

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

REPORT
ON THE
EXPENDITURE OF E911 FEES
January 1, 2015 to December 31, 2015



FILED
03/07/2016



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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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, 2015, 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 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, ninety-two counties and fourteen city or town PSAPs provided the financial activity and supporting documentation requested. Six counties were identified as having ineligible expenditures totaling \$12,460.08. These ineligible expenditures 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 or, in the case of a PSAP that was not part of a county's government, City Controller/Clerk-Treasurer for review. Any written responses from these officials are included in this report in Appendix E.

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

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

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

February 18, 2016

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TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|---|-------------|
| Transmittal Letter | i |
| Report: | |
| E911 Fees | 3 |
| Procedures Performed | 3-4 |
| Findings: | |
| Ineligible Expenditures from E911 Fee Funds | 4-5 |
| Status of Prior Reports | 6 |
| Nonuse of Proper Fund | 6 |
| Appendix A - Summary of Noncompliance 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 | 18-22 |
| Appendix E - Official Responses | 24 |

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REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2015 to December 31, 2015

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 found that some counties retain the fees for PSAPs operated by the county while other counties distribute fees 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 2015, 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, 2015. 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 found that often these fees are commingled into the city or town's General Fund. Due to this difference in accounting for E911 fees at some cities and towns, we followed a different review protocol which is detailed below.

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

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2014 to December 31, 2014
(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 additional reviews. Other categories in the detail provided were not clear as to whether the expenditures would be eligible or ineligible. For these, we performed additional reviews of material expenditures through inquiry and review of supporting documentation. Materiality was calculated based on five percent of the annual E911 revenue for each unit and applied to expenditures that were deemed questionable as to eligibility.

Revenue was simply compiled and used solely for determining materiality. Appendix A is a summary of noncompliance by unit. Appendix B is the fund revenue activity by unit. Appendix C is the combined abstract of the E911 Fund expenditure activity for each unit of government for the year ending December 31, 2015.

FINDINGS

Ineligible Expenditures From E911 Fee Funds

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

| | 2015 |
|----------------------|--------------|
| Copier Lease | \$ 726.72 |
| Public Education | 721.39 |
| Uniforms | 27.82 |
| Recorder Maintenance | 9,034.42 |
| Postage | 3.85 |
| Car Wash King | 199.00 |
| Chair | 526.50 |
| Filing Cabinet | 329.99 |
| Uniforms | 890.39 |
| Total | \$ 12,460.08 |

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.

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2014 to December 31, 2014
(Continued)

- (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;
 - (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."

On April 25, 2014, the Board adopted Resolution 2011-1 approving amendments to the *Guidance Policy on Expenditures of Distributions*, a copy of which is included in Appendix D. This policy gives additional guidance on eligible and ineligible expenditures and was to be distributed to all PSAPs in Indiana.

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2014 to December 31, 2014
(Continued)

Status of Prior Reports

The exceptions noted in prior Reports B43261 and B44846 for the periods January 1, 2013 to December 31, 2013, and January 1, 2014 to December 31, 2014, respectively, were followed up by the Statewide 911 Board (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. As of December 31, 2015, nine counties had not complied with the Board's requests to reimburse a total of \$8,701.15 in ineligible expenditures noted in the 2013 audit to their respective local E911 fund. All requests to reimburse ineligible expenditures noted in the 2014 audit have been made to their respective local E911 fund as of December 31, 2015.

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 the reporting counties.

APPENDIX A

APPENDIX A
SUMMARY OF NONCOMPLIANCE BY UNIT
For the Year Ended December 31, 2015

| Unit Name | Amount of Expenditure | Purpose of Expenditure | Category of Expenditure |
|-----------------|--------------------------|------------------------|-----------------------------|
| Clay County | \$ 726.72 | Copier Lease | Administration - Other Cost |
| Fayette County | 721.39 | Public Education | Administration - Other Cost |
| Fayette County | 27.82 | Uniforms | Administration - Other Cost |
| Fayette County | 9,034.42 | Recorder Maintenance | Miscellaneous |
| Fayette County | 3.85 | Postage | Administration - Other Cost |
| Hamilton County | 199.00 | Car Wash King | Miscellaneous |
| LaPorte County | 526.50 | Chair | Administration - Other Cost |
| Ohio County | 329.99 | Filing Cabinet | Administration - Other Cost |
| Pulaski County | 890.39 | Uniforms | Administration - Other Cost |
| Total | <u>\$ 12,460.08</u> | | |

APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
For the Year Ended December 31, 2015

| Unit Name | Receipts |
|---------------------------------------|----------------------------|
| City of Columbia City | \$ 11,155.82 |
| City of Elkhart | 362,982.78 |
| City of Evansville | 240,156.00 |
| City of Fort Wayne | 2,403,420.00 |
| City of Greensburg | 59,348.84 |
| City of Kendallville | 37,500.00 |
| City of Lawrence | 147,953.58 |
| City of Linton | 20,000.00 |
| City of New Haven | 48,400.00 |
| City of Shelbyville | 150,531.00 |
| City of South Bend | 19.43 |
| City of Washington | 35,000.00 |
| Town of Speedway | 12,350.24 |
| City/Town subtotal | <u>3,528,817.69</u> |
| Adams County | 435,048.00 |
| Allen County (See City of Fort Wayne) | 2,403,420.00 |
| Bartholomew County | 976,930.41 |
| Benton County | 76,968.00 |
| Blackford County | 194,892.00 |
| Boone County | 844,638.00 |
| Brown County | 270,036.00 |
| Carroll County | 269,820.00 |
| Cass County | 800,782.50 |
| Clark County | 1,087,356.00 |
| Clay County | 419,435.15 |
| Clinton County | 450,024.00 |
| Crawford County | 159,753.37 |
| Daviess County | 350,283.05 |
| Dearborn County | 1,191,272.20 |
| Decatur County | 332,050.00 |
| DeKalb County | 530,242.44 |
| Delaware County | 679,880.64 |
| Dubois County | 574,284.00 |
| Elkhart County | 1,121,856.00 |
| Fayette County | 346,488.00 |
| Floyd County | 493,794.96 |
| Fountain County | 330,920.61 |
| Franklin County | 349,632.00 |
| Fulton County | 271,224.00 |
| Gibson County | 323,076.00 |
| Grant County | 431,100.00 |
| Greene County | 399,092.00 |
| Hamilton County | 3,658,200.00 |
| Hancock County | 1,133,280.00 |
| Harrison County | 268,464.00 |
| Hendricks County | 556,580.29 |
| Henry County | 431,684.00 |
| Howard County | 654,840.85 |
| Huntington County | 396,228.00 |
| Jackson County | 540,626.38 |
| Jasper County | 447,618.44 |
| Jay County | 268,145.81 |
| Jefferson County | 341,732.75 |
| Jennings County | 194,866.98 |
| Johnson County | 1,654,560.00 |
| Knox County | 433,560.00 |
| Lafayette County | 277,320.23 |
| LaGrange County | 416,892.00 |
| Lake County | 2,638,152.00 |
| LaPorte County | 1,594,716.00 |

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
For the Year Ended December 31, 2015
(Continued)

| Unit Name | Receipts |
|----------------------------|-------------------------|
| Lawrence County | 487,023.01 |
| Madison County | 692,652.00 |
| Marion County | 5,726,164.22 |
| Marshall County | 510,708.85 |
| Martin County | 159,187.71 |
| Miami County | 461,376.00 |
| Monroe County | 640,904.00 |
| Montgomery County | 439,499.29 |
| Morgan County | 579,671.97 |
| Newton County | 214,476.00 |
| Noble County | 321,258.60 |
| Ohio County | 165,531.22 |
| Orange County | 329,775.77 |
| Owen County | 292,414.46 |
| Parke County | 200,988.00 |
| Perry County | 284,150.65 |
| Pike County | 147,348.00 |
| Porter County | 1,774,378.28 |
| Posey County | 405,279.20 |
| Pulaski County | 198,132.00 |
| Putnam County | 690,739.18 |
| Randolph County | 340,536.00 |
| Ripley County | 365,901.83 |
| Rush County | 305,521.44 |
| Scott County | 371,688.00 |
| Shelby County | 504,293.91 |
| Spencer County | 377,676.00 |
| St. Joseph County | 1,745,388.00 |
| Starke County | 375,600.00 |
| Steuben County | 572,535.00 |
| Sullivan County | 24,967.00 |
| Switzerland County | 168,732.00 |
| Tippecanoe County | 1,489,929.58 |
| Tipton County | 230,616.00 |
| Union County | 148,775.10 |
| Vanderburgh County | 1,516,596.00 |
| Vermillion County | 495,993.65 |
| Vigo County | 622,336.00 |
| Wabash County | 719,396.63 |
| Warren County | 118,464.00 |
| Warrick County | 689,078.00 |
| Washington County | 293,440.53 |
| Wayne County | 661,701.85 |
| Wells County | 389,423.50 |
| White County | 421,176.00 |
| Whitley County | 370,656.00 |
| County subtotal | <u>60,063,847.49</u> |
| Total City/Town and County | <u>\$ 63,592,665.18</u> |

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APPENDIX C

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 For the Year Ended December 31, 2015

| Unit Name | Administration - Personnel Costs | Administration - Other Costs | Utilities | Insurance | Data Processing | E911 Telephone System | Operations | Radio Infrastructure | Debt Services | Miscellaneous | Grand Total |
|--|-------------------------------------|---------------------------------|-----------|-----------|--------------------|-----------------------------|------------|-------------------------|------------------|-------------------|---------------------|
| City of Columbia City | \$ 11,827.09 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,827.09 |
| City of Elkhart | - | - | - | - | - | 110,328.35 | - | - | - | 378,399.30 | 488,727.65 |
| City of Evansville | 1,516,596.00 | - | - | - | - | - | - | - | - | - | 1,516,596.00 |
| City of Greensburg | 58,548.43 | - | - | - | - | - | - | - | - | - | 58,548.43 |
| City of Kendallville | 35,620.99 | - | - | - | - | - | - | - | - | - | 35,620.99 |
| City of Linton | 65,645.77 | - | - | - | - | - | - | - | - | - | 65,645.77 |
| City of Shelbyville | 208,400.30 | - | - | - | - | - | - | - | - | - | 208,400.30 |
| City of Washington | 96,784.58 | - | - | - | - | - | - | - | - | - | 96,784.58 |
| Town of Clarksville | - | - | - | - | - | - | - | - | - | 378,797.78 | 378,797.78 |
| Town of New Haven | 492,681.46 | - | - | - | - | - | - | - | - | 30,865.00 | 523,546.46 |
| Town of Sellersburg | - | - | - | - | - | - | - | - | - | 58,445.04 | 58,445.04 |
| City/Town subtotals | 589,466.04 | - | - | - | - | - | - | - | - | 468,107.82 | 3,442,940.09 |
| Adams County | 370,840.60 | 938.47 | - | - | 43,875.65 | 83,135.98 | - | - | - | - | 498,790.70 |
| Allen County (See City of Fort Wayne) | - | - | - | - | - | - | - | - | - | - | - |
| Bartholomew County | 442,202.82 | 5,707.69 | - | - | - | 225,202.98 | 130,774.86 | - | - | - | 803,888.35 |
| Benton County | - | - | - | - | - | 2,060.93 | 62,667.63 | - | - | 134.86 | 64,863.32 |
| Blackford County | 179,333.32 | 239.59 | - | - | - | - | 6,617.23 | - | - | 1,185.00 | 187,375.14 |
| Boone County | - | 8,510.80 | 10,062.30 | - | - | 8,829.34 | 32,207.45 | 20,268.56 | 462,335.60 | - | 542,214.05 |
| Brown County | 292,130.74 | 3,322.80 | - | - | 32,027.00 | - | 28,809.60 | - | - | - | 356,290.14 |
| Carroll County | 265,686.71 | - | 628.43 | - | 22,283.48 | 20,512.60 | 11,767.77 | - | - | - | 320,878.99 |
| Cass County | 630,478.89 | 2,569.07 | - | - | - | 74,465.04 | 61,468.08 | - | - | 880.50 | 769,861.58 |
| Clark County | 933,001.72 | - | - | - | - | - | - | - | - | - | 933,001.72 |
| Clay County | 393,033.99 | 8,686.25 | - | - | - | 52,472.46 | 8,479.85 | 586.25 | - | - | 463,258.80 |
| Clinton County | 220,304.40 | 9,728.00 | 2,441.39 | - | - | 22,248.11 | 31,107.00 | - | - | - | 285,828.90 |
| Crawford County | 116,227.44 | 890.61 | - | - | - | 31,084.81 | 12,589.55 | - | - | 1,500.00 | 162,292.41 |
| Daviess County | 70,000.00 | - | - | - | 104,596.87 | 67,401.00 | - | - | - | - | 241,997.87 |
| Dearborn County | 519,404.68 | 12,081.86 | - | - | - | 101,479.26 | 126,337.62 | - | - | - | 759,303.42 |
| Decatur County | 119,277.66 | 3,821.58 | - | - | 2,058.22 | 205,763.95 | 10,518.04 | - | - | - | 341,439.45 |
| DeKalb County | 469,762.40 | 7,226.36 | - | - | - | 8,520.00 | - | - | - | - | 485,508.76 |
| Delaware County | 463,924.46 | - | - | - | - | 241,104.26 | 7,508.33 | - | - | - | 712,537.05 |
| Dubois County | 437,211.75 | - | - | - | 115,373.57 | - | - | - | - | - | 552,585.32 |
| Elkhart County | 405,242.26 | - | - | - | 249,391.04 | 11,864.28 | 404,918.60 | 2,325.00 | - | 93,372.97 | 1,167,114.15 |
| Fayette County | 404,476.03 | 13,296.24 | - | - | 4,474.36 | 70,323.21 | 7,742.85 | - | - | - | 500,312.69 |
| Floyd County | 2,961.74 | 2,976.00 | - | - | - | 424,579.71 | 22,947.74 | 31,754.39 | - | - | 485,219.58 |
| Fountain County | 226,407.49 | 3,801.88 | - | - | - | 379,739.77 | 31,697.08 | - | - | - | 641,646.22 |
| Franklin County | 210,367.35 | 3,860.90 | - | - | - | 76,436.11 | 18,769.41 | - | - | - | 309,433.77 |
| Fulton County | 149,161.29 | 4,505.06 | 3,136.11 | - | 26,609.40 | 15,139.20 | 93,975.42 | - | - | - | 292,526.48 |
| Gibson County | 125,458.95 | 98.00 | - | - | - | 81,554.38 | 85,813.51 | - | - | - | 292,924.84 |
| Grant County | - | - | - | - | 7,800.91 | 180,845.32 | 21,217.92 | 129,123.56 | - | - | 338,987.71 |
| Greene County | 261,941.41 | 466.57 | - | - | - | 71,135.70 | 29,144.30 | 3,988.04 | - | 7,112.70 | 373,788.72 |
| Hamilton County | 5,661,366.12 | 1,332,520.01 | 68,266.50 | - | - | - | 368,285.48 | - | - | 1,030.00 | 7,431,468.11 |
| Hancock County | 994,536.28 | - | - | - | - | - | 16,779.84 | - | - | - | 1,011,316.12 |
| Harrison County | 159,432.43 | 2,477.42 | - | - | - | 55,359.70 | 19,287.94 | - | - | - | 236,557.49 |
| Hendricks County | - | - | - | - | - | 219,892.12 | - | - | 950,621.16 | 700,000.00 | 1,870,513.28 |
| Henry County | 424,420.57 | - | - | - | 1,147.80 | 17,524.99 | - | 7,005.58 | - | - | 450,098.94 |
| Howard County | 652,294.10 | 6,874.87 | - | - | - | 199,932.60 | 62,170.82 | - | - | 20,481.00 | 941,753.39 |
| Huntington County | 205,999.76 | 3,786.19 | - | - | - | 113,307.67 | - | - | - | - | 323,093.62 |
| Jackson County | 205,433.51 | 7,628.61 | - | - | - | 166,828.65 | 318,566.34 | 47,391.36 | - | - | 745,848.47 |
| Jasper County | - | 2,272.00 | - | - | - | 201,659.10 | 107,279.68 | - | - | - | 311,210.78 |
| Jay County | 189,877.85 | 1,267.87 | - | - | 35,147.08 | 21,808.00 | 10,549.14 | - | - | - | 258,649.94 |
| Jefferson County | 267,147.39 | 8,836.26 | - | - | - | - | 25,993.10 | 80,111.91 | - | - | 382,088.66 |
| Jennings County | 150,239.94 | 5,898.96 | 234.45 | - | 3,518.32 | 32,734.88 | 28,171.40 | 8,684.80 | - | - | 229,482.75 |
| Johnson County | 1,920,469.52 | - | - | - | - | - | 40,000.00 | - | - | - | 1,960,469.52 |
| Knox County | 143,424.90 | 1,530.23 | - | - | 7,065.58 | 64,635.75 | 21,859.66 | 4,553.53 | 91,249.08 | - | 334,318.73 |
| Kosciusko County | 627,697.59 | 4,922.40 | - | - | - | 52,986.11 | - | - | - | - | 685,606.10 |
| LaGrange County | 437,693.74 | - | - | - | - | - | - | - | - | - | 437,693.74 |

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 For the Year Ended December 31, 2015
 (Continued)

| Unit Name | Administration - Personnel Costs | Administration - Other Costs | Utilities | Insurance | Data Processing | E911 Telephone System | Operations | Radio Infrastructure | Debt Services | Miscellaneous | Grand Total |
|--|-------------------------------------|---------------------------------|---------------|--------------|--------------------|-----------------------------|-----------------|-------------------------|------------------|-----------------|------------------|
| Lake County | 2,735,571.97 | 656.17 | - | - | - | 59,808.97 | 19,106.40 | - | - | - | 2,815,143.51 |
| LaPorte County | 1,158,214.99 | 13,038.88 | - | - | - | 531,436.10 | 41,247.41 | 17,183.80 | - | - | 1,761,121.18 |
| Lawrence County | 89,139.18 | 11,780.05 | - | - | - | 178,739.51 | 24,950.85 | 625.71 | - | 9,735.27 | 314,970.57 |
| Madison County | 74,787.50 | - | - | - | - | 398,270.18 | 354,663.72 | - | - | - | 827,721.40 |
| Marion County | 5,624,100.83 | - | - | - | - | - | - | - | - | - | 5,624,100.83 |
| Marshall County | 522,793.73 | - | - | - | - | 81,309.64 | 99,584.69 | - | - | - | 703,688.06 |
| Martin County | 75,743.15 | - | - | - | - | 25,538.72 | 79,907.57 | - | - | - | 181,189.44 |
| Miami County | 288,983.70 | - | - | - | - | 590,364.13 | - | - | - | - | 879,347.83 |
| Monroe County | 246,739.04 | 1,015.00 | - | - | - | 306,658.25 | 17,015.66 | - | - | - | 571,427.95 |
| Montgomery County | 509,496.26 | - | - | - | - | - | 88,069.50 | - | - | - | 597,565.76 |
| Morgan County | 547,227.17 | 14,546.75 | - | - | - | - | 206,131.00 | 10,623.20 | - | - | 778,528.12 |
| Newton County | 282,733.91 | 1,249.83 | - | - | - | 34,415.13 | 2,716.00 | - | - | 110.00 | 321,224.87 |
| Noble County | 422,275.71 | 3,240.70 | - | - | - | 76,548.63 | 17,487.36 | 13,519.09 | - | - | 533,071.49 |
| Ohio County | 124,017.15 | 8,630.29 | - | - | - | 38,025.07 | 32,678.61 | - | - | - | 203,351.12 |
| Orange County | 263,845.06 | 300.00 | 48,123.57 | - | - | - | 17,123.12 | - | - | - | 329,391.75 |
| Owen County | 336,748.33 | - | - | - | - | 63,843.73 | - | - | - | - | 400,592.06 |
| Parke County | 91,799.20 | 2,858.90 | - | - | - | 67,000.85 | 47,694.75 | - | - | - | 209,353.70 |
| Perry County | 162,879.17 | - | - | - | - | 114,983.28 | 19,843.20 | 95,000.00 | - | 7,602.00 | 400,307.65 |
| Pike County | 65,781.22 | 3,213.84 | - | - | - | 135,178.64 | 19,199.95 | - | - | - | 223,373.65 |
| Porter County | 1,536,367.39 | 23,759.49 | - | - | - | - | - | - | - | - | 1,560,126.88 |
| Posey County | 293,454.33 | 6,970.41 | - | - | - | 3,993.42 | - | 25,896.62 | - | - | 330,314.78 |
| Pulaski County | - | 9,218.39 | - | - | - | 21,495.36 | 82,900.14 | 48,959.05 | - | - | 162,572.94 |
| Putnam County | 378,062.48 | 2,150.50 | - | - | - | 86,561.67 | 96,817.81 | - | - | - | 563,592.46 |
| Randolph County | 258,925.68 | 3,056.17 | - | - | - | 70,628.21 | 26,870.80 | - | - | - | 359,480.86 |
| Ripley County | 262,751.25 | 1,996.98 | - | - | - | 77,844.84 | 8,768.50 | 126,918.39 | - | - | 478,279.96 |
| Rush County | 127,526.01 | 657.00 | - | - | - | 55,668.88 | 4,346.50 | - | - | - | 188,198.39 |
| Scott County | 511,975.26 | 6,276.38 | - | - | - | - | 14,068.79 | - | - | - | 532,320.43 |
| Shelby County | 152,081.57 | 370.46 | - | - | 2,212.82 | 60,729.98 | 12,618.08 | - | - | - | 228,012.91 |
| Spencer County | 385,518.75 | 2,351.60 | - | - | - | - | 23,269.40 | - | - | - | 411,139.75 |
| St Joseph County | - | 542,521.62 | - | 44,500.00 | - | 1,963,861.54 | 880,692.33 | - | - | 3,909.93 | 3,435,485.42 |
| Starke County | 309,661.89 | 2,337.87 | - | - | - | 45,528.11 | 23,186.87 | - | - | - | 380,714.74 |
| Steuben County | 543,668.80 | 2,405.62 | - | - | - | 58,790.79 | 8,500.00 | - | - | 6,366.85 | 619,732.06 |
| Sullivan County | 158,207.77 | 340.43 | - | - | - | 724.99 | 64,577.83 | - | - | - | 223,851.02 |
| Switzerland County | 141,246.24 | 6,950.49 | - | - | - | 29,822.93 | 6,992.90 | - | - | - | 185,012.56 |
| Tippecanoe County | 70,446.00 | 7,985.00 | - | - | - | 566,723.69 | 5,149.84 | - | - | - | 650,304.53 |
| Tipton County | 114,915.98 | 5,532.29 | - | - | - | 101,886.19 | 19,231.98 | - | - | - | 241,566.44 |
| Union County | 97,575.64 | - | - | - | 1,171.22 | - | 5,024.03 | 1,654.00 | - | - | 105,424.89 |
| Vanderburgh County (See City of Evansville) | - | - | - | - | - | - | - | - | - | - | - |
| Vermillion County | 11,357.04 | 80.00 | - | - | - | 5,832.35 | 11,693.80 | - | - | 600,000.00 | 628,963.19 |
| Vigo County | 314,316.68 | 19,353.48 | - | 9,295.00 | - | 354,003.12 | - | - | - | - | 696,968.28 |
| Wabash County | 150,000.00 | 3,199.30 | - | - | - | 150,796.11 | 118,046.11 | - | - | - | 422,041.52 |
| Warren County | 134,101.26 | - | - | - | - | 238,661.06 | 5,750.00 | - | - | - | 378,512.32 |
| Warrick County | - | - | - | - | - | 238,908.53 | 24,053.15 | 45,312.63 | - | 175,000.00 | 483,274.31 |
| Washington County | 229,343.30 | 313.00 | - | - | - | 36,960.12 | - | - | - | - | 266,616.42 |
| Wayne County | 425,712.39 | 3,610.78 | - | - | - | 131,435.22 | 85,328.24 | - | - | - | 646,086.63 |
| Wells County | - | 2,652.00 | - | - | - | 82,644.45 | - | - | - | 341,077.86 | 426,374.31 |
| White County | 405,353.47 | - | - | - | - | - | - | - | - | - | 405,353.47 |
| Whitley County | 214,508.73 | 2,644.31 | - | - | - | 74,398.05 | 72,612.43 | - | - | - | 364,163.52 |
| County subtotals | 40,598,826.98 | 2,188,006.53 | 132,892.75 | 53,795.00 | 667,273.32 | 10,754,068.31 | 4,953,942.56 | 721,485.47 | 1,504,205.84 | 1,969,498.94 | 63,543,995.70 |
| Totals | \$ 41,188,293.02 | \$ 2,188,006.53 | \$ 132,892.75 | \$ 53,795.00 | \$ 667,273.32 | \$ 10,754,068.31 | \$ 4,953,942.56 | \$ 721,485.47 | \$ 1,504,205.84 | \$ 2,437,606.76 | \$ 64,601,569.56 |

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APPENDIX D

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions

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

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

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

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

Definition of "communications service equipment."

IC 36-8-16.7-7

"Communications service"

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

(1) uses telephone numbers or IP addresses or their functional equivalents or successors;
(2) allows access to, or a connection or interface with, a 911 system through the activation or enabling of a device, transmission medium, or technology that is used by a customer to dial, initialize, or otherwise activate the 911 system, regardless of the particular device, transmission medium, or technology employed;

(3) provides or enables real time or interactive communications, other than machine to machine communications; and

(4) is available to a prepaid user or a standard user.

(b) The term includes the following:

(1) Internet protocol enabled services and applications that are provided through wireline, cable, wireless, or satellite facilities, or any other facility or platform that is capable of connecting a 911 communication to a PSAP.

(2) A multiline telephone system.

(3) CMRS.

(4) Interconnected VOIP service and voice over power lines.

(5) Integrated telecommunications service (as defined in 47 CFR 400.2).

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

Distribution guidelines that will be used:

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

Examples:

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

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

Distribution guidelines that will be used:

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.

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions

Examples

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

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

(A) the statewide 911 system; or

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

Distribution guidelines that will be used:

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

Examples

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

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions

(4) Operational costs, including costs associated with:

(A) utilities;

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

(B) maintenance;

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

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

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

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

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

General office supplies shall include 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 such as paper, pens, pencils, ink, paperclips, staples, etc. This list of current assets is not all inclusive, but provided as examples.

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions

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

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

(D) call logging equipment

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

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

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

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

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

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

Distribution guidelines that will be used:

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

Examples

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

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

Distribution guidelines that will be used:

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

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

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions

Distribution guidelines that will be used:

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

Examples of ineligible expenses

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

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

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

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

APPENDIX E



Lisa David
Report Processing Supervisor
Indiana State Board of Accounts
302 W. Washington Street, Suite E418
Indianapolis, IN. 46204

February 12, 2016

RE: Official Response

Ms. David,

Please accept this as the official response to the \$199 E911 ineligible expenditure noted in the 2015 Audit.

The Hamilton County Public Safety Communications Center did pay an invoice for \$199 to Car Wash King and will reimburse Fund 1222 the same. We will also establish for the 2017 budget, a line item in another fund to cover incidental expenditures of the Public Safety Communications Center not eligible under the current E911 Statute.

I believe it's important to note that through an inter-local agreement, Hamilton County and the cities of Noblesville, Fishers, Carmel and Westfield provide over 55% of the monies in the E911 (Fund 1222) budget.

Regards,

Dawn Coverdale
Hamilton County Auditor