

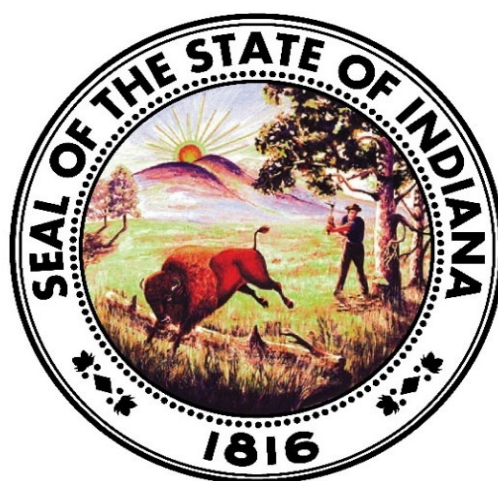
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

REPORT

ON THE

EXPENDITURE OF E911 FEES

January 1, 2022 to December 31, 2022



**FILED**

06/13/2023



**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, 2022, 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, 11 counties were identified as having ineligible expenditures totaling \$12,373.39, 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 13, 2023

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REPORT  
ON  
THE EXPENDITURE OF E911 FEES  
January 1, 2022 to December 31, 2022

**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 2022, 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, 2022. 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, 2022 to December 31, 2022  
(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, 2022. 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 B59295 for the period January 1, 2021 to December 31, 2021, 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 2019 and 2020 audit have been made to their respective local E911 fund as of December 31, 2022.

***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, 2022 to December 31, 2022  
(Continued)

Purpose	Amount
Architectural Design	\$ 3,675.00
Asset Tags	366.08
Beverage Dispenser	17.22
Business Cards	104.10
Chairmat	84.17
Challenge Coins	510.00
Console Cleaning	4,250.00
Desk Calendars	21.48
Desk Lamp	50.45
Digital Time Clock	165.99
Dish Soap	38.74
Lack of Supporting Documentation	814.88
Lanyards	536.00
Lift Controller	136.00
Napkins	25.95
Plastic Cups	18.99
Plastic Drawers	174.84
Plastic Plates	39.99
Plastic Silverware	34.99
Pre-Employment Drug Screening	210.00
Pre-Employment Test	214.03
Printer	449.00
Retirement Plaque	30.00
Shipping Labels	16.97
Water Cooler Filters	388.52
Total	<u>\$ 12,373.39</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  
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THE EXPENDITURE OF E911 FEES  
January 1, 2022 to December 31, 2022  
(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(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, 2022

Unit Name	Amount of Expenditure	Purpose of Expenditure	Category of Expenditure
Crawford County	\$ 449.00	Repairs & Maintenance	Operations
Crawford County	317.70	Repairs & Maintenance	Operations
Crawford County	261.18	Office Supplies	Administration - Other Costs
DeKalb County	50.45	Office Supplies	Administration - Other Costs
DeKalb County	21.48	Office Supplies	Administration - Other Costs
DeKalb County	16.97	Office Supplies	Administration - Other Costs
DeKalb County	388.52	Office Supplies	Administration - Other Costs
Fountain County	3,675.00	Repairs & Maintenance	Operations
Grant County	214.03	Supplies	Operations
Grant County	536.00	Supplies	Operations
Grant County	25.95	Supplies	Operations
Grant County	18.99	Supplies	Operations
Grant County	39.99	Supplies	Operations
Grant County	34.99	Supplies	Operations
Grant County	17.22	Supplies	Operations
Grant County	210.00	Supplies	Operations
Grant County	30.00	Supplies	Operations
Grant County	510.00	Supplies	Operations
Grant County	55.00	Supplies	Operations
LaPorte County	136.00	Maintenance Contracts	Operations
Madison County	4,250.00	Repairs & Maintenance	Operations
Randolph County	84.17	Office Supplies	Administration - Other Costs
Shelby County	174.84	Office Supplies	Administration - Other Costs
Tipton County	236.00	Repair & Maintenance Equipment	Operations
Tipton County	38.74	Office Supplies	Administration - Other Costs
Union County	165.99	State Equipment	Data Processing
Vermillion County	49.10	E911 Office Supplies	Operations
Vermillion County	366.08	E911 Office Supplies	Operations
	<u>\$ 12,373.39</u>		

APPENDIX B

APPENDIX B  
SUMMARY OF REVENUE ACTIVITY BY UNIT  
FOR THE YEAR ENDED DECEMBER 31, 2022

Unit Name	Receipts
City of Bedford	\$ 18,029.04
City of Bluffton	416,098.88
City of Columbia City	11,842.11
City of Elkhart	79,242.00
City of Fort Wayne	2,975,943.74
City of Lawrence	171,516.46
City of New Haven	48,400.00
Town of Speedway	39,464.16
Town of Plainfield	3,000,000.00
Town of Schererville	141,769.43
City of Rushville	136,968.00
City of Tell City	141,452.00
City/Town Subtotal	<u>7,180,725.82</u>
Adams County	499,054.75
Bartholomew County	1,107,181.00
Benton County	101,570.61
Blackford County	224,429.95
Boone County	838,904.85
Brown County	304,465.65
Carroll County	311,276.64
Cass County	856,340.60
Clark County	1,275,413.78
Clay County	466,792.76
Clinton County	510,221.25
Crawford County	179,583.01
Daviess County	410,635.07
Dearborn County	791,284.11
Decatur County	381,625.49
Dekalb County	604,591.98
Delaware County	853,542.33
Dubois County	649,677.07
Elkhart County	1,434,939.36
Fayette County	332,442.16
Floyd County	621,877.39
Fountain County	269,290.03
Franklin County	394,694.51
Fulton County	312,933.74
Gibson County	383,012.88
Grant County	540,001.86
Greene County	452,017.20
Hamilton County	4,175,533.22
Hancock County	1,261,332.65
Harrison County	338,063.55
Hendricks County	1,969,560.58
Henry County	553,996.81
Howard County	788,314.18
Huntington County	457,935.49
Jackson County	652,836.76
Jasper County	505,097.60
Jay County	299,310.83
Jefferson County	377,510.70
Jennings County	394,841.14
Johnson County	1,901,777.80
Knox County	498,254.76
Kosciusko County	751,578.48

APPENDIX B  
SUMMARY OF REVENUE ACTIVITY BY UNIT  
FOR THE YEAR ENDED DECEMBER 31, 2022

Unit Name	Receipts
LaGrange County	487,643.56
Lake County	3,375,463.29
LaPorte County	1,770,153.98
Lawrence County	561,243.65
Madison County	893,853.22
Marion County	7,245,116.47
Marshall County	586,340.39
Martin County	182,408.45
Miami County	525,605.30
Monroe County	914,317.03
Montgomery County	506,444.61
Morgan County	692,964.87
Newton County	246,512.89
Noble County	631,413.51
Ohio County	118,672.38
Orange County	359,310.09
Owen County	331,029.03
Parke County	236,408.20
Perry County	323,592.26
Pike County	177,086.68
Porter County	2,037,532.56
Posey County	419,419.28
Pulaski County	228,254.68
Putnam County	646,692.58
Randolph County	388,095.99
Ripley County	418,607.35
Rush County	340,727.12
St. Joseph County	2,154,276.21
Scott County	419,076.36
Shelby County	652,651.65
Spencer County	389,359.18
Starke County	421,514.88
Steuben County	634,468.18
Sullivan County	341,803.93
Switzerland County	179,815.36
Tippecanoe County	1,747,686.25
Tipton County	264,876.92
Union County	129,460.76
Vanderburgh County	1,790,535.59
Vermillion County	243,057.28
Vigo County	788,562.59
Wabash County	537,612.84
Warren County	142,660.79
Warrick County	793,831.99
Washington	346,108.79
Wayne County	769,325.86
Wells County	442,153.88
White County	469,006.54
Whitley County	432,309.26
County Subtotal	<u>68,768,809.09</u>
Total City/Town and County	<u>\$ 75,949,534.91</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, 2022

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 Total
City of Bedford	\$ 18,029.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,029.04
City of Bluffton	416,098.88	-	-	-	-	-	-	-	-	-	-	416,098.88
City of Columbia City	10,681.95	-	-	-	-	-	-	-	-	-	-	10,681.95
City of Elkhart	-	-	-	-	73,590.54	-	-	-	-	-	-	73,590.54
City of Fort Wayne	4,798,695.00	-	-	-	-	-	-	887,766.00	-	-	-	5,686,461.00
City of Lawrence	934,847.83	-	-	-	-	-	-	-	-	-	-	934,847.83
City of New Haven	347,314.76	-	-	-	-	-	-	-	-	-	-	347,314.76
Town of Speedway	-	-	-	-	-	-	8,559.49	-	-	-	-	8,559.49
Town of Plainfield	-	-	-	-	-	-	4,986,751.03	-	-	-	-	4,986,751.03
Town of Schererville	-	-	-	-	-	-	156,079.78	-	-	-	-	156,079.78
City of Rushville	-	-	-	-	-	-	165,669.08	-	-	-	-	165,669.08
City of Tell City	590,713.53	-	-	-	-	-	-	-	-	-	-	590,713.53
<b>City/Town Subtotals</b>	<b>7,116,380.99</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,590.54</b>	<b>-</b>	<b>5,317,059.38</b>	<b>887,766.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,394,796.91</b>
Adams County	450,910.46	3,195.04	136,065.54	-	-	-	-	54,890.00	-	-	-	645,061.04
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-	-	-
Bartholomew County	376,038.48	13,435.44	53,289.13	-	-	-	11,018.21	-	-	-	-	453,781.26
Benton County	21,391.32	-	5,000.00	-	11,270.75	-	8,179.20	-	-	-	-	45,841.27
Blackford County	234,474.96	35.80	-	-	16,633.76	-	15,358.47	-	-	-	-	266,502.99
Boone County	64,804.88	10,484.55	398,277.50	-	7,387.15	-	11,471.91	151,960.72	-	9,725.84	-	654,112.55
Brown County	303,039.25	-	-	-	-	-	589.70	-	-	-	-	303,628.95
Carroll County	139,095.04	3,869.38	23,058.80	-	-	-	32,303.83	25,072.07	-	721.34	-	224,120.46
Cass County	683,322.53	5,949.00	-	-	78,519.00	-	78,362.69	-	-	-	-	846,153.22
Clark County	497,776.22	-	-	-	-	-	-	-	-	-	-	497,776.22
Clay County	148,218.88	1,542.33	66,254.73	-	-	-	28,551.69	386.10	-	-	-	244,953.73
Clinton County	377,710.55	4,729.00	69,033.25	-	-	-	176,920.63	6,025.50	-	-	-	634,418.93
Crawford County	99,093.26	1,606.12	2,236.00	-	24,120.55	-	19,830.56	-	-	-	-	146,886.49
Daviess County	200,950.46	6,569.00	17,884.72	-	-	-	7,125.00	383,397.48	-	-	-	615,926.66
Dearborn County	682,548.65	9,342.94	91,091.92	-	-	-	84,366.48	22,855.80	-	-	-	890,205.79
Decatur County	353,317.06	12,258.46	1,734.84	-	-	-	4,798.02	-	-	-	-	372,108.38
Dekalb County	396,399.53	10,460.96	-	-	-	-	-	-	-	-	-	406,860.49
Delaware County	150,102.21	9,333.63	-	-	2,425.02	-	280,702.02	-	5,250.00	-	-	447,812.88
Dubois County	610,701.68	-	-	-	-	-	134,311.32	-	-	-	-	745,013.00
Elkhart County	789,341.08	-	145,260.61	-	-	-	451,685.81	12,252.24	-	-	-	1,398,539.74
Fayette County	311,175.24	-	-	-	-	-	16,028.36	-	-	-	-	327,203.60
Floyd County	-	-	238,810.01	-	-	-	40,696.33	555,673.50	-	-	-	835,179.84
Fountain County	352,502.46	1,531.98	8,850.80	-	2,189.69	-	48,588.69	-	-	-	-	413,663.62
Franklin County	230,856.25	205.41	-	-	44,635.08	-	284,455.16	-	-	-	-	560,151.90
Fulton County	124,226.78	12,002.33	33,763.41	-	-	-	3,851.78	184,727.64	-	-	-	358,571.94
Gibson County	186,328.04	-	27,479.98	-	-	-	114,022.74	-	-	-	-	327,830.76
Grant County	332,702.97	-	102,668.45	-	166,482.48	-	29,371.30	-	-	-	-	631,225.20
Greene County	312,660.75	100.00	6,513.77	-	3,266.22	-	-	-	-	-	-	322,540.74
Hamilton County	7,255,444.90	-	-	-	-	-	-	-	-	-	-	7,255,444.90
Hancock County	1,260,877.29	-	-	-	-	-	-	-	-	-	-	1,260,877.29
Harrison County	254,097.95	20,200.00	1,295.00	-	67,950.70	-	64,725.92	-	-	-	-	408,269.57
Hendricks County	-	3,000,000.00	-	-	-	-	-	219,892.00	-	-	-	3,219,892.00
Henry County	563,424.63	-	123,780.95	-	-	-	-	-	-	-	-	687,205.58
Howard County	157,987.60	-	368,169.24	-	-	-	64,724.46	-	-	-	-	590,881.30
Huntington County	346,849.73	-	-	-	-	-	345,013.86	-	-	-	-	691,863.59
Jackson County	387,341.25	226,754.53	270,660.45	-	-	-	-	-	-	-	-	884,756.23
Jasper County	336,550.23	-	143,938.72	-	-	-	-	-	-	-	-	480,488.95
Jay County	247,129.77	6,319.91	50,363.93	-	-	-	59,917.81	-	-	-	-	363,731.42
Jefferson County	197,765.89	-	-	-	-	-	482,894.80	-	-	-	-	680,660.69
Jennings County	319,382.14	516.00	2,297.31	-	-	-	1,159.75	-	-	-	-	323,355.20
Johnson County	1,949,634.32	155,252.92	-	-	-	-	3,898.72	-	-	-	-	2,108,785.96

APPENDIX C  
Abstract of E911 Expenditure Activity by Unit  
Period Ending December 31, 2022

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 Total
Knox County	644,779.30	12,894.10	-	90,712.20	20,472.15	-	249,017.53	-	-	-	-	1,017,875.28
Kosciusko County	860,512.07	5,601.65	-	-	63,601.00	-	-	-	-	-	-	929,714.72
LaGrange County	420,157.64	-	-	-	-	-	-	-	-	-	-	420,157.64
Lake County	1,176,978.80	577,941.13	-	-	-	-	2,405,490.05	-	-	-	-	4,160,409.98
LaPorte County	1,332,613.61	1,899.26	-	-	247,512.63	-	374,750.53	-	-	-	-	1,956,776.03
Lawrence County	86,744.14	6,565.38	464,173.48	-	9,706.82	-	109,069.82	-	-	-	-	676,259.64
Madison County	199,965.62	541,305.88	44,270.03	-	-	-	58,780.40	46,508.43	-	53,264.80	-	944,095.16
Marion County	10,415,437.15	-	-	-	-	-	-	-	-	-	-	10,415,437.15
Marshall County	608,202.90	-	-	-	-	-	-	53,704.04	-	-	-	661,906.94
Martin County	168,040.49	10,615.50	30,000.00	-	-	-	269,582.04	-	-	-	-	478,238.03
Miami County	478,627.11	8,743.86	46,209.12	-	-	-	35,949.90	3,471.00	-	-	-	573,000.99
Monroe County	-	12,195.43	516,426.20	-	-	-	-	-	-	-	-	528,621.63
Montgomery County	586,006.97	-	-	-	-	-	40,610.00	-	-	-	-	626,616.97
Morgan County	680,182.11	-	-	-	-	-	-	-	-	-	-	680,182.11
Newton County	130,562.03	3,061.57	25,434.32	-	-	-	30,000.17	-	-	-	-	189,058.09
Noble County	470,355.34	-	42,221.39	-	-	-	9,264.00	-	-	-	-	521,840.73
Ohio County	52,694.35	2,320.16	13,641.46	-	27,295.98	-	33,288.88	-	-	-	-	129,240.83
Orange County	285,459.61	390.00	32,089.71	-	-	-	4,325.00	-	-	-	-	322,264.32
Owen County	208,605.89	2,539.00	-	-	-	-	41,223.98	-	-	-	-	252,368.87
Parke County	123,579.17	5,066.81	69,647.10	-	432.36	-	4,323.00	-	-	-	-	203,048.44
Perry County	141,451.96	1,989.70	85,247.16	-	54,543.00	-	17,602.00	7,135.81	-	-	-	307,969.63
Pike County	123,970.29	27,590.10	-	-	19,174.98	-	230,896.51	-	-	-	-	401,631.88
Porter County	2,021,246.78	-	-	-	-	-	-	-	-	-	-	2,021,246.78
Posey County	359,563.77	-	62,055.50	-	-	-	-	-	-	-	-	421,619.27
Pulaski County	47,373.03	10,295.23	-	-	119,765.57	80.92	5,669.74	-	-	-	-	183,184.49
Putnam County	601,358.93	4,323.61	-	-	87,367.34	-	-	-	-	-	-	693,049.88
Randolph County	333,844.13	10,573.16	-	-	47,379.36	-	61,612.70	-	-	-	-	453,409.35
Ripley County	326,563.56	1,460.36	65,725.75	-	-	-	193.94	35,695.28	-	-	-	429,638.89
Rush County	1,111,948.52	2,928.00	38,423.65	-	-	-	159,842.66	-	-	-	-	1,313,142.83
Scott County	412,388.89	5,429.18	-	-	43,750.21	-	-	-	-	-	-	461,568.28
Shelby County	13,341.33	13,877.49	236,928.59	-	1,734.84	-	8,820.32	-	-	-	-	274,702.57
Spencer County	111,040.49	3,113.26	21,852.90	-	5,749.76	-	54,949.41	11,709.31	-	-	-	208,415.13
St. Joseph County	3,589,407.13	-	-	-	-	-	-	-	-	-	-	3,589,407.13
Starke County	354,720.18	2,263.93	-	-	41,820.96	-	24,926.42	1,978.00	-	702.97	-	426,412.46
Steuben County	261,261.55	11,281.20	271,994.97	-	2,295.00	-	32,787.68	-	-	-	-	579,620.40
Sullivan County	180,903.13	1,979.75	51,939.35	-	-	-	46,998.40	-	-	-	-	281,820.63
Switzerland County	111,618.64	10,513.00	67,961.64	-	-	-	3,211.08	-	-	-	-	193,304.36
Tippecanoe County	73,702.98	2,001.22	297,182.65	-	349,186.41	-	265,551.94	1,057,232.79	-	-	-	2,044,857.99
Tipton County	172,835.23	1,217.15	8,496.85	-	-	-	103,998.31	-	-	6,827.59	-	293,375.13
Union County	126,249.82	1,687.73	5,460.23	-	-	-	18,607.93	180.00	-	-	-	152,185.71
Vanderburgh County	272,513.97	-	-	-	-	-	1,262,034.48	-	-	-	-	1,534,548.45
Vermillion County	163,181.63	14,396.99	258,010.05	-	4,738.42	-	10,591.01	-	-	-	-	450,918.10
Vigo County	-	12,468.65	-	2,535.00	82,439.31	7,354.45	880,545.94	-	-	-	-	985,343.35
Wabash County	500,000.00	2,605.00	47,623.80	-	82,898.76	-	67,153.53	1,226.90	-	-	-	701,507.99
Warren County	94,890.29	-	-	-	-	-	25,086.90	-	-	-	-	119,977.19
Warrick County	350,000.00	800.00	266,956.20	-	6,201.10	-	80,319.44	-	-	-	-	704,276.74
Washington County	290,531.27	4,349.95	35,804.36	-	-	-	1,445.75	-	-	-	-	332,131.33
Wayne County	503,980.16	11,019.54	122,392.63	-	-	-	125,780.54	-	-	-	-	763,172.87
Wells County	416,098.88	1,416.70	123,099.48	-	-	-	-	-	-	-	-	540,615.06
White County	562,417.78	-	-	-	-	-	-	-	-	-	-	562,417.78
Whitley County	332,514.17	302.55	-	-	67,862.24	-	86,521.38	-	-	-	-	487,200.34
County Subtotals	54,596,597.48	4,866,717.91	5,739,047.63	93,247.20	1,810,808.60	7,435.37	10,145,748.53	2,835,974.61	5,250.00	71,242.54	-	80,172,069.87
Totals	\$ 61,712,978.47	\$ 4,866,717.91	\$ 5,739,047.63	\$ 93,247.20	\$ 1,884,399.14	\$ 7,435.37	\$ 15,462,807.91	\$ 3,723,740.61	\$ 5,250.00	\$ 71,242.54	\$ -	\$ 93,566,866.78

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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](mailto: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
Crawford County	\$ 1,027.88	No reimbursement payment planned as of 6/13/2023	Pending Reimbursement
DeKalb County	477.42	Documentation received 3/22/2023	Nothing further required
Fountain County	3,675.00	Documentation received 3/23/2023	Nothing further required
Grant County	1,692.17	Documentation received 3/29/2023	Nothing further required
LaPorte County	136.00	Documentation received 3/15/2023	Nothing further required
Madison County	4,250.00	No reimbursement payment planned as of 6/13/2023	Pending Reimbursement
Randolph County	84.17	Documentation received 3/16/2023	Nothing further required
Shelby County	174.84	Documentation received 4/10/2023	Nothing further required
Tipton County	274.74	Documentation received 5/5/2023	Nothing further required
Union County	165.99	Documentation received 5/5/2023	Nothing further required
Vermillion County	415.18	Documentation received 3/24/2023	Nothing further required
<b>TOTAL</b>	<b>\$ 12,373.39</b>		