more E911 fees from the county than they expended on the 911 program, we were able to review the expenditures and determine eligibility. But, if the city/town PSAP expended more on the 911 program than the E911 fees received, we were unable to tie a specific 911 program expenditure to the funding source. In the cases where we could not determine eligibility, we requested and received written certifications that E911 fees expended were eligible and in compliance with Indiana Code 36-8-16.7-38. Those requests were made of and received from the cities of Evansville, Fort Wayne, New Albany, and South Bend. No exceptions were noted for these PSAPs.

The reports provided by the PSAPs illustrated expenditures detailed by category. Some category types of expenditures were immediately recognized as ineligible. We listed these amounts as exceptions, regardless of the amount, and did not perform additional reviews. Other categories in the detail provided

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(Continued)

were not clear as to whether the expenditures would be eligible or ineligible. For these, we performed additional reviews of material expenditures through inquiry and review of supporting documentation. Materiality was calculated based on 5 percent of the annual E911 revenue for each unit and applied to expenditures that were deemed questionable as to eligibility.

Revenue was simply compiled and used solely for determining materiality. Appendix A is a summary of noncompliance by unit. Appendix B is the fund revenue activity by unit. Appendix C is the combined abstract of the E911 Fund expenditure activity for each unit of government for the year ending December 31, 2013.

FINDINGS

Ineligible Expenditures From E911 Fee Funds

The following table is a summary by category of ineligible expenditures:

	<u>2013</u>
Renovation	\$ 148,310.05
Office Equipment	21,967.81
Hardware/Software	20,790.15
Cell Phone/Allowance	20,245.84
Office Supplies	18,650.32
Clothing Allowance/Laundry/Janitorial/Uniforms	10,726.00
Supplies	9,722.60
Liability Insurance	9,471.00
All Supplies	3,503.96
Salaries	3,528.75
Operating Supplies	3,138.79
Drug Testing	2,883.10
Equipment	10,482.93
Air Card	12,727.72
Contractual	2,885.00
Other Services and Charges	1,421.63
Public Education	<u>1,267.02</u>
 Total	 <u>\$ 301,722.67</u>

The statute for expenditure compliance of Statewide 911 and Enhanced Prepaid wireless fees is Indiana Code 36-8-16.7-38 which states in part: "(a) A PSAP may use a distribution from a county under this chapter only for the following: (1) The lease, purchase, or maintenance of communications service equipment. (2) Necessary system hardware and software and data base equipment. (3) Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for

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the provision and maintenance of: (A) the statewide 911 system; or (B) a wireline enhanced emergency telephone system funded under Indiana Code 36-8-16 (before its repeal on July 1, 2012). (4) Operational costs, including costs associated with: (A) utilities; (B) maintenance; (C) equipment designed to provide backup power or system redundancy, including generators; and (D) call logging equipment. (5) An emergency notification system that is approved by the board under section 40 of this chapter. (6) Connectivity to the Indiana data and communications system (IDACS). (7) Rates associated with communications service providers' enhanced emergency communications system network services. (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission. (9) Up to 50 percent of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission. (b) A PSAP may not use a distribution from a county under this chapter for the following: (1) The construction, purchase, renovation, or furnishing of PSAP buildings. (2) Vehicles."

On August 30, 2012, the Board adopted Resolution 2012-4 approving the *Guidance Policy on Expenditures of Distributions*, a copy of which is included in Appendix D. This policy gives additional guidance on eligible and ineligible expenditures and was to be distributed to all PSAPs in Indiana.

Status of Prior Reports

There were eight findings related to E911 usage in county audit reports filed by the State Examiner for the year ending December 31, 2012. We followed up on each county's finding by inquiring about the corrections made and obtaining copies of ledgers and other supporting documentation. Of the eight findings from 2012, all were corrected and are considered resolved.

Nonuse of Proper Fund

Prior to July 1, 2012, all counties used two funds to account for E911 fees; a wireless emergency telephone system fund and an emergency telephone system fund. Monies remaining in these funds on July 1, 2012, were to be transferred by the county treasurer to a single, separate fund. The newly created fund, referred to as Fund 1222 under the current standardized chart of accounts, was authorized by Indiana Code 36-8-16.7-38(f).

Decatur County, however, used two separate funds to record E911 program revenues and expenditures in 2013; E911 Landline (Fund 1153) and E911 Wireless (Fund 1210). The two funds represented a combined total of \$840,770.95 in revenues and \$254,000.12 in expenditures.

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APPENDIX A

APPENDIX A
SUMMARY OF NONCOMPLIANCE BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2013

Unit Name	Amount of Expenditure	Purpose of Expenditure	Description of Expenditure	Expenditure Category
City of Franklin	\$ 12,727.72	Air Cards	Air Cards	Air Cards
City of Seymour	2,897.76	Corporate Payment	Cell Phone/Allowance	Cell Phone/Allowance
City of Seymour	1,594.75	Staples Credit Plan	Office Supplies	Office Supplies
City of Seymour	10,457.00	VIA	Hands Free Camcorders	Equipment
City of Seymour	1,376.00	Quality Business Pro	Office Equipment	Office Equipment
City of Seymour	1,188.00	LogMeIn	Hardware/Software	Hardware/Software
Adams County	817.87	Supplies	Supplies	Supplies
Cass County	25.93	Equipment Lease	Equipment Lease	Equipment
Cass County	759.10	Drug Test Program	Drug Test Program	Drug Testing
Clay County	1,884.38	Office Supplies	Office Supplies	Office Supplies
Decatur County	500.00	Secretary/Treasurer	Salaries	Salaries
DeKalb County	2,885.00	Contractual Services	Consultant	Contractual
DeKalb County	730.39	Office Supplies	Office Supplies	Office Supplies
DeKalb County	920.68	Laundry/Janitorial	Laundry/Janitorial	Clothing Allowance/Laundry/Uniforms
Fayette County	3,887.88	Office Supplies	Office Supplies	Office Supplies
Fayette County	974.47	Public Education	Public Education	Public Education
Fayette County	746.00	Uniforms	Uniforms	Clothing Allowance/Laundry/Uniforms
Fayette County	18.40	Postage	Postage	Office Supplies
Fountain County	1,421.63	Surcharge E911 Trunk	Equipment	Other Services and Charges
Franklin County	315.00	Alcohol and Drug Testing	Alcohol and Drug Testing	Drug Testing
Greene County	4,550.68	Office Machine/Equipment	Office Equipment	Office Equipment
Hamilton County	7,536.84	Supplies	Office Supplies	Supplies
Henry County	945.00	Liability Insurance	Insurance	Liability Insurance
Henry County	15,176.68	Match	Cell Phone/Allowance	Cell Phone/Allowance
Henry County	8,526.00	Match	Liability Insurance	Liability Insurance
Henry County	534.00	Match	Office Equipment	Office Equipment
Henry County	526.61	Match	Supplies	Supplies
Henry County	414.53	Match	Office Supplies	Office Supplies
Huntington County	47,480.67	2nd Floor Renovation	Maintenance	Renovation
Huntington County	100,829.38	Misc - Contractual Services	Renovation	Renovation
Jackson County	2,377.03	Clothing Allowance	Clothing Allowance	Clothing Allowance/Laundry/Uniforms
Jackson County	5,397.50	Office Supplies	Office Supplies	Office Supplies
Jackson County	295.34	Postage	Office Supplies	Office Supplies
Jackson County	3,138.79	Operating Supplies	Operating Supplies	Operating Supplies

APPENDIX A
SUMMARY OF NONCOMPLIANCE BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

Unit Name	Amount of Expenditure	Purpose of Expenditure	Description of Expenditure	Expenditure Category
Jackson County	389.99	Printing and Advertising	Printing	Office Supplies
Jackson County	2,289.30	Furniture/Fixture	Office Furniture	Office Equipment
Knox County	3,503.96	All Supplies	All Supplies	All Supplies
Knox County	1,054.73	Uniforms	Uniforms	Clothing Allowance/Laundry/Uniforms
Knox County	2,127.02	Equipment	Office Equipment	Office Equipment
Kosciusko County	1,861.45	Uniforms	Uniforms	Clothing Allowance/Laundry/Uniforms
LaPorte County	3,038.00	Uniforms	Uniforms	Clothing Allowance/Laundry/Uniforms
Lawrence County	109.90	Printing and Advertising	Printing	Office Supplies
Marshall County	1,528.42	Office Equipment	Office Equipment	Office Equipment
Parke County	1,250.75	Office Supplies	Office Supplies	Office Supplies
Pike County	1,073.25	Cell Phone	Cell Phone	Cell Phone/Allowance
Pulaski County	1,409.84	Furniture and Equipment	Office Furniture	Office Equipment
Pulaski County	728.11	Uniforms	Uniforms	Clothing Allowance/Laundry/Uniforms
Putnam County	110.00	Professional Contract/Lease	Drug Testing	Drug Testing
Putnam County	114.40	Professional Contract/Lease	Cell Phone/Allowance	Cell Phone/Allowance
Randolph County	80.83	Office Supplies	Office Supplies	Office Supplies
Randolph County	3,625.00	Equipment/Software	Equipment/Software	Office Equipment
Scott County	600.00	Pre-Employment Testing	Drug Testing	Drug Testing
Scott County	647.83	Printing and Advertising	Printing	Office Supplies
Starke County	983.75	Clothing Allowance	Clothing Allowance	Clothing Allowance/Laundry/Uniforms
Starke County	943.78	Office Supplies	Office Supplies	Office Supplies
Starke County	803.71	911 Computer Paper	Office Supplies	Office Supplies
Sullivan County	9.20	Postage	Office Supplies	Office Supplies
Sullivan County	292.55	Community Educations	Public Education	Public Education
Switzerland County	1,099.00	Contractual Services	Pre-Employment Testing	Drug Testing
Union County	841.28	Supplies	Supplies	Supplies
Union County	598.00	Furniture and Equipment	Furniture	Office Equipment
Union County	4,602.20	Code Red	Code Red	Hardware/Software
Vermillion County	191.16	Office Supplies	Office Supplies	Office Supplies
Vigo County	14,999.95	Contractual Services	Hardware/Software	Hardware/Software
Vigo County	3,929.55	Contractual Services	Office Equipment	Office Equipment
Wayne County	3,028.75	Bookkeeper	Salaries	Salaries
Total	<u>\$ 301,722.67</u>			

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APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2013

Unit Name	Receipts
City of Columbia City	\$ 10,936.00
City of Elkhart	118,863.00
City of Evansville	361,576.63
City of Fort Wayne	2,624,792.22
City of Kendallville	35,500.00
City of Mishawaka	125,000.00
City of Mitchell	13,521.78
City of New Albany	85,000.00
City of Shelbyville	88,983.54
City of South Bend	215,000.00
City of Washington	35,000.00
City/Town Subtotal	<u>3,714,173.17</u>
Adams County	460,661.76
Allen County (See City of Fort Wayne)	2,728,015.34
Bartholomew County	1,417,135.57
Benton County	158,931.04
Blackford County	207,658.92
Boone County	1,768,286.19
Brown County	329,782.57
Carroll County	263,949.26
Cass County	867,508.33
Clark County	1,224,625.21
Clay County	587,296.78
Clinton County	474,837.64
Crawford County	181,054.29
Daviess County	374,708.53
Dearborn County	1,060,307.02
Decatur County	840,770.95
DeKalb County	560,078.72
Delaware County	756,226.21
Dubois County	557,359.82
Elkhart County	1,247,340.62
Fayette County	479,393.88
Floyd County	478,081.96
Fountain County	395,810.28
Franklin County	398,463.42
Fulton County	290,057.06
Gibson County	368,590.12
Grant County	522,370.05
Greene County	423,074.52
Hamilton County	7,002,981.90
Hancock County	1,180,336.05
Harrison County	973,726.68
Hendricks County	1,807,418.11
Henry County	713,682.57
Howard County	710,033.60
Huntington County	1,591,790.98
Jackson County	1,153,912.28
Jasper County	470,515.72
Jay County	286,079.15
Jefferson County	377,381.97
Jennings County	391,465.48
Johnson County	1,743,874.33

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Unit Name	Receipts
Knox County	515,711.22
Kosciusko County	864,071.42
Lagrange County	444,120.10
Lake County	7,967,466.10
LaPorte County	1,801,181.47
Lawrence County	565,935.64
Madison County	1,145,978.93
Marion County	6,367,342.53
Marshall County	550,175.62
Martin County	317,504.61
Miami County	488,570.10
Monroe County	788,310.18
Montgomery County	1,545,714.22
Morgan County	625,166.64
Newton County	245,523.39
Noble County	587,163.34
Ohio County	339,438.77
Orange County	360,318.84
Owen County	471,708.67
Parke County	215,742.78
Perry County	995,744.92
Pike County	170,997.74
Porter County	1,878,058.32
Posey County	360,807.59
Pulaski County	220,781.28
Putnam County	684,103.73
Randolph County	455,022.79
Ripley County	927,168.11
Rush County	322,379.22
Scott County	468,391.05
Shelby County	1,131,736.94
Spencer County	366,155.67
St. Joseph County (See City of South Bend)	1,913,059.58
Starke County	394,951.70
Steuben County	598,657.79
Sullivan County	5,077,883.84
Switzerland County	164,816.93
Tippecanoe County	1,596,825.06
Tipton County	245,227.63
Union County	139,364.98
Vanderburgh (See City of Evansville)	1,630,671.13
Vermillion County	1,102,720.50
Vigo County	692,712.54
Wabash County	505,804.35
Warren County	128,370.70
Warrick County	734,409.84
Washington County	317,319.00
Wayne County	707,325.71
Wells County	3,793,008.44
White County	440,838.63
Whitley County	395,525.64
County subtotal	<u>92,593,560.80</u>
Total City/Town and County	<u>\$ 96,307,733.97</u>

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APPENDIX C

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APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013

Unit Name	Benefits	Cell Phone/ Allowance	Clothing Allowance/ Laundry/Uniforms	Communication	Contractual	Renovation	Drug Testing	Equipment	Hardware/ Software	Investment Purchase
City of Columbia City	\$ 1,679.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Elkhart	-	-	-	117,725.91	-	-	-	14,611.82	-	-
City of Evansville	1,157,163.95	-	-	31,383.21	31,359.21	-	-	9,673.50	-	-
City of Franklin	-	-	-	12,727.72	-	-	-	-	-	-
City of Fort Wayne	2,362,632.74	1,269.96	-	214,044.68	389,602.01	-	-	1,054,151.22	-	-
City of Kendallville	-	-	-	-	-	-	-	-	-	-
City of Mitchell	-	-	-	-	-	-	-	-	-	-
City of New Albany	265,069.91	-	16,100.00	19,806.95	-	-	-	-	-	-
City of Shelbyville	-	-	-	-	-	-	-	-	-	-
City of South Bend	534,319.06	660.00	-	-	-	-	-	-	-	-
City of Mishawaka	-	-	-	-	-	-	-	-	-	-
City of Seymour	-	2,897.76	-	7,901.30	-	-	-	20,995.22	1,188.00	-
City of Washington	-	-	-	-	-	-	-	-	-	-
City/Town totals	4,320,864.92	4,827.72	16,100.00	403,589.77	420,961.22	-	-	1,099,431.76	1,188.00	-
Adams County	129,758.56	-	-	-	-	-	-	219,389.66	-	-
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-
Bartholomew County	382,329.83	-	-	-	-	-	-	22,705.21	-	-
Benton County	-	-	-	-	-	-	-	-	-	-
Blackford County	25,028.79	-	-	-	-	-	-	6,199.48	-	-
Boone County	-	-	-	28,104.91	-	-	-	297,687.30	-	-
Brown County	32,259.12	-	-	749.28	-	-	-	1,005.72	-	-
Carroll County	68,705.78	-	-	3,443.96	-	-	-	1,940.77	-	-
Cass County	211,558.41	-	-	7,874.97	-	-	759.10	25.93	-	-
Clark County	195,165.61	-	-	10,743.45	18,022.46	-	-	1,161.23	-	-
Clay County	116,823.36	-	-	71,849.10	-	-	-	-	-	-
Clinton County	26,962.67	-	-	95,604.86	-	-	-	134,298.24	-	-
Crawford County	15,649.69	-	-	32,908.38	-	-	-	-	-	-
Daviess County	58,210.44	-	-	112,583.05	-	-	-	203,101.35	-	-
Dearborn County	174,626.08	-	-	116,177.98	-	-	-	-	9,260.87	-
Decatur County	-	-	-	-	109,003.88	-	-	-	-	-
DeKalb County	195,385.61	-	920.68	111,180.19	2,885.00	-	-	-	-	-
Delaware County	125,246.53	-	-	239,774.35	-	-	-	10,080.82	-	-
Dubois County	121,532.30	-	-	-	-	-	-	-	-	-
Elkhart County	102,501.68	-	-	-	-	-	-	30,254.48	-	-
Fayette County	95,960.34	-	746.00	43,975.14	-	-	-	22,549.45	4,025.00	-
Floyd County	81,280.86	-	-	150,778.73	-	-	-	602,963.63	-	-
Fountain County	45,150.84	-	-	9,003.88	-	-	-	2,536.73	-	-
Franklin County	88,341.06	-	-	91,615.91	-	-	315.00	1,537.00	-	-
Fulton County	15,264.51	-	-	21,289.40	-	-	-	57,634.55	-	-
Gibson County	45,814.67	-	-	64,865.22	-	-	-	37,591.80	-	-
Grant County	-	-	-	191,100.40	-	-	-	315,521.13	-	-
Greene County	80,768.62	-	-	35,943.33	-	-	-	-	-	-
Hamilton County	-	-	-	-	-	-	-	32,470.09	-	-
Hancock County	171,380.14	-	-	-	-	-	-	-	-	-
Harrison County	63,158.40	-	-	57,387.04	-	-	-	-	-	-

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Benefits	Cell Phone/ Allowance	Clothing Allowance/ Laundry/Uniforms	Communication	Contractual	Renovation	Drug Testing	Equipment	Hardware/ Software	Investment Purchase
Hendricks County	-	-	-	-	950,621	-	-	222,229	-	-
Henry County	110,338.76	-	15,176.68	9,252.39	-	-	-	4,622.16	-	-
Howard County	247,261.06	-	-	223,782.39	-	-	-	2,579.61	-	-
Huntington County	-	-	-	-	151,613.73	148,310.05	-	514,665.90	-	-
Jackson County	1,421.46	-	2,377.03	-	-	-	-	440,191.57	-	-
Jasper County	45,074.44	-	-	141,832.62	-	-	-	-	-	-
Jay County	-	-	-	68,680.82	-	-	-	8,679.82	-	-
Jefferson County	7,479.11	-	-	32,485.84	-	-	-	15,444.39	-	-
Jennings County	19,652.58	-	-	24,165.90	-	-	-	44,901.25	-	-
Johnson County	70,579.55	-	-	5,627.36	-	-	-	693,808.55	39,714.00	-
Knox County	152,386.54	-	1,054.73	28,562.33	-	-	-	73,219.24	-	-
Kosciusko County	353,031.23	-	1,861.45	65,834.31	-	-	-	-	-	-
Lagrange County	69,815.09	-	-	-	-	-	-	-	-	-
Lake County	15,662.89	-	-	-	-	-	-	-	-	5,000,000.00
LaPorte County	305,037.08	-	3,038.00	269,735.63	-	-	-	-	-	-
Lawrence County	14,214.43	-	-	7,262.75	-	-	-	84,788.75	-	-
Madison County	-	-	-	-	-	-	-	-	-	520,464.74
Marion County	2,216,784.81	-	(316.95)	-	-	-	-	-	-	-
Marshall County	124,232.18	-	-	-	-	-	-	93,605.65	-	-
Martin County	19,952.21	-	-	31,360.72	-	-	-	1,679.17	-	-
Miami County	-	-	-	138,981.12	-	-	-	-	-	-
Monroe County	77,627.10	-	-	284,811.55	-	-	-	-	-	-
Montgomery County	2,564.81	-	-	355,104.51	22,279.98	-	-	-	-	-
Morgan County	1,996.09	-	-	200,704.73	39,276.79	-	-	63,068.20	52,585.72	-
Newton County	59,962.00	-	-	75,280.73	35,769.67	-	-	-	-	-
Noble County	80,341.58	-	-	113,755.68	35,500.00	-	-	-	-	-
Ohio County	9,595.76	-	-	30,470.82	-	-	-	2,420.00	-	-
Orange County	43,955.89	-	-	-	-	-	-	-	4,025.00	-
Owen County	17,590.02	-	-	-	-	-	-	-	-	-
Parke County	5,937.15	-	-	2,026.35	-	-	-	3,093.64	-	-
Perry County	2,771.20	-	-	166,806.24	-	-	-	48,095.58	3,174.00	-
Pike County	19,528.52	1,073.25	-	58,651.95	-	-	-	2,406.08	-	-
Porter County	-	-	-	-	-	-	-	-	-	-
Posey County	-	-	-	6,660.00	-	-	-	6,972.25	-	-
Pulaski County	4,833.67	-	728.11	25,594.79	-	-	-	193,909.21	-	-
Putnam County	56,236.84	114.40	-	80,180.86	-	-	-	-	-	-
Randolph County	116,562.12	-	-	72,672.72	-	-	-	42,132.16	-	-
Ripley County	107,261.06	-	-	-	-	-	-	97,392.96	-	-
Rush County	17,308.31	-	-	74,382.28	-	-	-	-	1,836.00	-
Scott County	93,203.63	-	-	43,489.83	-	-	600.00	220,188.38	-	-
Shelby County	555.09	-	-	3,416.02	130,140.83	-	-	214.94	-	-
Spencer County	29,164.91	-	-	-	-	-	-	33,689.09	-	-
St Joseph County (See City of South Bend)	-	-	-	-	-	-	-	-	-	-
Starke County	1,444.39	-	983.75	44,272.53	-	-	-	-	-	-

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Benefits	Cell Phone/ Allowance	Clothing Allowance/ Laundry/Uniforms	Communication	Contractual	Renovation	Drug Testing	Equipment	Hardware/ Software	Investment Purchase
Steuben County	100,626.61	-	-	24,714.13	-	-	-	-	-	-
Sullivan County	34,498.16	-	-	39,154.47	-	-	-	1,050.00	-	-
Switzerland County	6,262.00	-	-	21,279.13	40,771.69	-	-	-	-	-
Tippecanoe County	22,274.84	-	-	-	210,210.42	-	-	321,470.28	-	-
Tipton County	78,808.76	-	-	-	-	-	-	-	-	-
Union County	12,334.74	-	-	3,501.58	-	-	-	-	21,105.00	-
Vanderburgh (See City of Evansville)	-	-	-	-	-	-	-	-	-	-
Vermillion County	776.04	-	-	-	-	-	-	3,768.10	-	600,000.00
Vigo County	58,475.89	-	-	111,284.87	95,555.89	-	-	26,423.16	-	-
Wabash County	-	-	-	136,680.23	-	-	-	113,461.77	-	-
Warren County	-	-	-	-	-	-	-	-	-	-
Warrick County	-	-	-	45,312.63	222,270.67	-	-	-	-	-
Washington County	90,958.08	-	-	64,535.41	-	-	-	-	-	-
Wayne County	116,195.18	-	-	133,564.90	3,300.00	-	-	11,660.40	-	-
Wells County	-	-	-	-	191,567.50	-	-	121,056.52	-	2,700,000.00
White County	-	-	-	-	-	-	-	-	-	-
Whitley County	-	-	-	-	10,936.00	-	-	237,303.03	10,700.00	-
County Totals	<u>7,711,437.76</u>	<u>1,187.65</u>	<u>26,569.48</u>	<u>4,762,826.65</u>	<u>2,269,725.67</u>	<u>148,310.05</u>	<u>1,674.10</u>	<u>5,750,845.46</u>	<u>146,425.59</u>	<u>8,820,464.74</u>
Grand Totals	<u>\$ 12,032,302.68</u>	<u>\$ 6,015.37</u>	<u>\$ 42,669.48</u>	<u>\$ 5,166,416.42</u>	<u>\$ 2,690,686.89</u>	<u>\$ 148,310.05</u>	<u>\$ 1,674.10</u>	<u>\$ 6,850,277.22</u>	<u>\$ 147,613.59</u>	<u>\$ 8,820,464.74</u>

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Liability Insurance	Maintenance	Office Equipment	Office Furniture	All Supplies	Operating Supplies	Office Supplies	Supplies
City of Columbia City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Elkhart	-	-	-	-	-	-	-	-
City of Evansville	-	4,581.08	-	-	-	-	2,017.49	-
City of Franklin	-	-	-	-	-	-	-	-
City of Fort Wayne	60,288.00	344,645.07	-	-	-	-	5,041.77	-
City of Kendallville	-	-	-	-	-	-	-	-
City of Mitchell	-	-	-	-	-	-	-	-
City of New Albany	-	280.00	-	-	-	-	1,508.28	-
City of Shelbyville	-	-	-	-	-	-	-	-
City of South Bend	-	17,532.00	-	-	-	-	1,868.16	-
City of Mishawaka	-	-	-	-	-	-	-	-
City of Seymour	-	-	1,376.00	-	-	-	1,594.75	-
City of Washington	-	-	-	-	-	-	-	-
City/Town totals	60,288.00	367,038.15	1,376.00	-	-	-	12,030.45	-
Adams County	-	-	-	-	-	-	-	817.87
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-
Bartholomew County	-	12,243.26	-	-	-	-	-	-
Benton County	-	55,507.36	-	-	-	-	-	-
Blackford County	-	-	-	-	-	-	-	-
Boone County	-	314,205.61	-	-	-	-	-	-
Brown County	-	-	-	-	-	-	-	-
Carroll County	-	22,112.63	-	-	-	-	-	-
Cass County	-	27,120.00	-	-	-	-	-	-
Clark County	-	740.25	-	-	-	-	-	-
Clay County	-	6,993.15	-	-	-	-	1,884.38	-
Clinton County	-	8,279.56	-	-	-	-	-	-
Crawford County	-	11,273.14	-	-	-	-	-	-
Daviess County	-	-	-	-	-	-	-	-
Dearborn County	-	3,437.93	-	-	-	-	-	-
Decatur County	-	13,600.49	-	-	-	-	-	-
DeKalb County	-	66,862.51	-	-	-	-	730.39	-
Delaware County	-	-	-	-	-	-	-	-
Dubois County	-	92,796.50	-	-	-	-	-	-
Elkhart County	-	350,183.14	-	-	-	-	-	-
Fayette County	-	5,003.35	-	-	-	-	3,906.28	-
Floyd County	-	-	-	-	-	-	-	-
Fountain County	-	23,707.68	-	-	-	-	-	-
Franklin County	-	13,785.45	-	-	-	-	-	-
Fulton County	-	30,087.94	-	-	-	-	-	-
Gibson County	-	82,698.94	-	-	-	-	-	-
Grant County	-	-	-	-	-	-	-	-
Greene County	-	-	4,550.68	-	-	-	-	-
Hamilton County	-	-	-	-	-	-	3,946.40	7,536.84
Hancock County	-	69,762.42	-	-	-	-	-	-
Harrison County	-	17,914.81	-	-	-	-	-	-

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Liability Insurance	Maintenance	Office Equipment	Office Furniture	All Supplies	Operating Supplies	Office Supplies	Supplies
Hendricks County	-	-	-	-	-	-	-	-
Henry County	945.00	-	-	-	-	-	-	526.61
Howard County	-	-	-	-	-	-	-	-
Huntington County	-	-	-	-	-	-	-	-
Jackson County	-	-	-	2,289.30	-	3,138.79	6,082.83	-
Jasper County	-	-	-	-	-	-	-	-
Jay County	-	7,515.15	-	-	-	-	-	-
Jefferson County	297.06	-	-	-	-	-	58.44	-
Jennings County	-	-	-	-	-	-	-	-
Johnson County	-	16,716.56	-	-	-	-	-	-
Knox County	-	34,828.12	-	-	3,503.96	-	-	-
Kosciusko County	-	-	-	-	-	-	-	-
Lagrange County	-	-	-	-	-	-	-	-
Lake County	-	-	-	-	-	-	-	-
LaPorte County	-	87,832.61	-	-	-	-	-	-
Lawrence County	-	24,480.44	-	-	-	-	109.90	-
Madison County	-	-	-	-	-	-	-	-
Marion County	-	-	-	-	-	-	-	-
Marshall County	-	4,001.96	1,528.42	-	-	-	-	-
Martin County	-	3,850.00	-	-	-	-	-	-
Miami County	-	1,536.07	-	-	-	-	-	-
Monroe County	-	32,456.07	-	-	-	-	-	-
Montgomery County	-	-	-	-	-	-	-	-
Morgan County	-	10,840.78	-	-	-	-	-	-
Newton County	-	12,027.35	-	-	-	-	-	-
Noble County	-	10,499.14	-	-	-	-	-	-
Ohio County	-	-	-	-	-	-	-	-
Orange County	-	1,073.00	-	-	-	-	-	-
Owen County	-	-	-	-	-	-	-	-
Parke County	-	94,205.51	-	-	-	-	1,250.75	-
Perry County	-	6,708.00	-	-	-	-	-	-
Pike County	-	13,659.69	-	-	-	-	-	-
Porter County	-	-	-	-	-	-	-	-
Posey County	-	5,639.00	-	-	-	-	-	-
Pulaski County	-	101,559.54	1,409.84	-	-	-	-	-
Putnam County	-	117,515.88	-	-	-	-	-	-
Randolph County	-	-	-	-	-	-	80.83	-
Ripley County	-	6,906.09	-	-	-	-	-	-
Rush County	-	5,452.00	-	-	-	-	-	-
Scott County	-	19,775.37	-	-	-	-	647.83	-
Shelby County	-	903.74	-	-	-	-	-	-
Spencer County	-	71,840.20	-	-	-	-	-	-
St Joseph County (See City of South Bend)	-	-	-	-	-	-	-	-
Starke County	-	-	-	-	-	-	1,747.49	-

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Liability Insurance	Maintenance	Office Equipment	Office Furniture	All Supplies	Operating Supplies	Office Supplies	Supplies
Steuben County	-	6,558.00	-	-	-	-	-	-
Sullivan County	-	9,493.03	-	-	-	-	9.20	-
Switzerland County	-	518.00	-	-	-	-	-	-
Tippecanoe County	-	29,703.97	-	-	-	-	-	-
Tipton County	-	60,984.83	-	-	-	-	-	-
Union County	-	4,996.53	-	598.00	-	-	-	841.28
Vanderburgh (See City of Evansville)	-	-	-	-	-	-	-	-
Vermillion County	-	168,828.00	-	-	-	-	191.16	-
Vigo County	-	-	-	-	-	-	-	-
Wabash County	-	24,764.15	-	-	-	-	-	-
Warren County	-	5,750.00	-	-	-	-	-	-
Warrick County	-	60,701.25	-	-	-	-	-	-
Washington County	-	-	-	-	-	-	-	-
Wayne County	-	63,074.90	-	-	-	-	-	-
Wells County	-	113,188.76	-	-	-	-	-	-
White County	-	-	-	-	-	-	-	-
Whitley County	-	23,312.48	-	-	-	-	-	-
County totals	<u>1,242.06</u>	<u>2,492,012.29</u>	<u>7,488.94</u>	<u>2,887.30</u>	<u>3,503.96</u>	<u>3,138.79</u>	<u>20,645.88</u>	<u>9,722.60</u>
Grand totals	<u>\$ 61,530.06</u>	<u>\$ 2,859,050.44</u>	<u>\$ 8,864.94</u>	<u>\$ 2,887.30</u>	<u>\$ 3,503.96</u>	<u>\$ 3,138.79</u>	<u>\$ 32,676.33</u>	<u>\$ 9,722.60</u>

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Operational Cost	Other Services and Charges	Professional Services	Public Education	Records Management	Salaries	Training	Grand Totals
City of Columbia City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,960.66	\$ -	\$ 23,639.92
City of Elkhart	-	640.00	-	-	-	-	-	132,977.73
City of Evansville	28,506.50	65,397.62	-	-	-	1,998,194.54	5,141.79	3,333,418.89
City of Franklin	-	-	-	-	-	-	-	12,727.72
City of Fort Wayne	2,324.34	147,231.47	29,339.51	-	-	3,253,858.72	29,950.87	7,894,380.36
City of Kendallville	-	-	-	-	-	35,500.00	-	35,500.00
City of Mitchell	-	-	-	-	-	28,766.40	-	28,766.40
City of New Albany	-	-	-	-	4,999.59	454,617.75	1,778.95	764,161.43
City of Shelbyville	-	-	-	-	-	88,983.54	-	88,983.54
City of South Bend	-	790.00	-	-	-	1,505,473.60	-	2,060,642.82
City of Mishawaka	-	-	-	-	-	125,000.00	-	125,000.00
City of Seymour	-	-	-	-	-	-	-	35,953.03
City of Washington	-	-	-	-	-	90,034.07	-	90,034.07
City/Town totals	30,830.84	214,059.09	29,339.51	-	4,999.59	7,602,389.28	36,871.61	14,626,185.91
Adams County	-	-	-	-	-	219,399.83	3,688.70	573,054.62
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-
Bartholomew County	-	-	2,409.11	-	-	1,088,840.58	-	1,508,527.99
Benton County	-	-	-	-	-	-	-	55,507.36
Blackford County	-	-	-	-	-	155,538.64	-	186,766.91
Boone County	8,876.51	-	-	-	-	-	3,178.00	652,052.33
Brown County	-	-	-	-	-	162,849.96	1,388.00	198,252.08
Carroll County	6,305.38	-	-	-	-	288,027.47	5,032.67	395,568.66
Cass County	-	-	-	-	-	474,069.49	3,868.61	725,276.51
Clark County	20,685.29	79.36	-	-	-	944,442.73	2,187.00	1,193,227.38
Clay County	-	-	-	-	-	296,943.80	1,636.83	496,130.62
Clinton County	-	9,420.27	-	-	-	126,345.42	-	400,911.02
Crawford County	-	-	-	-	-	74,910.69	2,063.10	136,805.00
Daviess County	-	8,157.60	-	-	-	367,322.55	-	749,374.99
Dearborn County	-	-	-	-	-	332,210.75	5,735.91	641,449.52
Decatur County	-	-	-	-	-	124,955.98	6,439.77	254,000.12
DeKalb County	6,898.27	300.00	-	-	-	463,508.59	7,248.72	855,919.96
Delaware County	-	-	-	-	-	333,615.89	-	708,717.59
Dubois County	-	-	-	-	-	296,005.35	-	510,334.15
Elkhart County	-	79,242.00	-	-	-	235,794.36	-	797,975.66
Fayette County	-	-	-	974.47	-	247,020.01	11,266.75	435,426.79
Floyd County	-	34,958.75	-	-	-	161,012.66	5,003.00	1,035,997.63
Fountain County	-	59,899.87	-	-	-	145,239.73	6,972.15	292,510.88
Franklin County	-	3,396.00	-	-	-	183,950.02	6,966.62	389,907.06
Fulton County	4,190.20	7,763.97	-	-	-	148,083.56	4,205.07	288,519.20
Gibson County	-	-	-	-	-	85,126.88	835.20	316,932.71
Grant County	-	69,710.00	-	-	-	-	-	576,331.53
Greene County	-	53,608.32	-	-	-	273,581.70	1,305.22	449,757.87
Hamilton County	-	959,368.03	-	-	-	4,293,600.51	-	5,296,921.87
Hancock County	-	-	-	-	-	839,531.41	9,802.00	1,090,475.97
Harrison County	-	201.39	-	-	-	142,478.58	7,365.62	288,505.84

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Operational Cost	Other Services and Charges	Professional Services	Public Education	Records Management	Salaries	Training	Grand Totals
Hendricks County	-	-	-	-	-	-	-	1,172,850.24
Henry County	-	194,384.62	6,800.00	-	-	277,765.90	-	619,812.12
Howard County	-	-	-	-	-	-	7,562.60	481,185.66
Huntington County	-	-	-	-	-	2,250.04	483.79	817,323.51
Jackson County	-	-	-	-	-	157,054.00	1,010.72	613,565.70
Jasper County	-	-	-	-	-	235,451.21	-	422,358.27
Jay County	-	-	-	-	-	175,376.57	7,646.13	267,898.48
Jefferson County	1,400.25	-	-	-	-	64,290.12	1,119.48	122,574.69
Jennings County	-	-	-	-	-	275,097.45	-	363,817.18
Johnson County	110,266.14	-	356,940.93	-	-	269,942.38	2,260.93	1,565,856.40
Knox County	-	-	1,537.00	-	-	317,657.77	184.80	612,934.49
Kosciusko County	-	-	-	-	-	119,697.21	4,634.02	545,058.22
Lagrange County	-	-	-	-	-	376,199.28	-	446,014.37
Lake County	-	1,613,037.67	-	-	-	45,230.74	-	6,673,931.30
LaPorte County	-	-	-	-	-	747,961.46	6,640.97	1,420,245.75
Lawrence County	-	186,909.55	-	-	-	113,195.75	1,397.97	432,359.54
Madison County	-	18,435.37	-	-	-	11,715.75	-	550,615.86
Marion County	-	33,907.10	-	-	-	3,481,175.66	-	5,731,550.62
Marshall County	-	-	-	-	-	356,561.18	-	579,929.39
Martin County	-	75,000.00	-	-	-	55,896.76	464	188,203.10
Miami County	-	41,015.32	-	-	-	239,655.20	-	421,187.71
Monroe County	-	197,056.67	-	-	-	157,743.19	1,405.00	751,099.58
Montgomery County	-	(75,102.00)	-	-	-	-	-	304,847.30
Morgan County	-	-	-	-	-	41,032.53	-	409,504.84
Newton County	-	-	-	-	-	73,358.19	4,539.83	260,937.77
Noble County	-	-	-	-	-	277,789.23	5,277.00	523,162.63
Ohio County	-	-	10,089.43	-	-	95,960.88	-	148,536.89
Orange County	48,558.83	-	-	-	-	202,208.42	-	299,821.14
Owen County	-	96,009.98	-	-	-	122,672.30	1,584.00	237,856.30
Parke County	-	-	-	-	-	80,764.24	130.00	187,407.64
Perry County	-	-	-	-	-	16,563.32	-	244,118.34
Pike County	-	-	-	-	-	36,353.48	848.38	132,521.35
Porter County	-	-	-	-	-	1,580,567.56	-	1,580,567.56
Posey County	-	4,210.80	-	-	-	300,689.53	2,399.73	326,571.31
Pulaski County	-	-	-	-	-	23,988.49	5,113.21	357,136.86
Putnam County	-	-	14,135.35	-	-	357,216.60	4,653.54	630,053.47
Randolph County	-	-	-	-	-	231,651.94	3,233.37	466,333.14
Ripley County	-	-	-	-	-	198,983.62	1,865.24	412,408.97
Rush County	-	665.28	-	-	-	100,941.98	488.10	201,073.95
Scott County	-	-	-	-	-	358,842.33	6,540.89	743,288.26
Shelby County	-	-	-	-	-	131,104.49	1,708.91	268,044.02
Spencer County	-	-	-	-	-	144,679.21	1,226.19	280,599.60
St Joseph County (See City of South Bend)	-	-	-	-	-	-	-	-
Starke County	45.09	-	-	-	-	278,746.31	1,232.00	328,471.56

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2013
 (Continued)

Unit Name	Operational Cost	Other Services and Charges	Professional Services	Public Education	Records Management	Salaries	Training	Grand Totals
Steuben County	-	-	-	-	-	338,447.09	14,689.09	485,034.92
Sullivan County	-	-	-	292.55	-	100,967.33	1,458.31	186,923.05
Switzerland County	-	-	-	-	-	84,132.89	4,502.00	157,465.71
Tippecanoe County	-	4,126.00	-	-	-	53,576.30	10,758.95	652,120.76
Tipton County	-	-	-	-	-	110,739.90	961.50	251,494.99
Union County	-	4,602.20	-	-	-	70,171.01	2,415.63	120,565.97
Vanderburgh (See City of Evansville)	-	-	-	-	-	-	-	-
Vermillion County	-	2,000.00	-	-	-	10,144.25	-	785,707.55
Vigo County	-	-	-	-	-	203,342.08	12,769.96	507,851.85
Wabash County	-	-	252,500.00	-	-	-	1,654.00	529,060.15
Warren County	-	27,477.85	-	-	-	-	-	33,227.85
Warrick County	-	300,000.00	-	-	-	-	-	628,284.55
Washington County	-	150.00	-	-	-	160,564.03	130.00	316,337.52
Wayne County	-	-	-	-	-	303,376.86	3,180.58	634,352.82
Wells County	-	300,000.00	-	-	-	-	1,374.75	3,427,187.53
White County	-	-	-	-	-	336,187.92	-	336,187.92
Whitley County	939.38	-	-	-	-	244,286.08	2,657.70	530,134.67
County totals	<u>208,165.34</u>	<u>4,309,991.97</u>	<u>644,411.82</u>	<u>1,267.02</u>	<u>-</u>	<u>26,654,375.15</u>	<u>228,392.45</u>	<u>64,226,712.71</u>
Grand totals	<u>\$ 238,996.18</u>	<u>\$ 4,524,051.06</u>	<u>\$ 673,751.33</u>	<u>\$ 1,267.02</u>	<u>\$ 4,999.59</u>	<u>\$ 34,256,764.43</u>	<u>\$ 265,264.06</u>	<u>\$ 78,852,898.62</u>

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APPENDIX D

Statements in bold are directly from the statute IC 36-8-16.7-38.

Permitted uses of distribution by PSAPs; annual reports to board by PSAPs; state board of accounts annual audit of PSAP expenditures; review by board; reports to budget committee; county 911 funds

Sec. 38. (a) A PSAP may use a distribution from a county under this chapter only for the following:

(1) The lease, purchase, or maintenance of communications service equipment.

Definition of "communications service equipment."

IC 36-8-16.7-7

"Communications service"

Sec. 7. (a) As used in this chapter, "communications service" means any service that:

- (1) uses telephone numbers or IP addresses or their functional equivalents or successors;
- (2) allows access to, or a connection or interface with, a 911 system through the activation or enabling of a device, transmission medium, or technology that is used by a customer to dial, initialize, or otherwise activate the 911 system, regardless of the particular device, transmission medium, or technology employed;
- (3) provides or enables real time or interactive communications, other than machine to machine communications; and
- (4) is available to a prepaid user or a standard user.

(b) The term includes the following:

- (1) Internet protocol enabled services and applications that are provided through wireline, cable, wireless, or satellite facilities, or any other facility or platform that is capable of connecting a 911 communication to a PSAP.
- (2) A multiline telephone system.
- (3) CMRS.
- (4) Interconnected VOIP service and voice over power lines.
- (5) Integrated telecommunications service (as defined in 47 CFR 400.2).

As added by P.L.132-2012, SEC.20.

Distribution guidelines that will be used:

The definition of communications service equipment restricts expenditures under this section to the equipment required to allow a PSAP to receive 9-1-1 calls from any technology.

Examples:

1. Customer Premise Equipment – either on-site or a hosted solution.
2. Transmission medium (Fiber, T1, broadband, cablemodem, wireless, etc.) initial purchase or reoccurring costs only for devices that are directly connected to the 9-1-1 network.

(2) Necessary system hardware and software and data base equipment.

Distribution guidelines that will be used:

Source: Guidance Policy on Expenditures of Distributions as provided by the Statewide E911 Board

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditures of Distributions

Necessary is defined as *essential*, meaning hardware, software and database equipment that is directly connected to the 9-1-1 network and used by a PSAP to receive and process a 9-1-1 call.

Examples

1. GIS Mapping
2. Computer Aided Dispatch hardware and software. This is limited to the CAD that the PSAP itself (the fixed location facility) uses for call detail entry and data storage. This does not include Records Management (RMS); Mobile Client; Jail or any other software beyond that required to provide the function of dispatch and call history within the PSAP itself.
3. Radio Equipment – This is limited to the radio necessary (essential) radio equipment that a PSAP uses to dispatch the emergency to the first responders.
4. Remote radio transmission hardware/software, antennas; items used to provide dispatch radio communication beyond the range of radio equipment located at the PSAP itself.
5. Technology used to connect the PSAP radio to the remote transmitter (T1, broadband, microwave, wireless).
6. Emergency Medical Dispatch (EMD) software.
7. Addressing directly to support the function of 9-1-1.
8. Database management.
9. Internet connectivity.
10. Computers, servers, switches, cabling used in the PSAP.
11. Maintenance contracts on hardware and software.

(3) Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of:

(A) the statewide 911 system; or

(B) a wire line enhanced emergency telephone system funded under IC 36-8-16 (before its repeal on July 1, 2012).

Distribution guidelines that will be used:

- a. Counties should ensure that the personnel expenses paid from the fund is for employees whose primary job responsibilities are receiving, processing and dispatching 9-1-1 calls and the management or coordination of those services.
- b. The training and continuing education is limited to those courses that directly relate to 9-1-1 services and are offered as professional development. This would include training offered by nationally recognized professional organizations such as NENA or APCO. Travel, lodging, meals for training courses are allowable.

Examples

1. 9-1-1 call takers, dispatchers or telecommunications specialists, PSAP management, GIS personnel, etc.
2. Emergency Medical Dispatching (EMD).
3. Telecommunicators Courses.
4. Emergency Fire Dispatching (EFD).
5. Department of Homeland Security Courses.
6. Courses offered by vendors for their product (that is an eligible expense itself) that is used in a PSAP.

(4) Operational costs, including costs associated with:

(A) utilities;

Examples: water, sewer, electricity, phone, broadband for operating a PSAP.

(B) maintenance;

Examples: Repairs that do not add significant value to the property or extend its life. They are reasonable in amount and are necessary to keep the property in habitable condition. Repairs are generally considered restoring an item to its previous good condition. Examples of repairs include the following:

- a) refinishing a wood floor;
- b) repainting a room;
- c) repairing a roof;
- d) repairing existing plumbing;
- e) repairing existing appliances;
- f) replacing a doorknob;
- g) replacing a window;
- h) replacing a broken smoke detector;
- i) replacing rotted floorboards; or
- j) replacing cracked floor tiles.

Renovation, on the other hand, is generally defined as follows:

An improvement is any type of renovation that will extend the useful life of the property. Improvements are generally considered adding something that was not previously there, upgrading something that was existing or adapting the asset to a new use. Improvements are usually more intensive than repairs and usually involve greater cost. Examples of improvements include the following:

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditures of Distributions

- a) adding an addition or remodeling and existing facility;
- b) adding central air conditioning;
- c) installing a security system;
- d) installing brand new carpet;
- e) replacing an entire roof;
- f) replacing all existing plumbing;
- g) replacing all existing electric; or
- h) replacing all windows.

**(C) equipment designed to provide backup power or system redundancy, including generators;
and**

Examples: generators, UPS system for emergency power which includes system fuel/power source.

(D) call logging equipment

Examples equipment used to record audio/video communications between a 9-1-1 caller, PSAP and first responders.

(5) An emergency notification system that is approved by the board under section 40 of this chapter.

(6) Connectivity to the Indiana data and communications system (IDACS).

(7) Rates associated with communications service providers' enhanced emergency communications system network services.

Examples: Charges imposed by a communication service provider for an enhanced service provided to a PSAP.

(8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission. –

Distribution guidelines that will be used:

- a. Mobile and portable are interchangeable terms used by the industry to describe hardware used by first responders for radio communications. The advancements in technology allows first responders to use either a mobile or a portable radio in the same environment and not necessarily be equipped with both.
- b. Radio equipment purchased using revenue from the 9-1-1 fund shall remain the property of county government.

Source: Guidance Policy on Expenditures of Distributions as provided by the Statewide E911 Board

Examples

1. Mobile/portable radio used by first responders to communicate with the PSAP.

(9) Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.

Distribution guidelines that will be used:

(b) A PSAP may not use a distribution from a county under this chapter for the following:

(1) The construction, purchase, renovation, or furnishing of PSAP buildings.

(2) Vehicles.

Distribution guidelines that will be used:

While there are only 2 items specifically stated in IC 36-8-16.7 that are prohibited expenditures from the fund, items 1 through 9 had the legislative intent of placing limits the eligible expenses.

Examples of ineligible expenses

(This list is offered as an example of ineligible expenses and is not considered all inclusive.)

1. General office supplies (paper, pens, pencils, ink cartridges, paperclips, postage, etc.)
2. Office equipment (chairs, furniture, consoles, copier, facsimile, filing cabinets)
3. Kitchen appliances, televisions, and break room equipment.
4. Software such as RMS, mobile client, jail software, etc.
5. Automatic Vehicle Locator (AVL) software and operational expense for first responders.
6. Air cards for first responders.
7. Laptops in first responder vehicles.
8. Public Education.
9. Cell phones.
10. Legal advertisements, sponsorships.

Provided, however, that the prohibition on the use of 911 fees for construction, purchase, renovation, furnishing, or leasing of real property shall not apply to the extent it would result in the impairment of any existing contract.

If you have a question regarding an expense that is not included in this document, you are encouraged to contact the Statewide 9-1-1 office at (317) 234-8362 or by email at statewideboard@In911.net

APPENDIX E

MARY B. BEERY
AUDITOR OF ADAMS COUNTY
313 W. JEFFERSON STREET, ROOM 233
DECATUR, IN 46733
260-724-5303

February 12, 2014

State Board of Accounts
Attn: OFFICIAL RESPONSE
302 W. Washington St., Room E418
Indianapolis, IN 46204-276

To Whom It May Concern;

I am writing regarding the findings that Adams County is noncompliant with our PSAP Distributions due to the supplies line item, in the amount of \$817.87, for year ending December 31, 2013. After reading the law, I felt that it was unclear as to whether we could or could not purchase supplies, for the operation of E911 out of the PSAP Distributions.

Indiana code (a) 36-8-16.7-38 (4) states the funds may be used for;

(4) Operational costs, including costs associated with:

(A) utilities;

(B) maintenance;

(C) equipment designed to provide backup power or system redundancy, including generators;

and

(D) call logging equipment.

Indiana code 36-8-16.7-38 (b) states A PSAP may not use a distribution from a county under this chapter for the following:

(1) The construction, purchase, renovation, or furnishing of PSAP buildings.

(2) Vehicles.

Indiana code 36-8-16.7-38 (b) does not say PSAP Distributions cannot be used for supplies purchased for the maintenance and operation of the E-911 system. I determined that the supplies purchased were used in accordance with the maintenance and operation of E911.

I apologize for my misunderstanding of the law and will notify the Sheriff's Department along with my claims deputy that these types of expenditures are not in compliance with the law. The Adams County Auditor's Office will take the following action in correcting the above named findings.

We will have the supplies line item removed from the E911 fund at 2015 budget hearings.

Respectively submitted,



Mary B Beery
Adams County Auditor

*Cass County Auditor
Vaneen M. Ide
Cass County Government Building
200 Court Park Room 105
Logansport, IN 46947
574-753-7722
van.ide@co.cass.in.us*

February 10, 2014

Finding for Drug Test Program

In response to the finding of the Drug Test Program expenditure:

Cass County has always conducted drug screening for its personnel. This is a part of the hiring process and also done randomly to personnel attached to public safety related jobs. If it was processed out of the wrong account series and should be expended from Personnel Services or Contractual Services this can be corrected. There was no explanation as to really why it was a finding. In my personal opinion, this is a part of personnel expenses including wages, benefits, training, and continuing education, only to the reasonable and necessary operation for the provision and maintenance of E-911. If State Board of Accounts feels that it is not necessary to drug test E-911 employees for the safety and accountability of the service, then I'm not sure I want them answering my E-911 call.


Vaneen M. Ide
Cass County Auditor

DeKalb County Central Communications
Paul A. Brewer, Director
3399 County Road 34
Waterloo, IN 46793

February 7, 2014

Re: 2013 Annual PSAP Audit

State Board of Accounts,

An email was received recently by the DeKalb County Auditor in regards to ineligible expenses from the State Wide 9-1-1 Fund for the 2013 budget year.

Contractual Services (pest control / lawn care)	\$2885.00
Laundry/Janitorial	\$ 920.68
Office Supplies	<u>\$ 730.39</u>
Total	\$4,536.07

When we read Indiana Code 36-8-16.7-38 (4) it says Operational Cost, including cost associated with (A) Utilities; (B) maintenance; (c) equipment designed to provide backup power or system redundancy, including generators and (D) call logging equipment.

DeKalb County has constructed a standalone building situated on a large lot. The lot and the building are totally dedicated to the purpose of Emergency Communications with no other departments and or entities operating from the facility. It is necessary for us to be able to maintain the building and property including keeping it free of bugs and keeping the lawn properly groomed as to not attract additional pest. The Laundry/Janitorial was used to purchase cleaning supplies and to provide necessary restroom supplies etc. The office supplies consist of purchasing daily operational supplies such as pens; writing tablets; etc. It is our understanding that all of these things would fall under "Operational Cost".

Please reconsider the listed expenditures.

Respectfully Submitted,

Paul A Brewer

Paul A. Brewer, Director

DEKALB COUNTY

E911 INELIGIBLE EXPENDITURES

<u>Description of Expenditure</u>	<u>Ineligible Amount</u>
Contractual Services (pest control / lawn care)	\$ 2,885.00
Laundry/Janitorial	920.68
Office Supplies	730.39
Total	4,536.07

Indiana Code 36-8-16.7-38 (a) and (b) states:

“(a) A PSAP may use a distribution from a county under this chapter only for the following:

- (1) The lease, purchase, or maintenance of communications service equipment.
- (2) Necessary system hardware and software and data base equipment.
- (3) Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of:
 - (A) the statewide 911 system; or
 - (B) a wireline enhanced emergency telephone system funded under IC 36-8-16 (before its repeal on July 1, 2012).
- (4) Operational costs, including costs associated with:
 - (A) utilities;
 - (B) maintenance;
 - (C) equipment designed to provide backup power or system redundancy, including generators;
 and
 - (D) call logging equipment.
- (5) An emergency notification system that is approved by the board under section 40 of this chapter.
- (6) Connectivity to the Indiana data and communications system (IDACS).
- (7) Rates associated with communications service providers' enhanced emergency communications system network services.
- (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (9) Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.

(b) A PSAP may not use a distribution from a county under this chapter for the following:

- (1) The construction, purchase, renovation, or furnishing of PSAP buildings.
- (2) Vehicles.”

FRANKLIN COUNTY AUDITOR

Stephen Brack

1010 Franklin Ave.

Brookville, IN 47012

auditor@franklincounty.in.gov

(765) 647-4631

February 13, 2014

State Board of Accounts

Official Response

302 W Washington St. Rm E418

Indianapolis, In. 46204-2765

To whom it may concern,

I am responding to your findings in the review of our 911 expenditures. We are stated to be in noncompliance for the expense of alcohol and drug testing. This expense is for testing of prospective 911 employees. The charges are also for random drug testing of current employees. We believed that this fell under personnel expenses and would be eligible for payment out of the 911 fund. If this is not correct we will charge against the general fund in the future.

Please advise me if we need to correct this expenditure.

Very truly yours,



Stephen Brack

SB/dr

Greene County Auditor
Matthew W. Baker
Greene County Courthouse
1 E. Main St.
Bloomfield, In. 47424

Phone 812-384-2008 E-mail: matthew.baker@co.greene.in.us Fax 812-384-2041

February 5, 2014

Official Response to Audit Finding for Greene County 2013 E-911 Expenditures

To whom it may concern,

Please see the attached invoices which total the \$4,550.68 reported to Greene County as E-911 Ineligible Expenses. See below the amounts for each invoice and the explanations for each one as conveyed to me this morning by the E-911 Coordinator for the Sheriff's Department.

<u>Invoice</u>	<u>Amount</u>	<u>Explanation</u>
131067	\$4,284.18	3-year contract with Word Systems for E-911 message recording.
131128	\$100.00	DVD purchase from Word Systems for E-911 message storage.
CB58487	\$166.50	Computer monitors purchase from CDW for E-911 Dispatchers.

I believe that the PSAP purchases follow IC 36-8-16.7-38 (a) (1) and (2) in these instances. If directed to do so, I will create a new E-911 expenditure account line with a proper account name in our county's financial system and explain the necessary change to our E-911 Coordinator in order to bring Greene County into compliance. Please advise.

Respectfully yours,



Matthew W. Baker
Greene County Auditor



Word Systems, Inc.
 9225 Harrison Park Court
 Suite 100
 Indianapolis, IN 46216 USA
 Telephone: 317/544-0499

Invoice 131067

Customer GCS2

Voice Recorder

911

Bill To:

Greene County Sheriff
 P. O. Box 267
 Route #2 Box 431
 Bloomfield, IN 47424

Ship To:

Greene County Sheriff
 P. O. Box 267
 Route #2 Box 431
 Bloomfield, IN 47424

Part # 534-13

Invoice Date	Ship Via	F.O.B.		Terms		
08/31/13	Delivered	Origin		Net-30 Days		
Purchase Order Number			Salesperson	Order Date	Our Order Number	
GMA-Renewal				08/31/13	None	
Quantity Ordered	Quantity Shipped	Item Number	Unit of Measure	Unit Price		Extended Price
	Back Ordered	Item Description		Discount %	Tax	
1		1 GMA-RNWL-RA	EACH	2142.09		2142.09
	0	11/01/13-10/31/14 Nice System #45480301			N	

\$ 4,284.18

This is for the GMA (General Maintenance Agreement) renewal on your voice, data or video recording solution. Cancellation of this agreement due to lack of payment will result in time and material charges at the current prevailing Word Systems, Inc rates for any work performed from the previous agreement's expiration date to date of cancellation. If you have any questions please contact us at 317-544-0499.

Word Systems, Inc. ("WSI") expressly disclaims any and all warranties, express or implied, including but not limited to warranties of fitness or merchantability or with regard to any licensed products. WSI shall not be held liable for any loss of profits, business interruption, goodwill, data interruption and incidental or consequential damages directly or indirectly relating to any claimed breach of warranty or this agreement. Custom ordered merchandise may not be returned. Stock merchandise and accessories may be returned if in the original packaging and in like new condition, provided a restocking fee of not less than twenty-five percent (25%) or such greater restocking fee as determined by WSI's supplier is paid by customer. Title to the merchandise is to remain with WSI until payment in full is made. This invoice is payable in accordance with the terms hereinabove set forth. A two percent (2%) per month finance charge shall be paid on all amounts not paid as and when due. The sale evidenced by this invoice is subject to the terms of WSI's quotation and purchase agreement, if any, and supercedes any prior written or oral communications to the contrary.

Nontaxable	2142.09
Taxable Subtotal	0.00
Tax (7.000%)	0.00
Total Invoice	2142.09

Cheri Campbell

From: Janyll Stierwalt <JStierwalt@wsystems.com>
Sent: Monday, August 26, 2013 12:49 PM
To: Cheri Campbell
Subject: Maintenance

Cheri –

It was a pleasure meeting you last week! I went online and checked out Samaritan Purse and was very impressed! What a neat organization!

One follow up that I had was that you wanted to know when your maintenance expires and that is October 31 this year. Annual renewal is \$2,142.09, or, we always offer three years for the price of two if payment is made up front.

As always, let me know if you have any questions or concerns! Hope you have a wonderful week!

Best regards,

Janyll M. Stierwalt
Inside Sales Representative

9225 Harrison Park Court, Suite 100
Indianapolis, Indiana 46216

O: 317-544-0499 x1160

F: 317-544-2192

M: 317-501-1192

jstierwalt@wsystems.com

WORD SYSTEMS, INC. (Established 1977)
Leaders in Voice, Data, and Video Recording Solutions

-



Word Systems, Inc.
 9225 Harrison Park Court
 Suite 100
 Indianapolis, IN 46216 USA
 Telephone: 317/544-0499

Invoice 131128

Customer GCS2

Bill To:

Greene County Sheriff
 P. O. Box 267
 Route #2 Box 431
 Bloomfield, IN 47424

Ship To:

Greene County Sheriff
 P. O. Box 267
 Route #2 Box 431
 Bloomfield, IN 47424

Invoice Date	Ship Via	F.O.B.	Terms			
09/19/13	UPS	Origin	Net 30 Days			
Purchase Order Number		Salesperson	Order Date	Our Order Number		
Verbal # 508-13		JMS	09/17/13	21412		
Quantity Ordered	Quantity Shipped	Item Number	Unit of Measure	Unit Price		Extended Price
	Back Ordered			Discount %	Tax	
6	6	RA-GRA098	EACH	15.00		90.00
	0	DVD-RAM 9.4GB Double Sided OP Media Disc			N	
1	1	S/H-01	EACH	10.00		10.00
	0	Shipping / Handling for orders totaling less than \$100.00			N	

Word Systems, Inc. ("WSI") expressly disclaims any and all warranties, express or implied, including but not limited to warranties of fitness or merchantability or with regard to any licensed products. WSI shall not be held liable for any loss of profits, business interruption, goodwill, data interruption and incidental or consequential damages directly or indirectly relating to any claimed breach of warranty or this agreement. Custom ordered merchandise may not be returned. Stock merchandise and accessories may be returned if in the original packaging and in like new condition, provided a restocking fee of not less than twenty-five percent (25%) or such greater restocking fee as determined by WSI's supplier is paid by customer. Title to the merchandise is to remain with WSI until payment in full is made. This invoice is payable in accordance with the terms hereinabove set forth. A two percent (2%) per month finance charge shall be paid on all amounts not paid as and when due. The sale evidenced by this invoice is subject to the terms of WSI's quotation and purchase agreement, if any, and supercedes any-prior written or oral communications to the contrary.

Nontaxable	100.00
Taxable Subtotal	0.00
Tax (7.000%)	0.00
Total Invoice	100.00

INVOICE DATE	INVOICE NUMBER	PAYMENT TERMS	DUE DATE			
05/02/13	CE58497	Net 30 Days	06/02/13			
ORDER DATE	SHIP VIA	PURCHASE ORDER NUMBER	CUSTOMER NUMBER			
05/03/13	FEDEX Ground	239-13	5530592			
ITEM NUMBER	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
2978003	ACER V196HQLAB 18.5 LED Manufacturer Part Number: UM.XV6AA.A01 Serial No: MMLY0AA0013080A70A8501 Serial No: MMLY0AA0013080A7098501	2	2	0	83.25	166.50

GO GREEN!

CDW is happy to announce that paperless billing is now available! If you would like to start receiving your invoices as an emailed PDF, please email CDW at paperlessbilling@cdw.com. Please include your Customer number or an Invoice number in your email for faster processing.

REDUCE PROCESSING COSTS AND ELIMINATE THE HASSLE OF PAPER CHECKS!

Begin transmitting your payments electronically via ACH using CDW's bank and remittance information located at the top of the attached payment coupon. Email credit@cdw.com with any questions.

ACCOUNT MANAGER	SHIPPING ADDRESS:	SUBTOTAL	\$166.50
MATT DUNK 312-705-3247 matt.dun@cdw.com	GREENE CO SHERIFFS DEPT ATTN:KAREN OLIPHANT 204 CR 70E BLOOMFIELD IN 47424	SHIPPING	\$0.00
SALES ORDER NUMBER		SALES TAX	\$0.00
1BC0R04		AMOUNT DUE	\$166.50

CDWG

Cage Code Number 1KH72
DUNS Number 02-615-7235

ISO 9001 and ISO 14001 Certified
CDW GOVERNMENT FEIN 36-4230110

HAVE QUESTIONS ABOUT YOUR ACCOUNT?
 PLEASE EMAIL US AT credit@cdw.com
 VISIT US ON THE INTERNET AT www.cdw.com

Page 1 of 1



State Board of Accounts
Attention: OFFICIAL RESPONSE
302 W. Washington St., Room E418
Indianapolis, IN. 46204-2765

February 10, 2014

Re: Official Response
Hamilton County Audit of E911 Fees

The Hamilton County Communications center is operated utilizing \$3,829,007 in 911 funding and \$3,173,974 from local unit participation. Monies received from 911 fees are not sufficient to cover payroll expenses therefore; the local funding amount of \$3,173,974 is used to cover balance of payroll and all other expenses in this fund.

Regards,

A handwritten signature in cursive script that reads "Dawn D. Coverdale".

Dawn D. Coverdale
Hamilton County Auditor
33 N. 9th Street, Suite L21
Noblesville, IN. 46060

RECEIVED
FEB 13 2014
STATE BOARD OF ACCOUNTS

Patricia A. French

Henry County Auditor
101 South Main Street
New Castle IN 47362
pfrench@henryco.net

February 13, 2014

State Board of Accounts
Attn: OFFICIAL RESPONSE
Room E 418
302 W Washington Street
Indianapolis IN 46204-2765

Dear State Board of Accounts,

This is my "**OFFICIAL RESPONSE ON THE \$26,122.82 FOR HENRY COUNTY EXPENDITURES FOR E911**". The Henry County Revenue for our E911 fund includes \$200,000.00 given to Henry County by the City of New Castle for any E911 miscellaneous expenditures. A few years, we separated the funds given by the City of New Castle and the E911 funds. Then the State Board of Accounts asks us to **COMBINE our funds into one (1) fund which we did**. Thereafter, all of the expenditures running through the one fund is **NOT** E911 money from just the State. **Therefore, the \$26,122.82 IS NOT INELIGIBLE EXPENDITURES**. We will again separate these funds like they were before the State Board of Accounts asked us to combine them into one fund like they are now.

Thank you.

Respectfully,



Patricia A. French
Henry County Auditor

LORENZO & BEVERS
Attorneys at Law
218 West Second Street
Seymour, Indiana 47274

Jeffrey J. Lorenzo
Susan D. Bevers
Attorneys at Law

Telephone 812.524.9000
Facsimile 812.524.9001

February 12, 2014

State Board of Accounts
Attn: Official Response
302 W. Washington Street
Room E418
Indianapolis, IN 46204-2765

Re: Jackson County E911 Audit

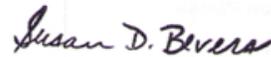
Dear Sir/Madam:

Please consider this the official response of Jackson County with regard to the E911 audit of PSAPs. Jackson County was unaware of the guidance as put out by the state E911 board. As a result, the audit has revealed ineligible expenditures. The county auditor has brought these ineligible expenditures to the attention of the E911 director and the county council. The county auditor has also been provided with the guidance as set forth by the state board and has forwarded that to the director and council, as well.

Jackson County will attempt to rectify this situation during the 2015 budget process by providing E911 with an additional source of funding with which to pay these expenditures. The council will also be attempting to cure any budget deficit for 2014 by finding an additional source of funding.

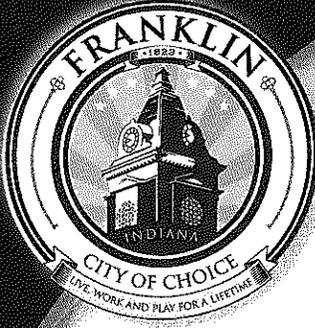
Thank you for your attention to this matter.

Sincerely,



Susan D. Bevers

SDB/ms



CITY OF FRANKLIN

OFFICE OF THE CLERK TREASURER

Janet P. Alexander
Clerk-Treasurer

Monday, February 17, 2014

State Board of Accounts
Attention: OFFICIAL RESPONSE
302 W. Washington St., Room E418,
Indianapolis, IN 46204-2765

Dear Sirs;

As the Clerk Treasurer of the City of Franklin I am writing in response to the noncompliance finding concerning the use of E911 monies for the purchase of air cards in 2013. I dispute the finding and request that the State Board of Accounts and the State Examiner reconsider this decision. At no time was I advised either in writing or verbally, by any entity, controlling or otherwise, that use of the funds received were restricted beyond the plain reading of Indiana Code 36-8-16.7-38 (a) and (b). I also reviewed the Accounting and Uniform Compliance Guidelines Manual for Cities and Towns and the Cities and Town Bulletins and found nothing that would have alerted me of any additional rules restricting the use of E911 funds to purchase air cards.

In 2008 the City of Franklin received \$107,358.51 from the Johnson County 911 Committee overseen by the County Commissioners. This single distribution was the only funding received from E911 collections. Those funds were deposited into a segregated fund titled PSAP E911 Fund 248. (See Table 1.)

In 2011, officials from the Franklin Police Department, a designated PSAP, contacted me and asked whether they could use the E911 funds to purchase air cards to connect patrolmen's in-vehicle laptops to dispatch and to IDACS. I reviewed the relevant code citation and believed that the plain reading of the law allowed the expense. My reasoning was that air cards can be considered both communications service equipment (I.C. 36-8-16.7-38 (a)(1)) and necessary system hardware and software (I.C. 36-8-16.7-38 (a)(2)). The use of air cards make it possible for a police officer to connect to the Indiana data and communication system (IDACS) which is specifically allowable pursuant to I.C. 36-8-16.7-38 (a)(8). (See Table 2.) Further this specific code clearly stipulates what may not be purchased using the funds: b) A PSAP may not use a distribution from a county under this chapter for the following: (1) The construction, purchase, renovation, or furnishing of PSAP buildings. (2) Vehicles.

It is for all of these reasons I dispute this finding.

Respectfully,

Janet P. Alexander
Clerk Treasurer
City of Franklin

Table 1. PSAP E911 - Fund 248

PSAP E911 - Fund 248				
	Starting Balance	Cash Receipts	Expenses	Ending Balance
2008	0.00	107,258.51	79,815.08	27,443.43
2009	27,443.43	0.00	0.0	27,443.43
2010	27,443.43	0.00	0.0	27,443.43
2011	27,443.43	0.00	3,654.84	23,788.59
2012	23,788.59	0.00	5,343.13	18,445.46
2013	18,445.46	0.00	12,727.72	5,717.74
		107,258.51	101,540.77	5,717.74

Table 2. Indiana Code 36-8-16.7-38 (a) and (b)

<p>“(a) A PSAP may use a distribution from a county under this chapter only for the following:</p> <ul style="list-style-type: none"> (1) The lease, purchase, or maintenance of communications service equipment. (2) Necessary system hardware and software and data base equipment. (3) Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of: <ul style="list-style-type: none"> (A) the statewide 911 system; or (B) a wireline enhanced emergency telephone system funded under IC 36-8-16 (before its repeal on July 1, 2012). (4) Operational costs, including costs associated with: <ul style="list-style-type: none"> (A) utilities; (B) maintenance; (C) equipment designed to provide backup power or system redundancy, including generators; and (D) call logging equipment. (5) An emergency notification system that is approved by the board under section 40 of this chapter. (6) Connectivity to the Indiana data and communications system (IDACS). (7) Rates associated with communications service providers' enhanced emergency communications system network services. (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission. (9) Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission. <p>(b) A PSAP may not use a distribution from a county under this chapter for the following:</p> <ul style="list-style-type: none"> (1) The construction, purchase, renovation, or furnishing of PSAP buildings. (2) Vehicles.”
--

Knox County Central Dispatch
135 N 8th Street
Vincennes IN 47591

February 12, 2014

State Board of Accounts
Attn: OFFICIAL RESPONSE
302 W Washington St.
Room E418
Indianapolis IN 46204-2765

Mr. Caldwell:

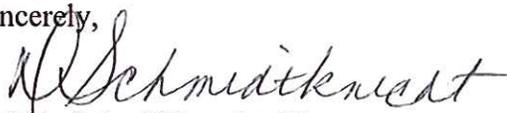
On February 11, 2014, I addressed the Knox County Council regarding expenditures of E911 fees for our Knox County Public Safety Answering Point (PSAP).

After explaining the summary of noncompliance noted in your February 4, 2013, email to Auditor Mindy Wissel, the council placed the appropriations needed to correct the noncompliance for its next regular meeting on March 11, 2014.

It is expected that the deficiencies will be corrected at that time.

If you should have any questions, please don't hesitate to contact me at 812-882-1502.

Sincerely,


Debbie Schmidt, Director
Knox County Central Dispatch



OFFICE OF
AUDITOR OF LAWRENCE COUNTY
JODY EDWARDS
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

Wednesday, February 12, 2014

Indiana State Board of Accounts
302 W. Washington Street Room E418
Indianapolis, IN 46204-2765

Attn: Official Response

This letter is in response to the finding of Ineligible Expenditures of E911 Funds. The Emergency Management Coordinator prepared the claim with the improper account specified. The Auditor's office was not aware of the mistake that they had made, and simply paid the claim as presented. In the future, the Emergency Management Coordinator should properly prepare the claim, and the Auditor's Office will closely monitor the claims that are presented.

Thank you so much for your consideration in this matter.

Sincerely,

Jody Edwards
Lawrence County Auditor

Pulaski County Sheriff's Office



Michael L. Gayer, Sheriff

110 East Meridian Street, Winamac, Indiana 46996

E-911 1-800-283-3341 (574) 946-6655 FAX (574) 946-0924

February 7, 2014

Indiana State Board of Accounts
302 West Washington Street
Room E418
Indianapolis, Indiana 46204-2765

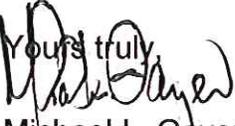
RE: 911 Expenditures

The Pulaski County Sheriff's Office went before the County Council and asked for and was approved for the following expenditures from the 911 Fund.

- 02/04/2013 JT Shirt \$80.50 Polo shirts for 911 Dispatchers
- 04/01/2013 DeGroot \$685.93 File cabinets for 911 Dispatch
- 04/15/2013 Positive Promo \$332.61 Uniforms for 911 Dispatchers
- 05/06/2013 Gilman \$569.00 Refrigerator for 911 Dispatch
- 06/03/2013 E.R.S. \$167.50 Charging device for 911 Dispatch
- 00/16/2013 JT Shirt \$315.00 Uniforms for 911 Dispatchers

As you can see all the items obtained were in fact related to the operation of the 911 Dispatch Center. However, after reviewing your letter, I see the county was in error for these purchases. It was only my intent to provide my Dispatchers with professional looking apparel, the convenience of a refrigerator to store their drinks and food items, and cabinets and files to store warrants and others computer data.

In closing, our intentions were only to be a professional PCSAP and not to take advantage of monies that were intended or not intended for those purchases.

Yours truly,

Michael L. Gayer
Sheriff

Randolph County Communications

155 East South Street
Winchester, IN 47394

Phone 765-584-1721
Fax 765-584-0108

To: Todd Caldwell

E911 Data Analysis Group

Indiana State Board of Accounts

February 11, 2014

From: Cynthia Acree, Director

Randolph County Communications E911

155 E South Street

Winchester, Indiana 47394

765-584-1721

I have read over all of the information in your recent audit of Randolph County Communications E911 Center. I was called to the Auditors Office on February 5, 2014 and given the violation paperwork from the State Board of Accounts.

I am totally confused on the spending of office supplies and some equipment. We have always had an office supply line item since Randolph County started with a 911 Center back in 1996.

Randolph County E911 is its own entity and relies only on 911 funds. In 2010 I had requested from Randolph County Council a small budget from County General, just to basically have budget to fall back on, I explained to the council that the day would come that they would have to help supplement the budget. During the budget hearings, they turned down the request for the budget. So at this time 911 money is all that we have to support this department.

In 2010 we consolidated with Winchester Police and Union City Police Departments. Some questions were raised by the two police chiefs as to how to spend 911 monies. At that time I asked for a copy of allowed spending from State Board of Accounts "Nancy" (I do not know her last name) She advised me that she could not give me the list. I asked "why?" I asked how am I supposed to know what I can legally spend the funds on? She stated " just keep doing what you are doing and you will be fine."

So I guess I am asking for guidance on how to purchase paper, staples, pens, toners for our printers etc, if we are not allowed to have an Office Supply line.

Please contact me at your earliest convenience so that we may resolve this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cynthia Acree". The signature is written in black ink and is positioned above a horizontal line.

Cynthia Acree, Director

Randolph County Communications E911

Richard E. Boston
Robert L. Bever
Kent G. Klinge
Ronald L. Cross
Walter S. Chidester
Douglas B. Oler
Adam G. Forrest

Andrew J. Sickmann

Terry O'Maley
Of Counsel

February 7, 2014

Indiana State Board of Accounts
302 W. Washington Street, Room E-418
Attn: OFFICIAL RESPONSE
Indianapolis, IN 46204-2765

Re: Audit of Wayne County E911 Fund Expenditures

Ladies and Gentlemen:

This office is legal counsel to Wayne County Government and is in receipt of a copy of your 2013 year-end audit/review of the expenditures from the Wayne County E911 Fund for the PSAP maintained by the county. As part of your audit finding you asserted a noncompliance finding based upon the expenditure of the sum of \$3,028.75, identified as "Bookkeeper Salaries". The finding claimed that such an expenditure violates the applicable provisions of IC 36-8-16.7-38. Please accept this letter on behalf of Wayne County Government as its official response to that finding.

The position in question is a management position within the PSAP that in 2013 was paid a total salary of \$32,733.50. The person in that position acts as administrative assistant and reports directly to the County's Director of Emergency Operations and E911 communications. Of the position's total salary, the sum of \$3,028.75 was paid from the county's distribution of E911 funds and the remainder of \$29,704.75 was paid from the county's general fund.

IC 36-8-16.7-38(a)(3) permits the use of County 911 funds for ...[P]ersonnel expenses, *including wages*, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of ...the statewide 911 system..." (*emphasis supplied*)

Wayne County would submit that its use of the term "Bookkeeper" was perhaps ill-advised in describing the functions of the overall position for which less than ten percent of the total salary was allocated to the E911 Fund. However, insofar as the position is partially funded by those E911 Funds, it should be noted that the position provides far more than mere "bookkeeping" services. The position provides clerical support to the department by gathering and reviewing payroll records of hours worked by department personnel; submission of that data to the County Auditor to assure proper payment of their wages; inventorying and ordering of supplies for the department; reviewing and

February 7, 2014

2 | Page

approving for payment claims submitted by vendors and service providers to the department; and other such activities.

Inasmuch as Wayne County is a unit of government within the state of Indiana, and inasmuch as the only PSAP located in Wayne County is that which is operated by the county, the Board of County Commissioners and the County Auditor respectfully suggest that the allocation of less than 10% of the total wages paid to the administrative assistant from E911 funds is a reasonable and necessary allocation for the clerical support services provided by the position for the maintenance of the Wayne County PSAP that is a part of the "statewide 911 system".

The responsible officials of Wayne County Government are aware of the "Eligible Expense Guideline" memoranda that have been promulgated by the Statewide 911 Board and the admonitions contained therein that counties should ensure that the personnel expenses paid from the E911 fund "...are for employees whose primary responsibilities are receiving, processing and dispatching 911 calls and *for the management or coordination of those services.*" Wayne County Government believes that the allocation of costs associated with the provision of such essential clerical support services by the position in question is compliant with both the cited provisions of IC 36-8-16.7-38(a)(3) and directly supports the management and coordination of the local PSAP as contemplated in the guidance documents provided by the Statewide 911 Board.

For the reasons set forth above, Wayne County Government respectfully disputes the SBOA's audit finding of noncompliance and requests that this letter serve as the county's official response to that finding.

Very truly yours,

BOSTON BEVER KLINGE CROSS & CHIDESTER

By: _____


Ronald L. Cross,
Attorney for Wayne County Government

Cc. Fred Griffin, E911 Director
Tammy Spears, Administrative Assistant
Wayne County Auditor
Wayne County Board of Commissioners



VIGO COUNTY 9-1-1 CENTRAL DISPATCH



201 CHERRY ST.
Terre Haute, In . 47807
Business: 812-462-3226 x 7327
Fax: 812-234-2215
Cell: 812-870-6293
Rob.McMullen@vigocounty.in.gov

ROB MCMULLEN, ENP – 9-1-1 Director

February 6, 2014

E911 Data Analyssys Group
Indiana State Board of Accounts

In Response to the “Review of Expenditures” of 9-1-1 fees for Vigo County. I, Rob McMullen, ENP, 9-1-1 Director would like Officially resond to the list of ineligible expenditures listed for Vigo County.

<u>Description of Expenditure</u>	<u>Ineligible Amount</u>
Contractual Services - reverse 911	\$ 14,999.95
Contractual Services - copier/fax	<u>3,929.55</u>
Total	<u><u>18,929.50</u></u>

The first listed ineligible expenditure listed as “reverse 911” is incorrectly identified. That should be listed as Everbridge. Everbridge is an Emergency Notification Systems as listed as an eligible exprense as listed in IC 36-8-16.7-38:

- “(a) A PSAP may use a distribution from a county under this chapter only for the following:
 - (5) An emergency notification system that is approved by the board under section 40 of this chapter.

The second listed ineligible expenditure listed as “copier/fax” in my opinion could fall under. IC 36-8-16.7-38:

- “(a) A PSAP may use a distribution from a county under this chapter only for the following:
 - (4) Operational costs, including costs associated with:

I feel it is hard maintain day to day operations without have a copy/fax machine in your 9-1-1 center.

Sincerely,

Rob McMullen, ENP
9-1-1 Director
Vigo County 9-1-1