

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

REPORT
ON THE
EXPENDITURE OF E911 FEES
January 1, 2020 to December 31, 2020



FILED
06/08/2021



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 E911 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, 2020, 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 *Eligible/Ineligible Expense Guide for the 1222 Fund* 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 \$94,379.90, 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

June 8, 2021

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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 \$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.

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 2020, 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, 2020. 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, Columbia City, Elkhart, Fort Wayne, Kendallville, 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.

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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 five 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 summary of 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, 2020. Appendix D is the *Eligible/Ineligible Expense Guide for the 1222 Fund* 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 B55376 for the period January 1, 2019, to December 31, 2019, 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 2018 and 2019 audit have been made to their respective local E911 fund as of December 31, 2020.

FINDINGS

Ineligible Expenditures from E911 Fee Funds

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

Purpose	Amount
American Flags	\$ 62.97
Building Renovations	13,187.13
Business Cards	27.84
Candy	11.99
Chairs	3,778.40
Computer Monitor Mounts	207.76
Concrete Pad	6,000.00
Copier Lease	1,924.35
Copier/Printers	5,413.00
Desk Calendars	25.08
Display Easels	42.46
Filing Cabinets	251.97
Foam Boards, Crates, and Serving Trays	16.03
Fridge	1,350.00

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Purpose	Amount
HVAC System/Filter System	51,420.00
Investigation System Service Package	960.00
Ladder	159.78
LED Lights	22.97
Meals for Meetings	174.90
Mobile Plan	2,251.29
Office Chairs	3,019.44
Paper Plates	31.49
Pest Control	276.00
Portrait Frames	20.87
Postage	54.80
Presentation Boards	17.85
Printers	995.56
Removal of window tinting and adhesive residue from windows	2,160.00
Salt/Pepper	5.46
Signature Stamp	63.80
Stamps	11.00
Storage Boxes	81.78
Table Cover	24.99
Tablecloth and Table Runner	37.97
Tools	28.98
Updating Employment Applications	240.00
Weed Killer	21.99
Total	<u>\$ 94,379.90</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:
 - (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;

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- (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 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. . . ."

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

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APPENDIX A

APPENDIX A
SUMMARY OF INELIGIBLE EXPENDITURES BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2020

Unit Name	Amount of Expenditure	Purpose of Expenditure	Category of Expenditure
Benton County	\$ 852.49	Equipment	Data Processing
Benton County	147.99	Equipment	Data Processing
Benton County	5.46	Equipment	Data Processing
Benton County	174.90	Misc Claims Paid/Unappropriated Clms	Data Processing
Blackford County	427.96	Supplies	Administration - Other Costs
Brown County	207.76	Other Costs	Operations
Brown County	1,509.00	Other Costs	Operations
DeKalb County	16.03	Office Supplies	Administration - Other Costs
DeKalb County	22.97	Office Supplies	Administration - Other Costs
DeKalb County	37.97	Office Supplies	Administration - Other Costs
DeKalb County	42.46	Office Supplies	Administration - Other Costs
DeKalb County	20.87	Office Supplies	Administration - Other Costs
DeKalb County	62.97	Office Supplies	Administration - Other Costs
Delaware County	159.78	Machinery & Equipment	Radio Infrastructure
Grant County	6,000.00	Building Renovations	Operations
Grant County	51,420.00	Building Renovations	Operations
Grant County	13,187.13	Building Renovations	Operations
Grant County	2,862.44	Equipment	Operations
Grant County	1,350.00	Equipment	Operations
Harrison County	960.00	Maintenance Agreement	Operations
Howard County	995.56	Equipment	Operations
LaPorte County	800.00	Telephone	Data Processing
LaPorte County	4,613.00	Computer Maint.	Operations
Lawrence County	69.42	Telephone	Data Processing
Lawrence County	1,854.93	Equipment Repairs	Operations
Monroe County	2,160.00	Contractual	Data Processing
Pike County	103.98	Office Supplies	Administration - Other Costs
Pike County	63.80	Office Supplies	Administration - Other Costs
Posey County	915.96	Machinery & Equipment	Data Processing
Posey County	11.00	Machinery & Equipment	Data Processing
Randolph County	17.85	Office Supplies	Administration - Other Costs
Randolph County	54.80	Postage	Administration - Other Costs
Starke County	62.99	Office Supplies	Administration - Other Costs
Starke County	31.49	Office Supplies	Administration - Other Costs
Starke County	11.99	Office Supplies	Administration - Other Costs
Starke County	24.99	Office Supplies	Administration - Other Costs
Steuben County	25.08	Office Supplies	Administration - Other Costs
Steuben County	18.79	Office Supplies	Administration - Other Costs
Steuben County	27.84	Office Supplies	Administration - Other Costs
Tipton County	162.00	Service Supplier	Data Processing
Tipton County	114.00	Repair & Maintenance Equipment	Operations
Tipton County	28.98	Repair & Maintenance Equipment Bldg/Prop	Operations
Tipton County	21.99	Repair & Maintenance Equipment Bldg/Prop	Operations
Vigo County	229.99	Office Supplies	Administration - Other Costs
Washington County	2,251.29	Indigital/Frontier	Data Processing
Washington County	240.00	Dues & Subscriptions	Administration - Other Costs
	<u>\$ 94,379.90</u>		

APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2020

Unit Name	Receipts
City of Bedford	\$ 18,029.04
City of Columbia City	11,608.79
City of Elkhart	79,242.00
City of Fort Wayne	3,224,098.13
City of Kendallville	42,966.00
City of Lawrence	178,026.42
City of Linton	5,000.00
City of New Haven	48,400.00
City of Rushville	102,726.00
City of Seymour	75,000.00
City of Tell City	164,695.52
City of Washington	70,000.00
Town of Plainfield	3,000,000.00
Town of Speedway	36,985.06
Town of Schererville	<u>170,333.58</u>
City/Town Subtotal	<u>7,227,110.54</u>
Adams County	530,405.39
Bartholomew County	1,166,285.53
Benton County	115,178.91
Blackford County	241,894.68
Boone County	869,161.40
Brown County	322,899.86
Carroll County	332,940.92
Cass County	894,950.45
Clark County	1,354,152.84
Clay County	494,149.86
Clinton County	542,450.81
Crawford County	194,958.80
Daviess County	439,656.22
Dearborn County	836,172.46
Decatur County	407,508.57
Dekalb County	642,680.93
Delaware County	961,767.08
Dubois County	687,224.93
Elkhart County	1,586,467.59
Fayette County	358,400.68
Floyd County	679,093.65
Fountain County	290,659.74
Franklin County	420,079.39
Fulton County	335,810.21
Gibson County	416,968.10
Grant County	607,048.59
Greene County	487,718.81
Hamilton County	4,295,716.33
Hancock County	1,309,228.59
Harrison County	375,543.75
Hendricks County	2,049,322.74
Henry County	599,987.17
Howard County	859,962.48
Huntington County	493,906.57
Jackson County	686,324.93
Jasper County	539,188.10
Jay County	323,655.51
Jefferson County	408,337.51
Jennings County	424,925.74
Johnson County	1,987,295.09

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2020

Unit Name	Receipts
Knox County	537,709.16
Kosciusko County	815,010.83
LaGrange County	518,110.57
Lake County	3,776,799.02
LaPorte County	1,864,443.43
Lawrence County	605,584.69
Madison County	1,007,803.56
Marion County	7,870,643.86
Marshall County	632,035.28
Martin County	197,357.50
Miami County	562,594.57
Monroe County	1,028,972.50
Montgomery County	543,493.16
Morgan County	749,654.00
Newton County	264,409.27
Noble County	675,127.28
Ohio County	130,461.73
Orange County	381,612.92
Owen County	354,147.51
Parke County	258,247.74
Perry County	345,443.62
Pike County	194,350.68
Porter County	2,162,076.28
Posey County	447,120.57
Pulaski County	246,599.97
Putnam County	685,501.16
Randolph County	416,844.57
Ripley County	446,681.74
Rush County	361,699.74
St. Joseph County	2,366,786.09
Scott County	443,600.68
Shelby County	693,998.10
Spencer County	413,210.21
Starke County	446,047.39
Steuben County	667,817.39
Sullivan County	365,655.51
Switzerland County	194,873.50
Tippecanoe County	1,872,317.10
Tipton County	284,945.15
Union County	142,512.32
Vanderburgh County	1,940,179.34
Vermillion County	263,009.15
Vigo County	883,171.66
Wabash County	573,062.81
Warren County	155,209.62
Warrick County	841,471.88
Washington County	375,365.74
Wayne County	833,618.00
Wells County	469,948.45
White County	494,553.98
Whitley County	463,082.81
County Subtotal	<u>73,835,054.70</u>
Total City/Town and County	<u>\$ 81,062,165.24</u>

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

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APPENDIX C

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 Period Ending December 31, 2019

Unit Name	Administration - Personnel Costs	Administration - Other Costs	Utilities	Insurance	Data Processing	E911 Telephone System	Operations	Radio Infrastructure	Set Aside Funds	Debt Services	Miscellaneous	Grand Total
City of Bedford	\$ 18,029.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,029.04
City of Columbia City	11,777.33	-	-	-	-	-	-	-	-	-	-	11,777.33
City of Elkhart	-	-	-	-	79,242.00	-	-	-	-	-	-	79,242.00
City of Fort Wayne	4,479,041.00	-	-	-	-	-	-	733,207.00	-	-	-	5,212,248.00
City of Kendallville	42,966.00	-	-	-	-	-	-	-	-	-	-	42,966.00
City of Lawrence	178,026.42	-	-	-	-	-	-	-	-	-	-	178,026.42
City of Linton	-	-	-	-	-	-	5,000.00	-	-	-	-	5,000.00
City of New Haven	8,400.00	-	-	-	-	-	-	-	-	-	-	8,400.00
City of Rushville	-	-	-	-	-	-	46,593.15	-	-	-	-	46,593.15
City of Seymour	75,000.00	-	-	-	-	-	-	-	-	-	-	75,000.00
City of Tell City	164,695.52	-	-	-	-	-	-	-	-	-	-	164,695.52
City of Washington	70,000.00	-	-	-	-	-	-	-	-	-	-	70,000.00
Town of Plainfield	-	-	-	-	-	-	170,333.58	-	-	-	-	170,333.58
Town of Schererville	-	-	-	-	-	-	3,000,000.00	-	-	-	-	3,000,000.00
Town of Speedway	-	-	-	-	-	-	-	-	-	-	-	-
City/Town Subtotals	5,047,935.31	-	-	-	79,242.00	-	3,221,926.73	733,207.00	-	-	-	9,082,311.04
Adams County	433,656.38	967.04	-	-	161,117.20	-	-	42,735.14	-	-	-	638,475.76
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-	-	-
Bartholomew County	528,531.19	2,817.75	-	-	110,415.32	-	269,841.79	-	-	-	-	911,606.05
Benton County	2,888.86	-	-	-	14,929.22	-	8,968.75	-	-	-	-	26,786.83
Blackford County	200,918.30	642.94	-	-	-	15,358.60	-	-	-	-	-	216,919.84
Boone County	-	5,662.00	11,608.32	-	1,039,209.08	-	103,044.61	22,378.12	-	-	-	1,181,902.13
Brown County	287,054.95	-	-	-	-	-	2,869.01	-	-	-	-	289,923.96
Carroll County	112,425.97	4,819.56	635.02	-	28,393.76	-	31,281.50	23,668.60	-	-	-	201,224.41
Cass County	661,286.31	9,264.00	-	-	152,797.52	-	108,340.27	-	-	-	-	931,688.10
Clark County	2,162,889.60	-	-	-	-	-	-	-	-	-	-	2,162,889.60
Clay County	625,581.92	3,842.95	-	-	59,571.72	-	9,750.00	628.95	-	-	-	699,375.54
Clinton County	293,989.87	1,823.00	2,349.12	-	75,419.33	-	70,379.43	6,025.50	-	-	-	449,986.25
Crawford County	102,951.15	248.00	-	-	28,325.68	-	22,127.09	-	-	-	-	153,651.92
Daviess County	154,256.00	-	-	-	16,136.21	-	7,125.00	366,444.10	-	-	-	543,961.31
Dearborn County	641,753.17	15,831.39	-	-	72,767.58	-	51,020.62	38,386.48	-	-	-	819,759.24
Decatur County	334,580.76	3,748.26	-	-	1,422.04	-	19,604.00	-	-	-	-	359,355.06
Dekalb County	360,926.73	1,262.30	-	-	-	-	-	8,520.00	-	-	-	370,709.03
Delaware County	133,686.27	20,000.00	-	-	10,873.39	-	3,996.00	3,884.84	5,000.00	-	-	177,440.50
Dubois County	570,864.66	-	-	-	-	-	143,135.67	-	-	-	-	714,000.33
Elkhart County	675,563.44	-	-	-	469,416.93	-	440,069.13	13,753.95	-	-	-	1,598,803.45
Fayette County	192,780.48	-	-	-	-	-	12,072.08	-	-	-	-	204,852.56
Floyd County	12,783.32	4,545.00	-	-	152,027.08	-	141,621.37	199,995.00	-	-	-	510,971.77
Fountain County	312,281.03	84,504.18	-	-	7,967.57	-	-	-	-	-	-	404,752.78
Franklin County	236,042.51	1,551.31	-	-	56,669.18	-	44,016.45	-	-	-	-	338,279.45
Fulton County	182,107.01	14,502.53	-	-	58,200.94	-	-	31,647.00	-	-	-	286,457.48
Gibson County	194,722.80	-	-	-	47,732.58	-	136,638.28	-	-	-	-	379,093.66
Grant County	108,709.07	-	-	-	334,981.42	-	594,105.41	-	-	-	-	1,037,795.90
Greene County	309,914.81	142.00	-	-	7,110.51	2,449.98	-	-	-	-	-	319,617.30
Hamilton County	6,774,888.17	-	-	-	-	-	-	-	-	-	-	6,774,888.17
Hancock County	1,200,838.01	-	-	-	-	-	-	-	-	-	-	1,200,838.01
Harrison County	228,763.17	12,500.00	-	-	74,470.54	-	323,485.28	-	-	-	-	639,218.99
Hendricks County	-	3,000,000.00	-	-	-	-	-	615,965.63	-	-	-	3,615,965.63
Henry County	513,031.59	-	-	-	33,360.02	-	-	-	-	-	-	546,391.61
Howard County	6,200.02	-	-	-	338,457.30	-	50,678.57	-	-	-	-	395,335.89
Huntington County	44,217.18	-	-	-	119,074.02	-	-	-	-	-	-	163,291.20
Jackson County	390,701.75	148,664.92	-	-	215,673.20	-	-	-	-	-	-	755,039.87
Jasper County	303,309.04	-	-	-	293,624.49	-	-	-	-	-	-	596,933.53
Jay County	226,227.92	1,637.72	-	-	226,829.21	-	80,504.08	-	-	-	-	361,198.93
Jefferson County	189,946.12	-	86,091.43	-	62,618.64	-	93,437.69	-	-	-	-	432,093.88

APPENDIX C
ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
Period Ending December 31, 2019

Unit Name	Administration - Personnel Costs	Administration - Other Costs	Utilities	Insurance	Data Processing	E911 Telephone System	Operations	Radio Infrastructure	Set Aside Funds	Debt Services	Miscellaneous	Grand Total
Jennings County	347,138.48	516.00	-	-	15,153.96	-	970.15	-	-	-	-	363,778.59
Johnson County	1,804,401.85	44,480.00	-	-	-	-	-	-	-	-	-	1,848,881.85
Knox County	232,815.11	2,622.50	-	-	13,202.08	9,937.92	321,459.10	-	-	90,712.20	-	670,748.91
Kosciusko County	667,231.36	1,764.64	-	-	88,051.28	-	-	-	-	-	-	757,047.28
LaGrange County	479,581.40	-	-	-	-	-	-	-	-	-	-	479,581.40
Lake County	1,783,012.48	500,000.00	-	-	1,257,520.70	-	-	-	-	-	-	3,540,533.18
LaPorte County	1,416,310.05	2,073.00	-	-	323,106.83	-	54,303.62	65,513.92	-	-	-	1,861,307.42
Lawrence County	84,731.24	129.00	-	-	104,510.89	-	69,204.85	-	-	-	-	258,575.98
Madison County	178,326.10	322,476.78	54,216.86	-	64,088.12	-	260,281.38	75,996.00	-	-	-	955,385.24
Marion County	7,355,519.36	-	-	-	-	-	-	-	-	-	-	7,355,519.36
Marshall County	556,535.13	-	-	-	-	64,715.82	-	672.00	-	-	-	621,922.95
Martin County	129,095.08	677.00	-	-	19,264.66	-	110,657.97	-	-	-	-	259,694.71
Miami County	405,151.71	1,272.84	-	-	79,509.26	-	43,088.17	3,504.75	-	-	-	532,526.73
Monroe County	-	447,762.82	-	-	530,703.94	-	43,575.00	-	-	-	-	1,022,041.76
Montgomery County	505,763.75	-	-	-	40,610.29	-	26,724.10	-	-	-	-	573,098.14
Morgan County	644,437.69	-	-	-	-	-	-	-	-	-	-	644,437.69
Newton County	73,631.15	2,692.69	-	-	34,632.48	-	21,448.50	-	-	-	-	132,404.82
Noble County	429,304.27	2,887.00	-	-	129,750.05	-	9,218.39	-	-	-	-	571,159.71
Ohio County	16,473.09	4,418.05	-	-	29,944.81	-	37,366.97	7,154.40	-	-	-	95,357.32
Orange County	288,169.19	3,204.66	-	-	49,325.21	-	4,025.00	-	-	-	-	344,724.06
Owen County	443,430.99	-	-	-	-	-	-	-	-	-	-	443,430.99
Parke County	112,556.37	3,641.63	-	-	76,074.39	-	8,450.82	-	-	-	-	200,723.21
Perry County	140,806.44	3,490.70	-	-	100,262.16	18,300.00	6,900.00	11,175.38	-	-	-	280,934.68
Pike County	74,981.12	2,758.97	-	-	28,321.66	652.00	26,173.32	-	-	-	-	132,887.07
Porter County	2,007,294.09	-	-	-	-	-	262,141.34	-	-	-	-	2,269,435.43
Posey County	361,670.37	-	-	-	21,656.56	-	-	35,414.45	-	-	-	418,741.38
Pulaski County	-	-	-	-	362,379.15	-	392.50	-	-	-	-	362,771.65
Putnam County	551,155.79	1,557.68	-	-	143,155.95	-	255.00	-	-	-	-	696,124.42
Randolph County	211,982.63	4,997.66	-	-	66,597.76	-	85,476.09	-	-	-	-	369,054.14
Ripley County	285,715.13	2,001.00	-	-	88,423.95	-	19,734.23	8,277.68	-	-	-	404,151.99
Rush County	298,120.37	-	-	-	58,046.45	-	314,082.00	-	-	-	-	670,248.82
Scott County	399,746.02	3,798.01	-	-	41,712.27	-	-	-	-	-	-	445,256.30
Shelby County	563,442.20	2,179.00	-	-	134,687.59	1,422.04	5,720.23	62,806.06	-	-	-	770,257.12
Spencer County	436,838.90	2,313.35	-	-	51,302.21	5,940.00	20,104.18	70,177.29	-	-	-	586,675.93
St. Joseph County	2,845,146.65	-	-	-	-	-	-	-	-	-	-	2,845,146.65
Starke County	396,543.20	1,578.78	707.24	-	44,972.70	-	18,238.10	236.72	-	-	-	462,276.74
Steuben County	245,600.86	10,468.62	-	-	348,876.92	-	22,515.00	-	-	-	-	627,461.40
Sullivan County	185,266.20	2,814.47	-	-	54,113.62	-	298,961.82	-	-	-	-	541,156.11
Switzerland County	103,756.03	2,928.00	-	-	36,469.71	-	18,735.84	-	-	-	-	161,889.58
Tippecanoe County	69,932.49	27,040.12	-	-	1,696,782.71	282,872.03	102,068.74	808,262.20	-	-	-	2,986,958.29
Tipton County	122,043.48	1,142.00	5,339.72	-	263,450.52	-	17,458.49	-	-	-	-	409,434.21
Union County	155,572.14	346.26	-	-	2,143.05	-	7,732.14	180.00	-	-	-	165,973.59
Vanderburgh County	1,940,179.34	-	-	-	-	-	-	-	-	-	-	1,940,179.34
Vermillion County	180,294.72	-	-	-	33,818.00	7,375.00	8,048.26	-	-	586,300.29	-	815,836.27
Vigo County	-	18,697.91	-	12,321.00	81,362.56	-	235,588.27	103,239.21	-	-	-	451,208.95
Wabash County	200,000.00	2,697.00	-	-	146,734.95	-	29,621.19	2,831.77	-	-	-	381,884.91
Warren County	203,354.24	-	-	-	-	-	7,130.33	-	-	-	-	210,484.57
Warrick County	-	-	-	-	279,286.20	16,626.50	13,380.32	-	-	-	-	309,293.02
Washington County	297,077.64	240.00	-	-	47,484.70	-	1,740.67	-	-	-	-	346,543.01
Wayne County	426,043.20	5,132.90	-	-	114,111.41	-	78,800.26	-	-	-	-	624,087.77
Wells County	440,180.25	975.00	-	-	111,749.11	-	-	-	-	-	-	552,904.36
White County	535,206.44	-	-	-	-	-	-	-	-	-	-	535,206.44
Whitley County	306,528.14	352.13	-	-	71,732.73	-	75,481.41	-	-	-	-	454,094.41
County Subtotals	51,649,363.46	4,777,105.02	160,947.71	12,321.00	11,380,675.23	425,649.89	5,455,365.83	2,629,475.14	5,000.00	677,012.49	-	77,172,915.77
Totals	\$ 56,697,298.77	\$ 4,777,105.02	\$ 160,947.71	\$ 12,321.00	\$ 11,459,917.23	\$ 425,649.89	\$ 8,677,292.56	\$ 3,362,682.14	\$ 5,000.00	\$ 677,012.49	\$ -	\$ 86,255,226.81

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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.

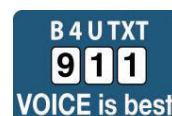
Examples of **Eligible** Hardware and Software Expenses:

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.



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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

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

County	Amount	Summary	Final Disposition
Benton County	\$1,180.84	Documentation received 5/13/2021	Nothing further required
Blackford County	\$427.96	Documentation received 3/18/2021	Nothing further required
Brown County	\$1,716.76	Documentatoin received 5/8/2021	Nothing further required
DeKalb County	\$203.27	Documentation received 5/26/2021	Nothing further required
Delaware County	\$159.78	Documentation received 3/30/2021	Nothing further required
Grant County	\$74,819.57	Extenshon given - must be reimbursed by 9/1/2021	Waiting on documentation
Harrison County	\$960.00	Documentation received on 4/1/2021	Nothing further required
Howard County	\$995.56	Documentation received on 6/2/2021	Nothing further required
LaPorte County	\$5,413.00	Documentation received on 5/25/2021	Nothing further required
Lawrence County	\$1,924.35	Documentation received on 4/28/2021	Nothing further required
Monroe County	\$2,160.00	Financial Director is prepping claim for reimbursement	Waiting on documentation
Pike County	\$167.78	Documentation received 3/23/2021	Nothing further required
Posey County	\$926.96	Documentation received 5/5/2021	Nothing further required
Randolph County	\$72.65	Documentation received 3/25/2021	Nothing further required
Starke County	\$131.46	Documentation received 4/26/2021	Nothing further required
Steuben County	\$71.71	Documentation received 3/23/2021	Nothing further required
Tipton County	\$326.97	Documentation received 4/26/2021	Nothing further required
Vigo County	\$229.99	Documentation received 3/25/2021	Nothing further required
Washington County	\$2,491.29	Documentation received 4/22/2021	Nothing further required
TOTAL	\$94,379.90		