

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

REPORT
ON THE
EXPENDITURE OF E911 FEES
January 1, 2019 to December 31, 2019



FILED
06/30/2020



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, 2019, 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 *Statewide 911 Board Guidelines Policy on Expenditure of Distributions* provided to us by the Executive Director for the Indiana Statewide 911 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 \$40,303.81, which are summarized by category within the report and detailed by governmental entity and category in Appendix A.

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

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

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

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

June 30, 2020

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E911 FEES

E911 fees refer to the fees and charges required to be collected under Indiana Code 36-8-16.6 and Indiana Code 36-8-16.7. Specifically, Indiana Code 36-8-16.6 requires the Indiana Statewide 911 Board (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 2019, 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, 2019. 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.

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The reports provided by the PSAPs illustrated expenditures detailed by category. Some category types of expenditures were immediately recognized as ineligible. We listed these amounts as exceptions, regardless of the amount, and did not perform any additional review. Other categories, in the detail provided, were not clear as to whether the expenditures would be eligible or ineligible. For these, we performed additional review of material expenditures through inquiry and review of supporting documentation. Materiality was calculated based on five percent of the annual E911 revenue for each unit and applied to expenditures that were deemed questionable as to eligibility.

Revenue was compiled by adding monthly PSAP distributions, 90/10 payments, and interest on investments for each unit. Miscellaneous revenue was omitted from this compilation.

Appendix A is a summary of ineligible expenditures by unit. Appendix B is the 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, 2019. Appendix D is the *Statewide 911 Board Guidelines Policy on Expenditure 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 B52848 for the period January 1, 2018 to December 31, 2018, 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 2017 and 2018 audit have been made to their respective local E911 fund as of December 31, 2019.

FINDINGS

Ineligible Expenditures from E911 Fee Funds

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

Purpose	Amount
Computer Mount Cradles	\$ 1,811.60
Repairs to a glass desk top	45.00
Laminated glass desk top for dispatch desk	231.92
Pre-Employment Screening Tests	522.00
Police Pursuit Vehicle Upfit	19,700.99
Human Resource Class	60.00
Promotional Materials	844.56
Printer	249.00
Paint	37.18
Glass Award	61.64
Legal Advertisement	2.77
Filing Cabinets	915.97
Book Shelf	183.99
Vaccum	109.99
Indoor Timer	10.99
Electrical Outlet Boxes	12.94

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Purpose	Amount
Sound Bars	217.96
Business Cards	81.52
Letterhead	40.00
Postage	14.35
Paper Shredders	1,751.70
Postage	40.35
Cork Board	99.85
Ultrasonic Humidifier	51.89
Chairmats	267.27
Chairs	399.98
TV	699.00
TV Mount	99.00
Computer Monitor Mount	164.34
Desk Riser	279.99
Folding Tables	81.81
Copier Maintenance	145.04
Copier Maintenance	2,677.34
Wooden Mood Rulers	969.41
Desk-Tray Organizer	12.54
Dry-Erase Board	20.49
Do Not Disturb Sign	31.85
Pest Control	316.00
Copier	1,511.96
Paper Shredding Service	197.90
Chairs	5,200.00
Business Card Holder	15.62
Copier Fees	114.09
Postage	2.02
Total	<u>\$ 40,303.81</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:

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(Continued)

- (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 as a result of the narrow banding requirements specified by the Federal Communications Commission.
 - (9) Up to 50 percent of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (b) A PSAP may not use a distribution from a county under this chapter for the following:
 - (1) The construction, purchase, renovation, or furnishing of PSAP buildings.
 - (2) Vehicles. . . ."

Nonuse of Proper Fund

Prior to July 1, 2012, all counties used two funds to account for E911 fees; a wireless emergency telephone system fund and an emergency telephone system fund. Monies remaining in these funds on July 1, 2012, were to be transferred by the county treasurer to a single, separate fund. The newly created fund, referred to as Fund 1222 under the current standardized chart of accounts, was authorized by Indiana Code 36-8-16.7-38(f). No exceptions were noted for counties still using Fund 1153.

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APPENDIX A

APPENDIX A
SUMMARY OF INELIGIBLE EXPENDITURES BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2019

Unit Name	Amount of Expenditure	Purpose of Expenditure	Category of Expenditure
Benton County	\$ 1,811.60	Computer Mount Cradles	Equipment
Clay County	45.00	Repairs to a glass desk top	Office Supplies
Clay County	231.92	Laminated glass desk top for dispatch desk	Radio Repair
Clinton County	522.00	Pre-Employment Screening Tests	Official Records
Floyd County	19,700.99	Police Pursuit Vehicle Upfit	Greenville Police Department
Fountain County	60.00	Human Resource Class	Training & Education
Franklin County	844.56	Promotional Materials	Educational Materials
Gibson County	249.00	Printer	E911 Dispatch Equipment
Howard County	37.18	Paint	P-25 Equipment
Jefferson County	61.64	Glass Award	Net Clock - Annual Support
Lawrence County	2.77	Legal Advertisement	Educational Training
Noble County	375.98	Filing Cabinets	Furniture & Equipment
Noble County	183.99	Book Shelf	Furniture & Equipment
Noble County	109.99	Vaccum	Furniture & Equipment
Noble County	10.99	Indoor Timer	Furniture & Equipment
Parke County	12.94	Electrical Outlet Boxes	Equipment Maintenance
Parke County	217.96	Sound Bars	Equipment Maintenance
Pike County	81.52	Business Cards	Office Supplies
Pike County	40.00	Letterhead	Office Supplies
Pike County	14.35	Postage	Equipment Repair
Posey County	1,751.70	Paper Shredders	Machinery and Equipment
Randolph County	40.35	Postage	Postage
Randolph County	99.85	Cork Board	Office Supplies
Rush County	51.89	Ultrasonic Humidifier	Office Supplies
Rush County	42.99	Chairmat	Office Supplies
Rush County	399.98	Chairs	Office Supplies
Spencer County	699.00	TV	Installation Contract
Spencer County	99.00	TV Mount	Installation Contract
Spencer County	164.34	Computer Monitor Mount	Office Supplies
Spencer County	279.99	Desk Riser	Office Supplies
Spencer County	81.81	Folding Tables	Office Supplies
Spencer County	145.04	Copier Maintenance	Repair of Equipment
Spencer County	2,677.34	Copier Maintenance	Maint Contract
Spencer County	969.41	Wooden Mood Rulers	Office Supplies
Starke County	12.54	Desk-Tray Organizer	Office Supplies
Steuben County	20.49	Dry-Erase Board	Office Supplies
Steuben County	31.85	Do Not Disturb Sign	Office Supplies
Steuben County	224.28	Chairmats	Office Supplies
Tipton County	316.00	Pest Control	Repair & Maintenance Equipment
Tipton County	1,511.96	Copier	Service Supplier
Tipton County	197.90	Paper Shredding Service	Service Supplier
Tipton County	5,200.00	Chairs	Repair & Maintenance Equipment
Vigo County	539.99	Filing Cabinet	Office Supplies
Vigo County	15.62	Business Card Holder	Office Supplies
Warren County	114.09	Copier Fees	911 Other Supplies
Warren County	2.02	Postage	911 Other Supplies
	<u>\$ 40,303.81</u>		

APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2019

Unit Name	Receipts
City of Bedford	\$ 18,029.04
City of Bluffton	334,148.68
City of Columbia City	11,493.85
City of Elkhart	79,242.00
City of Fort Wayne	3,094,607.35
City of Kendallville	41,500.00
City of Lawrence	201,727.38
City of New Haven	48,400.00
City of Seymour	75,000.00
City of Shelbyville	194,671.00
Town of Speedway	35,426.86
City of Tell City	123,500.00
City of Washington	35,000.00
City/Town Subtotal	4,292,746.16
Adams County	515,359.42
Bartholomew County	1,136,211.45
Benton County	109,149.80
Blackford County	234,478.36
Boone County	846,254.57
Brown County	314,558.73
Carroll County	322,981.38
Cass County	878,286.07
Clark County	1,312,056.28
Clay County	481,878.30
Clinton County	527,867.23
Crawford County	188,236.08
Daviess County	425,535.05
Dearborn County	815,577.65
Decatur County	395,468.21
Dekalb County	624,860.53
Delaware County	917,127.30
Dubois County	669,404.53
Elkhart County	1,513,158.80
Fayette County	347,053.93
Floyd County	649,713.17
Fountain County	281,625.01
Franklin County	408,963.84
Fulton County	325,619.47
Gibson County	402,153.33
Grant County	579,286.52
Greene County	473,135.23
Hamilton County	4,195,125.75
Hancock County	1,281,466.52
Harrison County	358,648.16
Hendricks County	1,994,741.29
Henry County	579,623.55
Howard County	827,576.38
Huntington County	477,935.79
Jackson County	668,504.53
Jasper County	524,373.33
Jay County	313,233.56
Jefferson County	393,985.14
Jennings County	411,960.58
Johnson County	1,934,794.45
Knox County	521,275.98

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2019

Unit Name	Receipts
Kosciusko County	784,705.54
LaGrange County	502,139.79
Lake County	3,597,137.49
LaPorte County	1,821,884.46
Lawrence County	586,377.09
Madison County	958,077.34
Marion County	7,545,787.77
Marshall County	612,365.27
Martin County	190,865.98
Miami County	546,623.79
Monroe County	976,934.27
Montgomery County	527,059.98
Morgan County	722,354.34
Newton County	256,530.54
Noble County	655,457.27
Ohio County	125,357.45
Orange County	371,653.38
Owen County	343,725.56
Parke County	249,213.01
Perry County	335,715.28
Pike County	186,934.36
Porter County	2,100,789.98
Posey County	435,080.21
Pulaski County	238,952.45
Putnam County	669,067.98
Randolph County	404,804.21
Ripley County	433,716.58
Rush County	352,665.01
St. Joseph County	2,268,738.73
Scott County	432,253.93
Shelby County	675,252.90
Spencer County	403,019.47
Starke County	434,931.84
Steuben County	652,771.42
Sullivan County	355,233.56
Switzerland County	188,381.98
Tippecanoe County	1,808,025.18
Tipton County	276,372.82
Union County	136,945.61
Vanderburgh County	1,873,344.21
Vermillion County	254,436.82
Vigo County	841,999.90
Wabash County	558,479.23
Warren County	149,411.71
Warrick County	817,409.04
Washington County	362,400.58
Wayne County	806,318.34
Wells County	457,214.49
White County	482,976.03
Whitley County	448,499.23
County Subtotal	71,395,638.65
Total City/Town and County	\$ 75,688,384.81

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

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APPENDIX C

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

Unit Name	Administration - Personnel Costs	Administration - Other Costs	Utilities	Insurance	Data Processing	E911 Telephone System	Operations	Radio Infrastructure	Set Aside Funds	Debt Services	Miscellaneous	Grand Total
City of Bedford	\$ 18,029.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,029.04
City of Bluffton	334,148.68	-	-	-	-	-	-	-	-	-	-	334,148.68
City of Columbia City	12,150.92	-	-	-	-	-	-	-	-	-	-	12,150.92
City of Elkhart	-	-	-	-	120,124.68	-	-	-	-	-	-	120,124.68
City of Fort Wayne (Allen County)	4,344,179.00	-	-	-	-	-	-	725,689.00	-	-	-	5,069,868.00
City of Kendallville	336,256.71	-	-	-	-	-	-	-	-	-	-	336,256.71
City of Lawrence	201,727.38	-	-	-	-	-	-	-	-	-	-	201,727.38
City of New Haven	48,400.00	-	-	-	-	-	-	-	-	-	-	48,400.00
City of Seymour	75,000.00	-	-	-	-	-	-	-	-	-	-	75,000.00
City of Shelbyville	194,671.00	-	-	-	-	-	-	-	-	-	-	194,671.00
Town of Speedway	-	-	-	-	-	-	-	-	-	-	-	-
City of Tell City	123,500.00	-	-	-	-	-	-	-	-	-	-	123,500.00
City of Washington	130,730.21	-	-	-	-	-	-	-	-	-	-	130,730.21
City/Town Subtotals	5,818,792.94	-	-	-	120,124.68	-	-	725,689.00	-	-	-	6,664,606.62
Adams County	326,455.47	8,780.22	-	-	170,036.42	-	-	55,437.39	-	-	-	560,709.50
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-	-	-
Bartholomew County	1,750,161.08	7,338.85	-	-	147,731.27	-	14,736.58	-	-	-	-	1,919,967.78
Benton County	42,280.92	-	-	-	35,691.09	-	19,550.53	-	-	-	-	97,522.54
Blackford County	197,186.43	1,006.76	-	-	-	9,185.85	-	-	-	-	-	207,379.04
Boone County	-	6,445.50	8,241.38	-	431,547.42	-	133,327.95	41,939.34	-	-	-	621,501.59
Brown County	276,758.62	2,905.40	-	-	-	-	-	-	-	-	-	279,664.02
Carroll County	106,599.41	5,908.41	578.16	-	23,409.11	-	10,139.30	23,845.03	-	-	-	170,479.42
Cass County	726,442.19	3,448.00	-	-	69,973.56	-	49,566.89	-	-	-	-	849,430.64
Clark County	817,288.73	-	-	-	-	-	-	-	-	-	-	817,288.73
Clay County	402,012.46	227.78	-	-	68,205.84	-	616.72	231.92	-	-	-	471,294.72
Clinton County	253,459.55	2,865.00	2,269.42	-	114,498.92	-	42,649.90	6,025.50	-	-	-	421,768.29
Crawford County	103,281.36	98.00	-	-	30,942.93	-	16,324.42	-	-	-	-	150,646.71
Daviess County	84,256.00	-	-	-	14,342.90	-	12,161.85	483,911.96	-	-	-	594,672.71
Dearborn County	578,458.51	57,650.75	-	-	120,497.00	-	50,167.71	78,287.26	-	-	-	885,061.23
Decatur County	371,047.60	-	-	-	1,419.97	-	31,146.06	-	-	-	-	403,613.63
Dekalb County	374,147.13	818.12	-	-	-	-	-	8,520.00	-	-	-	383,485.25
Delaware County	151,633.08	-	-	-	149,581.58	-	-	8,347.59	5,000.00	-	-	314,562.25
Dubois County	550,174.62	-	-	-	-	-	171,669.26	-	-	-	-	721,843.88
Elkhart County	543,886.50	-	-	-	434,920.73	-	104,443.23	55,137.65	-	-	-	1,138,388.11
Fayette County	238,736.20	-	-	2,578.00	-	-	10,163.08	-	-	-	-	251,477.28
Floyd County	7,638.78	49,239.89	-	-	289,897.68	-	94,764.79	472,295.52	-	-	-	913,836.66
Fountain County	305,211.01	48,569.09	-	-	8,385.82	10,500.00	-	-	-	-	-	372,665.92
Franklin County	199,455.56	1,746.32	-	-	62,611.62	-	37,711.54	67,084.43	-	-	-	368,609.47
Fulton County	165,855.19	15,874.39	772.47	-	59,848.22	-	-	31,132.34	-	-	-	273,482.61
Gibson County	234,446.64	601.84	-	-	50,245.08	-	94,152.20	-	-	-	-	379,445.76
Grant County	-	71,458.80	-	-	72,505.73	-	4,113.67	-	-	-	-	148,078.20
Greene County	260,397.21	556.82	-	-	7,108.32	3,246.68	950.93	-	-	-	-	272,259.96
Hamilton County	6,233,290.34	87,396.00	-	-	-	-	-	-	-	-	-	6,320,686.34
Hancock County	1,181,503.03	-	-	-	45,235.39	-	21,875.00	-	-	-	-	1,248,613.42
Harrison County	177,919.23	3,329.70	-	-	74,037.12	-	95,764.79	-	-	-	-	351,050.84
Hendricks County	-	-	-	-	219,892.12	-	-	-	-	-	-	219,892.12
Henry County	490,602.80	-	-	-	11,380.49	-	32,685.41	-	-	-	-	534,668.70
Howard County	10,270.48	-	-	-	67,904.78	-	306,291.26	-	-	-	-	384,466.52
Huntington County	-	7,437.89	-	-	194,444.80	-	-	-	-	-	-	201,882.69
Jackson County	323,094.64	115,846.09	-	-	197,579.73	-	-	-	-	-	-	636,520.46
Jasper County	298,966.92	-	-	-	110,435.42	-	-	-	-	-	-	409,402.34
Jay County	206,866.24	3,405.73	-	-	53,897.72	-	49,559.43	-	-	-	-	313,729.12
Jefferson County	226,036.13	-	378.00	-	55,688.12	-	157,045.41	22,494.13	-	-	-	461,641.79

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

Unit Name	Administration - Personnel Costs	Administration - Other Costs	Utilities	Insurance	Data Processing	E911 Telephone System	Operations	Radio Infrastructure	Set Aside Funds	Debt Services	Miscellaneous	Grand Total
Jennings County	354,942.02	258.00	-	-	103,143.02	-	4,517.48	-	-	-	-	462,860.52
Johnson County	1,736,028.60	4,997.00	-	-	-	-	-	-	-	-	-	1,741,025.60
Knox County	211,492.42	2,364.80	-	-	19,215.94	3,006.88	838,405.20	-	-	90,712.20	-	1,165,197.44
Kosciusko County	572,822.32	1,715.58	-	-	87,710.62	-	-	-	-	-	-	662,248.52
LaGrange County	431,186.08	-	-	-	-	-	-	-	-	-	-	431,186.08
Lake County	1,517,932.67	-	-	-	2,353,385.93	-	-	-	-	-	-	3,871,318.60
LaPorte County	1,321,033.87	9,572.72	-	-	418,734.57	-	42,294.59	23,849.77	-	-	-	1,815,485.52
Lawrence County	75,044.02	6,116.02	-	-	150,953.33	-	135,593.01	-	-	-	-	367,706.38
Madison County	166,108.51	516,888.54	53,081.35	-	54,258.24	-	73,716.53	26,563.04	-	-	-	890,616.21
Marion County	7,989,082.67	-	-	-	-	-	-	-	-	-	-	7,989,082.67
Marshall County	573,130.19	-	-	-	-	62,994.98	186.00	591.50	-	-	-	636,902.67
Martin County	104,980.24	1,245.00	-	-	26,231.22	-	14,624.30	-	-	-	-	147,080.76
Miami County	389,089.82	9,089.56	-	-	22,990.33	-	28,377.87	28,051.52	-	-	-	477,599.10
Monroe County	-	429,856.76	-	-	414,914.59	-	413,543.00	-	-	-	-	1,258,314.35
Montgomery County	432,707.34	-	-	-	29,605.50	-	-	-	-	-	-	462,312.84
Morgan County	1,023,433.11	-	-	-	-	-	-	-	-	-	-	1,023,433.11
Newton County	75,463.76	3,245.69	-	-	34,419.34	-	30,448.24	-	-	-	-	143,577.03
Noble County	336,947.24	1,460.53	-	-	122,166.25	2,905.83	62,785.48	-	-	-	-	526,265.33
Ohio County	17,123.97	6,878.49	-	-	30,211.80	-	22,158.15	7,154.40	-	-	-	83,526.81
Orange County	312,619.83	2,281.89	-	-	44,550.04	-	4,025.00	-	-	-	-	363,476.76
Owen County	291,207.44	-	-	-	-	-	3,472.15	-	-	-	-	294,679.59
Parke County	106,803.50	8,590.24	-	-	131,892.18	-	8,717.63	-	-	-	-	256,003.55
Perry County	145,370.52	-	-	-	100,262.16	18,300.00	7,602.00	54,252.71	-	-	-	325,787.39
Pike County	69,303.85	2,670.12	-	-	33,759.56	14,134.00	44,439.69	-	-	-	-	164,307.22
Porter County	1,838,915.92	-	-	-	-	-	-	-	-	-	-	1,838,915.92
Posey County	329,058.32	-	-	-	21,286.45	-	-	26,575.00	-	-	-	376,919.77
Pulaski County	-	-	-	-	173,237.76	-	2,334.89	-	-	-	-	175,572.65
Putnam County	473,187.64	3,984.50	-	-	145,490.98	-	260.00	-	-	-	-	622,923.12
Randolph County	234,570.78	14,590.05	-	-	68,888.44	-	26,922.78	-	-	-	-	344,972.05
Ripley County	348,062.93	3,017.20	-	-	72,083.23	-	-	23,924.76	-	-	-	447,088.12
Rush County	277,647.94	25,383.32	-	-	53,535.82	-	213,371.71	-	-	-	-	569,938.79
Scott County	367,507.95	5,205.99	-	-	45,326.06	-	-	-	-	-	-	418,040.00
Shelby County	639,157.20	2,066.67	-	-	231,709.13	1,316.58	110.00	145,918.45	-	-	-	1,020,278.03
Spencer County	86,934.03	15,964.47	-	-	58,015.07	6,806.47	34,796.18	130.00	-	-	-	202,646.22
St. Joseph County	1,509,911.91	-	-	-	-	-	-	-	-	-	-	1,509,911.91
Starke County	370,778.16	1,449.49	574.41	-	48,458.01	-	16,166.58	2,536.50	-	-	-	439,963.15
Steuben County	279,538.21	14,501.63	-	-	354,990.36	375.00	24,316.84	-	-	-	-	673,722.04
Sullivan County	158,060.63	2,465.14	-	-	50,000.00	-	38,278.58	-	-	-	-	248,804.35
Switzerland County	108,389.09	4,777.35	-	-	19,275.91	-	62,334.53	-	-	-	-	194,776.88
Tippecanoe County	65,966.62	29,635.50	-	-	62,801.08	286,795.01	25,726.37	820,339.46	-	-	-	1,291,264.04
Tipton County	87,771.98	2,499.42	5,996.63	-	141,134.42	-	7,072.30	-	-	-	-	244,474.75
Union County	147,934.88	1,684.63	-	-	1,316.58	-	18,386.50	2,781.44	-	-	-	172,104.03
Vanderburgh County	126,383.00	-	-	-	-	-	-	-	-	-	-	126,383.00
Vermillion County	117,328.01	-	-	-	-	7,375.00	4,025.00	-	-	1,350,000.00	-	1,478,728.01
Vigo County	301,974.92	13,704.21	-	-	96,133.49	-	140,654.12	117,572.35	-	-	-	670,039.09
Wabash County	201,774.00	770.42	-	-	158,577.36	-	20,881.30	1,341.26	-	-	-	383,344.34
Warren County	131,123.57	-	-	-	-	-	37,310.14	-	-	-	-	168,433.71
Warrick County	350,000.00	1,695.64	-	-	269,752.09	14,888.89	972.50	45,312.64	-	-	-	682,621.76
Washington County	272,209.50	4,951.40	-	-	43,887.51	-	4,714.83	-	-	-	-	325,763.24
Wayne County	365,398.02	9,360.30	-	-	132,706.80	-	114,742.52	-	-	-	-	622,207.64
Wells County	251,331.56	249.00	-	-	120,911.74	-	-	-	-	-	-	372,492.30
White County	497,412.99	-	-	-	-	-	-	-	-	-	-	497,412.99
Whitley County	256,178.00	-	-	-	120,466.97	-	2,961.43	-	-	-	-	379,606.40
County Subtotals	46,664,181.81	1,668,142.62	71,891.82	2,578.00	10,062,286.78	441,831.17	4,092,823.33	2,681,584.86	5,000.00	1,440,712.20	-	67,131,032.59
Totals	\$ 52,482,974.75	\$ 1,668,142.62	\$ 71,891.82	\$ 2,578.00	\$ 10,182,411.46	\$ 441,831.17	\$ 4,092,823.33	\$ 3,407,273.86	\$ 5,000.00	\$ 1,440,712.20	\$ -	\$ 73,795,639.21

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APPENDIX D

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.

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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.
 - 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.

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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.

(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.**

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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. 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.
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.

APPENDIX E

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

County	Amount	Summary	Final Disposition
Benton	\$1,811.60	Received documentation of reimbursement	No further action required
Clay	\$276.92	Received documentation of reimbursement	No further action required
Clinton	\$522.00	Received documentation of reimbursement	No further action required
Floyd	\$19,700.99	Received documentation of reimbursement	No further action required
Fountain	\$60.00	Received documentation of reimbursement	No further action required
Franklin	\$844.56	Received documentation of reimbursement	No further action required
Gibson	\$249.00	Received documentation of reimbursement	No further action required
Howard	\$37.18	Received documentation of reimbursement	No further action required
Jefferson	\$61.64	Received documentation of reimbursement	No further action required
Lawrence	\$2.77	Received documentation of reimbursement	No further action required
Noble	\$680.95	Received documentation of reimbursement	No further action required
Parke	\$230.90	Received documentation of reimbursement	No further action required
Pike	\$135.87	Received documentation of reimbursement	No further action required
Posey	\$1,751.70	Received documentation of reimbursement	No further action required
Randolph	\$140.20	Received documentation of reimbursement	No further action required
Rush	\$494.86	Received documentation of reimbursement	No further action required
Spencer	\$5,115.93	Reimbursement payment planned for July 7, 2020.	Pending Reimbursement
Starke	\$12.54	Received documentation of reimbursement	No further action required
Steuben	\$276.62	Received documentation of reimbursement	No further action required
Tipton	\$7,225.86	Received documentation of reimbursement	No further action required
Vigo	\$555.61	Received documentation of reimbursement	No further action required
Warren	\$116.11	Received documentation of reimbursement	No further action required
TOTAL	\$40,303.81		