

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

REPORT

ON THE

EXPENDITURE OF E911 FEES

January 1, 2023 to December 31, 2023



FILED

06/13/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2023, as required by Indiana Code 36-8-16.7-38(d).

The E911 fee expenditures of all 92 Indiana counties and E911 fee expenditures of PSAPs that were not part of a county's government were requested to be 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 Indiana 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 if the financial activity for E911 fees was accounted for within the proper fund.

In summary, financial activity and supporting documentation was requested and provided by 92 counties and 15 cities and towns PSAPs. Of those, 19 counties were identified as having ineligible expenditures totaling \$28,494.69, which are summarized by category within the report and detailed by governmental entity and category in Appendix A.

Our findings of ineligible expenditures were presented to each respective county auditor for review.

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.

Beth Kelley, CPA, CFE
Deputy State Examiner

June 11, 2024

(This page intentionally left blank.)

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Transmittal Letter	i
Report:	
E911 Fees	2
Procedures Performed	2-3
Status of Prior Reports	3
Findings:	
Ineligible Expenditures from E911 Fee Funds	3-5
Nonuse of Proper Fund	5
Appendix A - Summary of Ineligible Expenditures by Unit	8
Appendix B - Summary of Revenue Activity by Unit	10-11
Appendix C - Abstract of E911 Expenditure Activity by Unit	14-15
Appendix D - Statewide 911 Board Guidance Policy on Expenditures of Distributions	18-24
Appendix E - E-911 Board Status on Follow up on Ineligible Expenditures Reported	27

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2023 to December 31, 2023

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 \$1.00 starting July 1, 2015. 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, 2015, this fee is \$1.00. These fees and charges may be increased by the Board. As of June 11, 2024, the enhanced prepaid wireless charge is still \$1.00.

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 identified 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 2023, we had to determine into what fund each of the 92 counties receipted these fees. Indiana Code 36-8-16.7-38(e) 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, 2023. 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, 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 identified 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 or 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 or 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 Bedford, Bluffton, Columbia City, Elkhart, Fort Wayne, Lawrence, Linton, New Haven, Rushville, Seymour, Tell City, and Washington, and the Towns of Plainfield, Schererville, and Speedway. No exceptions were noted for these PSAPs.

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2023 to December 31, 2023
(Continued)

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 any additional review. Other categories, in the detail provided, were not clear as to whether the expenditures would be eligible or ineligible. For these, we performed additional review 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 compiled by adding monthly PSAP distributions, 90/10 payments, and interest on investments for each unit. Miscellaneous revenue was omitted from this compilation.

Appendix A is a summary of ineligible expenditures 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, 2023. Appendix D is the Board's guidance policy on expenditures of distributions for PSAPs. Appendix E provides the Board's status on the follow up of ineligible expenditures reported in this report. The status provided is as of the date of this report. This summary was provided by the Board to include in this report and was not audited by the Indiana State Board of Accounts.

Status of Prior Reports

The exceptions noted in prior Report B61593, for the period January 1, 2022 to December 31, 2022, were followed up on by the Board through their Executive Director. Requests to reimburse the local E911 fund for instances of ineligible expenditures were made to each PSAP where noncompliance was noted. All requests to reimburse ineligible expenditures noted in the 2022 audit have been made to their respective local E911 fund as of December 31, 2023.

FINDINGS

Ineligible Expenditures from E911 Fee Funds

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

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2023 to December 31, 2023
(Continued)

Purpose	Amount
Attorney Fees	\$ 220.00
Car Door Opener	176.40
Chair Lease	2,926.20
Computer Speakers	71.96
Computer Speakers	70.19
Computer Speakers	211.93
Console Cleaning	6,200.00
Console Cleaning	1,580.00
Copy Machine	900.00
Desk Organizer	10.62
Dish Soap	12.36
Dispatch Uniforms	134.98
Dry Erase Board	117.99
Fingerprint Time Clock	154.07
Headset Jack Brackets	132.00
Ink Stamp	9.99
Lack of Supporting Documentation	1,099.80
Printer	1,700.00
Printers	2,583.26
Racking Mount Kit for Router	137.80
Scheduling Software	3,354.00
Scheduling Software	3,430.00
TV Antenna	29.90
TV Stands	1,222.45
Water Cooler Dispenser	232.79
Wireless Presentation Platform	1,776.00
Total	<u>\$ 28,494.69</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 the provision and maintenance of:

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2023 to December 31, 2023
(Continued)

- (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. . . ."

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(e). No exceptions were noted for counties still using Fund 1153.

(This page intentionally left blank.)

APPENDIX A

APPENDIX A
SUMMARY OF INELIGIBLE EXPENDITURES BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2023

Unit Name	Amount of Expenditure	Purpose of Expenditure	Category of Expenditure
Cass County	\$ 137.80	Equipment Maintenance	Operations
Crawford County	176.40	Office Supplies	Administration - Other Costs
Crawford County	900.00	Office Supplies	Administration - Other Costs
DeKalb County	10.62	Office Supplies	Administration - Other Costs
DeKalb County	117.99	Office Supplies	Administration - Other Costs
DeKalb County	29.90	Office Supplies	Administration - Other Costs
DeKalb County	232.79	Office Supplies	Administration - Other Costs
Elkhart County	1,222.45	Data Proc Hardware	Operations
Elkhart County	1,776.00	Data Proc Hardware	Operations
Fountain County	134.98	Travel/Mileage	Administration - Other Costs
Grant County	2,926.20	Contractual Services	Data Processing
Huntington County	132.00	Equipment	Operations
Jay County	6,200.00	Equipment Repair	Operations
Knox County	1,580.00	Professional Services	Administration - Other Costs
Miami County	220.00	Repairs/Maintenance	Operations
Ohio County	71.96	Office Supplies	Administration - Other Costs
Pike County	9.99	Office Supplies	Administration - Other Costs
Pike County	12.36	Office Supplies	Administration - Other Costs
Randolph County	1,700.00	Office Supplies	Administration - Other Costs
Shelby County	3,354.00	Contractual Services	Data Processing
Spencer County	154.07	Repair of Equipment	Operations
Spencer County	70.19	Office Supplies	Administration - Other Costs
Steuben County	2,583.26	Office Supplies	Administration - Other Costs
Sullivan County	211.93	New Equipment	Operations
Tipton County	1,099.80	Office Supplies	Administration - Other Costs
Vigo County	3,430.00	Contractual Services	Operations
	<u>\$ 28,494.69</u>		

APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2023

Unit Name	Receipts
City of Bedford	\$ 18,029.04
City of Bluffton	407,959.39
City of Columbia City	11,960.53
City of Elkhart	79,242.00
City of Fort Wayne	3,046,473.07
City of Lawrence	171,516.46
City of New Haven	48,400.00
Town of Speedway	39,714.00
Town of Plainfield	3,000,000.00
Town of Schererville	83,101.80
City of Seymour	75,000.00
City of Rushville	136,968.00
City of Tell City	141,452.00
City/Town Subtotal	7,259,816.29
Adams County	506,939.75
Bartholomew County	1,123,380.21
Benton County	104,601.41
Blackford County	228,068.73
Boone County	853,061.97
Brown County	308,707.04
Carroll County	316,383.70
Cass County	864,594.92
Clark County	1,298,580.65
Clay County	473,003.61
Clinton County	517,636.96
Crawford County	182,937.60
Daviess County	418,085.00
Dearborn County	801,833.64
Decatur County	387,837.41
Dekalb County	613,813.01
Delaware County	875,062.47
Dubois County	658,964.76
Elkhart County	1,473,508.17
Fayette County	338,103.26
Floyd County	637,767.62
Fountain County	273,711.33
Franklin County	400,245.77
Fulton County	318,071.97
Gibson County	390,396.52
Grant County	553,417.51
Greene County	459,005.19
Hamilton County	4,239,263.62
Hancock County	1,277,107.49
Harrison County	346,637.53
Hendricks County	2,002,348.97
Henry County	564,230.07
Howard County	804,773.15
Huntington County	465,973.34
Jackson County	662,624.57
Jasper County	512,464.58
Jay County	304,448.70
Jefferson County	384,918.71
Jennings County	401,257.52

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2023

Unit Name	Receipts
Johnson County	1,932,232.61
Knox County	506,224.52
Kosciusko County	767,424.99
LaGrange County	496,359.46
Lake County	3,466,292.83
LaPorte County	1,791,766.22
Lawrence County	570,777.54
Madison County	918,639.24
Marion County	7,421,688.04
Marshall County	596,068.53
Martin County	185,635.10
Miami County	533,517.72
Monroe County	940,821.28
Montgomery County	514,710.74
Morgan County	707,295.44
Newton County	250,459.52
Noble County	641,385.70
Ohio County	121,205.23
Orange County	364,338.48
Owen County	336,317.96
Parke County	240,771.63
Perry County	328,495.75
Pike County	180,750.19
Porter County	2,070,039.07
Posey County	425,407.22
Pulaski County	231,965.50
Putnam County	654,741.90
Randolph County	393,954.92
Ripley County	425,271.37
Rush County	345,197.34
St. Joseph County	2,204,647.24
Scott County	424,914.14
Shelby County	662,193.42
Spencer County	394,377.36
Starke County	427,171.15
Steuben County	642,106.98
Sullivan County	347,002.54
Switzerland County	183,028.57
Tippecanoe County	1,782,528.66
Tipton County	230,616.00
Union County	132,199.13
Vanderburgh County	1,824,282.27
Vermillion County	247,292.23
Vigo County	809,052.40
Wabash County	544,631.83
Warren County	145,641.60
Warrick County	806,750.21
Washington	352,627.13
Wayne County	782,719.82
Wells County	448,671.86
White County	474,898.80
Whitley County	439,904.34
County Subtotal	<u>70,010,782.15</u>
Total City/Town and County	<u>\$ 77,270,598.44</u>

**Allen County receives 911 distributions, but remits all funds to the City of Fort Wayne.

(This page intentionally left blank.)

APPENDIX C

APPENDIX C
Abstract of E911 Expenditure Activity by Unit
Period Ending December 31, 2023

Unit Name	Administration - Personnel Costs	Administration - Other Costs	Data Processing	Debt Services	E911 Telephone System	Insurance	Operations	Radio Infrastructure	Set Aside Funds	Utilities	Miscellaneous	Grand Totals
City of Bedford	\$ 18,029.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,029.04
City of Bluffton	407,959.39	-	-	-	-	-	-	-	-	-	-	407,959.39
City of Columbia City	11,960.53	-	-	-	-	-	-	-	-	-	-	11,960.53
City of Elkhart	-	-	-	-	79,242.00	-	-	-	-	-	-	79,242.00
City of Fort Wayne	3,801,858.12	-	-	-	-	-	-	845,732.39	-	-	-	4,647,590.51
City of Lawrence	171,516.46	-	-	-	-	-	-	-	-	-	-	171,516.46
City of New Haven	48,400.00	-	-	-	-	-	-	-	-	-	-	48,400.00
Town of Speedway	-	-	-	-	-	-	39,714.00	-	-	-	-	39,714.00
Town of Plainfield	-	-	-	-	-	-	3,000,000.00	-	-	-	-	3,000,000.00
Town of Schererville	-	-	-	-	-	-	83,101.80	-	-	-	-	83,101.80
City of Seymour	75,000.00	-	-	-	-	-	-	-	-	-	-	75,000.00
City of Rushville	-	-	-	-	-	-	136,968.00	-	-	-	-	136,968.00
City of Tell City	141,452.00	-	-	-	-	-	-	-	-	-	-	141,452.00
City/Town Subtotals	4,676,175.54	-	-	-	79,242.00	-	3,259,783.80	845,732.39	-	-	-	8,860,933.73
Adams County	458,425.61	-	133,421.84	-	-	-	-	45,858.72	-	-	-	637,706.17
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-	-	-
Bartholomew County	437,218.18	8,257.89	9,620.58	-	-	-	3,072.42	-	-	-	-	458,169.07
Benton County	95,410.56	-	6,008.20	-	-	-	5,282.08	-	-	-	-	106,700.84
Blackford County	253,316.17	3,285.50	-	-	4,372.68	-	11,548.54	-	-	-	-	272,522.89
Boone County	66,273.26	13,189.99	591,559.50	-	8,072.08	-	17,093.61	173,683.32	-	7,673.44	-	877,545.20
Brown County	370,713.32	3,202.04	-	-	-	-	2,500.00	-	-	-	-	376,415.36
Carroll County	167,191.38	1,972.72	20,400.88	-	-	-	57,546.96	25,863.47	-	730.68	-	273,706.09
Cass County	1,010,375.43	1,198.25	-	-	50,234.64	-	76,460.14	-	-	-	-	1,138,268.46
Clark County	1,811,902.80	-	-	-	-	-	-	-	-	-	-	1,811,902.80
Clay County	157,000.00	2,862.55	62,299.70	-	-	-	7,296.00	25,557.98	-	-	-	255,016.23
Clinton County	356,114.06	3,217.00	69,016.67	-	-	-	298,059.84	6,025.50	-	-	-	732,433.07
Crawford County	98,692.07	2,236.19	860.00	-	21,896.78	-	23,851.59	-	-	-	-	147,536.63
Daviness County	231,278.98	1,282.00	19,506.38	-	-	-	7,125.00	17,853.08	-	-	-	277,045.44
Dearborn County	675,178.96	22,986.70	101,171.47	-	-	-	79,446.05	21,288.16	-	-	-	900,071.34
Decatur County	347,653.57	6,470.87	5,150.31	-	-	-	19,048.15	-	-	-	-	378,322.90
Dekalb County	496,348.14	1,672.21	-	-	-	-	93,822.92	8,520.00	-	-	-	600,363.27
Delaware County	373,537.06	17,698.53	-	-	38,897.60	-	691,782.30	-	5,250.00	-	-	1,127,165.49
Dubois County	728,535.80	-	-	-	-	-	106,572.90	-	-	-	-	835,108.70
Elkhart County	811,878.86	-	339,300.04	-	-	-	443,557.41	12,619.80	-	-	-	1,607,356.11
Fayette County	317,591.83	-	-	-	-	-	66,693.68	-	-	-	-	384,285.51
Floyd County	-	-	300,706.34	-	-	-	21,242.96	250,000.00	-	-	-	571,949.30
Fountain County	280,609.76	10,846.35	6,955.26	-	2,417.02	-	60,152.95	-	-	-	-	360,981.34
Franklin County	200,570.39	457.05	-	-	44,187.79	-	111,666.81	-	-	-	-	356,882.04
Fulton County	95,173.72	14,296.91	71,987.34	-	-	-	3,897.19	69,118.23	-	-	-	254,473.39
Gibson County	167,064.04	284.20	22,571.98	-	-	-	101,396.70	-	-	-	-	291,316.92
Grant County	344,006.20	-	66,646.21	-	166,080.25	-	18,099.61	-	-	-	-	594,832.27
Greene County	383,091.52	441.00	24,902.36	-	4,892.00	-	1,223.42	-	-	-	-	414,550.30
Hamilton County	8,433,392.83	-	-	-	-	-	-	-	-	-	-	8,433,392.83
Hancock County	1,251,055.50	-	-	-	-	-	-	-	-	-	-	1,251,055.50
Harrison County	279,771.42	16,990.98	1,425.00	-	78,112.51	-	73,339.62	-	-	-	-	449,639.53
Hendricks County	-	3,000,000.00	-	-	-	-	-	109,946.00	-	-	-	3,109,946.00
Henry County	650,654.43	-	133,486.39	-	-	-	-	-	-	-	-	784,140.82
Howard County	169,915.60	-	441,487.13	-	-	-	29,915.31	-	-	-	-	641,318.04
Huntington County	113,557.59	658.00	-	-	-	-	221,912.12	-	-	-	-	336,127.71
Jackson County	338,472.05	130,016.74	205,380.27	-	-	-	-	-	-	-	-	673,869.06
Jasper County	408,491.66	-	118,139.20	-	-	-	-	-	-	-	-	526,630.86
Jay County	272,048.36	2,770.59	56,283.48	-	-	-	72,576.62	-	-	-	-	403,679.05
Jefferson County	205,792.00	1,875.00	-	-	-	-	126,254.02	-	-	-	-	333,921.02
Jennings County	382,213.74	1,633.00	4,594.62	-	-	-	1,331.33	-	-	-	-	389,772.69
Johnson County	2,063,781.17	-	-	-	-	-	57,836.79	-	-	-	-	2,121,617.96

APPENDIX C
Abstract of E911 Expenditure Activity by Unit
Period Ending December 31, 2023

Unit Name	Administration - Personnel Costs	Administration - Other Costs	Data Processing	Debt Services	E911 Telephone System	Insurance	Operations	Radio Infrastructure	Set Aside Funds	Utilities	Miscellaneous	Grand Totals
Knox County	226,804.52	16,195.20	-	90,802.91	18,249.86	-	392,825.82	-	-	-	-	744,878.31
Kosciusko County	564,965.36	7,012.82	-	-	56,696.46	-	-	-	-	-	-	628,674.64
LaGrange County	505,651.55	-	-	-	-	-	-	-	-	-	-	505,651.55
Lake County	2,161,770.95	34,687.83	-	-	-	-	2,855,877.52	-	-	-	-	5,052,336.30
LaPorte County	1,409,954.28	3,558.39	-	-	242,277.15	-	152,144.67	-	-	-	-	1,807,934.49
Lawrence County	86,821.68	10,591.78	687,611.75	-	10,812.59	-	109,853.79	-	-	-	-	905,691.59
Madison County	171,998.18	177,972.52	45,205.48	-	-	-	35,945.01	46,055.17	-	49,743.74	-	526,920.10
Marion County	6,130,687.89	13,424.63	654,804.00	-	-	-	-	-	-	-	-	6,798,916.52
Marshall County	513,279.53	-	-	-	344.00	-	7,055.99	52,998.54	-	-	-	573,678.06
Martin County	157,302.81	4,171.31	11,268.44	-	-	-	52,128.27	-	-	-	-	224,870.83
Miami County	691,141.04	2,972.92	51,910.95	-	-	-	58,038.79	8,314.61	-	-	-	812,378.31
Monroe County	-	26,984.44	543,631.25	-	-	-	1,544.80	-	-	-	-	572,160.49
Montgomery County	448,050.16	-	-	-	-	-	2,775.00	-	-	-	-	450,825.16
Morgan County	895,270.18	-	-	-	-	-	-	-	-	-	-	895,270.18
Newton County	210,423.73	6,214.31	-	-	-	-	52,061.11	-	-	-	-	268,699.15
Noble County	673,718.64	104.00	33,638.46	-	-	-	60,248.67	-	-	-	-	767,709.77
Ohio County	99,209.27	3,328.39	22,357.16	-	27,000.90	-	74,888.35	11,445.09	-	-	-	238,229.16
Orange County	282,423.50	525.95	36,819.21	-	-	-	25,209.00	-	-	-	-	344,977.66
Owen County	271,963.26	-	-	-	-	-	-	-	-	-	-	271,963.26
Parke County	127,358.35	8,130.00	44,246.83	-	432.36	-	6,498.11	-	-	-	-	186,665.65
Perry County	141,452.00	-	87,511.02	-	13,763.75	-	21,576.61	6,830.34	-	-	-	271,133.72
Pike County	130,287.17	1,384.91	-	-	17,587.59	-	70,339.49	-	-	-	-	219,599.16
Porter County	1,966,987.11	17,405.44	-	-	-	-	78,490.60	-	-	-	-	2,062,883.15
Posey County	372,332.61	5,478.55	40,473.67	-	735.85	-	72,818.20	-	-	-	-	491,838.88
Pulaski County	47,651.14	10,256.86	-	-	118,410.82	35.76	27,944.13	-	-	-	-	204,298.71
Putnam County	691,822.22	-	-	-	-	-	-	-	-	-	-	691,822.22
Randolph County	323,300.73	15,391.97	-	-	44,292.54	-	79,067.02	-	-	-	-	462,052.26
Ripley County	325,192.03	2,275.04	52,039.56	-	-	-	400.57	160,469.43	-	-	-	540,376.63
Rush County	427,544.28	-	34,546.06	-	-	-	191,507.89	-	-	-	-	653,598.23
Scott County	379,449.22	4,001.04	-	-	39,305.53	-	-	-	-	-	-	422,755.79
Shelby County	452,490.04	4,644.50	137,401.84	-	1,494.57	-	5,864.88	-	-	-	-	601,895.83
Spencer County	294,420.13	3,558.27	-	-	7,970.25	-	46,221.63	57,625.48	-	-	-	409,795.76
St. Joseph County	1,781,481.95	-	-	-	-	-	-	-	-	-	-	1,781,481.95
Starke County	412,882.51	1,052.15	-	-	38,747.59	-	40,363.76	1,176.39	-	896.77	-	495,119.17
Steuben County	600,112.25	7,842.09	-	-	-	-	24,033.66	-	-	-	-	631,988.00
Sullivan County	118,161.70	2,496.44	46,567.42	-	-	-	184,717.48	-	-	-	-	351,943.04
Switzerland County	123,746.82	-	23,591.17	-	-	-	4,010.99	-	-	-	-	151,348.98
Tippecanoe County	79,869.58	1,525.00	166,736.83	-	307,405.63	-	401,903.34	525,251.63	-	-	-	1,482,692.01
Tipton County	133,396.69	1,718.30	8,198.85	-	-	-	73,571.96	-	-	7,144.40	-	224,030.20
Union County	136,175.20	642.22	16,210.85	-	-	-	14,416.43	180.00	-	-	-	167,624.70
Vanderburgh County	271,720.80	-	-	-	-	-	1,350,358.52	-	-	-	-	1,622,079.32
Vermillion County	212,245.39	1,117.00	21,664.22	-	6,950.00	-	301,682.03	-	-	-	-	543,658.64
Vigo County	-	9,519.00	-	-	86,674.38	8,578.20	360,452.47	-	-	-	-	465,224.05
Wabash County	600,000.00	1,304.90	40,534.66	-	74,323.80	-	53,611.68	83,045.21	-	-	-	852,820.25
Warren County	62,257.25	-	-	-	-	-	37,742.75	-	-	-	-	100,000.00
Warrick County	-	-	356,283.91	-	33,517.29	-	3,038.30	-	-	-	-	392,839.50
Washington County	316,920.52	5,099.95	27,676.71	-	-	-	2,814.21	-	-	-	-	352,511.39
Wayne County	554,534.16	6,094.34	13,215.58	-	-	-	196,751.46	-	-	-	-	770,595.54
Wells County	407,959.39	-	83,204.08	-	-	-	-	-	-	-	-	491,163.47
White County	594,702.93	-	-	-	-	-	-	-	-	-	-	594,702.93
Whitley County	334,394.84	84.61	-	-	56,885.39	-	283,931.16	-	-	-	-	675,296.00
County Subtotals	53,226,583.56	3,688,569.33	6,100,231.11	90,802.91	1,623,041.65	8,613.96	10,726,331.16	1,719,726.15	5,250.00	66,189.03	-	77,255,338.86
Totals	\$ 57,902,759.10	\$ 3,688,569.33	\$ 6,100,231.11	\$ 90,802.91	\$ 1,702,283.65	\$ 8,613.96	\$ 13,986,114.96	\$ 2,565,458.54	\$ 5,250.00	\$ 66,189.03	\$ -	\$ 86,116,272.59

(This page intentionally left blank.)

APPENDIX D



ELIGIBLE/INELIGIBLE EXPENSE GUIDE FOR THE 1222 FUND

The Indiana Statewide 911 Board makes monthly distributions to the counties that are placed in a 1222 Fund, per state statute. These funds can only be used for specific expenses per the statute IC 36-8-16.7-38; a copy of which can be found in the back of this document.

A PSAP MAY USE A DISTRIBUTION FROM A COUNTY ONLY FOR THE FOLLOWING:

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

Communications service equipment is the equipment required to allow a PSAP to receive 9-1-1 calls from any technology.

Examples of **Eligible** Communications Service Equipment Expenses:

1. Customer Premise Equipment (CPE) – either on-site or a hosted solution.
2. Transmission medium (Fiber, T1, broadband, cable modem, 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.

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 of **Eligible** Hardware and Software Expenses:

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.
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.



9-1-1 Saves Lives

10 West Market Street Suite 2420 Indianapolis, IN 46204
(317) 234-8362 Office | (317) 233-0894 Fax
www.in911.net



Examples of **Ineligible** Hardware and Software Expenses:

1. Computer Aided Dispatch hardware and software for:
 - a. Records Management (RMS) software.
 - b. Mobile Client software.
 - c. Jail software.
 - d. Any other software beyond that required to provide the function of dispatch and call history within the PSAP itself.

3. Personnel 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.

Examples of **Eligible** Personnel Expenses:

1. Personnel expenses for employees whose primary job responsibilities are receiving, processing and dispatching 9-1-1 calls and the management or coordination of those services.
2. Training and continuing education 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. Examples include:
 - 9-1-1 call takers, dispatchers or telecommunications specialists, PSAP management, GIS personnel, etc.
 - Emergency Medical Dispatching (EMD).
 - Telecommunicators Courses.
 - Emergency Fire Dispatching (EFD).
 - Department of Homeland Security Courses.
 - Courses offered by vendors for their product (that is an eligible expense itself) that is used in a PSAP.
3. Travel, lodging, meals for training courses.
 - a. Travel includes and is limited to mileage, fuel, airplane tickets, train tickets, bus tickets and car rentals for training and continuing education only, in-state as well as out-of-state. Fares for taxis or other types of transportation between the airport or train station and your hotel. Tips you pay for services related to any of these expenses.
 - i. Supporting documentation (email or invoice) must be attached and shall include the date, location and what type of training was attended.
 - ii. Mileage and fuel cannot be claimed for the same travel event. The employee may only claim one or the other but not both.

Examples of **Ineligible** Personnel Expenses:

1. Clothing and uniforms
2. Cell phones
3. Mileage incurred for other meetings that are not for training or continuing education.

4. Other expenses incurred while traveling to the training programs such as car repairs or other non-essential expenses that are not directly related to the training or continuing education.

4. Operational costs, including costs associated with:

1. Utilities

Examples of **Eligible** Utilities Expenses:

1. Water
2. Sewer
3. Electricity
4. Phone
5. Broadband for operating a PSAP

2. Maintenance

Maintenance includes 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 **Eligible** Maintenance Expenses:

1. refinishing a wood floor
2. repainting a room
3. repairing a roof
4. repairing existing plumbing
5. repairing existing appliances
6. replacing a doorknob
7. replacing a window
8. replacing a broken smoke detector
9. replacing rotted floorboards
10. replacing cracked floor tiles

Improvements or renovations, on the other hand, are ineligible expenses. A renovation 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 **Ineligible** Maintenance Expenses:

1. adding an addition or remodeling an existing facility
2. adding central air conditioning
3. installing a security system
4. installing brand new carpet
5. replacing an entire roof
6. replacing all existing plumbing

7. replacing all existing electric
8. replacing all windows

3. Equipment designed to provide backup power or system redundancy, including generators.

Examples of **Eligible** Backup Power Expenses:

1. Generators
2. UPS system for emergency power which includes system fuel/power source

4. Call logging equipment

Example of **Eligible** Logging Equipment Expenses:

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

5. Office supplies

Includes all normal, routinely consumable materials of a non-personal nature that are considered current assets and are necessary to perform the duties of a PSAP.

Examples of **Eligible** Office Supplies Expenses:

1. Paper
2. Pens
3. Pencils
4. Ink
5. Paperclips
6. Staples
7. Etc.

Examples of **Ineligible** Office Supplies Expenses:

1. Office chairs
2. Office equipment (chairs, furniture, consoles, copier, facsimile, filing cabinets)
3. Postage

5. An emergency notification system that is approved by the board.

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

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

Examples of **Eligible** Network Services Expenses:

1. 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.

- 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.

Examples of **Eligible** Mobile Radio Expenses:

1. Mobile/portable radios, including cellular devices and services, used by first responders to communicate with the PSAP. Devices/radios must align with the Statewide Communication Interoperability Plan (SCIP). Cellular devices must support the national public safety broadband network. (FirstNet)

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.

10. Other

Examples of Other **Ineligible** Expenses:

1. Kitchen appliances, televisions, and break room equipment.
2. Automatic Vehicle Locator (AVL) software and operational expense for first responders.
3. Air cards for first responders.
4. Laptops in first responder vehicles.
5. Public Education.
6. Legal advertisements, sponsorships.
7. The construction, purchase, renovation, or furnishing of PSAP buildings.
8. Vehicles.

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.

IC 36-8-16.7-38

PSAP use of distributions; annual report to board; audits

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.
 - (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 Indiana Code 2015 (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.
- (c) Not later than January 31 of each year, each PSAP shall submit to the board a report of the following:
- (1) All expenditures made during the immediately preceding calendar year from distributions under this chapter.
 - (2) Call data and statistics for the immediately preceding calendar year, as specified by the board and collected in accordance with any reporting method established or required by the board.
 - (3) All costs associated with dispatching appropriate public safety agencies to respond to 911 calls received by the PSAP.

(4) All funding sources and amounts of funding used for costs described in subdivision (3).

(d) The state board of accounts shall audit the expenditures of distributions under this chapter by each PSAP that receives distributions under this chapter. In conducting an audit under this subsection, the state board of accounts shall determine, in conjunction with the board, whether the expenditures made by each PSAP are in compliance with subsections (a) and (b). The board shall review and further audit any ineligible expenditure identified by the state board of accounts under this subsection or through any other report. If the board verifies that the expenditure did not comply with this section, the board shall ensure that the fund is reimbursed in the dollar amount of the noncomplying expenditure from any source of funding, other than a fund described in subsection (e), that is available to the PSAP or to a unit in which the PSAP is located.

(e) A distribution under section 37(a)(2) of this chapter must be deposited by the treasurer of the county in a separate fund set aside for the purposes allowed by subsections (a) and (b). The fund must be known as the _____ (insert name of county) 911 fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this subsection.

Indiana Code 2015

(f) Not later than November 1 of each year, the board shall provide in an electronic format under IC 5-14-6 to the general assembly the information submitted under subsection (c)(3) and (c)(4).

As added by P.L.132-2012, SEC.20. Amended by P.L.157-2015, SEC.12; P.L.181-2015, SEC.51.

APPENDIX E

(This page intentionally left blank.)

E-911 BOARD STATUS ON FOLLOW UP OF INELIGIBLE EXPENDITURES REPORTED

County	Amount	Summary	Final Disposition
Cass County	\$ 137.80	Quietus received 5/21/2024	Nothing further required
Crawford County	1,076.40	Quietus received 5/20/2024	Nothing further required
DeKalb County	391.30	Quietus received 5/20/2024	Nothing further required
Elkhart County	2,998.45	<i>No reimbursement payment planned as of 6/11/2024</i>	<i>Pending Reimbursement</i>
Fountain County	134.98	Quietus received 5/8/2024	Nothing further required
Grant County	2,926.20	Quietus received 5/16/2024	Nothing further required
Huntington County	132.00	Quietus received 5/28/2024	Nothing further required
Jay County	6,200.00	Quietus received 5/14/2024	Nothing further required
Knox County	1,580.00	Quietus received 5/9/2025	Nothing further required
Miami County	220.00	Quietus received 5/16/2024	Nothing further required
Ohio County	71.96	Quietus received 5/13/2024	Nothing further required
Pike County	22.35	Quietus received 5/21/2024	Nothing further required
Randolph County	1,700.00	Quietus received 5/3/2024	Nothing further required
Shelby County	3,354.00	Quietus received 5/9/2024	Nothing further required
Spencer County	224.26	Quietus received 5/21/2024	Nothing further required
Steuben County	2,583.26	Quietus received 5/20/2024	Nothing further required
Sullivan County	211.93	Quietus received 5/2/2024	Nothing further required
Tipton County	1,099.80	<i>No reimbursement payment planned as of 6/11/2024</i>	<i>Pending Reimbursement</i>
Vigo County	<u>3,430.00</u>	Quietus received 5/16/2024	Nothing further required
TOTAL	<u>\$ 28,494.69</u>		