

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

REPORT
ON THE
EXPENDITURE OF 911 FEES
January 1, 2021 to December 31, 2021



FILED
06/21/2022



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE MEMBERS OF THE INDIANA STATEWIDE 911 BOARD

This report provides the results of our analysis of E911 fee expenditures at the public safety answering points (PSAPs) for the year ending December 31, 2021, as required by Indiana Code 36-8-16.7-38(d).

The E911 fee expenditures of all 92 Indiana counties and E911 fee expenditures of PSAPs that were not part of a county's government were requested to be analyzed for compliance with Indiana Code 36-8-16.7-38(a) and (b). The *Eligible/Ineligible Expense Guide for the 1222 Fund* provided to us by the Executive Director for the Indiana Statewide 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 15 cities and towns PSAPs. Of those, 22 counties were identified as having ineligible expenditures totaling \$77,541.93, 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

June 21, 2022

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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	6
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 - Eligible/Ineligible Expense Guide for the 1222 Fund	18-24
Appendix E - E-911 Board Status on Follow up on Ineligible Expenditures Reported	27
Appendix F - Official Response	30

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2021 to December 31, 2021

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 2021, 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, 2021. Beginning balances for the purposes of this report were not requested. The detail of revenues and expenditures were compiled and summarized by unit type, unit name and expenditure categories for noncompliance, and number of funds used to account for E911 fees.

A county may distribute E911 fees to a local city or town PSAP. However, there is no statutory requirement that E911 fees received by a city or town be maintained in a separate fund. We identified that often these fees are commingled into the city or town's General Fund. Due to this difference in accounting for E911 fees at some cities and towns, we followed a different review protocol which is detailed below.

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

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2021 to December 31, 2021
(Continued)

The reports provided by the PSAPs illustrated expenditures detailed by category. Some category types of expenditures were immediately recognized as ineligible. We listed these amounts as exceptions, regardless of the amount, and did not perform any additional review. Other categories, in the detail provided, were not clear as to whether the expenditures would be eligible or ineligible. For these, we performed additional review of material expenditures through inquiry and review of supporting documentation. Materiality was calculated based on 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, 2021. Appendix D is the *Statewide 911 Board Guidance Policy on Expenditures of Distributions* for PSAPs. Appendix E provides the Board's status on the follow-up of ineligible expenditures reported in this report. The status provided is as of the date of this report. This summary was provided by the Board to include in this report and was not audited by the Indiana State Board of Accounts

STATUS OF PRIOR REPORTS

The exceptions noted in prior Report B56874 for the period January 1, 2020 to December 31, 2020, were followed up on by the Board through their Executive Director. Requests to reimburse the local E911 fund for instances of ineligible expenditures were made to each PSAP where noncompliance was noted. All requests to reimburse ineligible expenditures noted in the 2019 and 2020 audit have been made to their respective local E911 fund as of December 31, 2021.

FINDINGS

Ineligible Expenditures from E911 Fee Funds

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

Purpose	Amount
Beverage Cart	\$ 353.09
Box Fans	79.96
Chair Mats	179.45
Coffee Filters	4.68
Computer Monitor Privacy Filters	480.12
Console Attachments	1,087.64
Desk Calendars	15.99
Desk Lamps	158.94
Desk Riser	105.99
Desk Storage	51.02
Dish Soap	15.69
eClock	1,926.60

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2021 to December 31, 2021
(Continued)

Purpose	Amount
Electronic Muff	70.89
Filing Cabinet	225.80
Gate Security System	3,147.00
Handheld Labeler	26.88
Installation of Security Camera	300.00
Jail Software	5,682.29
Job Posting	42.28
Label Printer	87.37
Laminator	50.06
Lateral File Cabinet	827.33
Letter Trays	17.99
Mail sorter	270.00
Map Frames	423.20
New Employee Physicals	291.00
Office Chairs	2,394.93
Panel System, Tile, and Installation	7,732.92
Paper Shredder	34.96
Pest Control	216.00
Phone Case	17.99
Poster	1.98
Printers	3,000.17
Printer Lease	1,525.24
Renovation Costs	27,528.67
Retainage & Consulting Fees	11,051.25
Scanner	119.98
Screen Protectors	39.94
Security Camera	403.87
Security Switch Replacement	135.00
Security System Technical Support	252.00
Signature Stamps	76.00
Sound Bars	312.14
Stamps	580.00
Storage Bin	6.98
Storage Box	39.99
Storage Cabinet	2,323.52
Table	771.99
Team Building Supplies	69.56
Thermometer	17.94
Tumbler with Straw	22.50
Weather Equipment	2,084.00
White Boards	413.30
Work Station	447.85
Total	<u>\$ 77,541.93</u>

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2021 to December 31, 2021
(Continued)

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 [IC 36-8-16](#) (before its repeal on July 1, 2012).
- (4) Operational costs, including costs associated with:
 - (A) utilities;
 - (B) maintenance;
 - (C) equipment designed to provide backup power or system redundancy, including generators; and
 - (D) call logging equipment.
- (5) An emergency notification system that is approved by the board under section 40 of this chapter.
- (6) Connectivity to the Indiana data and communications system (IDACS).
- (7) Rates associated with communications service providers' enhanced emergency communications system network services.
- (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (9) Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.

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

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

REPORT
ON
THE EXPENDITURE OF E911 FEES
January 1, 2021 to December 31, 2021
(Continued)

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.

APPENDIX A

APPENDIX A
SUMMARY OF INELIGIBLE EXPENDITURES BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2021

Unit Name	Amount of Expenditure	Purpose of Expenditure	Category of Expenditure
Bartholomew County	\$ 15.99	Operating Supplies	Administration - Other Costs
Blackford County	353.09	Supplies	Administration - Other Costs
Crawford County	17.99	Office Supplies	Administration - Other Costs
Crawford County	70.89	Office Supplies	Administration - Other Costs
Crawford County	39.99	Office Supplies	Administration - Other Costs
Crawford County	50.06	Office Supplies	Administration - Other Costs
Dearborn County	1,926.60	Communications	Data Processing
DeKalb County	76.00	Office Supplies	Administration - Other Costs
DeKalb County	158.94	Office Supplies	Administration - Other Costs
DeKalb County	87.37	Office Supplies	Administration - Other Costs
DeKalb County	413.30	Office Supplies	Administration - Other Costs
DeKalb County	270.00	Office Supplies	Administration - Other Costs
Delaware County	586.17	Machinery & Equipment	Operations
Elkhart County	105.99	Data Proc Hardware	Operations
Grant County	11,051.25	Repairs & Maintenance	Operations
Grant County	27,528.67	Repairs & Maintenance	Operations
Grant County	17.94	Supplies	Operations
Grant County	51.02	Supplies	Operations
Grant County	225.80	Supplies	Operations
Grant County	17.99	Supplies	Operations
Grant County	69.56	Supplies	Operations
Grant County	423.20	Supplies	Operations
Grant County	79.96	Supplies	Operations
Jay County	39.94	Equipment Repair	Operations
LaPorte County	22.50	Educational Inst. Training	Operations
Madison County	3,147.00	Repair & Maintenance Sup.	Operations
Martin County	394.97	Office Supplies	Operations
Martin County	580.00	Office Supplies	Operations
Miami County	15.69	Supplies	Administration - Other Costs
Miami County	403.87	Supplies	Administration - Other Costs
Miami County	300.00	Supplies	Administration - Other Costs
Miami County	520.00	Supplies	Administration - Other Costs
Miami County	7,732.92	New Equipment	Operations
Miami County	447.85	New Equipment	Operations
Miami County	827.33	New Equipment	Operations
Miami County	2,323.52	New Equipment	Operations
Miami County	603.00	New Equipment	Operations
Newton County	179.45	Office Supplies	Administration - Other Costs
Newton County	34.96	Office Supplies	Administration - Other Costs
Ohio County	119.98	Office Supplies	Administration - Other Costs
Pike County	4.68	Office Supplies	Administration - Other Costs
Pike County	6.98	Office Supplies	Administration - Other Costs
Pike County	1.98	Office Supplies	Administration - Other Costs
Pike County	252.00	Hardware Software Maint	Operations
Putnam County	42.28	Legal Publications	Operations
Randolph County	26.88	Office Supplies	Administration - Other Costs
Randolph County	480.12	Equipment	Operations
Shelby County	291.00	Employee Physicals	Administration - Personnel Costs
Shelby County	1,894.00	Equipment	Operations
Shelby County	1,087.64	Equipment	Operations
Starke County	5,682.29	911 Service Contract	Operations
Starke County	1,999.96	Computer	Operations
Tipton County	2,084.00	Service Supplier	Operations
Tipton County	1,525.24	Service Supplier	Operations
Tipton County	168.99	Computer Software/Hardware	Operations
Tipton County	216.00	Service Supplier	Operations
Tipton County	135.00	Repair & Maintenance Equipment Bldg/Prop	Operations
Vigo County	312.14	Equipment New	Operations
	<u>\$ 77,541.93</u>		

APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2021

Unit Name	Receipts
City of Bedford	\$ 18,029.04
City of Bluffton	286,730.88
City of Columbia City	11,724.87
City of Elkhart	79,242.00
City of Fort Wayne	3,000,573.92
City of Lawrence	165,503.64
City of Linton	5,000.00
City of New Haven	96,800.00
City of Rushville	136,968.00
City of Seymour	75,000.00
City of Tell City	122,000.00
City of Washington	70,000.00
Town of Plainfield	3,000,000.00
Town of Schererville	129,472.97
Town of Speedway	15,942.06
City/Town Subtotal	<u>7,212,987.38</u>
Adams County	501,808.34
Bartholomew County	1,112,838.11
Benton County	102,629.02
Blackford County	225,700.68
Boone County	843,848.78
Brown County	305,946.82
Carroll County	313,060.12
Cass County	859,223.16
Clark County	1,283,504.09
Clay County	468,961.70
Clinton County	512,810.95
Crawford County	180,754.49
Daviess County	413,236.72
Dearborn County	794,968.21
Decatur County	383,794.80
Dekalb County	607,812.13
Delaware County	861,057.57
Dubois County	652,920.51
Elkhart County	1,448,408.32
Fayette County	334,419.12
Floyd County	627,426.56
Fountain County	270,834.03
Franklin County	396,633.11
Fulton County	314,728.10
Gibson County	385,591.38
Grant County	544,686.86
Greene County	454,457.54
Hamilton County	4,197,789.09
Hancock County	1,266,841.52
Harrison County	341,057.74
Hendricks County	1,981,010.91
Henry County	557,570.46
Howard County	794,061.96
Huntington County	460,742.46
Jackson County	656,254.85
Jasper County	507,670.29
Jay County	301,105.07
Jefferson County	380,097.71
Jennings County	397,081.86
Johnson County	1,912,413.20
Knox County	501,037.95

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2021

Unit Name	Receipts
Kosciusko County	757,112.38
LaGrange County	490,687.32
Lake County	3,407,182.69
LaPorte County	1,777,701.38
Lawrence County	564,573.06
Madison County	902,508.96
Marion County	7,306,778.61
Marshall County	589,737.64
Martin County	183,535.26
Miami County	528,368.46
Monroe County	923,572.82
Montgomery County	509,331.29
Morgan County	697,969.37
Newton County	247,891.12
Noble County	634,895.98
Ohio County	119,556.89
Orange County	361,066.10
Owen County	332,876.02
Parke County	237,931.99
Perry County	325,304.65
Pike County	178,366.04
Porter County	2,048,884.45
Posey County	421,510.38
Pulaski County	229,550.57
Putnam County	649,503.56
Randolph County	390,142.04
Ripley County	420,934.55
Rush County	342,288.21
St. Joseph County	2,171,866.73
Scott County	421,115.02
Shelby County	655,983.81
Spencer County	391,111.62
Starke County	423,490.15
Steuben County	637,135.79
Sullivan County	343,619.38
Switzerland County	180,937.47
Tippecanoe County	1,759,853.88
Tipton County	266,350.83
Union County	130,417.05
Vanderburgh County	1,802,320.57
Vermillion County	244,536.20
Vigo County	795,718.02
Wabash County	540,064.00
Warren County	143,701.74
Warrick County	798,343.28
Washington	348,385.11
Wayne County	774,003.28
Wells County	444,430.08
White County	471,064.23
Whitley County	434,961.61
County Subtotal	69,215,967.93
Total City/Town and County	\$ 76,428,955.31

**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
FOR THE YEAR ENDED DECEMBER 31, 2021

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	286,730.88	-	-	-	-	-	-	-	-	-	-	286,730.88
City of Columbia City	11,801.72	-	-	-	-	-	-	-	-	-	-	11,801.72
City of Elkhart	-	-	-	-	82,866.56	-	-	-	-	-	-	82,866.56
City of Fort Wayne	4,630,808.00	-	-	-	-	-	-	869,482.00	-	-	-	5,500,290.00
City of Lawrence	165,503.64	-	-	-	-	-	-	-	-	-	-	165,503.64
City of Linton	-	-	-	-	-	-	5,000.00	-	-	-	-	5,000.00
City of New Haven	300,224.89	-	-	-	-	-	-	-	-	-	-	300,224.89
City of Rushville	18,001.00	-	-	-	-	-	63,467.03	-	-	-	-	81,468.03
City of Seymour	75,000.01	-	-	-	-	-	-	-	-	-	-	75,000.01
City of Tell City	122,000.00	-	-	-	-	-	-	-	-	-	-	122,000.00
City of Washington	135,774.74	-	-	-	-	-	-	-	-	-	-	135,774.74
Town of Plainfield	-	-	-	-	-	-	4,813,028.71	-	-	-	-	4,813,028.71
Town of Schererville	-	-	-	-	-	-	129,976.04	-	-	-	-	129,976.04
Town of Speedway	-	-	-	-	-	-	4,756.70	-	-	-	-	4,756.70
City/Town Subtotals	5,763,873.92	-	-	-	82,866.56	-	5,016,228.48	869,482.00	-	-	-	11,732,450.96
Adams County	\$ 445,381.68	\$ 1,757.92	\$ -	\$ -	\$ 173,319.04	\$ -	\$ -	\$ 31,777.81	\$ -	\$ -	\$ -	\$ 652,236.45
Allen County (See City of Fort Wayne)	-	-	-	-	-	-	-	-	-	-	-	-
Bartholomew County	2,149,596.49	7,107.31	-	-	100,214.09	-	52,645.59	-	-	-	-	2,309,563.48
Benton County	50,479.88	-	-	-	14,474.17	-	20,472.24	-	-	-	-	85,426.29
Blackford County	198,094.48	1,987.34	-	-	-	22,795.36	-	-	-	-	-	222,877.18
Boone County	360,222.28	5,868.00	9,517.95	-	545,917.52	-	64,153.33	87,550.11	-	-	-	1,073,229.19
Brown County	285,402.95	-	-	-	-	-	2,739.70	-	-	-	-	288,142.65
Carroll County	232,936.95	3,587.80	659.21	-	20,164.19	-	37,235.96	24,378.73	-	-	-	318,962.84
Cass County	631,408.08	1,402.00	-	-	58,995.24	-	93,278.50	-	-	-	-	785,083.82
Clark County	1,558,346.27	-	-	-	-	-	-	-	-	-	-	1,558,346.27
Clay County	129,003.32	-	-	-	64,220.20	-	4,659.00	20,000.00	-	-	-	217,882.52
Clinton County	360,898.34	6,420.00	1,615.10	-	43,448.21	-	248,744.49	6,025.50	-	-	-	667,151.64
Crawford County	78,447.61	1,206.86	-	-	25,783.00	-	10,626.00	-	-	-	-	116,063.47
Daviess County	154,256.00	1,847.00	-	-	14,982.19	-	7,125.00	113,007.00	-	-	-	291,217.19
Dearborn County	668,655.37	11,678.21	-	-	79,456.73	-	58,954.71	23,329.54	-	-	-	842,074.56
Decatur County	344,452.18	5,887.59	-	-	1,531.22	-	9,361.08	-	-	-	-	361,232.07
Dekalb County	399,516.19	11,211.02	-	-	-	-	-	-	-	-	-	410,727.21
Delaware County	130,542.27	595.00	-	-	4,386.67	-	163,011.44	600,000.00	5,000.00	-	-	903,535.38
Dubois County	581,325.12	-	-	-	-	-	114,562.82	-	-	-	-	695,887.94
Elkhart County	631,696.03	-	-	-	255,764.16	-	439,492.32	7,030.56	-	-	-	1,333,983.07
Fayette County	280,686.99	-	-	-	-	-	12,755.90	-	-	-	-	293,442.89
Floyd County	2,834.89	6,559.60	-	-	330,885.74	-	32,754.85	405,668.50	-	-	-	778,703.58
Fountain County	253,304.83	58,747.15	-	-	4,737.88	2,381.22	-	-	-	-	-	319,171.08
Franklin County	257,682.92	2,899.97	-	-	47,175.33	-	52,236.18	-	-	-	-	359,994.40
Fulton County	199,560.26	12,820.00	-	-	33,002.71	-	-	68,130.67	-	-	-	313,513.64
Gibson County	234,636.59	100.00	-	-	40,214.11	-	119,422.13	-	-	-	-	394,372.83
Grant County	323,977.12	-	-	-	190,702.31	-	288,721.09	-	-	-	-	803,400.52
Greene County	291,858.15	284.00	-	-	7,928.73	1,203.19	7,842.24	-	-	-	-	309,116.31
Hamilton County	7,552,857.26	-	-	-	-	-	-	-	-	-	-	7,552,857.26
Hancock County	1,290,916.88	-	-	-	-	-	-	-	-	-	-	1,290,916.88
Harrison County	251,086.81	10,350.00	-	-	75,412.13	-	70,542.14	-	-	-	-	407,391.08
Hendricks County	-	3,000,000.00	-	-	-	-	-	242,296.17	-	-	-	3,242,296.17
Henry County	527,629.59	-	-	-	88,363.57	-	-	-	-	-	-	615,993.16
Howard County	1,304.03	-	-	-	447,217.46	-	137,347.17	-	-	-	-	585,868.66
Huntington County	193,259.08	-	-	-	-	-	642,142.37	-	-	-	-	835,401.45
Jackson County	401,009.41	229,477.62	-	-	210,252.00	-	-	-	-	-	-	840,739.03
Jasper County	269,230.90	-	-	-	137,592.54	-	-	-	-	-	-	406,823.44
Jay County	224,607.36	2,266.86	-	-	52,479.14	-	47,979.56	-	-	-	-	327,332.92
Jefferson County	199,111.66	-	-	-	-	-	130,941.28	-	-	-	-	330,052.94
Jennings County	335,406.04	100.00	-	-	10,194.35	-	8,186.36	-	-	-	-	353,886.75

APPENDIX C
ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2021

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
Johnson County	1,813,618.11	29,868.01	-	-	-	-	-	-	-	-	-	1,843,486.12
Knox County	222,209.94	11,840.75	-	-	25,036.84	8,508.13	164,314.68	-	-	90,712.20	-	522,622.54
Kosciusko County	589,734.09	1,617.26	-	-	72,268.00	-	-	-	-	-	-	663,619.35
LaGrange County	465,393.01	-	-	-	-	-	-	-	-	-	-	465,393.01
Lake County	1,235,312.63	583,764.21	-	-	-	-	1,792,050.23	-	-	-	-	3,611,127.07
LaPorte County	1,427,741.30	155.80	-	-	-	606,389.39	395,084.93	-	-	-	-	2,429,371.42
Lawrence County	69,663.10	2,845.00	-	-	218,854.70	-	237,859.62	-	-	-	-	529,222.42
Madison County	179,109.13	323,032.89	53,616.62	-	48,171.28	-	260,011.97	65,098.80	-	-	-	929,040.69
Marion County	7,253,507.58	-	-	-	-	-	-	-	-	-	-	7,253,507.58
Marshall County	554,702.95	-	-	-	-	96.00	-	55,640.15	-	-	-	610,439.10
Martin County	146,563.00	786.80	-	-	15,732.24	-	23,737.55	-	-	-	-	186,819.59
Miami County	448,575.25	4,119.70	-	-	56,288.35	-	57,643.88	3,504.75	-	-	-	570,131.93
Monroe County	-	727,412.39	-	-	544,528.98	-	3,540.00	-	-	-	-	1,275,481.37
Montgomery County	506,793.00	-	-	-	-	-	12,975.00	-	-	-	-	519,768.00
Morgan County	650,827.31	-	-	-	-	-	-	-	-	-	-	650,827.31
Newton County	60,973.18	2,909.42	-	-	35,261.83	-	7,589.80	-	-	-	-	106,734.23
Noble County	436,679.01	519.00	-	-	23,351.21	-	1,458.90	-	-	-	-	462,008.12
Ohio County	41,390.16	1,772.03	-	-	39,029.54	-	31,490.50	5,934.40	-	-	-	119,616.63
Orange County	259,791.33	13,141.34	-	-	45,102.04	-	6,025.00	-	-	-	-	324,059.71
Owen County	435,117.81	-	-	-	-	-	-	-	-	-	-	435,117.81
Parke County	117,940.04	6,151.65	-	-	53,257.51	-	22,839.93	-	-	-	-	200,189.13
Perry County	143,121.35	1,886.70	-	-	107,366.09	18,300.00	43,292.00	65,472.72	-	-	-	379,438.86
Pike County	133,981.78	16,632.56	-	-	25,976.11	-	36,449.40	-	-	-	-	213,039.85
Porter County	2,043,018.57	-	-	-	-	-	-	-	-	-	-	2,043,018.57
Posey County	383,637.59	-	-	-	11,155.09	-	-	41,791.73	-	-	-	436,584.41
Pulaski County	62,849.35	9,789.94	-	40,000.00	-	117,332.85	13,478.08	-	-	-	-	243,450.22
Putnam County	552,143.90	663.00	-	-	146,647.92	-	249.03	-	-	-	-	699,703.85
Randolph County	317,113.47	12,928.99	-	-	60,517.02	-	84,112.59	-	-	-	-	474,672.07
Ripley County	287,265.43	1,267.00	-	-	83,461.03	-	43,398.07	6,062.53	-	-	-	421,454.06
Rush County	368,353.91	5,014.00	-	-	44,220.86	-	150,773.63	-	-	-	-	568,362.40
Scott County	385,092.19	3,682.88	-	-	32,067.75	-	-	-	-	-	-	420,842.82
Shelby County	22,130.69	5,152.30	-	-	266,985.21	1,531.22	29,794.13	-	-	-	-	325,593.55
Spencer County	127,661.21	1,419.65	-	-	53,948.97	5,840.00	17,293.52	15,054.98	-	-	-	221,218.33
St. Joseph County	2,984,057.45	-	-	-	-	-	-	-	-	-	-	2,984,057.45
Starke County	405,082.38	1,380.90	727.45	-	44,519.97	-	27,909.92	-	-	-	-	479,620.62
Steuben County	236,679.43	6,779.96	-	-	315,921.42	-	33,429.72	-	-	-	-	592,810.53
Sullivan County	180,286.28	261.41	-	-	46,954.72	-	21,071.62	-	-	-	-	248,574.03
Switzerland County	101,385.85	1,541.90	-	-	33,819.53	-	13,229.93	-	-	-	-	149,977.21
Tippecanoe County	66,008.16	3,066.57	-	-	-	253,788.51	1,176.75	808,927.28	-	-	-	1,132,967.27
Tipton County	101,113.66	1,334.62	6,015.73	-	6,852.11	-	98,216.62	-	-	-	-	213,532.74
Union County	117,391.25	727.51	-	-	5,570.28	-	7,930.25	180.00	-	-	-	131,799.29
Vanderburgh County	631,987.98	-	-	-	-	-	-	-	-	-	-	631,987.98
Vermillion County	153,296.75	-	-	-	-	8,085.40	9,922.00	-	-	-	-	171,304.15
Vigo County	-	6,091.67	-	8,025.05	91,562.70	-	271,075.35	-	-	2,443.00	-	379,197.77
Wabash County	500,000.00	1,799.65	-	-	137,718.75	-	43,755.89	2,548.97	-	-	-	685,823.26
Warren County	93,999.29	-	-	-	-	-	45,842.42	-	-	-	-	139,841.71
Warrick County	700,000.00	275.00	-	-	331,684.42	5,497.74	2,174.04	-	-	-	-	1,039,631.20
Washington County	306,468.49	-	-	-	48,725.66	-	-	-	-	-	-	355,194.15
Wayne County	542,906.31	4,314.27	-	-	103,185.09	-	59,799.11	-	-	-	-	710,204.78
Wells County	286,730.88	1,534.70	-	-	140,319.68	-	-	-	-	-	-	428,585.26
White County	549,653.45	-	-	-	-	-	-	-	-	-	-	549,653.45
Whitley County	313,568.84	25.00	-	-	71,255.52	-	87,376.08	-	-	-	-	472,225.44
County Subtotals	52,494,250.08	5,181,667.68	72,152.06	48,025.05	6,466,133.05	1,051,749.01	7,036,305.59	2,699,410.90	5,000.00	93,155.20	-	75,147,848.62
Totals	\$ 58,258,124.00	\$ 5,181,667.68	\$72,152.06	\$48,025.05	\$ 6,548,999.61	\$ 1,051,749.01	\$ 12,052,534.07	\$3,568,892.90	\$ 5,000.00	\$ 93,155.20	\$ -	\$86,880,299.58

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APPENDIX D

ELIGIBLE/INELIGIBLE EXPENSE GUIDE FOR THE 1222 FUND

The Indiana Statewide 911 Board makes monthly distributions to the counties that are placed in a 1222 Fund, per state statute. These funds can only be used for specific expenses per the statute IC 36-8-16.7-38; a copy of which can be found in the back of this document.

A PSAP MAY USE A DISTRIBUTION FROM A COUNTY ONLY FOR THE FOLLOWING:

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

Communications service equipment is the equipment required to allow a PSAP to receive 9-1-1 calls from any technology.

Examples of **Eligible** Communications Service Equipment Expenses:

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

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

Necessary is defined as *essential*, meaning hardware, software and database equipment that is directly connected to the 9-1-1 network and used by a PSAP to receive and process a 9-1-1 call.

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

1. GIS Mapping
2. Computer Aided Dispatch hardware and software. This is limited to the CAD that the PSAP itself (the fixed location facility) uses for call detail entry and data storage.
3. Radio Equipment – This is limited to the radio necessary (essential) radio equipment that a PSAP uses to dispatch the emergency to the first responders.
4. Remote radio transmission hardware/software, antennas; items used to provide dispatch radio communication beyond the range of radio equipment located at the PSAP itself.
5. Technology used to connect the PSAP radio to the remote transmitter (T1, broadband, microwave, wireless).
6. Emergency Medical Dispatch (EMD) software.
7. Addressing directly to support the function of 9-1-1.
8. Database management.
9. Internet connectivity.
10. Computers, servers, switches, cabling used in the PSAP.
11. Maintenance contracts on hardware and software.

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

1. Computer Aided Dispatch hardware and software for:
 - a. Records Management (RMS) software.
 - b. Mobile Client software.
 - c. Jail software.
 - d. Any other software beyond that required to provide the function of dispatch and call history within the PSAP itself.

3. Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of the statewide 911 system.

Examples of **Eligible** Personnel Expenses:

1. Personnel expenses for employees whose primary job responsibilities are receiving, processing and dispatching 9-1-1 calls and the management or coordination of those services.
2. Training and continuing education courses that directly relate to 9-1-1 services and are offered as professional development. This would include training offered by nationally recognized professional organizations such as NENA or APCO. Examples include:
 - 9-1-1 call takers, dispatchers or telecommunications specialists, PSAP management, GIS personnel, etc.
 - Emergency Medical Dispatching (EMD).
 - Telecommunicators Courses.
 - Emergency Fire Dispatching (EFD).
 - Department of Homeland Security Courses.
 - Courses offered by vendors for their product (that is an eligible expense itself) that is used in a PSAP.
3. Travel, lodging, meals for training courses.
 - a. Travel includes and is limited to mileage, fuel, airplane tickets, train tickets, bus tickets and car rentals for training and continuing education only, in-state as well as out-of-state. Fares for taxis or other types of transportation between the airport or train station and your hotel. Tips you pay for services related to any of these expenses.
 - i. Supporting documentation (email or invoice) must be attached and shall include the date, location and what type of training was attended.
 - ii. Mileage and fuel cannot be claimed for the same travel event. The employee may only claim one or the other but not both.

Examples of **Ineligible** Personnel Expenses:

1. Clothing and uniforms
2. Cell phones
3. Mileage incurred for other meetings that are not for training or continuing education.

4. Other expenses incurred while traveling to the training programs such as car repairs or other non-essential expenses that are not directly related to the training or continuing education.

4. Operational costs, including costs associated with:

1. Utilities

Examples of **Eligible** Utilities Expenses:

1. Water
2. Sewer
3. Electricity
4. Phone
5. Broadband for operating a PSAP

2. Maintenance

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

Examples of **Eligible** Maintenance Expenses:

1. refinishing a wood floor
2. repainting a room
3. repairing a roof
4. repairing existing plumbing
5. repairing existing appliances
6. replacing a doorknob
7. replacing a window
8. replacing a broken smoke detector
9. replacing rotted floorboards
10. replacing cracked floor tiles

Improvements or renovations, on the other hand, are ineligible expenses. A renovation will extend the useful life of the property. Improvements are generally considered adding something that was not previously there, upgrading something that was existing or adapting the asset to a new use. Improvements are usually more intensive than repairs and usually involve greater cost.

Examples of **Ineligible** Maintenance Expenses:

1. adding an addition or remodeling an existing facility
2. adding central air conditioning
3. installing a security system
4. installing brand new carpet
5. replacing an entire roof
6. replacing all existing plumbing

7. replacing all existing electric
8. replacing all windows

3. Equipment designed to provide backup power or system redundancy, including generators.

Examples of **Eligible** Backup Power Expenses:

1. Generators
2. UPS system for emergency power which includes system fuel/power source

4. Call logging equipment

Example of **Eligible** Logging Equipment Expenses:

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

5. Office supplies

Includes all normal, routinely consumable materials of a non-personal nature that are considered current assets and are necessary to perform the duties of a PSAP.

Examples of **Eligible** Office Supplies Expenses:

1. Paper
2. Pens
3. Pencils
4. Ink
5. Paperclips
6. Staples
7. Etc.

Examples of **Ineligible** Office Supplies Expenses:

1. Office chairs
2. Office equipment (chairs, furniture, consoles, copier, facsimile, filing cabinets)
3. Postage

5. An emergency notification system that is approved by the board.

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

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

Examples of **Eligible** Network Services Expenses:

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

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

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

Examples of **Eligible** Mobile Radio Expenses:

1. Mobile/portable radios, including cellular devices and services, used by first responders to communicate with the PSAP. Devices/radios must align with the Statewide Communication Interoperability Plan (SCIP). Cellular devices must support the national public safety broadband network. (FirstNet)

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

10. Other

Examples of Other **Ineligible** Expenses:

1. Kitchen appliances, televisions, and break room equipment.
2. Automatic Vehicle Locator (AVL) software and operational expense for first responders.
3. Air cards for first responders.
4. Laptops in first responder vehicles.
5. Public Education.
6. Legal advertisements, sponsorships.
7. The construction, purchase, renovation, or furnishing of PSAP buildings.
8. Vehicles.

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

IC 36-8-16.7-38

PSAP use of distributions; annual report to board; audits

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

- (1) The lease, purchase, or maintenance of communications service equipment.
- (2) Necessary system hardware and software and data base equipment.
- (3) Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of:
 - (A) the statewide 911 system; or
 - (B) a wireline enhanced emergency telephone system funded under IC 36-8-16 (before its repeal on July 1, 2012).
- (4) Operational costs, including costs associated with:
 - (A) utilities;
 - (B) maintenance;
 - (C) equipment designed to provide backup power or system redundancy, including generators; and
 - (D) call logging equipment.
- (5) An emergency notification system that is approved by the board under section 40 of this chapter.
- (6) Connectivity to the Indiana data and communications system Indiana Code 2015 (IDACS).
- (7) Rates associated with communications service providers' enhanced emergency communications system network services.
- (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (9) Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.

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

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

(c) Not later than January 31 of each year, each PSAP shall submit to the board a report of the following:

- (1) All expenditures made during the immediately preceding calendar year from distributions under this chapter.
- (2) Call data and statistics for the immediately preceding calendar year, as specified by the board and collected in accordance with any reporting method established or required by the board.
- (3) All costs associated with dispatching appropriate public safety agencies to respond to 911 calls received by the PSAP.

(4) All funding sources and amounts of funding used for costs described in subdivision (3).

(d) The state board of accounts shall audit the expenditures of distributions under this chapter by each PSAP that receives distributions under this chapter. In conducting an audit under this subsection, the state board of accounts shall determine, in conjunction with the board, whether the expenditures made by each PSAP are in compliance with subsections (a) and (b). The board shall review and further audit any ineligible expenditure identified by the state board of accounts under this subsection or through any other report. If the board verifies that the expenditure did not comply with this section, the board shall ensure that the fund is reimbursed in the dollar amount of the noncomplying expenditure from any source of funding, other than a fund described in subsection (e), that is available to the PSAP or to a unit in which the PSAP is located.

(e) A distribution under section 37(a)(2) of this chapter must be deposited by the treasurer of the county in a separate fund set aside for the purposes allowed by subsections (a) and (b). The fund must be known as the _____ (insert name of county) 911 fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this subsection.

Indiana Code 2015

(f) Not later than November 1 of each year, the board shall provide in an electronic format under IC 5-14-6 to the general assembly the information submitted under subsection (c)(3) and (c)(4).

As added by P.L.132-2012, SEC.20. Amended by P.L.157-2015, SEC.12; P.L.181-2015, SEC.51.

APPENDIX E

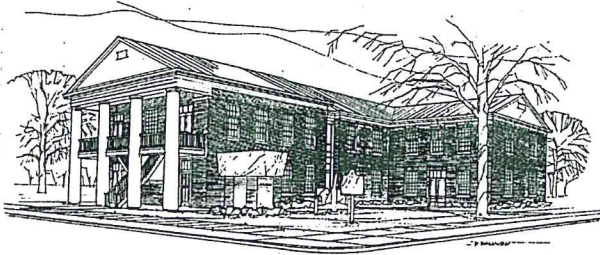
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E-911 BOARD STATUS ON FOLLOW UP OF INELIGIBLE EXPENDITURES REPORTED

County	Amount	Summary	Final Disposition
Bartholomew County	\$ 15.99	Documentation received 3/14/2022	Nothing further required
Blackford County	353.09	Documentation received 4/18/2022	Nothing further required
Crawford County	178.93	Documentation received 4/4/2022	Nothing further required
Dearborn County	1,926.60	Documentation received 3/22/2022	Nothing further required
DeKalb County	1,005.61	Documentation received 4/1/2022	Nothing further required
Delaware County	586.17	Documentation received 3/11/2022	Nothing further required
Elkhart County	105.99	Documentation received 4/20/2022	Nothing further required
Grant County	39,465.39	Documentation received 4/4/2022	Nothing further required
Jay County	39.94	Documentation received 4/7/2022	Nothing further required
LaPorte County	22.50	Documentation received 4/8/2022	Nothing further required
Madison County	3,147.00	Documentation received 4/12/2022	Nothing further required
Martin County	974.97	Documentation received 4/1/2022	Nothing further required
Miami County	13,174.18	Documentation received 4/4/2022	Nothing further required
Newton County	214.41	Documentation received 4/28/2022	Nothing further required
Ohio County	119.98	Documentation received 4/5/2022	Nothing further required
Pike County	265.64	Documentation received 3/17/2022	Nothing further required
Putnam County	42.28	Documentation received 4/13/2022	Nothing further required
Randolph County	507.00	Documentation received 3/14/2022	Nothing further required
Shelby County	3,272.64	Documentation received 4/29/2022	Nothing further required
Starke County	7,682.25	Documentation received 4/29/2022	Nothing further required
Tipton County	4,129.23	Documentation received 4/1/2022	Nothing further required
Vigo County	312.14	Documentation received 3/18/2022	Nothing further required
TOTAL	\$ 77,541.93		

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APPENDIX F



*Oldest Courthouse In Continuous Use
Built in 1845*

OHIO COUNTY GOVERNMENT

413 MAIN STREET - COURTHOUSE
RISING SUN, INDIANA 47040
PHONE: 812-438-2062 - FAX: 812-438-4590

May 23, 2022

From: Ohio County Government
| 413 Main Street | Rising Sun | In. | 47040

To: SBOA
Re: Response to SBOA deemed E911 ineligible expense

SBOA:

Please accept this letter as the Official Response from Ohio County Government that pertains to the SBOA Audit of the 2021 E911 expenditures. We acknowledge that you have determined the purchase of a scanner for E911 in the amount of \$119.98 as an ineligible expense. The County 911 Coordinator explained that she thought the scanner would be eligible due to they were asked by the Sheriff's department to scan the warrants that 911 receives through the scanner which is connected to the CAD system. The 911 Coordinator explained the scanner enables County 911 to scan warrants so the warrants are seen immediately by the Deputies. CAD is a part of our 911 operations and dispatch system. The scanner relays time sensitive information to the Sheriff's Deputies. Ohio County's perspective is that it should be eligible because it is necessary for the public safety of our Deputies and our County as a whole and that any tool or process available that expedites time sensitive and important information out to our first responders would be an eligible expense for public safety in today's environment.

The scanner is used only for public safety purposes and at the dedicated 911 Communications Center through the CAD system enabling real time interaction. Ohio County feels strongly about this being eligible but we respect the opinion and decision of the State Board of Accounts and accept it.

Thank you,
Ohio County Government

Connie Brown, President of the County Commissioners

Tammy Elbright, President of County Council

Amy R. Hochstrasser, Ohio County Auditor