

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

REPORT
ON THE
EXPENDITURE OF E911 FEES
January 1, 2018 to December 31, 2018



FILED
06/12/2019



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE MEMBERS OF THE INDIANA STATEWIDE 911 BOARD

This report provides the results of our analysis of E911 fee expenditures at the public safety answering points (PSAPs) for the year ending December 31, 2018, 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, financial activity and supporting documentation was requested and provided by 92 counties and 12 cities PSAPs. Of those, 22 counties were identified as having ineligible expenditures totaling \$50,151.25, 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. Any written responses from these officials are included in Appendix F.

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

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


Paul D. Joyce, CPA
State Examiner

June 11, 2019

(This page intentionally left blank.)

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Transmittal Letter	i
Report:	
E911 Fees	2
Procedures Performed	2-3
Status of Prior Reports	3
Findings:	
Ineligible Expenditures from E911 Fee Funds	3-5
Nonuse of Proper Fund	5
Appendix A - Summary of Ineligible Expenditures by Unit	8
Appendix B - Summary of Revenue Activity by Unit	10-11
Appendix C - Abstract of E911 Expenditure Activity by Unit	14-15
Appendix D - Statewide 911 Board Guidance Policy on Expenditures of Distributions	18-23
Appendix E - E-911 Board Status on Follow up on Ineligible Expenditures Reported	27
Appendix F - Official Responses	30-31

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2018 to December 31, 2018

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 2018, 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, 2018. 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, Kendallville, Lawrence, New Haven, Seymour, Shelbyville, Tell City, and Washington. No exceptions were noted for these PSAPs.

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

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2018 to December 31, 2018
(Continued)

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, 2018. Appendix D is the statewide 911 Board guidance policy on expenditures of distributions for the PSAPs. Appendix E provides the E-911 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 E-911 Board to include in this report and was not audited by the State Board of Accounts

STATUS OF PRIOR REPORTS

The exceptions noted in prior Report B50267 for the period January 1, 2017 to December 31, 2017, were followed up on 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. All requests to reimburse ineligible expenditures noted in the 2016 and 2017 audit have been made to their respective local E911 fund as of December 31, 2018.

FINDINGS

Ineligible Expenditures from E911 Fee Funds

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

<u>Purpose</u>	<u>Amount</u>
Atomic Time Clock	\$ 142.00
Book Rack	78.82
Business Cards	86.59
Business Cards Case/Holder	15.91
Communications/Corrections Action	8,500.00
Computer Monitor Stand	162.44
Copy Machine Lease	446.24
Desk Riser	183.99
Dispatch Chairs	8,330.96
Dual Desk Monitor Stands	528.50
Flags	92.14
Highway Equipment	10,220.80
Ibuprofen, Tylenol, and Aspirin	77.47
Ice Melt	16.98
Key Board Drawer	143.99
Letterheads	59.00
Map Clamps	533.70
Map Rack Mount and Clamps	386.14
Operational Costs	2,360.67

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2018 to December 31, 2018
(Continued)

Purpose	Amount
Paint	573.28
Paper Shredder	445.58
Picture Frames	37.45
Police Car Accessories	10,514.52
Postage	5.14
Sign Panels	423.93
Stamps Business Cards	77.98
Television	124.27
Training Expenses	1,644.00
Truck Repairs	2,352.65
Uniforms	575.27
Weather Forecasting & Consulting	750.00
Wheeled Backpacks	260.84
Total	<u>\$ 50,151.25</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;
 - (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.

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2018 to December 31, 2018
(Continued)

- (6) Connectivity to the Indiana data and communications system (IDACS).
 - (7) Rates associated with communications service providers' enhanced emergency communications system network services.
 - (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision
 - (9) as a result of the narrow banding requirements specified by the Federal Communications Commission. (9) Up to 50 percent of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (b) A PSAP may not use a distribution from a county under this chapter for the following:
- (1) The construction, purchase, renovation, or furnishing of PSAP buildings.
 - (2) Vehicles."

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.

(This page intentionally left blank.)

Appendix A

APPENDIX A
SUMMARY OF INELIGIBLE EXPENDITURES BY UNIT
For the Year Ended December 31, 2018

Unit Name	Amount of Expenditure	Purpose of Expenditure	Category of Expenditure
Adams County	\$ 142.00	Equipment/Software	Data Processing
Boone County	8,500.00	Contracts	Operations
Boone County	5,464.00	Equip/Misc	Operations
Boone County	124.27	Equip/Misc	Operations
Clay County	143.99	Office Supplies	Administration - Other Costs
Crawford County	334.97	Office Supplies	Administration - Other Costs
Daviess County	10,220.80	Equipment	Radio Infrastructure
Daviess County	10,514.52	Equipment	Radio Infrastructure
DeKalb County	92.14	Office Supplies	Administration - Other Costs
DeKalb County	77.47	Office Supplies	Administration - Other Costs
DeKalb County	16.98	Office Supplies	Administration - Other Costs
Howard County	573.28	Equipment	Operations
Howard County	423.93	P-25 Equipment	Operations
Jay County	299.00	911 Equipment	Operations
LaPorte County	77.98	Office Supplies	Administration - Other Costs
Newton County	11.69	Office Supplies	Administration - Other Costs
Newton County	15.91	Office Supplies	Administration - Other Costs
Noble County	74.90	Furniture & Equipment	Operations
Noble County	59.00	Furniture & Equipment	Operations
Noble County	528.50	Furniture & Equipment	Operations
Parke County	169.59	Office Supplies	Administration - Other Costs
Spencer County	183.99	Office Supplies	Administration - Other Costs
Spencer County	162.44	Office Supplies	Administration - Other Costs
Spencer County	94.99	Office Supplies	Administration - Other Costs
St. Joseph County	2,352.65	Repairs - Auto & Truck	Operations
Steuben County	533.70	Office Supplies	Administration - Other Costs
Steuben County	260.84	Office Supplies	Administration - Other Costs
Steuben County	78.82	Office Supplies	Administration - Other Costs
Steuben County	386.14	Office Supplies	Administration - Other Costs
Switzerland County	1,644.00	Training	Administration - Other Costs
Switzerland County	2,360.67	Operational	Operations
Tipton County	750.00	Service Supplier	Data Processing
Tipton County	435.86	Service Supplier	Data Processing
Union County	275.99	Supplies	Administration - Other Costs
Vermillion County	2,138.00	E911 Office Supplies	Administration - Other Costs
Vigo County	37.45	Office Supplies	Administration - Other Costs
Wabash County	136.88	Transfer of Funds	Miscellaneous
Warren County	309.36	Other Supplies	Administration - Other Costs
Warren County	5.14	Other Supplies	Administration - Other Costs
Warren County	139.41	Other Supplies	Administration - Other Costs
	<u>\$ 50,151.25</u>		

ϕ

Appendix B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
For the Year Ended December 31, 2018

Unit Name	Receipts
City of Bedford	\$ 18,029.04
City of Bluffton	326,242.09
City of Columbia City	11,493.85
City of Elkhart	79,242.00
City of Fort Wayne	2,957,896.53
City of Kendallville	40,500.00
City of Lawrence	641,680.00
City of New Haven	48,400.00
City of Seymour	75,000.00
City of Shelbyville	191,578.00
City of Tell City	120,500.00
City of Washington	35,000.00
City/Town Subtotal	<u>\$ 4,545,561.51</u>
Adams County	\$ 499,474.53
Bartholomew County	1,104,460.53
Benton County	102,784.53
Blackford County	226,648.53
Boone County	822,070.53
Brown County	305,752.53
Carroll County	312,466.53
Cass County	860,692.53
Clark County	1,267,612.53
Clay County	468,922.53
Clinton County	512,470.53
Crawford County	181,138.53
Daviess County	410,626.53
Dearborn County	793,834.53
Decatur County	382,756.53
Dekalb County	606,046.53
Delaware County	869,998.53
Dubois County	650,590.53
Elkhart County	1,435,762.53
Fayette County	335,074.53
Floyd County	618,694.53
Fountain County	272,086.53
Franklin County	397,228.53
Fulton County	314,860.53
Gibson County	386,512.53
Grant County	549,976.53
Greene County	457,738.53
Hamilton County	4,088,926.53
Hancock County	1,252,156.53
Harrison County	340,810.53
Hendricks County	1,937,116.53
Henry County	558,124.53
Howard County	793,384.53
Huntington County	461,074.53
Jackson County	649,690.53
Jasper County	508,732.53
Jay County	302,230.53
Jefferson County	378,831.88
Jennings County	398,272.53
Johnson County	1,879,366.53
Knox County	503,926.53
Kosciusko County	752,710.53

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
For the Year Ended December 31, 2018

Unit Name	Receipts
LaGrange County	485,278.53
Lake County	3,407,458.53
LaPorte County	1,776,952.53
Lawrence County	566,098.53
Madison County	905,578.53
Marion County	7,202,818.53
Marshall County	591,598.53
Martin County	184,012.53
Miami County	529,762.53
Monroe County	921,994.53
Montgomery County	509,710.53
Morgan County	693,532.53
Newton County	248,212.53
Noble County	634,690.53
Ohio County	119,968.53
Orange County	361,138.53
Owen County	332,722.53
Parke County	239,674.53
Perry County	325,444.53
Pike County	179,104.53
Porter County	2,036,086.53
Posey County	422,368.53
Pulaski County	230,878.53
Putnam County	651,718.53
Randolph County	392,092.53
Ripley County	420,028.53
Rush County	343,126.53
St. Joseph County	2,165,224.53
Scott County	420,274.53
Shelby County	655,462.53
Spencer County	392,260.53
Starke County	423,196.53
Steuben County	636,886.53
Sullivan County	344,230.53
Switzerland County	181,528.53
Tippecanoe County	1,740,148.53
Tipton County	267,322.53
Union County	131,068.53
Vanderburgh County	1,802,782.53
Vermillion County	245,386.53
Vigo County	798,532.53
Wabash County	543,082.53
Warren County	143,290.53
Warrick County	792,004.53
Washington	348,712.53
Wayne County	777,496.53
Wells County	443,770.53
White County	470,752.53
Whitley County	433,102.53
County Subtotal	\$ 68,820,207.58
Total City/Town and County	\$ 73,365,769.09

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

(This page intentionally left blank.)

Appendix C

APPENDIX C
ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
Period Ending December 31, 2018

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	\$ 16,526.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,526.62
City of Bluffton	326,867.09	-	-	-	-	-	-	-	-	-	-	326,867.09
City of Columbia City	11,470.94	-	-	-	-	-	-	-	-	-	-	11,470.94
City of Elkhart	-	-	-	-	79,242.00	-	-	-	-	-	-	79,242.00
City of Fort Wayne (Allen County)	3,519,479.45	-	-	-	-	-	-	695,028.08	-	-	-	4,214,507.53
City of Kendallville	40,500.00	-	-	-	-	-	-	-	-	-	-	40,500.00
City of Lawrence	641,680.00	-	-	-	-	-	-	-	-	-	-	641,680.00
City of New Haven	48,400.00	-	-	-	-	-	-	-	-	-	-	48,400.00
City of Seymour	-	-	-	-	-	-	-	75,000.00	-	-	-	75,000.00
City of Shelbyville	191,578.00	-	-	-	-	-	-	-	-	-	-	191,578.00
City of Tell City	120,500.00	-	-	-	-	-	-	-	-	-	-	120,500.00
City of Washington	35,000.00	-	-	-	-	-	-	-	-	-	-	35,000.00
City/Town Subtotals	4,952,002.10	-	-	-	79,242.00	-	-	770,028.08	-	-	-	5,801,272.18
Adams County	\$ 254,640.18	\$ 2,966.36	\$ -	\$ -	\$ 141,581.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,188.24
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-	-	-
Bartholomew County	1,659,742.08	7,944.13	-	-	134,027.27	-	21,159.74	-	-	-	-	1,822,873.22
Benton County	41,777.37	-	-	-	35,658.91	-	15,114.62	-	-	-	-	92,550.90
Blackford County	196,825.76	1,361.49	-	-	-	10,558.68	-	-	-	-	-	208,745.93
Boone County	-	12,995.80	10,328.47	-	159,948.44	-	114,458.19	482,684.16	-	-	-	780,415.06
Brown County	279,593.07	943.66	-	-	89.70	-	-	-	-	-	-	280,626.43
Carroll County	149,794.44	5,106.10	529.07	-	23,729.96	-	9,354.00	25,202.70	-	-	-	213,716.27
Cass County	725,350.80	411.00	-	-	73,888.05	-	46,310.40	-	-	-	-	845,960.25
Clark County	1,123,620.67	-	-	-	-	-	-	-	-	-	-	1,123,620.67
Clay County	539,418.61	3,639.82	-	-	70,864.47	4.31	4,416.00	1,000.00	-	-	-	619,343.21
Clinton County	280,414.29	3,086.00	2,247.51	-	114,567.49	-	119,006.09	6,025.50	-	-	-	525,346.88
Crawford County	99,501.26	3,308.78	-	-	29,123.94	-	25,960.17	-	-	-	-	157,894.15
Daviess County	84,256.00	-	-	-	14,465.51	-	7,125.00	24,042.82	-	-	-	129,889.33
Dearborn County	570,367.65	18,256.41	-	-	145,507.79	-	41,272.95	20,535.52	-	-	-	795,940.32
Decatur County	315,760.94	6,493.74	-	-	1,587.43	-	94,482.90	-	-	-	-	418,325.01
Dekalb County	728,752.01	3,422.26	-	-	-	-	-	8,520.00	-	-	-	740,694.27
Delaware County	528,173.31	-	-	-	68,625.21	-	-	24,916.87	5,000.00	-	-	626,715.39
Dubois County	518,038.58	-	-	-	-	-	131,156.18	-	-	-	-	649,194.76
Elkhart County	451,760.42	-	-	-	478,854.43	-	95,824.50	21,257.03	-	-	-	1,047,696.38
Fayette County	260,856.25	1,600.08	-	2,317.00	28,457.33	0.34	9,570.10	-	-	-	-	302,801.10
Floyd County	4,357.93	3,940.00	-	-	250,322.99	-	19,990.52	221,359.39	-	-	-	499,970.83
Fountain County	323,909.71	36,136.54	-	-	7,420.00	-	-	-	-	-	-	367,466.25
Franklin County	236,747.69	273.64	-	-	60,271.28	-	38,186.35	-	-	-	-	335,478.96
Fulton County	161,146.89	13,396.96	2,027.10	-	46,194.85	-	-	149,041.84	-	139,491.72	-	511,299.36
Gibson County	200,861.44	32.30	-	-	51,025.56	-	84,857.21	-	-	-	-	336,776.51
Grant County	426,826.87	-	-	-	144,695.66	-	-	106,586.20	-	-	-	678,108.73
Greene County	314,687.13	242.00	-	-	10,230.04	1,657.93	9,645.00	17,096.00	-	-	-	353,558.10
Hamilton County	6,240,258.49	11,153.00	-	-	715,703.39	-	-	-	-	-	-	6,967,114.88
Hancock County	1,082,705.93	-	-	-	138,904.10	-	55,848.00	-	-	-	-	1,277,458.03
Harrison County	159,353.68	2,052.24	-	-	56,931.08	-	73,780.84	-	-	-	-	292,117.84
Hendricks County	-	-	-	-	219,892.12	-	-	-	-	-	-	219,892.12
Henry County	463,987.27	1,075.00	-	-	7,233.65	-	309,577.21	-	-	-	-	781,873.13
Howard County	202,583.28	-	-	-	103,561.57	-	456,789.96	-	-	-	-	762,934.81
Huntington County	112,136.82	14,394.42	-	-	278,372.12	-	-	-	-	-	-	404,903.36
Jackson County	312,210.25	127,542.54	-	-	175,236.80	-	-	-	-	-	-	614,989.59
Jasper County	261,035.64	-	-	-	141,299.04	-	-	-	-	-	-	402,334.68
Jay County	226,813.31	4,537.16	-	-	46,445.17	-	21,935.09	-	-	-	-	299,730.73
Jefferson County	16,773.57	-	567.48	-	68,204.47	-	36,554.01	34,484.88	-	-	-	156,584.41
Jennings County	341,034.72	1,580.60	-	-	19,174.30	-	9,000.00	-	-	-	-	370,789.62
Johnson County	1,710,108.18	90,453.00	-	-	-	-	264,416.44	-	-	-	-	2,064,977.62
Knox County	154,198.33	117.00	-	-	17,693.27	3,068.56	754,847.61	-	-	84,793.44	-	1,014,718.21
Kosciusko County	674,633.09	3,872.80	-	-	81,058.76	-	-	-	-	-	544.46	760,109.11

APPENDIX C
ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
Period Ending December 31, 2018

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
LaGrange County	477,322.18	-	-	-	-	-	-	-	-	-	-	477,322.18
Lake County	1,584,904.06	554.40	-	-	1,433,319.22	-	-	239,771.00	-	-	-	3,258,548.68
LaPorte County	1,271,051.76	9,825.89	-	-	335,103.89	-	202,922.71	10,097.43	-	-	-	1,829,001.68
Lawrence County	78,220.47	10,326.88	-	-	214,901.47	-	118,396.50	-	-	-	-	421,845.32
Madison County	159,368.66	295,464.54	67,679.52	-	39,749.18	-	-	296,926.96	-	-	-	859,188.86
Marion County	6,257,161.26	-	-	-	-	-	-	-	-	-	-	6,257,161.26
Marshall County	557,805.85	-	-	-	-	54,396.66	8,500.00	1,365.00	-	-	-	622,067.51
Martin County	93,587.14	5,993.92	-	-	22,162.84	15,531.00	75,853.26	-	-	-	-	213,128.16
Miami County	372,613.09	2,406.00	-	-	79,216.96	-	37,539.50	-	-	-	-	491,775.55
Monroe County	-	280,006.24	-	-	628,000.35	-	25,322.55	-	-	-	-	933,329.14
Montgomery County	319,514.95	-	-	-	82,556.93	-	-	-	-	-	-	402,071.88
Morgan County	968,552.89	-	-	-	-	-	-	-	-	-	-	968,552.89
Newton County	154,429.45	5,910.95	-	-	37,278.14	-	3,446.00	-	-	-	-	201,064.54
Noble County	297,575.17	694.00	-	-	116,391.37	428.92	143,411.11	-	-	-	-	558,500.57
Ohio County	16,332.09	2,843.84	-	-	30,749.14	-	37,080.95	7,984.70	-	-	-	94,990.72
Orange County	288,725.55	2,337.96	-	-	62,217.67	-	4,025.00	-	-	-	-	357,306.18
Owen County	347,338.53	-	-	-	2,718.00	-	1,551.49	-	-	-	-	351,608.02
Parke County	93,606.78	10,073.79	-	-	67,872.47	-	11,322.21	-	-	-	-	182,875.25
Perry County	142,425.85	-	-	-	97,279.76	18,300.00	7,602.00	49,940.84	-	-	-	315,548.45
Pike County	68,604.56	4,906.60	-	-	34,202.44	16,967.13	39,217.34	-	-	-	-	163,898.07
Porter County	1,818,857.64	-	-	-	-	-	-	-	-	-	-	1,818,857.64
Posey County	332,158.60	-	-	-	6,158.24	-	-	26,660.00	-	-	-	364,976.84
Pulaski County	-	7,700.00	-	-	74,838.25	-	58,027.01	-	-	-	-	140,565.26
Putnam County	490,059.07	5,820.95	-	-	139,497.59	-	210.00	-	-	-	-	635,587.61
Randolph County	249,703.33	9,937.64	-	-	69,144.87	-	44,758.94	-	-	-	-	373,544.78
Ripley County	316,375.82	2,341.91	-	-	70,800.51	-	-	85,629.05	-	-	-	475,147.29
Rush County	278,358.68	-	-	-	60,765.96	-	181,996.50	-	-	-	-	521,121.14
Scott County	372,918.30	7,024.03	-	-	45,930.78	-	-	-	-	-	-	425,873.11
Shelby County	194,320.30	2,067.00	-	-	89,821.49	1,248.94	3,935.00	77,827.02	-	-	-	369,219.75
Spencer County	33,681.70	5,421.56	-	-	51,153.47	2,639.76	50,375.94	-	-	-	-	143,272.43
St. Joseph County	2,297,843.35	-	-	-	-	-	2,352.65	-	-	-	-	2,300,196.00
Starke County	362,227.57	3,919.39	123.40	-	49,679.34	-	26,287.08	1,940.00	-	-	-	444,176.78
Steuben County	441,428.47	12,660.77	-	-	338,595.24	407.70	18,483.24	-	-	-	-	811,575.42
Sullivan County	172,345.37	1,589.46	-	-	61,726.93	-	31,801.51	-	-	-	-	267,463.27
Switzerland County	109,051.02	6,685.91	-	-	28,074.01	-	47,526.23	-	-	-	-	191,337.17
Tippecanoe County	65,368.83	7,266.45	-	-	126,153.92	321,200.21	49,885.03	779,162.46	-	-	-	1,349,036.90
Tipton County	103,354.77	8,256.37	5,840.07	-	69,125.66	-	16,754.79	-	-	-	-	203,331.66
Union County	113,805.82	889.32	-	-	1,248.94	-	24,960.29	20,042.98	-	-	-	160,947.35
Vanderburgh County	1,802,782.53	-	-	-	-	-	-	-	-	-	-	1,802,782.53
Vermillion County	109,786.47	2,138.00	-	-	-	8,613.71	11,453.93	704.00	-	600,000.00	-	732,696.11
Vigo County	314,836.86	17,715.12	-	8,158.00	103,517.05	-	144,562.38	297,725.18	-	-	-	886,514.59
Wabash County	150,000.00	379.00	-	-	165,517.29	-	46,526.55	1,603.22	-	-	193.88	364,219.94
Warren County	179,489.46	-	-	-	-	-	39,735.73	-	-	-	-	219,225.19
Warrick County	875,000.00	-	-	-	207,100.60	2,091.67	134,030.76	45,312.64	-	-	-	1,263,535.67
Washington County	266,344.14	119.00	-	-	67,151.27	-	125.00	-	-	-	-	333,739.41
Wayne County	382,032.54	6,123.67	-	-	113,948.53	-	90,972.10	-	-	-	-	593,076.84
Wells County	331,563.80	1,920.00	-	-	78,610.37	-	-	-	-	-	-	412,094.17
White County	486,204.73	-	-	-	-	-	-	-	-	-	-	486,204.73
Whitley County	250,363.37	-	-	-	137,078.93	-	7,141.42	-	-	-	-	394,583.72
County Subtotals	48,884,416.74	1,123,655.39	89,342.62	10,475.00	9,600,206.92	457,115.52	4,618,731.78	3,085,445.39	5,000.00	824,285.16	738.34	68,699,412.86
Totals	\$ 53,836,418.84	\$ 1,123,655.39	\$ 89,342.62	\$ 10,475.00	\$ 9,679,448.92	\$ 457,115.52	\$ 4,618,731.78	\$ 3,855,473.47	\$ 5,000.00	\$ 824,285.16	\$ 738.34	\$ 74,500,685.04

(This page intentionally left blank.)

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.

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions
(Continued)

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.

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).**

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions
(Continued)

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.
 - 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 that 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

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

(4) Operational costs, including costs associated with:

(A) utilities;

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

(B) maintenance;

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

- a) refinishing a wood floor;
- b) repainting a room;
- c) repairing a roof;
- d) repairing existing plumbing;
- e) repairing existing appliances;
- f) replacing a doorknob;

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions
(Continued)

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

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.

(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. –**

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions
(Continued)

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.**

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. Postage
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.

APPENDIX D
Statewide 911 Board Guidelines Policy on Expenditure of Distributions
(Continued)

- 10. Legal advertisements, sponsorships.
- 11. Clothing and uniforms.
- 12. Mileage incurred for other meetings that are not for training or continuing education.
- 13. 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.

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.

(This page intentionally left blank.)

Appendix E

(This page intentionally left blank.)

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

County	Amount	Summary	Final Disposition
Adams	\$ 142.00	Received documentation of reimbursement	No further action required
Boone	\$ 14,088.27	On May 21, 2019 Tom Garoffolo advised the auditor was in the process of reimbursing the fund	
Clay	\$ 143.99	Received documentation of reimbursement	No further action required
Crawford	\$ 334.97	Received documentation of reimbursement	No further action required
Daviess	\$ 20,735.32	On May 22, 2019 Auditor Patty Ball advised the reimbursement is in process	
DeKalb	\$ 186.59	Received documentation of reimbursement	No further action required
Howard	\$ 997.21	Received documentation of reimbursement	No further action required
Jay	\$ 299.00	Received documentation of reimbursement	No further action required
LaPorte	\$ 77.98	Received documentation of reimbursement	No further action required
Newton	\$ 27.60	Received documentation of reimbursement	No further action required
Noble	\$ 662.40	Received documentation of reimbursement	No further action required
Parke	\$ 169.59	Received documentation of reimbursement	No further action required
St Joseph	\$ 2,352.65	Received documentation of reimbursement	No further action required
Spencer	\$ 441.42	Ann Garrett from the Auditors office advised that this matter would be resolved on 6/5/19. Will send documentation at that time.	
Steuben	\$ 1,259.50	Received documentation of reimbursement	No further action required
Switzerland	\$ 4,004.67	Received documentation of reimbursement	No further action required
Tipton	\$ 1,185.86	Received documentation of reimbursement	No further action required
Union	\$ 275.99	Received documentation of reimbursement	No further action required
Vermillion	\$ 2,138.00	Received documentation of reimbursement	No further action required
Vigo	\$ 37.45	Received documentation of reimbursement	No further action required
Wabash	\$ 136.88	Received documentation of reimbursement	No further action required
Warren	\$ 453.91	Received documentation of reimbursement	No further action required
TOTAL	\$ 50,151.25		

(This page intentionally left blank.)

Appendix F

Staci:

I am in receipt of your findings of the recent audit of 911 expenditures, I wish to contest two of the 3 items listed.

1. Dual Desk Monitor Stands: These are used to mount our computer monitors on. We currently use six monitors at our dispatch positions. With limited counter space we need to stack the monitors in order to use them effectively. The mentioned monitor stands hold the monitors for the CAD, mapping, IDACS and AVL. All of which are needed programs within the 911 center. To me this is part of the computer equipment that is allowable under 36-8-16.7-38. There is no other funding source for this. I did have a line item in the general fund portion of my budget at one time, but it was removed by the county council a couple of years ago. I agreed with this partly because in reading what is allowed it would seem to me that monitor stands needed to mount the monitors on is an allowable expenditure.

2. Letter Head: It states that general office supplies are allowable. Contrary to many beliefs some correspondence are still conducted in writing. In order to look professional I think we all would agree that when corresponding with other outside our center it is nice to have letter head to use. I think that should and in my opinion does fall under general office supplies.

The third item listed which is business cards I will not contest although I still believe this should be allowed .

In closing I am well aware that in the past some counties have spent 911 funds on items that they should not have. But I think if you review my audits you will not find that. I am really disturbed that a agency in my county can come in and request I buy their responders radios, but I can not buy equipment needed to operate the center, such as stands to mount monitors on.

I have a retirement date of May 30, 2019. As of yet the commissioners have not named my replacement. If there is not any decision made on this by then, You can contact Asst.911 Director John Urso at jurso@nobleco.us. He is well aware of the allowable expenditures and does have a copy of your report.

Mitch Fiandt
911 Director
Noble County
mfiandt@nobleco.us
260-636-2182 Ext. 2501



Derrek Williams - Director

1888 S State Rd 63 - P.O. Box 130

Newport, IN 47966

(765) 492-3737 / 492-3838 (Fax) 492-5012

dwilliams@vcsheriff.com

March 14, 2019

To Whom It May Concern,

This letter is in response to the SBOA letter dated March 12, 2019 in which Vermillion County Officials were notified to a potential ineligible expense from the E911 fund. The expense in question was for Dispatch chairs which I feel are a necessary expense as I do not believe 911 dispatchers should be expected to stand for 12 hours a day to perform their duties. This is something I have taken up with the Statewide 911 Board in the past. I am requesting guidance from the SBOA on how to proceed with this discrepancy.

Respectfully,

Derrek Williams
E9-1-1 Director