

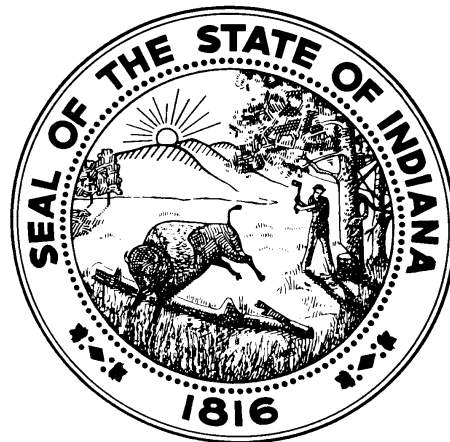
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

REPORT

ON

THE EXPENDITURE OF E911 FEES

January 1, 2005 to December 31, 2007



**FILED**

10/16/2008





**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](http://www.in.gov/sboa)

October 16, 2008

To the Members of the Regulatory Flexibility Committee

Ladies and Gentlemen:

This report identifies and reviews the expenditures of E911 fees for years ending December 31, 2005, 2006, 2007 at the local level. IC 36-8-16-14(c) and IC 36-8-16.5-41(c) both have as a requisite that the State Board of Accounts "audit" per statutory requirements the expenditures of E911 fees for these calendar years and report to the Regulatory Flexibility Committee by November 1, 2008. This report is presented as a fulfillment of those statutes. Also, included in this report are certain unaudited data and information as requested by the Wireless Enhanced 911 Advisory Board.

The funds that pertained to the E911 fees were identified at each county. The receipt and disbursement activities for each of these funds were abstracted and are presented in this report. The expenditures of the E911 fees were reviewed in all 92 Indiana counties along with expenditures of E911 fees at public safety answering points (PSAPs) that were not part of a county's government. IC 36-8-16-14(e) and IC 36-8-16.5-41(e) both require that the State Board of Accounts determine whether the expenditure of the E911 fees are in compliance with statute. Additionally, the opinion of the Executive Director for the Wireless Enhanced 911 Advisory Board was sought and considered for guidance when determining the compliance of these expenditures.

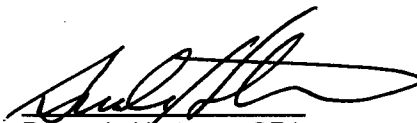
There were two main categories of findings, commingling of E911 receipts with other revenue sources into one fund and expenditures that we determined to be a questioned cost. Eleven (11) of the 92 counties had findings on the comingling of revenue sources in a fund and 67 of the 92 counties had findings with questioned costs. The total questioned cost for all three years is \$3,660,645. There were two findings for Madison county that dealt with the county advancing funds to a PSAP for a project where the project payments were not made for a time after receiving the funds. Also, this advance was made without reviewing the contract between the PSAP and vendor. Two findings were due to lack of written agreements between the counties and cities for reimbursement of services.

Expenditures of E911 fees are often only part of the expenditures made by the counties and other PSAPs to support the E911 program. We requested from each county and other PSAPs a certification of E911 program expenditures for the calendar years ending 2005, 2006; and 2007 which are presented in this report as additional unaudited information. Also, included are the latest rates as passed by ordinance for each county.


We have available copies of ledgers, copies of claims for questioned cost items, and copies of the ordinances supporting the rates charged by the counties, all of which are available for review upon request.

The State Board of Accounts is committed to providing the Legislature 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.

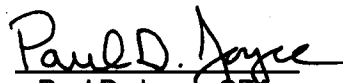
Sincerely,



Bruce A. Hartman, CPA  
State Examiner



Michael J. Bozynski, CPA  
Deputy State Examiner



Paul D. Joyce, CPA  
Deputy State Examiner

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THE EXPENDITURE OF E911 FEES

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E911 FEES

E911 fees are collected under two different premises allowed by statute as described below. These fees will be referred to in combination throughout this report as E911 fees. The combined purpose of these fees will be referred to as the E911 program.

Enhanced Emergency Telephone System Fee (Landline)

IC 36-8-16 allows for the implementation of an enhanced emergency telephone system fee through ordinance of a local government. IC 36-8-16-2 states: "As used in this chapter, "enhanced emergency telephone system" means a telephone system that utilizes the three digit number 911 to send automatic number identification and automatic location identification for reporting police, fire, medical, or other emergency situations. The term also includes a telephone system that provides service users in the unit with a telephone warning of an emergency situation through a computerized warning system that uses 911 database information and technology if the emergency telephone fund of the telephone system's political subdivision contains sufficient funds to pay all the expenses of the 911 telephone system." IC 36-8-16-5(a) states: "Subject to the limitations provided in section 6 of this chapter, the fiscal body of a county may adopt an ordinance to impose a monthly enhanced emergency telephone system fee for each exchange access facility used in the county." The service supplier who provides telephone exchange service to a service user is responsible for collecting this fee from the service user and then remitting it to the local governmental unit.

Wireless Emergency Enhanced 911 Fee (Wireless)

IC 36-8-16.5 allows for the implementation of a wireless emergency enhanced 911 fee by the Wireless Enhanced 911 Advisory Board (Board), a body corporate and politic. IC 36-8-16.5-16 states: "As used in this chapter, "wireless 911" means an emergency telephone system that:

- (1) provides a CMRS (*commercial mobile radio service*-in italics added by SBOA) user with the ability to reach emergency services by dialing the digits nine (9) one (1) one (1); and
- (2) is complimentary to a wireline enhanced emergency telephone system (as defined in IC 36-8-16-2)." IC 36-8-16.5-25.5(b) states: "Except as provided in section 34 of this chapter, the board shall assess a monthly wireless emergency enhanced 911 fee on each CMRS subscriber that is a customer having a place of primary use in Indiana. A customer's place of primary use shall be determined in the manner provided by IC 6-8.1-15." The CMRS provider is responsible for collecting this fee from the CMRS subscriber and then remitting it to the Board. Based on the requirements found under IC 36-8-16.5-39 the Board distributes these fees to counties containing at least one (1) PSAP (IC 36-8-16.5-13 states: "As used in this chapter, "PSAP" refers to the public safety answering point that is the public safety agency that receives incoming 911 calls and dispatches appropriate public safety agencies to respond to the calls."). Most PSAPs are within county government. The county is responsible for any distributions to PSAPs outside of county government.

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AUDIT PROCEDURES

As described above, E911 fees to be expended by local government are receipted into the county. There is an exception for Marion county where the landline fees are receipted to the City of Indianapolis. In order to capture the population to review, which would be all expenditures of E911 fees, we had to determine into what fund each of the 92 counties receipted these fees. IC 36-8-16-13 and IC 36-8-16.5-43 require that the county treasurer deposit fees in a separate fund. Once we determined the fund the fees were receipted into we abstracted from the ledgers supporting these funds the receipt and disbursement activity. Appendix A is the combined abstract of the E911 fund receipt and disbursement activity for all counties by year and for all 3 years in total. Appendix B is the fund receipt and disbursement activity by county for each year. These funds are not all inclusive for E911 program activity. For example, many counties also support their E911 programs with general fund money which should not be included in this fund.

Once the disbursement population was identified we tested the expenditures. IC 36-8-16-1(e) and IC 36-8-16.5-41(e) both require that the State Board of Accounts determine whether the expenditure of E911 fees are in compliance with statute.

The statute for expenditure compliance of wireless fees is IC 36-8-16.5-41(a) which states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

The statutes for expenditure compliance of landline fees are IC 36-8-16-14(a) and IC 36-8-16-15 which state:

IC 36-8-16-14(a)

“The emergency telephone system fees shall be used only to pay for:

- (1) except as provided in subsection (c), the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

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The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16-15

“(a) A unit may contract with a service supplier over any term negotiated between the unit and the service supplier and may make payments from the emergency telephone system fund to provide any payments required by the contract.

(b) A unit may negotiate and enter into a lease, contract, or other obligation with a person for the purpose of procuring funds to make the payments required by a contract with a service supplier.

(c) A unit may use money in the emergency telephone system fund to make payments of debt service on any bonds or other obligations issued to purchase, to pay any lease rentals for the lease of, an enhanced emergency telephone system or to make payments required under a lease, contract, or other obligation entered into under subsection (b).

(d) A unit may pledge money in the emergency telephone system fund to make payments permitted by subsection (a), (b), or (c) in the manner set forth in IC 5-1-14. A unit may limit payments permitted by subsection (a), (b), or (c) to money in the emergency telephone system fund. The obligations of the unit to make the payments from that fund do not constitute a debt of the unit. The contract, bond, obligation, or lease must contain a statement to that effect if payments are so limited.”

Additionally, the opinion of the Executive Director for the Wireless Enhanced 911 Advisory Board was sought and considered for guidance in determining the compliance of these expenditures.

The E911 fee expenditures of PSAPs that were not operated within county government were also reviewed to determine compliance with statutory requirements.

#### AUDIT RESULTS

There were two main categories of findings, commingling of E911 receipts with other revenue sources into one fund and expenditures that we determined to be a questioned cost. Eleven (11) of the 92 counties had findings on the comingling of revenue sources in a fund and 67 of the 92 counties had findings with questioned costs. There were 2 findings for Madison county that dealt with the county advancing funds to a PSAP for a project where the project payments were not made for a time after receiving the funds. Also this advance was made without reviewing the contract between the PSAP and vendor. Two findings were due to lack of written agreements between counties and cities for reimbursement of services. A summary of type of finding by county may be found in Appendix C. Copies of the individual findings may be found in Appendix D. Details for the two main categories of findings follow:

##### Commingling of Revenue Sources into One Fund

Fund accounting's main purpose is to provide accountability of resources. Transparency is achieved when a revenue source's receipting and expenditure activity is segregated into one fund. Statutes will often specify, as do both fee statutes, that a separate fund be created for a type of fee or designate what revenues may be commingled in a common fund because the allowable uses of such revenues are similar. Not maintaining a separate fund for the fees increases the risk that the fees may

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(Continued)

not be disbursed as required by statute. A finding has been included in this report for those counties that we identified as having receipted revenues other than E911 fees or interest earned from E911 fee investment into the E911 fund. We found that generally these other revenues were from the counties' own general fund or cities and towns that were making payments to the county in support of the E911 program.

Questioned Cost

For the purposes of this report we have incorporated the use of questioned cost in our findings as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable."

Whenever we found an expenditure of E911 fees that met the above criteria we identified the amount as a questioned cost. If a county had a questioned cost the result was a finding for that county for the purposes of this report. This did not necessarily mean that expenditure would have been a questioned cost for the purposes of an E911 program, only as compliance in relation to fees. For example, office supplies, furniture, apparel, etc that were purchased for use in the E911 program might not have been questioned cost if general funds had been used. Also, if there were non E911 fee receipts within the fund we offset with these receipts questioned cost expenditures if reasonable and feasible. See Appendix E for a combined county summary of questioned costs by year and in total. See Appendix F for a breakdown by county.

OTHER DATA

Expenditure of E911 fees are often only part of the expenditures made by the counties and other PSAPs to support the E911 program. We requested from each county and other PSAPs a certification of E911 program expenditures for the calendar years ending 2005, 2006, and 2007. A listing of all PSAPs with certification amounts may be reviewed in Appendix G. To arrive at a reasonable total of E911 program expenditures based on the certifications we considered the impact of the county including the disbursement of fees to another PSAP in its certified expenditures. To avoid double counting we subtracted from counties' certified amounts the amount shown as a disbursement to a local unit on the E911 fund abstract activity. This was only done when by comparing the certification amounts to the abstract the total expenditures agreed. This netting is clearly reflected in the schedule. Some counties certified net of this disbursement. For others it was not clear whether or not this amount was netted. We made no adjustment when this was the case. Copies of the certifications may be found in Appendix H. These certifications and resulting schedule are unaudited.

Finally, based on our review of ordinances, Appendix I lists by county the latest rates for landline subscribers.

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**APPENDIX A**  
**Combined Summary Abstract of E911 Fund Activity**

	Total			Total of All Years
	<u>2005</u>	<u>2006</u>	<u>2007</u>	Beginning January 1, 2005
Balance at January 1	\$ 44,294,513	\$ 47,870,063	\$ 53,804,263	\$ 44,294,513
<b>Receipts</b>				
Landline	42,151,390	42,906,910	45,166,038	130,224,338
Wireless	14,139,914	12,988,435	20,148,252	47,276,601
Receipts from other				
Local Governments	872,912	788,794	878,802	2,540,508
Transfers In From The County	885,114	1,638,706	1,364,580	3,888,400
Interest	712,443	943,555	1,443,906	3,099,904
Loan Proceeds	1,104,665	-	-	1,104,665
Rental of Property	8,836	13,147	-	21,983
Riverboat	-	-	83,457	83,457
Federal Reimbursements	6,842	11,250	17,902	35,994
Corrections	38,597	(342,606)	2,323	(301,686)
Other	207,773	120,677	151,699	480,149
<b>Total Receipts</b>	<b>60,128,486</b>	<b>59,068,868</b>	<b>69,256,959</b>	<b>188,454,313</b>
<b>Disbursements</b>				
Disbursements to				
Local Governments	6,605,844	5,368,039	7,424,175	19,398,058
911 Network Service Charges	6,276,582	6,251,265	6,244,447	18,772,294
911 Surveys	19,194	-	-	19,194
Bond - Principal & Interest	3,197,995	3,213,184	3,194,346	9,605,525
Building Maintenance	249,926	273,857	523,554	1,047,337
Cleaning Services	8,400	8,470	-	16,870
Computer Software/Hardware	495,343	760,181	611,794	1,867,318
Contractual Services	940,120	869,501	1,175,854	2,985,475
Dues/Subscriptions	2,878	3,688	2,123	8,689
Equipment	7,329,127	3,826,132	4,159,502	15,314,761
GIS Map Project / Maintenance	1,699,936	755,998	1,056,294	3,512,228
IDACS	19,269	8,356	4,405	32,030
Indiana Office of Technology	71,659	51,024	49,308	171,991
Insurance	144,786	21,703	9,513	176,002
Loan Payment	691,819	928,474	821,270	2,441,563
Lease/Rental	3,833,105	3,783,483	3,736,100	11,352,688
Maintenance Agreements	2,535,599	1,995,104	1,983,390	6,514,093
Memberships & Dues	4,046	2,622	3,743	10,411
Misc/Other	652,903	599,338	691,727	1,943,968
Payroll & Benefits	17,243,757	18,511,388	19,871,616	55,626,761
Phase II Project	-	240,064	63,060	303,124
Printing	3,627	2,693	2,760	9,080
Professional Services	666,376	700,128	553,768	1,920,272
Relocation	9,276	108,208	3,859	121,343
Repairs/Maintenance	633,059	629,663	891,327	2,154,049
Services & Charges	124,061	304,933	614,995	1,043,989
Signage	82,179	69,194	58,843	210,216
Supplies	130,236	99,233	152,932	382,401
Tower Rental	11,709	505,472	514,091	1,031,272
Training	263,272	210,978	220,939	695,189
Transfers Out to the County	2,236,198	2,683,901	2,281,116	7,201,215
Travel	43,731	36,489	31,388	111,608
Unappropriated	2,029	12,556	24,973	39,558
Uniforms	35,460	35,058	30,050	100,568
Utilities	233,902	242,181	231,817	707,900
Vehicle Repair/Fuel	13,493	12,189	15,197	40,879
Corrections/Voids	42,040	9,921	1,830	53,791
<b>Total Disbursements</b>	<b>56,552,936</b>	<b>53,134,668</b>	<b>57,256,106</b>	<b>166,943,710</b>
				Ending December 31, 2007
Balance at December 31	\$ 47,870,063	\$ 53,804,263	\$ 65,805,116	\$ 65,805,116
Sale of Investments	7,245,095	6,064,157	7,283,738	20,592,990
Purchase of Investments	6,775,116	6,514,449	7,233,537	20,523,102

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## APPENDIX B

Appendix B contains the abstracts of E911 Fund activity by County.

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Adams			Allen		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 307,570	\$ 568,268	\$ 641,544	\$ 1,655,988	\$ 1,777,896	\$ 2,506,807
<b>Receipts</b>						
Landline	419,457	373,974	320,310	1,696,003	1,405,886	1,360,521
Wireless	68,580	97,398	164,953	747,252	860,041	1,368,168
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	64,719	108,110	121,934
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	45	2,090
Other	2,700	-	2,591	-	-	-
<b>Total Receipts</b>	<b>490,737</b>	<b>471,372</b>	<b>487,854</b>	<b>2,507,974</b>	<b>2,374,082</b>	<b>2,852,713</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	9,644	-	794,080	397,040	1,191,120
911 Network Service Charges	-	-	-	400,109	397,257	405,317
911 Surveys	-	-	-	1,489	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	86,491	68,366	82,487	69,730	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	74,875	101,468	565,881	82,962	24,985
GIS Map Project / Maintenance	-	-	-	22,896	186,741	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	5,400	4,355	3,766	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	172,424	169,357	185,563
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	135,208	236,730	273,919	357,897	366,128	348,954
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	104	-	50	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	608	438	3,567	-	-	-
Tower Rental	-	-	-	-	-	-
Training	2,228	3,688	4,047	190	36,000	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	1,370	9,686	261
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>230,039</b>	<b>398,096</b>	<b>469,304</b>	<b>2,386,066</b>	<b>1,645,171</b>	<b>2,156,200</b>
Balance at December 31	\$ 568,268	\$ 641,544	\$ 660,094	\$ 1,777,896	\$ 2,506,807	\$ 3,203,320
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Bartholomew			Benton		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 458,113	\$ 413,109	\$ 339,809	\$ 336,763	\$ 341,968	\$ 335,241
<b>Receipts</b>						
Landline	800,556	780,927	765,104	117,009	103,616	99,147
Wireless	170,875	193,699	316,886	17,379	35,268	64,819
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	10,057	28,769	40,548	-	4,620	6,012
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	4,742	96	137	-	-	-
Total Receipts	986,230	1,003,491	1,122,675	134,388	143,504	169,978
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	163,955	165,453	164,741	14,918	63,333	61,352
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	5,134	-	109
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	26,838	40,685	15,387	-	-	1,468
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	2,250	4,055	4,404	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	69,474	-	1,882
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	832,279	849,835	915,335	39,657	86,515	84,008
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	5,912	6,013	6,909	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	383	364
Unapprpriated	-	10,750	55	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	1,031,234	1,076,791	1,106,831	129,183	150,231	149,183
Balance at December 31	\$ 413,109	\$ 339,809	\$ 355,653	\$ 341,968	\$ 335,241	\$ 356,036
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Blackford			Boone		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 50,191	\$ 76,976	\$ 77,332	\$ 700,182	\$ 724,750	\$ 979,562
<b>Receipts</b>						
Landline	190,449	171,619	207,733	203,052	506,085	565,372
Wireless	-	-	-	399,122	291,140	216,686
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Receipts</b>	<b>190,449</b>	<b>171,619</b>	<b>207,733</b>	<b>602,174</b>	<b>797,225</b>	<b>782,058</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	12,697	12,150	11,584	187,264	11,767	12,105
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	2,000	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	3,042	75,351	30,488	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	1,717	-	-
Memberships & Dues	-	-	-	-	-	100
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	150,967	159,113	173,998	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	10,000	-	-
Supplies	-	-	-	-	-	-
Tower Rental	-	-	-	-	493,345	501,913
Training	-	-	-	3,083	1,855	1,070
Transfers Out To The County	-	-	-	295,108	-	-
Travel	-	-	-	3,083	1,445	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	3,513	4,842
Vehicle Repair/Fuel	-	-	-	-	-	430
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>163,664</b>	<b>171,263</b>	<b>188,624</b>	<b>577,606</b>	<b>542,413</b>	<b>520,460</b>
Balance at December 31	\$ 76,976	\$ 77,332	\$ 96,441	\$ 724,750	\$ 979,562	\$ 1,241,160
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Brown			Carroll		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 185,790	\$ 71,289	\$ 37,404	\$ (27,256)	\$ (71,163)	\$ 28,856
<b>Receipts</b>						
Landline	210,469	256,552	273,396	310,275	807,232	557,425
Wireless	-	-	-	-	-	-
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	1,960	4,190	2,783
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	(2,890)	(342,716)	(279)
Other	-	-	35	-	-	-
<b>Total Receipts</b>	<b>210,469</b>	<b>256,552</b>	<b>273,431</b>	<b>309,345</b>	<b>468,706</b>	<b>559,929</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	1,200	687	626	-	-	-
911 Surveys	17,705	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	5,000	-	-	-	1,340	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	4,390	4,505	4,066	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	68,448	93,369	73,843	-	-	-
Maintenance Agreements	-	-	-	15,353	15,379	14,853
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	221,792	164,969	168,234	325,246	342,178	339,526
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	600	68	49
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	3,000	21,741	4,969	3,548	69	4,649
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	483	654	386	169
Tower Rental	-	-	-	4,249	4,667	4,718
Training	2,975	3,467	1,349	2,450	3,745	3,329
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	191	677	571
Unapprpriated	-	845	16	-	-	-
Uniforms	460	854	1,546	961	178	958
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>324,970</b>	<b>290,437</b>	<b>255,132</b>	<b>353,252</b>	<b>368,687</b>	<b>368,822</b>
Balance at December 31	\$ 71,289	\$ 37,404	\$ 55,703	\$ (71,163)	\$ 28,856	\$ 219,963
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Cass			Clark		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 164,047	\$ 146,094	\$ 101,500	\$ 427,023	\$ 263,758	\$ 12,198
<b>Receipts</b>						
Landline	511,840	422,603	560,505	807,232	734,359	736,896
Wireless	-	89,349	185,045	179,758	236,799	371,958
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	8,836	13,147	-
Riverboat	-	-	-	-	-	83,457
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	1,737	-	-
Other	-	-	372	726	41	-
<b>Total Receipts</b>	<b>511,840</b>	<b>511,952</b>	<b>745,922</b>	<b>998,289</b>	<b>984,346</b>	<b>1,192,311</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	105,200	109,351	112,144	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	8,400	8,470	-
Computer Software/Hardware	-	-	-	-	249	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	324	528	328	270	274	-
Equipment	-	-	-	19,985	9,314	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	11,698	2,009	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	8,660	5,426	7,000	-	-	-
Maintenance Agreements	-	-	-	362,922	355,063	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	150	-	-
Payroll & Benefits	371,934	393,208	430,793	723,192	819,319	694,120
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	35,460	38,006	39,805	2,213	2,224	-
Services & Charges	-	-	-	2,924	6,385	370,472
Signage	-	-	-	-	-	-
Supplies	869	559	699	3,164	3,441	3,946
Tower Rental	-	-	-	-	-	-
Training	2,547	6,643	7,068	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	1,285	1,157	2,343	-	-	-
Unapprpriated	-	-	-	727	-	127
Uniforms	2,593	989	1,177	3,003	2,108	-
Utilities	-	-	-	21,169	27,050	-
Vehicle Repair/Fuel	921	679	1,184	-	-	-
Corrections/Voids	-	-	-	1,737	-	-
<b>Total Disbursements</b>	<b>529,793</b>	<b>556,546</b>	<b>602,541</b>	<b>1,161,554</b>	<b>1,235,906</b>	<b>1,068,665</b>
Balance at December 31	\$ 146,094	\$ 101,500	\$ 244,881	\$ 263,758	\$ 12,198	\$ 135,844
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Clay			Clinton		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 414,505	\$ 310,167	\$ 197,558	\$ 184,170	\$ 193,308	\$ 311,678
<b>Receipts</b>						
Landline	222,983	330,536	348,937	275,712	275,361	265,042
Wireless	58,475	84,419	138,529	201,454	262,791	167,654
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	10,206	6,808	11,204	-	-	-
Loan Proceeds	-	-	-	1,084,665	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	291,664	421,763	498,670	1,561,831	538,152	432,696
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	37,876	38,869	47,993
911 Network Service Charges	58,433	60,517	59,312	19,207	18,665	19,124
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	14,423
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	95	95	120	-	-	-
Equipment	-	156,014	-	1,034,045	-	-
GIS Map Project / Maintenance	-	-	-	278,818	400	6,559
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	55,958	227,475	134,298
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	1,225
Payroll & Benefits	301,417	305,112	304,537	124,008	134,373	136,568
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	28,507	9,287	4,067	1,047	-	1,894
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	321	298	157	-	-	-
Tower Rental	-	-	-	-	-	-
Training	1,544	980	954	1,734	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	788	616	797	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	4,897	1,453	1,477	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	396,002	534,372	371,421	1,552,693	419,782	362,084
Balance at December 31	\$ 310,167	\$ 197,558	\$ 324,807	\$ 193,308	\$ 311,678	\$ 382,290
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Crawford			Daviess		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 54,452	\$ 69,085	\$ 70,395	\$ 266,792	\$ 367,098	\$ 709,279
<b>Receipts</b>						
Landline	100,093	154,459	178,659	303,653	262,770	259,031
Wireless	-	-	-	97,351	161,473	150,250
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	275
<b>Total Receipts</b>	<b>100,093</b>	<b>154,459</b>	<b>178,659</b>	<b>401,004</b>	<b>424,243</b>	<b>409,556</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	70,000	70,000	70,000
911 Network Service Charges	42,867	28,598	33,736	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	27,540	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	2,165	17,335	10,777	200,000	-	-
GIS Map Project / Maintenance	-	5,000	5,750	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	32,863	86,143	88,800	2,082	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	6,814	5,874	1,842	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	1,076	12,062	22,191
Supplies	751	1,664	962	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	8,535	1,028	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>85,460</b>	<b>153,149</b>	<b>142,895</b>	<b>300,698</b>	<b>82,062</b>	<b>92,191</b>
Balance at December 31	\$ 69,085	\$ 70,395	\$ 106,159	\$ 367,098	\$ 709,279	\$ 1,026,644
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Dearborn			Decatur		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 288,489	\$ 374,285	\$ 217,796	\$ 215,140	\$ 438,270	\$ 223,204
<b>Receipts</b>						
Landline	774,670	686,609	747,608	219,916	213,249	206,659
Wireless	-	-	-	268,154	74,099	128,195
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	4,998	9,587	9,351
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Receipts</b>	<b>774,670</b>	<b>686,609</b>	<b>747,608</b>	<b>493,068</b>	<b>296,935</b>	<b>344,205</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	12,393	37,216	66,646
911 Network Service Charges	90,547	106,881	102,335	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	217,495	187,569	208,487
Dues/Subscriptions	-	48	568	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	13,869	3,851	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	1,728	1,728	-	-	-	-
Payroll & Benefits	543,831	587,006	590,519	32,398	41,420	42,171
Phase II Project	-	-	-	-	233,940	-
Printing	-	-	-	128	62	15
Professional Services	-	-	-	-	-	-
Relocation	9,276	108,208	3,859	-	-	-
Repairs/Maintenance	26,049	29,705	27,779	562	4,913	45,392
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	891	936	943	670	352	78
Tower Rental	-	-	-	-	-	-
Training	-	-	-	6,292	6,529	7,410
Transfers Out To The County	1,155	1,843	3,780	-	-	-
Travel	1,528	1,203	1,049	-	-	-
Unapprpriated	-	961	-	-	-	-
Uniforms	-	-	763	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	728	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>688,874</b>	<b>843,098</b>	<b>731,595</b>	<b>269,938</b>	<b>512,001</b>	<b>370,199</b>
Balance at December 31	\$ 374,285	\$ 217,796	\$ 233,809	\$ 438,270	\$ 223,204	\$ 197,210
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	DeKalb			Delaware		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 156,428	\$ 185,536	\$ 173,751	\$ 342,201	\$ 254,730	\$ 190,954
<b>Receipts</b>						
Landline	186,461	176,458	173,260	630,085	650,570	836,098
Wireless	98,057	112,964	193,428	-	-	-
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	8,435	10,201	19,010
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	6,842	-	-
Corrections	-	65	512	-	-	-
Other	-	-	-	-	-	-
Total Receipts	<u>284,518</u>	<u>289,487</u>	<u>367,200</u>	<u>645,362</u>	<u>660,771</u>	<u>855,108</u>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	89,818	92,996	87,131	232,373	230,886	242,092
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	5,400	5,370	1,791	11,737	9,808	-
GIS Map Project / Maintenance	809	398	1,478	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	2,106	-	-	-	-	-
Maintenance Agreements	25,688	57,790	26,539	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	52	23	29
Payroll & Benefits	130,671	143,897	146,246	488,671	483,830	452,452
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	918	821	756	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>255,410</u>	<u>301,272</u>	<u>263,941</u>	<u>732,833</u>	<u>724,547</u>	<u>694,573</u>
Balance at December 31	\$ <u>185,536</u>	\$ <u>173,751</u>	\$ <u>277,010</u>	\$ <u>254,730</u>	\$ <u>190,954</u>	\$ <u>351,489</u>
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Dubois			Elkhart		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 468,807	\$ 462,182	\$ 343,377	\$ 1,565,053	\$ 638,247	\$ 1,004,098
<b>Receipts</b>						
Landline	501,874	480,016	462,943	562,319	603,609	561,164
Wireless	195,077	112,930	189,458	411,947	479,496	767,786
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	23,566	20,839	42,948
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	696,951	592,946	652,401	997,832	1,103,944	1,371,898
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	147,241	139,962	142,584
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	246,030	258,982	274,406
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	52,386	-	-	1,296,213	18,886	11,726
GIS Map Project / Maintenance	93,224	130,737	123,867	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	64,330	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	36,000	132,929	132,928
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	557,966	581,014	573,523	96,601	182,760	178,301
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	38,223	-	23,526
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	4,574	1,127
Total Disbursements	703,576	711,751	697,390	1,924,638	738,093	764,598
Balance at December 31	\$ 462,182	\$ 343,377	\$ 298,388	\$ 638,247	\$ 1,004,098	\$ 1,611,398
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Fayette			Floyd		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 113,467	\$ 149,212	\$ 199,581	\$ 1,219,708	\$ 829,353	\$ 865,677
<b>Receipts</b>						
Landline	212,179	205,640	208,554	428,318	492,648	574,267
Wireless	84,577	77,206	126,682	-	-	-
Receipts from other						
Local Governments	112,462	110,000	157,337	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	10,832	26,464	2,445	-	-	-
Total Receipts	420,050	419,310	495,018	428,318	492,648	574,267
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	536,000	-	130,000
911 Network Service Charges	26,018	28,999	24,981	141,720	178,579	186,654
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	3,727	-	-	7,194
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	7,819	15,614	3,802	2,124	92,111	182,109
GIS Map Project / Maintenance	8,709	-	-	-	48,054	125,350
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	2,944	2,740	1,341	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	13,548	7,434	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	1,800	85	-	-	-	-
Payroll & Benefits	302,724	297,498	294,864	130,959	137,580	259,158
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	11,161	10,936	11,024	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	4,161	2,177	3,286	-	-	-
Tower Rental	-	-	-	-	-	-
Training	3,373	2,587	3,914	7,870	-	26,543
Transfers Out To The County	-	-	-	-	-	-
Travel	41	-	333	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	616	-	-	-	-
Utilities	2,007	255	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	384,305	368,941	347,272	818,673	456,324	917,008
Balance at December 31	\$ 149,212	\$ 199,581	\$ 347,327	\$ 829,353	\$ 865,677	\$ 522,936
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Fountain			Franklin		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 112,307	\$ 122,932	\$ 134,551	\$ 72,094	\$ 114,263	\$ 172,514
<b>Receipts</b>						
Landline	130,417	174,526	169,205	224,587	201,627	250,093
Wireless	41,058	58,446	103,689	115,225	63,366	107,684
Receipts from other						
Local Governments	47,741	56,940	41,668	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	20,000	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	4,736	2,645	-
Total Receipts	<u>219,216</u>	<u>289,912</u>	<u>314,562</u>	<u>364,548</u>	<u>267,638</u>	<u>357,777</u>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	4,738	5,239	4,317	98,725	81,388	124,205
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	70,938	92,545	79,865	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	88,499	29,076	29,098
Dues/Subscriptions	-	-	-	-	-	-
Equipment	18,132	40,576	13,971	1,052	3,481	6,475
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	5,400	4,505	4,066	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	20,000	-	22,729
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	742	2	790	14,493	-	135
Payroll & Benefits	88,484	103,210	127,703	92,499	86,181	76,884
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	662	843	783
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	10,811	22,774	12,200	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	2,346	2,995	2,693	303	3,531	1,882
Tower Rental	-	-	-	-	-	-
Training	4,234	2,666	5,116	4,848	4,248	3,762
Transfers Out To The County	-	-	-	-	-	-
Travel	1,559	1,503	1,971	1,298	639	2,601
Unapprpriated	-	-	-	-	-	-
Uniforms	1,207	2,278	2,001	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>208,591</u>	<u>278,293</u>	<u>254,693</u>	<u>322,379</u>	<u>209,387</u>	<u>268,554</u>
Balance at December 31	\$ 122,932	\$ 134,551	\$ 194,420	\$ 114,263	\$ 172,514	\$ 261,737
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Fulton			Gibson		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 192,395	\$ 320,166	\$ 275,038	\$ 181,277	\$ 78,722	\$ 61,709
<b>Receipts</b>						
Landline	240,390	230,299	259,282	221,875	247,722	231,706
Wireless	46,532	64,780	113,492	72,537	94,291	160,052
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	4,060	2,328	11,191	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	254	-	-	-	-
Total Receipts	<u>290,982</u>	<u>297,661</u>	<u>383,965</u>	<u>294,412</u>	<u>342,013</u>	<u>391,758</u>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	-	59,299	58,257	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	59,697	-	180,329	212,405	170,363
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	5,988	29,280	4,889	-	-	-
GIS Map Project / Maintenance	-	-	-	14,850	-	2,000
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	62	120	-
Misc/Other	3,722	3,193	3,368	22	-	-
Payroll & Benefits	129,890	166,420	163,439	103,220	96,597	77,765
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	17,392	16,845	36,754	86,036	43,844	63,266
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,072	1,806	1,418	5,084	3,801	4,769
Tower Rental	-	-	-	-	-	-
Training	3,352	3,698	4,450	2,075	355	1,783
Transfers Out To The County	-	-	-	-	-	-
Travel	-	90	340	265	104	-
Unapprpriated	-	-	-	-	-	-
Uniforms	1,004	1,077	1,143	1,200	1,800	600
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	791	1,384	1,197	3,824	-	692
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>163,211</u>	<u>342,789</u>	<u>275,255</u>	<u>396,967</u>	<u>359,026</u>	<u>321,238</u>
Balance at December 31	\$ 320,166	\$ 275,038	\$ 383,748	\$ 78,722	\$ 61,709	\$ 132,229
Sale of Investments	275,000	150,000	500,000	-	-	-
Purchase of Investments	275,000	300,000	350,000	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Grant			Greene		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 522,186	\$ 564,426	\$ 600,026	\$ 96,468	\$ 174,939	\$ 42,873
<b>Receipts</b>						
Landline	189,776	197,362	191,079	304,606	280,041	308,583
Wireless	186,651	199,912	326,746	164,584	97,398	148,711
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	12,384	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	1,078	-	-	-	75
Total Receipts	<u>376,427</u>	<u>398,352</u>	<u>517,825</u>	<u>481,574</u>	<u>377,439</u>	<u>457,369</u>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	32,836	41,117	42,191	8,593	10,226	10,246
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	8,918	3,858	-	-	-	-
Contractual Services	-	-	-	-	1,351	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	83,258	47,352	44,367	-	20,000	-
GIS Map Project / Maintenance	-	-	-	-	-	55,000
IDACS	-	-	-	-	-	-
Indiana Office of Technology	9,000	9,572	9,709	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	115,414	115,415	115,414
Lease/Rental	171,275	171,276	171,276	-	-	-
Maintenance Agreements	23,900	50,903	25,451	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	772	843	1,168
Payroll & Benefits	5,000	38,674	11,590	272,316	352,389	219,630
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	3,798	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	5,936	5,052	6,825
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	72	431	1,444
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>334,187</u>	<u>362,752</u>	<u>304,584</u>	<u>403,103</u>	<u>509,505</u>	<u>409,727</u>
Balance at December 31	\$ 564,426	\$ 600,026	\$ 813,267	\$ 174,939	\$ 42,873	\$ 90,515
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Hamilton			Hancock		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 2,408,461	\$ 2,405,524	\$ 3,355,936	\$ 503,523	\$ 441,122	\$ 201,183
<b>Receipts</b>						
Landline	2,840,190	2,847,442	2,874,101	416,514	381,850	253,172
Wireless	411,947	479,496	767,836	113,712	153,315	589,483
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	1,684	-	37,219	-	-	-
<b>Total Receipts</b>	<b>3,253,821</b>	<b>3,326,938</b>	<b>3,679,156</b>	<b>530,226</b>	<b>535,165</b>	<b>842,655</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	90,000	90,000	90,000	-	-	-
911 Network Service Charges	560,741	463,741	468,953	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	879,925	876,525	882,450	247,464	246,680	249,440
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	140,561	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	864,025	46,904	-	-	-	-
GIS Map Project / Maintenance	-	-	4,607	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	43,104	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	5,000	5,000	5,000	-	-	-
Maintenance Agreements	639,705	510,599	398,220	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	159,289	212,167	432,004	224,446	229,876	227,857
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	26,374	10,787	-	-	-
Services & Charges	-	-	-	120,717	298,548	244,523
Signage	-	-	-	-	-	-
Supplies	8,751	733	733	-	-	-
Tower Rental	-	-	-	-	-	-
Training	1,609	-	-	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	1,123	1,379	1,204	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	3,486	2,543	8,251	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>3,256,758</b>	<b>2,376,526</b>	<b>2,302,209</b>	<b>592,627</b>	<b>775,104</b>	<b>721,820</b>
Balance at December 31	\$ 2,405,524	\$ 3,355,936	\$ 4,732,883	\$ 441,122	\$ 201,183	\$ 322,018
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Harrison			Hendricks		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 212,870	\$ 263,078	\$ 317,982	\$ 1,196,659	\$ 1,603,805	\$ 2,316,582
<b>Receipts</b>						
Landline	145,022	138,235	138,113	707,421	1,256,210	1,388,581
Wireless	76,641	101,228	167,404	1,061,552	277,574	449,215
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	841	-	-	126
<b>Total Receipts</b>	<b>221,663</b>	<b>239,463</b>	<b>306,358</b>	<b>1,768,973</b>	<b>1,533,784</b>	<b>1,837,922</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	307,820	307,821	1,000,000
911 Network Service Charges	55,154	65,872	59,921	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	13,341	15,420	12,844	-	-	950,621
GIS Map Project / Maintenance	-	-	-	578,177	12,900	198,175
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	5,707	5,774	5,587	224,566	256,314	224,566
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	1,300	1,243	1,357	2,231	-	-
Payroll & Benefits	90,453	82,416	96,883	249,033	243,972	363,838
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	2,000	2,280	1,279	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	3,500	3,500	3,500	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	7,492	1,148	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	562	433	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>171,455</b>	<b>184,559</b>	<b>182,952</b>	<b>1,361,827</b>	<b>821,007</b>	<b>2,737,200</b>
Balance at December 31	\$ 263,078	\$ 317,982	\$ 441,388	\$ 1,603,805	\$ 2,316,582	\$ 1,417,304
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Henry			Howard		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 78,455	\$ 84,675	\$ 160,954	\$ 609,119	\$ 495,948	\$ 488,494
<b>Receipts</b>						
Landline	368,894	343,880	337,047	475,540	500,050	634,865
Wireless	109,487	136,229	226,216	-	-	-
Receipts from other						
Local Governments	38,246	132,734	146,273	-	-	-
Transfers In From County	136,000	220,000	220,000	-	-	-
Interest	2,328	2,952	11,475	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	3,597	2,484	3,786	-	-	-
<b>Total Receipts</b>	<b>658,552</b>	<b>838,279</b>	<b>944,797</b>	<b>475,540</b>	<b>500,050</b>	<b>634,865</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	22,267	21,375	30,793	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	4,639	3,775	3,130	-	-	-
Contractual Services	-	-	-	137,284	139,737	175,867
Dues/Subscriptions	-	-	-	178	-	-
Equipment	17,670	14,550	72,720	178,490	63,554	143,822
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	1,350	4,394	4,066	-	-	-
Insurance	3,000	1,384	1,043	-	-	-
Loan Payment	194,195	300,743	284,097	-	-	-
Lease/Rental	-	-	-	-	79,973	159,946
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	1,942	360	995	-	-	-
Misc/Other	12,923	1,291	2,098	-	-	-
Payroll & Benefits	372,430	389,497	406,960	262,078	207,407	449,187
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	1,813	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	4,519	2,642	5,976	-	-	-
Tower Rental	-	-	-	-	-	-
Training	995	1,811	1,797	5,869	11,853	21,732
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	598	1,327	1,265	4,812	4,980	3,936
Utilities	15,254	17,038	3,501	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	550	-	-	-	-	-
<b>Total Disbursements</b>	<b>652,332</b>	<b>762,000</b>	<b>818,441</b>	<b>588,711</b>	<b>507,504</b>	<b>954,490</b>
Balance at December 31	\$ 84,675	\$ 160,954	\$ 287,310	\$ 495,948	\$ 488,494	\$ 168,869
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Huntington			Jackson		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 366,138	\$ 568,997	\$ 786,756	\$ 550,797	\$ 615,389	\$ 696,826
<b>Receipts</b>						
Landline	295,386	272,979	260,702	346,908	377,725	334,852
Wireless	86,221	109,180	184,557	131,716	117,590	196,910
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	11,039	13,929	1,288
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	39,750	-	-	-	-	-
Other	-	611	625	-	-	265
<b>Total Receipts</b>	<b>421,357</b>	<b>382,770</b>	<b>445,884</b>	<b>489,663</b>	<b>509,244</b>	<b>533,315</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	2,209	-	50,000	279,200	69,800
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	178,748	162,802	204,123	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	116,098	32,401	127,423
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	500	500	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	179,159	87,610	161,291
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	62,341	14,190	7,358
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	5,852	2,086	7,500
Tower Rental	-	-	-	-	-	-
Training	-	-	-	3,776	4,658	1,445
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	1,785	1,669	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	5,557	5,493	5,447
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	39,750	-	-	3	-	15
<b>Total Disbursements</b>	<b>218,498</b>	<b>165,011</b>	<b>204,123</b>	<b>425,071</b>	<b>427,807</b>	<b>380,279</b>
Balance at December 31	\$ 568,997	\$ 786,756	\$ 1,028,517	\$ 615,389	\$ 696,826	\$ 849,862
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Jasper			Jay		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 452,040	\$ 692,516	\$ 839,881	\$ 361,553	\$ 331,778	\$ 316,955
<b>Receipts</b>						
Landline	498,378	397,485	408,953	240,993	252,140	300,748
Wireless	-	126	45,129	-	-	-
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	5,850
Interest	7,444	21,158	23,514	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Receipts</b>	<b>505,822</b>	<b>418,769</b>	<b>477,596</b>	<b>240,993</b>	<b>252,140</b>	<b>306,598</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	-	-	-	77,466	68,332	64,851
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	-	16,505
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	5,850	5,294	5,050
Maintenance Agreements	-	-	-	8,850	8,850	9,754
Memberships & Dues	-	-	-	-	-	-
Misc/Other	155,443	161,300	165,160	-	-	278
Payroll & Benefits	109,903	110,104	118,728	168,069	176,581	187,280
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	6,146	4,363	5,000
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	3,389	2,589	3,199
Tower Rental	-	-	-	-	-	-
Training	-	-	-	998	954	995
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>265,346</b>	<b>271,404</b>	<b>283,888</b>	<b>270,768</b>	<b>266,963</b>	<b>292,912</b>
Balance at December 31	\$ 692,516	\$ 839,881	\$ 1,033,589	\$ 331,778	\$ 316,955	\$ 330,641
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Jefferson			Jennings		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 51,604	\$ (3,648)	\$ (73,084)	\$ 318,261	\$ 301,682	\$ 279,936
<b>Receipts</b>						
Landline	233,548	206,224	213,382	329,215	329,020	428,791
Wireless	96,387	92,738	157,601	-	-	-
Receipts from other						
Local Governments	-	-	-	112,200	115,000	100,000
Transfers In From County	171,132	-	-	100,000	100,000	100,000
Interest	4,811	-	-	1,063	1,196	11,691
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	61,574	224	25	-	-	-
Total Receipts	567,452	299,186	371,008	542,478	545,216	640,482
<b>Disbursements</b>						
Disbursements to						
Local Governments	70,942	36,947	35,928	3,929	3,929	3,930
911 Network Service Charges	78,089	84,828	74,185	57,031	57,034	61,147
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	4,612	29,404	6,008
Contractual Services	714	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	135,596	87,319	47,330	52,992	5,649	84,708
GIS Map Project / Maintenance	45,200	19,425	25,196	34,661	34,863	9,538
IDACS	-	-	-	5,400	4,505	4,405
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	250	-	-	-	-
Loan Payment	-	-	-	3,528	3,701	3,114
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	95	651	195	250	298	120
Misc/Other	269	1,922	2,028	653	60	-
Payroll & Benefits	82,375	114,265	121,898	371,615	406,585	396,690
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	135	-	-	16,894	14,635	38,080
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	4,286	1,995	4,376	-	-	-
Tower Rental	-	-	-	-	-	-
Training	33,871	20,269	11,903	1,345	2,409	1,452
Transfers Out To The County	171,132	-	-	-	-	-
Travel	-	-	-	189	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	784	879	504
Utilities	-	751	572	5,174	3,011	3,032
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	622,704	368,622	323,611	559,057	566,962	612,728
Balance at December 31	\$ (3,648)	\$ (73,084)	\$ (25,687)	\$ 301,682	\$ 279,936	\$ 307,690
Sale of Investments	350,000	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Johnson			Knox		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 428,299	\$ 248,985	\$ 769,183	\$ 27,447	\$ 23,218	\$ 48,491
<b>Receipts</b>						
Landline	798,905	1,441,272	1,678,245	376,081	426,478	394,103
Wireless	-	29,968	146,466	131,049	104,696	133,127
Receipts from other						
Local Governments	-	14,998	8,962	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	9,150	-	-	-	-	25
Total Receipts	808,055	1,486,238	1,833,673	507,130	531,174	527,255
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	433,328	-	-	-
911 Network Service Charges	118,830	134,505	154,040	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	1,316	382	2,415
Contractual Services	154,059	184,042	244,141	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project / Maintenance	7,095	-	-	6,779	6,077	5,763
IDACS	-	-	-	-	-	-
Indiana Office of Technology	32,113	5,864	4,065	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	190,502	175,848	175,848
Lease/Rental	496,751	486,566	774,082	-	4,089	-
Maintenance Agreements	81,959	26,566	77,840	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	18,227	45	-	17
Payroll & Benefits	66,259	66,853	64,834	282,002	279,055	285,351
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	2,849	1,430	3,068
Relocation	-	-	-	-	-	-
Repairs/Maintenance	27,839	58,794	86,190	23,992	34,174	25,707
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	1,432	2,409	1,912
Tower Rental	-	-	-	-	-	-
Training	-	-	440	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	2,464	2,850	2,815	2,442	2,437	17,646
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	987,369	966,040	1,860,002	511,359	505,901	517,727
Balance at December 31	\$ 248,985	\$ 769,183	\$ 742,854	\$ 23,218	\$ 48,491	\$ 58,019
Sale of Investments	-	-	-	95	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
 Abstract of E911 Fund Activity  
 by County

	Kosciusko			LaGrange		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 793,629	\$ 680,916	\$ 454,490	\$ 66,559	\$ 56,392	\$ (6,163)
<b>Receipts</b>						
Landline	612,245	597,121	384,210	335,217	307,963	298,956
Wireless	-	-	329,203	126,420	100,504	170,130
Receipts from other						
Local Governments	-	100,000	100,000	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	62	450	10	-	-	-
Total Receipts	612,307	697,571	813,423	461,637	408,467	469,086
<b>Disbursements</b>						
Disbursements to						
Local Governments	102,278	-	-	-	-	-
911 Network Service Charges	96,523	123,544	105,122	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	13,034	53,559	17,991	16,263	-	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	503,722	736,730	831,754	454,769	464,534	354,872
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	2,048	1,456	1,525	-	-	-
Tower Rental	-	-	-	-	-	-
Training	5,362	3,743	4,423	-	-	-
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	2,053	4,965	3,202	-	-	-
Utilities	-	-	-	772	772	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	5,716	-
Total Disbursements	725,020	923,997	964,017	471,804	471,022	354,872
Balance at December 31	\$ 680,916	\$ 454,490	\$ 303,896	\$ 56,392	\$ (6,163)	\$ 108,051
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Lake			LaPorte		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 1,074,042	\$ 2,109,246	\$ 2,501,006	\$ 351,703	\$ 282,004	\$ 298,836
<b>Receipts</b>						
Landline	3,323,140	2,282,403	2,998,558	661,754	760,479	914,705
Wireless	-	-	-	-	-	-
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	10,349	17,404	24,452	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	575	-	39,199	83	290	6,777
<b>Total Receipts</b>	<b>3,334,064</b>	<b>2,299,807</b>	<b>3,062,209</b>	<b>661,837</b>	<b>760,769</b>	<b>921,482</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	1,945,887	1,196,706	1,203,050	-	-	-
911 Network Service Charges	31,187	32,327	35,060	341,697	356,665	389,970
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	41,662	126,359	150,900	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	43,450	256,428	636,609	-	-	52,506
GIS Map Project / Maintenance	100,000	185,000	335,000	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	1,964	60,475	100,173	-	2,719	8,326
Payroll & Benefits	-	-	-	335,696	347,891	437,663
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	44,980	27,685	35,998
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,176	-	348	-	-	-
Tower Rental	-	-	-	-	-	-
Training	78,070	1,520	10,950	5,692	6,636	3,944
Transfers Out To The County	-	-	-	-	-	-
Travel	-	-	-	3,471	2,341	552
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	55,464	49,232	66,649	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>2,298,860</b>	<b>1,908,047</b>	<b>2,538,739</b>	<b>731,536</b>	<b>743,937</b>	<b>928,959</b>
Balance at December 31	\$ 2,109,246	\$ 2,501,006	\$ 3,024,476	\$ 282,004	\$ 298,836	\$ 291,359
Sale of Investments	5,000,000	5,000,000	5,500,000	-	-	-
Purchase of Investments	5,000,000	5,000,000	5,500,000	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Lawrence			Madison		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 317,956	\$ 144,026	\$ 244,778	\$ 954,322	\$ 1,180,550	\$ 868,520
<b>Receipts</b>						
Landline	366,940	346,231	347,345	288,390	308,991	265,884
Wireless	94,627	146,077	216,076	644,812	324,052	566,849
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	17,648	30,935	46,595
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	400	-	212	-	1,302	-
<b>Total Receipts</b>	<b>461,967</b>	<b>492,308</b>	<b>563,633</b>	<b>950,850</b>	<b>665,280</b>	<b>879,328</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	88,547	83,227	45,104	-	-	-
911 Network Service Charges	216,493	147,652	172,223	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	2,071	-	14,734
Dues/Subscriptions	-	-	-	-	-	-
Equipment	75,855	21,958	11,051	379,480	672,544	40,479
GIS Map Project / Maintenance	27,724	37,468	21,799	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	1,835	1,147	1,299	281,505	304,766	279,859
Payroll & Benefits	40,216	39,235	41,792	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	21,586	12,457	18,080	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	7,490	10,475	4,550	-	-	-
Tower Rental	-	-	-	-	-	-
Training	3,853	6,092	387	-	-	-
Transfers Out To The County	130,000	24,039	-	60,264	-	-
Travel	12,361	315	289	-	-	-
Unapprpriated	-	-	14,552	1,302	-	10,131
Uniforms	4,188	817	1,565	-	-	-
Utilities	5,749	6,674	8,966	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>635,897</b>	<b>391,556</b>	<b>341,657</b>	<b>724,622</b>	<b>977,310</b>	<b>345,203</b>
Balance at December 31	\$ 144,026	\$ 244,778	\$ 466,754	\$ 1,180,550	\$ 868,520	\$ 1,402,645
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Marion			Marion - City of Indianapolis		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 2,866,327	\$ 3,834,965	\$ 5,158,177	\$ 3,813,459	\$ 4,337,384	\$ 4,683,300
<b>Receipts</b>						
Landline	-	-	-	3,511,812	3,355,247	3,517,843
Wireless	2,632,566	2,675,429	3,495,240	-	-	-
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	134,371	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	104,959	170,478	250,522	85,168	180,103	375,586
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	20	1,498	-	-	-
Total Receipts	2,737,525	2,845,927	3,881,631	3,596,980	3,535,350	3,893,429
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	377,472	496,099	426,967
911 Network Service Charges	206,527	214,996	206,578	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	1,705,255	1,715,805	1,708,660
Building Maintenance	2,605	-	233,102	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	1,616	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	9,440	23,921	2,840	-	-	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	328,547	336,456	110,816	-	-	-
Maintenance Agreements	631,358	345,308	579,148	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	20,506	-	3,930	-	-	-
Payroll & Benefits	492,929	518,958	624,631	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	936	-	7,769	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To the County	-	-	-	990,328	977,530	922,176
Travel	753	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	75,286	81,460	78,652	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	1,768,887	1,522,715	1,847,466	3,073,055	3,189,434	3,057,803
Balance at December 31	\$ 3,834,965	\$ 5,158,177	\$ 7,192,342	\$ 4,337,384	\$ 4,683,300	\$ 5,518,926
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Marshall			Martin		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 612,796	\$ 612,002	\$ 676,018	\$ 91,912	\$ 160,300	\$ 224,516
<b>Receipts</b>						
Landline	516,703	499,996	481,200	110,089	102,651	94,176
Wireless	-	-	-	67,273	-	69,813
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	156,084	-	-	-
Interest	-	-	-	-	-	4,498
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	20,729	-	-
<b>Total Receipts</b>	<b>516,703</b>	<b>499,996</b>	<b>637,284</b>	<b>198,091</b>	<b>102,651</b>	<b>168,487</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	-	-	-	-	-	22,680
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	3,582	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	120,747	24,967	21,866
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	137,047	65,995	65,460	-	-	-
Maintenance Agreements	-	-	-	1,650	5,150	5,537
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	7,306	1,231	2,257
Payroll & Benefits	376,868	369,985	394,036	-	-	-
Phase II Project	-	-	-	-	6,124	63,060
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	164
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	963	3,965
Transfers Out To the County	-	-	67,486	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>517,497</b>	<b>435,980</b>	<b>526,982</b>	<b>129,703</b>	<b>38,435</b>	<b>119,529</b>
Balance at December 31	\$ 612,002	\$ 676,018	\$ 786,320	\$ 160,300	\$ 224,516	\$ 273,474
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Miami			Monroe		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 328,813	\$ 248,763	\$ 281,646	\$ 1,019,609	\$ 1,119,675	\$ 1,131,431
<b>Receipts</b>						
Landline	404,496	409,415	466,179	361,425	294,130	309,460
Wireless	-	-	-	135,491	159,805	257,690
Receipts from other	-	-	-	-	-	-
Local Governments	110,000	110,000	90,000	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	3,000	51,739	3,826	-	-	20,173
<b>Total Receipts</b>	<b>517,496</b>	<b>571,154</b>	<b>560,005</b>	<b>496,916</b>	<b>453,935</b>	<b>587,323</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	158,356	158,085	158,748	267,056	283,199	275,719
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	14,051	7,448	14,338	38,403	48,113	94,181
GIS Map Project / Maintenance	11,717	500	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	21,621	24,086	24,225	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	20
Payroll & Benefits	364,483	332,004	335,217	79,064	84,263	195,766
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	3,477	2,220	6,945	12,327	26,604	40,370
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	2,154	1,953	1,258	-	-	336
Tower Rental	-	-	-	-	-	-
Training	9,227	2,109	3,610	-	-	1,516
Transfers Out To the County	-	-	-	-	-	-
Travel	941	631	803	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	11,519	9,235	8,355	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>597,546</b>	<b>538,271</b>	<b>553,499</b>	<b>396,850</b>	<b>442,179</b>	<b>607,908</b>
Balance at December 31	\$ 248,763	\$ 281,646	\$ 288,152	\$ 1,119,675	\$ 1,131,431	\$ 1,110,846
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Montgomery			Morgan		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 315,287	\$ 163,825	\$ 221,318	\$ 1,122,462	\$ 1,440,114	\$ 1,429,051
<b>Receipts</b>						
Landline	264,763	338,453	333,421	397,290	388,086	384,882
Wireless	84,853	139,203	182,107	311,048	182,826	299,733
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	1,000	275	89	9,405	35
Total Receipts	349,616	478,656	515,803	708,427	580,317	684,650
<b>Disbursements</b>						
Disbursements to						
Local Governments	163,687	215,000	215,000	-	-	-
911 Network Service Charges	14,734	15,083	14,844	22,915	28,635	29,480
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	161,967	132,393	133,080	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	3,485	2,764	83,695	2,560
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	99,922	198,500	79,175
GIS Map Project / Maintenance	153,244	50,616	17,325	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	214,559	214,603	214,225
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	5,500	3,021	-	-	-	-
Payroll & Benefits	1,946	5,050	11,091	12,771	15,227	15,001
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	1,000
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	28,896	30,593	21,001
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	6,538	16,642	24,745
Supplies	-	-	-	72	406	823
Tower Rental	-	-	-	-	-	-
Training	-	-	-	2,166	2,716	-
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	40
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	172	363	187
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	501,078	421,163	394,825	390,775	591,380	388,237
Balance at December 31	\$ 163,825	\$ 221,318	\$ 342,296	\$ 1,440,114	\$ 1,429,051	\$ 1,725,464
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Newton			Noble		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 146,516	\$ 244,965	\$ 219,136	\$ 451,604	\$ 524,370	\$ 482,514
<b>Receipts</b>						
Landline	163,868	146,335	144,457	490,101	450,883	428,926
Wireless	91,624	49,247	88,986	145,264	130,017	216,894
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	27,972
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	139	6,723	1,835	-	775
Total Receipts	255,492	195,721	240,166	637,200	580,900	674,567
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	32,500	32,500	33,000
911 Network Service Charges	55,823	58,061	52,514	181,927	177,674	186,466
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	211	120	120	-	-	-
Equipment	4,491	52,586	4,041	56,489	66,527	85,216
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	117	117	457	5,740	5,719	4,436
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	1,501	-	-
Payroll & Benefits	88,008	105,706	102,303	284,401	336,283	323,970
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	143	-	884	2,645	213
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	2,084	2,060	2,245	-	-	-
Tower Rental	-	-	-	-	-	-
Training	4,309	1,033	4,089	-	-	-
Transfers Out To the County	-	-	-	-	-	27,973
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	2,000	1,724	432	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	992	1,408	1,586
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	157,043	221,550	166,201	564,434	622,756	662,860
Balance at December 31	\$ 244,965	\$ 219,136	\$ 293,101	\$ 524,370	\$ 482,514	\$ 494,221
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Ohio			Orange		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 84,314	\$ 96,006	\$ 123,597	\$ 171,972	\$ 163,319	\$ 165,375
<u>Receipts</u>						
Landline	73,128	67,543	78,523	201,122	195,389	209,505
Wireless	10,196	23,385	36,229	43,795	61,674	108,590
Receipts from other	-	-	-	-	-	-
Local Governments	16,173	16,442	16,786	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	1,889	2,386	3,230
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	99,497	107,370	131,538	246,806	259,449	321,325
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	42,931	38,826	45,650	56,030	56,322	64,680
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	7,400	500	250
Memberships & Dues	-	-	-	95	95	120
Misc/Other	-	-	-	-	598	455
Payroll & Benefits	43,874	40,953	51,868	186,355	196,719	219,014
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	1,000	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	3,739	1,544	9,288
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	354	42	81
Tower Rental	-	-	-	-	-	-
Training	-	-	-	418	943	1,201
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	415	385	491
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	653	245	589
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	87,805	79,779	97,518	255,459	257,393	296,169
Balance at December 31	\$ 96,006	\$ 123,597	\$ 157,617	\$ 163,319	\$ 165,375	\$ 190,531
Sale of Investments	-	-	-	-	-	53,000
Purchase of Investments	-	-	-	-	-	53,000

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Owen			Parke		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 347,988	\$ 401,018	\$ 319,666	\$ 79,881	\$ 75,017	\$ 192,600
<b>Receipts</b>						
Landline	163,235	191,415	183,719	136,371	129,456	133,685
Wireless	12,237	11,080	39,488	-	185,572	98,789
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	262,057	12,005	227,271	-	-	-
Interest	168,880	67,886	130,753	-	1,776	7,653
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	11,250	17,902
Corrections	-	-	-	-	-	-
Other	-	-	-	-	129	1,619
Total Receipts	606,409	282,386	581,231	136,371	328,183	259,648
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	3,809	-	-	-	-
911 Network Service Charges	94,477	93,859	95,663	10,330	1,523	1,338
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	25,159	41,932	33,546
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	1,326	15,104	19,292	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	9,883	11,250	20,152
GIS Map Project / Maintenance	75,611	7,150	62,734	-	4,092	5,000
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	47,782	61,920
Memberships & Dues	-	-	-	-	-	-
Misc/Other	10,125	14,227	29,683	95	95	-
Payroll & Benefits	103,059	194,371	209,051	87,601	89,561	90,743
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	10,356	16,654
Services & Charges	-	-	-	-	-	-
Signage	7,144	33,821	3,148	3,041	2,669	5,763
Supplies	2,703	741	597	1,344	806	361
Tower Rental	-	-	-	-	-	-
Training	-	-	-	2,699	-	-
Transfers Out To the County	256,827	-	227,271	-	-	-
Travel	285	66	-	40	534	2,387
Unappropriated	-	-	-	-	-	-
Uniforms	1,347	-	-	-	-	-
Utilities	428	448	403	1,043	-	-
Vehicle Repair/Fuel	47	142	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	553,379	363,738	647,842	141,235	210,600	237,864
Balance at December 31	\$ 401,018	\$ 319,666	\$ 253,055	\$ 75,017	\$ 192,600	\$ 214,384
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Perry			Pike		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 96,979	\$ 42,218	\$ 18,788	\$ 110,307	\$ 131,309	\$ 211,286
<u>Receipts</u>						
Landline	167,631	162,617	214,260	130,867	95,782	103,815
Wireless	42,426	60,120	106,140	83,297	44,678	71,357
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	2,285	1,645	4,072	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	665	53	-	-	-	-
Total Receipts	213,007	224,435	324,472	214,164	140,460	175,172
<u>Disbursements</u>						
Disbursements to						
Local Governments	49,613	51,200	52,736	-	-	-
911 Network Service Charges	19,071	16,084	15,955	35,161	39,137	46,676
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	3,062	2,201	3,623	-	-	-
Contractual Services	-	-	12,450	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	7,915	35,272	5,320	73,618	-	44,365
GIS Map Project / Maintenance	6,000	6,000	12,525	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	88,551	88,550	88,550	-	-	-
Maintenance Agreements	39,610	-	-	7,430	15,028	6,554
Memberships & Dues	190	240	120	-	-	-
Misc/Other	2,065	3,648	6,087	-	-	600
Payroll & Benefits	15,531	16,278	16,681	74,662	4,565	-
Phase II Project	-	-	-	-	-	-
Printing	348	112	1,036	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	24,379	13,891	12,210	820	351	2,529
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	884	1,339	442	1,281	1,212	1,731
Tower Rental	800	800	800	-	-	-
Training	2,472	3,300	1,596	190	190	240
Transfers Out To the County	-	-	-	-	-	-
Travel	13	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	1,974	4,723	4,433	-	-	-
Vehicle Repair/Fuel	5,290	4,227	7,472	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	267,768	247,865	242,036	193,162	60,483	102,695
Balance at December 31	\$ 42,218	\$ 18,788	\$ 101,224	\$ 131,309	\$ 211,286	\$ 283,763
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Porter			Posey		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 1,977,829	\$ 2,039,779	\$ 2,351,990	\$ 28,693	\$ 52,900	\$ 82,734
<u>Receipts</u>						
Landline	1,644,099	1,670,987	1,857,725	300,298	255,610	292,342
Wireless	-	-	-	71,300	65,144	141,968
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	1,200,000	-	-	-	-
Interest	91,694	130,902	138,157	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	1,754	-	-	-	-	-
Total Receipts	1,737,547	3,001,889	1,995,882	371,598	320,754	434,310
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	377,724	381,864	366,318	4,746	4,209	4,537
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	1,200	-	-	-
Dues/Subscriptions	172	366	310	-	-	-
Equipment	109,778	28,154	102,875	19,947	3,952	31,456
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	4,980	4,910	3,763	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	112,222	93,519	85,770
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	137,489	100,136	163,554	19,331	31,403	29,892
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	1,786	2,210	-	-	-
Payroll & Benefits	1,035,085	962,169	1,277,595	139,682	128,478	138,888
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	2,074	2,738	3,519	26,629	6,169	57,485
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,488	1,343	3,572	5,714	5,936	3,052
Tower Rental	-	-	-	6,660	6,660	6,660
Training	5,656	5,115	10,288	3,284	955	2,827
Transfers Out To the County	-	1,200,000	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	1,151	1,097	1,113	9,176	9,639	3,851
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	1,675,597	2,689,678	1,936,317	347,391	290,920	364,418
Balance at December 31	\$ 2,039,779	\$ 2,351,990	\$ 2,411,555	\$ 52,900	\$ 82,734	\$ 152,626
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
 Abstract of E911 Fund Activity  
 by County

	Pulaski			Putnam		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 635,668	\$ 686,250	\$ 282,404	\$ 48,464	\$ 93,503	\$ 43,174
<b>Receipts</b>						
Landline	165,726	149,281	139,747	558,357	429,120	379,276
Wireless	28,971	46,027	88,005	83,173	88,754	174,756
Receipts from other	-	-	-	-	-	-
Local Governments	115	2,468	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	10,360	8,045	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	3,092	11,984	9,969
Total Receipts	205,172	205,821	227,752	644,622	529,858	564,001
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	32,476	34,829	29,319	4,442	4,251	16,901
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	14,875	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	109,035	555,789	36,930	1,963	2,084	2,027
GIS Map Project / Maintenance	-	-	-	63,750	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	5,383	6,209	7,129
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	11,000	4,000	47,009	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	4,092	31	42	50
Payroll & Benefits	-	-	-	354,224	405,049	407,132
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	117,407	98,890	103,513
Relocation	-	-	-	-	-	-
Repairs/Maintenance	2,079	174	29,683	48,043	51,982	55,715
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	2,018	1,987	1991
Tower Rental	-	-	-	-	-	-
Training	-	-	3,724	1,978	8,985	4,701
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	294	708	824
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	50	-	79
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	154,590	609,667	150,757	599,583	580,187	600,062
Balance at December 31	\$ 686,250	\$ 282,404	\$ 359,399	\$ 93,503	\$ 43,174	\$ 7,113
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Randolph			Ripley		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 424,984	\$ 473,794	\$ 513,466	\$ 241,813	\$ 249,587	\$ 295,146
<u>Receipts</u>						
Landline	240,933	228,729	187,426	244,955	279,296	272,780
Wireless	103,437	81,866	172,971	196,850	74,945	138,286
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	12,000	-	30,000
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	553	2,319	2,412
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	23	-
Total Receipts	<u>344,370</u>	<u>310,595</u>	<u>360,397</u>	<u>454,358</u>	<u>356,583</u>	<u>443,478</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	61,392	72,958	59,869	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	184,901	-	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	99,280	102,733	92,881
Maintenance Agreements	12,870	15,866	17,109	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	50,860	15,972	39,430	826	964	1,174
Payroll & Benefits	166,252	160,660	164,812	142,344	190,854	203,132
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	1,300	826	199
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	7,635	7,525	7,059
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,552	1,503	1,147	3,797	2,615	3,187
Tower Rental	-	-	-	-	-	-
Training	2,094	2,440	3,123	1,643	289	872
Transfers Out To the County	-	-	-	-	-	-
Travel	40	1,059	841	-	-	-
Unapprpriated	-	-	25	-	-	-
Uniforms	-	-	-	658	1,018	995
Utilities	500	465	596	4,200	4,200	4,200
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>295,560</u>	<u>270,923</u>	<u>286,952</u>	<u>446,584</u>	<u>311,024</u>	<u>313,699</u>
Balance at December 31	\$ 473,794	\$ 513,466	\$ 586,911	\$ 249,587	\$ 295,146	\$ 424,925
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Rush			St. Joseph		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 283,727	\$ 331,288	\$ 417,981	\$ 1,065,552	\$ 1,525,124	\$ 1,702,408
<b>Receipts</b>						
Landline	148,408	139,727	154,398	953,669	912,570	879,117
Wireless	88,798	58,567	103,692	944,512	690,738	1,101,059
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	237,206	198,294	258,090	1,898,181	1,603,308	1,980,176
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	530,000	530,000	550,000
911 Network Service Charges	82,099	80,800	88,306	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	97,672	17,020	2,577	48,915	42,385	-
GIS Map Project / Maintenance	-	-	4,550	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	641,194	648,465	654,233
Maintenance Agreements	8,047	10,207	4,497	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	1,827	3,136	1,998	13,500	-	-
Payroll & Benefits	-	-	43,790	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To the County	-	-	-	205,000	205,000	205,000
Travel	-	438	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	174	737
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	189,645	111,601	145,718	1,438,609	1,426,024	1,409,970
Balance at December 31	\$ 331,288	\$ 417,981	\$ 530,353	\$ 1,525,124	\$ 1,702,408	\$ 2,272,614
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Scott			Shelby		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 89,235	\$ 131,638	\$ 200,823	\$ 227,717	\$ 360,503	\$ 489,911
<b>Receipts</b>						
Landline	214,195	204,298	200,357	177,558	170,696	166,071
Wireless	52,007	70,993	123,294	140,391	148,908	204,162
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	3,970	1,716	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	266,202	279,261	325,367	317,949	319,604	370,233
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	1,025	-	-	-
911 Network Service Charges	50,379	50,593	48,500	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	33	-	-	-
Contractual Services	860	2,872	-	84,952	85,613	101,985
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	81,919	56,872	52,121	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	680	345	400	-	-	-
Misc/Other	60	150	-	597	597	599
Payroll & Benefits	83,997	87,589	90,594	99,614	103,986	100,816
Phase II Project	-	-	-	-	-	-
Printing	204	328	299	-	-	-
Professional Services	4,853	5,755	4,974	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	380	5,213	25,356	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out To the County	-	-	-	-	-	-
Travel	467	359	2,367	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	223,799	210,076	225,669	185,163	190,196	203,400
Balance at December 31	\$ 131,638	\$ 200,823	\$ 300,521	\$ 360,503	\$ 489,911	\$ 656,744
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Spencer			Starke		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 41,322	\$ 35,955	\$ 53,595	\$ 210,414	\$ 172,853	\$ 141,199
<b>Receipts</b>						
Landline	194,487	187,630	181,111	372,964	304,524	389,283
Wireless	46,532	64,780	113,492	-	-	-
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	74,000	20,000	-	-	-	-
Interest	-	-	-	2,836	4,491	4,841
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	1,000
Total Receipts	315,019	272,410	294,603	375,800	309,015	395,124
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	-	-	-	59,486	49,465	51,135
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	355	39	104	73,836	-	-
GIS Map Project / Maintenance	54,000	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	80,106	76,880	99,388	16,613	31,986	27,822
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	398	-
Payroll & Benefits	185,110	175,693	186,059	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	261,824	257,436	284,459
Relocation	-	-	-	-	-	-
Repairs/Maintenance	455	500	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	131	114	998	1,602	1,384	1,601
Tower Rental	-	-	-	-	-	-
Training	229	1,544	1,120	-	-	-
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	27	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	320,386	254,770	287,696	413,361	340,669	365,017
Balance at December 31	\$ 35,955	\$ 53,595	\$ 60,502	\$ 172,853	\$ 141,199	\$ 171,306
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Steuben			Sullivan		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 121,397	\$ 221,123	\$ 203,249	\$ 192,236	\$ 199,071	\$ 217,681
<b>Receipts</b>						
Landline	401,045	381,734	357,851	152,625	154,246	143,015
Wireless	131,371	97,398	164,953	49,269	63,495	113,323
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	485	-	-	3,577	2,222	4,074
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	10,408
Total Receipts	532,901	479,132	522,804	205,471	219,963	270,820
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	73,373	56,168	51,076	55,501	50,242	60,657
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	910	2,571	1,932	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	50,626	75,000	58,801	-	7,497	10,000
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	47,341	31,142	50,000	-	-	-
Maintenance Agreements	-	-	-	14,463	17,001	25,256
Memberships & Dues	-	-	-	-	95	240
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	242,809	313,623	345,879	111,077	119,424	117,984
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	13,964	14,355	30,466	9,149	884	7,014
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	86	-	1,000	3,798	674	343
Tower Rental	-	-	-	-	-	-
Training	4,066	4,147	11,290	150	145	105
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	4,498	5,391	4,040
Unapproriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	433,175	497,006	550,444	198,636	201,353	225,639
Balance at December 31	\$ 221,123	\$ 203,249	\$ 175,609	\$ 199,071	\$ 217,681	\$ 262,862
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Switzerland			Tippecanoe		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 42,193	\$ 34,960	\$ 17,052	\$ 1,116,888	\$ 831,634	\$ 750,957
<u>Receipts</u>						
Landline	95,506	70,524	103,945	811,294	1,052,791	1,249,420
Wireless	20,529	52,188	56,019	505,417	392,251	443,348
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	23,000	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	116	205	-	26,526	35,162	51,929
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	90	68	-	-	-
Total Receipts	116,151	123,007	183,032	1,343,237	1,480,204	1,744,697
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	47,831	42,833	44,659	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	48,000	-	7,673
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	139,022	75,747	104,307
GIS Map Project / Maintenance	4,915	6,396	14,997	100,000	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	894,425	790,176	644,131
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	63,703	80,021	87,784	299,061	363,855	347,881
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	133,793	320,252	100,602
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	750	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	766	1,690	608	14,190	10,851	14,270
Tower Rental	-	-	-	-	-	-
Training	3,228	2,687	7,333	-	-	-
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	1,535	3,280	3,116	-	-	-
Vehicle Repair/Fuel	1,406	3,258	2,370	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	123,384	140,915	160,867	1,628,491	1,560,881	1,218,864
Balance at December 31	\$ 34,960	\$ 17,052	\$ 39,217	\$ 831,634	\$ 750,957	\$ 1,276,790
Sale of Investments		14,157	30,738	-	-	-
Purchase of Investments	116	14,449	30,537	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Tipton			Union		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 79,655	\$ 107,087	\$ 103,600	\$ 109,349	\$ 116,510	\$ 129,119
<b>Receipts</b>						
Landline	180,478	184,094	180,915	76,006	72,556	68,895
Wireless	3,186	-	-	16,423	29,150	59,605
Receipts from other	-	-	-	-	-	-
Local Governments	48,901	-	-	8,896	8,684	9,612
Transfers In From County	7,785	16,701	-	-	-	-
Interest	1,825	1,907	2,187	515	2,026	1,350
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	39	-	-	-
Total Receipts	242,175	202,702	183,141	101,840	112,416	139,462
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	38,561	-	-	22,022	22,703	24,085
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	1,291	-	16,046
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	14,750	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	42,105	-	-	8,443	1,560	16,980
GIS Map Project / Maintenance	-	-	-	3,500	3,500	3,500
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	4,470	6,998
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	11,773	-
Lease/Rental	-	-	-	11,325	5,474	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	95	-	-	162	178	206
Misc/Other	2,417	363	30	5	-	24
Payroll & Benefits	83,489	-	10	45,644	49,308	56,437
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	25,194	180	-	1,038	616	923
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	4,179	103	4	522	-	689
Tower Rental	-	-	-	-	-	-
Training	-	-	-	547	-	349
Transfers Out To the County	-	205,489	220,000	-	-	-
Travel	3,903	54	-	-	-	-
Unappropriated	-	-	-	-	-	-
Uniforms	50	-	-	-	-	-
Utilities	-	-	-	180	225	180
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	214,743	206,189	220,044	94,679	99,807	126,417
Balance at December 31	\$ 107,087	\$ 103,600	\$ 66,697	\$ 116,510	\$ 129,119	\$ 142,164
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Vanderburgh			Vermillion		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 877,190	\$ 686,870	\$ 1,087,349	\$ 318,335	\$ 371,792	\$ 444,490
<b>Receipts</b>						
Landline	379,552	995,840	1,020,300	152,947	144,634	145,896
Wireless	355,430	451,538	725,231	41,821	55,460	98,789
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	450,000	46,756	20,000	57,430
Interest	-	-	-	3,856	16,073	14,937
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	35
Total Receipts	734,982	1,447,378	2,195,531	245,380	236,167	317,087
<b>Disbursements</b>						
Disbursements to						
Local Governments	879,395	1,044,508	1,199,322	-	-	-
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	107,287	107,304	107,305
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	9,960	10,564	35,062
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	1,495	2,257	677
Equipment	45,907	-	-	4,136	5,000	3,265
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	3,755
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	17	-	6
Payroll & Benefits	-	-	-	9,080	11,164	11,170
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	4,263	729	6,000
Services & Charges	-	-	-	420	-	-
Signage	-	-	-	3,498	3,000	2,996
Supplies	-	-	-	1,385	1,734	27,211
Tower Rental	-	-	-	-	-	-
Training	-	-	-	3,626	1,717	1,400
Transfers Out To the County	-	-	450,000	46,756	20,000	57,430
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	2,391	2,386	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	925,302	1,046,899	1,651,708	191,923	163,469	256,277
Balance at December 31	\$ 686,870	\$ 1,087,349	\$ 1,631,172	\$ 371,792	\$ 444,490	\$ 505,300
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Vigo			Wabash		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 610,184	\$ 687,967	\$ 620,046	\$ 393,149	\$ 455,800	\$ 488,008
<b>Receipts</b>						
Landline	547,683	543,849	723,094	377,593	360,100	345,730
Wireless	-	-	-	78,010	103,937	169,854
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	19,973
Interest	2,465	4,908	12,792	11,994	12,780	17,653
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	61,520	-	-	-	-	-
Total Receipts	611,668	548,757	735,886	467,597	476,817	553,210
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	125,000	124,590	290,000
911 Network Service Charges	167,478	201,325	226,201	98,489	90,765	87,835
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	17,338	64,622	165,795	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	144,992	238,929	134,981	7,094	626	7,500
GIS Map Project / Maintenance	-	-	-	7,000	7,000	8,000
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	13,827	8,611	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	58,849	-
Maintenance Agreements	-	-	-	54,695	-	52,072
Memberships & Dues	-	-	-	380	120	120
Misc/Other	47,512	410	-	-	3,816	6,192
Payroll & Benefits	123,429	89,694	99,484	90,807	128,820	19,973
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	15,936	29,108	14,547
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	3,849	1,817	2,252	393	224	318
Tower Rental	-	-	-	-	-	-
Training	15,460	11,270	13,322	500	817	3,314
Transfers Out To the County	-	-	-	4,628	-	-
Travel	-	-	-	24	243	160
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	(369)	688
Total Disbursements	533,885	616,678	642,035	404,946	444,609	490,719
Balance at December 31	\$ 687,967	\$ 620,046	\$ 713,897	\$ 455,800	\$ 488,008	\$ 550,499
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Warren			Warrick		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 44,909	\$ 2,878	\$ 31,913	\$ (83,479)	\$ 4,068	\$ 133,024
<u>Receipts</u>						
Landline	67,423	67,278	85,866	558,556	669,187	525,846
Wireless	19,160	32,949	43,647	117,699	145,549	240,920
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	<u>86,583</u>	<u>100,227</u>	<u>129,513</u>	<u>676,255</u>	<u>814,736</u>	<u>766,766</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	99,881	71,192	14,164	-	-	-
911 Network Service Charges	-	-	-	14,429	14,354	14,513
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	990	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	190,578	165,626	208,779
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	6,776	4,394	4,405
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	28,733	-	-	-	-	-
Maintenance Agreements	-	-	-	-	-	-
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	376,725	500,000	460,000
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,439
Tower Rental	-	-	-	-	-	-
Training	-	-	-	200	-	783
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Utilities	-	-	-	-	416	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>128,614</u>	<u>71,192</u>	<u>14,164</u>	<u>588,708</u>	<u>685,780</u>	<u>691,919</u>
Balance at December 31	\$ 2,878	\$ 31,913	\$ 147,262	\$ 4,068	\$ 133,024	\$ 207,871
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Washington			Wayne		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 3,925	\$ (48,830)	\$ (35,362)	\$ 461,675	\$ 532,463	\$ 446,311
<b>Receipts</b>						
Landline	221,855	213,914	211,511	253,607	193,706	374,692
Wireless	61,587	81,866	140,473	327,100	260,985	315,203
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From County	75,000	50,000	100,000	-	-	-
Interest	1,534	-	-	-	-	15,466
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	137	-	-	14,091	10,156	8
Total Receipts	360,113	345,780	451,984	594,798	464,847	705,369
<b>Disbursements</b>						
Disbursements to	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
911 Network Service Charges	68,043	69,092	67,732	160,285	146,336	146,353
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	7,513	128,945	325,306
GIS Map Project / Maintenance	1,257	3,681	7,581	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	42,731	48,592	80,685
Memberships & Dues	95	120	179	-	-	948
Misc/Other	-	-	-	-	-	6,084
Payroll & Benefits	211,033	201,472	221,515	213,081	204,125	310,208
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	98,693	16,365	32,626
Relocation	-	-	-	-	-	-
Repairs/Maintenance	18	-	-	280	3,647	30,778
Services & Charges	-	-	-	-	-	-
Signage	50,882	1,000	-	-	-	-
Supplies	2,892	2,423	1,519	325	782	3,864
Tower Rental	-	-	-	-	-	-
Training	67	1,929	561	-	-	2,164
Transfers Out To the County	75,000	50,000	100,000	-	-	-
Travel	205	134	72	1,102	2,207	5,469
Unappropriated	-	-	-	-	-	-
Uniforms	478	802	-	-	-	-
Utilities	2,898	1,659	1,512	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	412,868	332,312	400,671	524,010	550,999	944,485
Balance at December 31	\$ (48,830)	\$ (35,362)	\$ 15,951	\$ 532,463	\$ 446,311	\$ 207,195
Sale of Investments	120,000	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Wells			White		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 340,488	\$ 491,160	\$ 427,114	\$ 387,959	\$ 628,195	\$ 553,414
<u>Receipts</u>						
Landline	235,560	240,284	230,889	384,168	351,508	417,917
Wireless	166,058	81,865	140,403	-	-	-
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	366,178	121,528	20,793
Transfers In From County	-	-	-	-	-	-
Interest	8,243	11,245	16,082	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	208
Total Receipts	409,861	333,394	387,374	750,346	473,036	438,918
<u>Disbursements</u>						
Disbursements to						
Local Governments	91,303	106,371	112,478	-	-	-
911 Network Service Charges	167,886	291,069	118,936	70,817	64,508	65,774
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	133	-	-
Equipment	-	-	19,566	14,062	43,418	81,688
GIS Map Project / Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Intelenet Commission (IOT)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Maintenance Agreements	-	-	-	21,336	20,836	9,722
Memberships & Dues	-	-	-	-	-	-
Misc/Other	-	-	1,039	230	130	230
Payroll & Benefits	-	-	-	392,249	405,700	409,967
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	385	454	379
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	256	163	400
Tower Rental	-	-	-	-	-	-
Training	-	-	-	4,230	5,251	3,664
Transfers Out To the County	-	-	-	-	-	-
Travel	-	-	-	414	511	826
Unapprpriated	-	-	-	-	-	-
Uniforms	-	-	-	864	1,656	1,727
Utilities	-	-	-	5,134	5,190	4,532
Vehicle Repair/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	259,189	397,440	252,019	510,110	547,817	578,909
Balance at December 31	\$ 491,160	\$ 427,114	\$ 562,469	\$ 628,195	\$ 553,414	\$ 413,423
Sale of Investments	1,500,000	900,000	1,200,000	-	-	-
Purchase of Investments	1,500,000	1,200,000	1,300,000	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Whitley			Totals		
	2005	2006	2007	2005	2006	2007
Balance at January 1	\$ 495,029	\$ 312,822	\$ 351,194	\$ 44,294,513	\$ 47,870,063	\$ 53,804,263
<b>Receipts</b>						
Landline	290,005	250,266	262,680	42,151,390	42,906,910	45,166,038
Wireless	121,597	106,008	146,670	14,139,914	12,988,435	20,148,252
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	872,912	788,794	878,802
Transfers In From County	-	-	-	885,114	1,638,706	1,364,580
Interest	-	-	-	712,443	943,555	1,443,906
Loan Proceeds	-	-	-	1,104,665	-	-
Rental of Property	-	-	-	8,836	13,147	-
Riverboat	-	-	-	-	-	83,457
Federal Reimbursements	-	-	-	6,842	11,250	17,902
Corrections	-	-	-	38,597	(342,606)	2,323
Other	-	-	-	207,773	120,677	151,699
<b>Total Receipts</b>	<b>411,602</b>	<b>356,274</b>	<b>409,350</b>	<b>60,128,486</b>	<b>59,068,868</b>	<b>69,256,959</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	6,605,844	5,368,039	7,424,175
911 Network Service Charges	67,089	82,154	76,035	6,276,582	6,251,265	6,244,447
911 Surveys	-	-	-	19,194	-	-
Bond - Principal & Interest	-	-	-	3,197,995	3,213,184	3,194,346
Building Maintenance	-	-	-	249,926	273,857	523,554
Cleaning Services	-	-	-	8,400	8,470	-
Computer Software/Hardware	26,618	-	105,051	495,343	760,181	611,794
Contractual Services	10,100	10,201	10,301	940,120	869,501	1,175,854
Dues/Subscriptions	-	-	-	2,878	3,688	2,123
Equipment	273,620	-	-	7,329,127	3,826,132	4,159,502
GIS Map Project / Maintenance	-	-	-	1,699,936	755,998	1,056,294
IDACS	-	-	-	19,269	8,356	4,405
Intelnet Commission (IOT)	-	-	-	71,659	51,024	49,308
Insurance	-	-	-	144,786	21,703	9,513
Loan Payment	-	-	-	691,819	928,474	821,270
Lease/Rental	43,114	43,114	43,114	3,833,105	3,783,483	3,736,100
Maintenance Agreements	-	-	-	2,535,599	1,995,104	1,983,390
Memberships & Dues	-	-	-	4,046	2,622	3,743
Misc/Other	6,274	7,957	-	652,903	599,338	691,727
Payroll & Benefits	135,242	156,324	183,148	17,243,757	18,511,388	19,871,616
Phase II Project	-	-	-	-	240,064	63,060
Printing	-	-	-	3,627	2,693	2,760
Professional Services	7,734	-	-	666,376	700,128	553,768
Relocation	-	-	-	9,276	108,208	3,859
Repairs/Maintenance	19,212	18,142	31,851	633,059	629,663	891,327
Services & Charges	-	-	-	124,061	304,933	614,995
Signage	-	-	-	82,179	69,194	58,843
Supplies	208	10	164	130,236	99,233	152,932
Tower Rental	-	-	-	11,709	505,472	514,091
Training	4,598	-	1,343	263,272	210,978	220,939
Transfers Out To the County	-	-	-	2,236,198	2,683,901	2,281,116
Travel	-	-	-	43,731	36,489	31,388
Unappropriated	-	-	-	2,029	12,556	24,973
Uniforms	-	-	-	35,460	35,058	30,050
Utilities	-	-	-	233,902	242,181	231,817
Vehicle Repair/Fuel	-	-	-	13,493	12,189	15,197
Corrections/Voids	-	-	-	42,040	9,921	1,830
<b>Total Disbursements</b>	<b>593,809</b>	<b>317,902</b>	<b>451,007</b>	<b>56,552,936</b>	<b>53,134,668</b>	<b>57,256,106</b>
Balance at December 31	\$ 312,822	\$ 351,194	\$ 309,537	\$ 47,870,063	\$ 53,804,263	\$ 65,805,116
Sale of Investments	-	-	-	7,245,095	6,064,157	7,283,738
Purchase of Investments	-	-	-	6,775,116	6,514,449	7,233,537

## APPENDIX C

Appendix C contains a summary of the types of findings by County.

## APPENDIX C

### Summary of Type of Finding by County

County	Type				
	Questioned Cost	Amount Questioned	Commingling Receipts	Supporting Documentation	Payment in Advance
Adams	X	\$ 18,132			
Allen					
Bartholomew	X	11,608			
Benton	X	1,811			
Blackford					
Boone	X	15,058			
Brown	X	16,304			
Carroll	X	7,401			
Cass	X	15,986			
Clark	X	599,669	X		
Clay	X	1,086			
Crawford	X	3,377			
Daviess	X	35,329			
Dearborn	X	39,867			
Decatur	X	3,237			
DeKalb	X	3,593			
Delaware	X	2,464			
Dubois					
Elkhart					
Fayette	X	37,757			
Floyd	X	118,637			
Fountain	X	27,490			
Franklin	X	97,979			
Fulton	X	8,030			
Gibson	X	25,832			
Grant	X	41,073			
Greene	X	20,870			
Hamilton	X	332,231		X	
Hancock	X	6,342			
Harrison	X	36,035			
Hendricks					
Henry	X	86,877	X		
Howard	X	39,711			
Huntington	X	3,822			
Jackson	X	34,048			
Jasper					
Jay	X	9,825			
Jefferson	X	11,542			
Jennings			X		
Johnson	X	23,814			
Knox	X	4,205			
Kosciusko					
LaGrange					
Lake	X	453,077			
LaPorte	X	216,673			
Lawrence	X	79,670		X	
Madison				X	X
Marion					
Marion County/MECA	X	27,710			
City of Indianapolis	X	40,140	X		
Marshall					
Martin			X		
Miami					
Monroe	X	5,871			

## APPENDIX C

### Summary of Type of Finding by County

County	Type				
	Questioned Cost	Amount Questioned	Commingling Receipts	Supporting Documentation	Payment in Advance
Montgomery					
Morgan	X	51,145			
Newton					
Noble	X	12,102	X		
Ohio					
Orange	X	3,417			
Owen	X	73,825			
Parke	X	13,984			
Perry	X	82,261	X		
Pike					
Porter	X	32,727			
Posey	X	68,635			
Pulaski					
Putnam	X	33,649			
Randolph					
Ripley	X	30,159			
Rush	X	19,001			
Scott	X	4,317			
Shelby	X	340			
Spencer			X		
St. Joseph					
Starke					
Steuben					
Sullivan	X	4,994			
Switzerland	X	18,030			
Tippecanoe	X	76,085			
Tipton	X	16,050	X		
Union	X	24,511	X		
Vanderburgh					
Vermillion	X	17,776			
Vigo	X	320,382			
Wabash	X	22,826			
Warren					
Warrick	X	20,420			
Washington	X	4,144			
Wayne	X	77,660			
Wells	X	60,000			
White			X		
Whitley	X	4,047			
Columbia City	X	3,975			
Total		\$3,660,645			

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## APPENDIX D

Appendix D contains the individual findings for each county. The findings are listed in alphabetic county order.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
ADAMS COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 5,400	\$ 4,355	\$ 3,766	\$ 13,521
Supplies - Printing	586	438	869	1,893
Supplies - Office	20	-	-	20
Supplies - Furniture	-	-	2,698	2,698
<b>Total</b>	<u>\$ 6,006</u>	<u>\$ 4,793</u>	<u>\$ 7,333</u>	<u>\$ 18,132</u>

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BARTHOLOMEW COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 2,250	\$ 4,055	\$ 4,404	\$ 10,709
Equipment - Non E911	-	899	-	899
<b>Total</b>	<u>\$ 2,250</u>	<u>\$ 4,954</u>	<u>\$ 4,404</u>	<u>\$ 11,608</u>

A printer was purchased for non-E911 use is listed under Equipment – Non E911. Other items purchased by the director were considered to be necessary to the operation of the E911 Center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BENTON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Non E911	\$ -	\$ -	\$ 764	\$ 764
Software - Internet	-	-	300	300
Travel - Non E911	-	383	364	747
Total	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 1,428</u>	<u>\$ 1,811</u>

The laptop computer was for use in the Sheriff's office for reporting and other non-mapping uses. The internet was for courthouse repairs and the travel costs were for non training activities.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BENTON COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BOONE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Signage	\$ 10,000	\$ -	\$ -	\$ 10,000
Dues/Memberships/Subscriptions	-	-	100	100
Vehicle Repairs/Fuel	-	-	430	430
Software - Internet	-	-	-	-
Travel - Non E911	<u>3,083</u>	<u>1,445</u>	<u>-</u>	<u>4,528</u>
Total	<u>\$ 13,083</u>	<u>\$ 1,445</u>	<u>\$ 530</u>	<u>\$ 15,058</u>

Items noted include extended conference dates, seminar for advanced fire dispatch, repairs to a vehicle, membership to NENA (National Emergency Number Association), and signs.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BOONE COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BROWN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 4,390	\$ 4,505	\$ 4,066	\$ 12,961
Uniforms	460	854	1,546	2,860
Supplies - Office	-	-	483	483
<b>Total</b>	<u>\$ 4,850</u>	<u>\$ 5,359</u>	<u>\$ 6,095</u>	<u>\$ 16,304</u>

Supplies – Office includes a media (CD) holder, toner, folders, paper, and peanut butter pretzels. Other items purchased by the director were considered to be necessary to the operation of the E911 Center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees such should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CARROLL COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 484	\$ 745	\$ 360	\$ 1,589
Advertisement	600	-	-	600
Repairs & Maintenance	-	-	1,108	1,108
Dues/Memberships/Subscriptions	125	35	240	400
Supplies - Office	624	314	218	1,156
Uniforms	961	161	958	2,080
Travel - Non E911	36	51	-	87
Insurance	-	-	381	381
Total	<u>\$ 2,830</u>	<u>\$ 1,306</u>	<u>\$ 3,265</u>	<u>\$ 7,401</u>

Equipment – Mobile Communications includes cell phone service and accessories provided to E911 personnel. Under the heading of supplies, items included office supplies – paper, pencils, pens, folders, and cleaning supplies; clothing included jeans and jackets for the dispatchers; repairs include payments for a compressor, labor, installation and freight. Membership dues were paid to NENA (National Emergency Number Association) as well as Sam's Club. Travel included reimbursement for travel to pick up a printer and office supplies. Hotel room tax was paid for one of three individuals staying at the same hotel.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CARROLL COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CASS COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 1,079	\$ 1,342	\$ 1,326	\$ 3,747
Food - Non Travel Status	138	49		187
Vehicle Repair/Fuel	921	679	1,184	2,784
Dues & Memberships	282	528	328	1,138
Supplies - Office	869	157	643	1,669
Uniforms	2,593	989	1,177	4,759
Supplies - Furniture	1,138	253	70	1,461
Equipment - Non E911	-	241	-	241
Total	<u>\$ 7,020</u>	<u>\$ 4,238</u>	<u>\$ 4,728</u>	<u>\$ 15,986</u>

Cass County E911 does not receive any funding other than fees. The E911 director felt that these expenditures were necessary to support E911 services, was not aware that they would not be considered allowable expenditures of fees, and did not have any other sources of funding to pay for these items.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CASS COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CLARK COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 3,297	\$ 5,700	\$ -	\$ 8,997
Equipment - Non E911	1,767	3,284	-	5,051
Insurance	11,698	2,009	-	13,707
Building Maintenance	8,710	10,695	-	19,405
Construction/Renovations	150	-	-	150
Dues & Memberships	270	274	-	544
Services & Charges	7,864	13,905	42,876	64,645
Supplies - Office	1,419	3,581	3,547	8,547
Supplies - Furniture	-	-	1,121	1,121
Uniforms	2,215	2,108	-	4,323
Utilities	13,905	17,768	-	31,673
Undocumented - Personnel Benefits	123,136	163,971	149,635	436,742
Undocumented - Claims	3,419	109	1,236	4,764
<b>Total</b>	<u>\$ 177,850</u>	<u>\$223,404</u>	<u>\$ 198,415</u>	<u>\$ 599,669</u>

In the year 2007, the County changed the way expenditures were classified in its financial records and used broader categories to classify expenditures. There were inconsistencies during the years 2005 and 2006 in how expenditures were recorded in the various expenditure categories shown in the financial records.

Under the heading of Supplies - Office, unallowable items included: office supplies (paper, pencils, pens, folders, printer cartridges, batteries); a book case; cleaning supplies; tools; flags; finance fees and late fees incurred for office supplies purchased on account and not paid timely. Equipment - Mobile Communications included amounts paid for cell phone service for personnel associated with 911 and long distance fees. The Services and Charges category included purchases for the following items: water purification, garbage disposal service; copier lease/maintenance; elevator maintenance; carpet cleaning; water line repair; pager service; pest control; air conditioner repair; roof repair; vehicle lighting; and generator repairs, internet service and e-mail service. Building Maintenance included disbursements for snow removal, generator repairs, and furnace repair. Computer software was purchased not directly related to E911 equipment and technology. Equipment expenditures included the purchase of lockers, security cameras, tables, chairs, fax machines, laminator, printers, labeler, and coffee maker. The amount expended for Construction/Renovations was associated with costs incurred for tree stump removal. Supplies - Furniture expenditures included the purchase of file cabinets, desk, television, printer, and a weather alert radio. Undocumented amounts included the amounts paid for employer benefits and other purchases made for which there was not sufficient documentation to make a determination as to what was purchased. Employer benefits in the amounts of \$123,136 in 2005;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CLARK COUNTY  
FINDINGS  
(Continued)

\$163,971 in 2006; and \$149,635 in 2007 were considered undocumented as the County did not have sufficient information on file to document which employees' benefits were paid from the fund and the amount of the corresponding employees' benefits. It could not be determined if the benefits paid were only for employees who perform E911 functions.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

#### FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in separate funds. We found that revenues received from the rental of office space at the E911 facility and contributions from the County's Riverboat Revenue fund were combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14).

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CLARK COUNTY  
FINDINGS  
(Continued)

Indiana Code 36-8-16-13 states:

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund.

*As added by P.L.91-1988, SEC.5.”*

Indiana Code 36-8-16.5-43 states:

“County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system 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 section.

*As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a fund separate from other revenue sources as required by statute. Separate funds are required to ensure that fees received are expended only for those activities allowable per statute.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CLAY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Supplies - Office	\$ 321	\$ 298	\$ 157	\$ 776
Dues/Memberships/Subscriptions	95	95	120	310
Total	<u>\$ 416</u>	<u>\$ 393</u>	<u>\$ 277</u>	<u>\$ 1,086</u>

Supplies purchased were for office use and dues were paid to the National Emergency Number Association.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CRAWFORD COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Supplies - Office	<u>\$ 751</u>	<u>\$ 1,664</u>	<u>\$ 962</u>	<u>\$ 3,377</u>

The supplies category includes expenses for the purchase of notebooks, pens, and pencils used for recording all E911 calls and storage boxes for the safekeeping of those records, since the County still has a manual system.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DAVISS COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Signage	<u>\$ 1,076</u>	<u>\$ 12,062</u>	<u>\$ 22,191</u>	<u>\$ 35,329</u>

Daviess County purchased street signs and lettering for signs.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DEARBORN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 2,250	\$ 3,135	\$ -	\$ 5,385
Building Maintenance	-	1,390	-	1,390
Construction/Renovations	8,500	20,331		28,831
Supplies - Office	891	936	943	2,770
Vehicle Repair/Fuel	-	728	-	728
Uniforms	-	-	763	763
Total	<u>\$ 11,641</u>	<u>\$ 26,520</u>	<u>\$ 1,706</u>	<u>\$ 39,867</u>

Construction/Renovations were costs incurred when the E911 office was relocated. This includes payment for the HVAC system, a lease payment in 2006 of \$14,959 and purchase of chair mats. Under the heading of supplies, items included office supplies- printer paper and printer cartridges. Gasoline was reimbursed to the County Sheriff for gasoline used for the E911 vehicle. The reimbursement for gasoline was paid from E911 fees, under the heading Vehicle Repair/Fuel. Uniforms include the uniforms and embroidery of uniforms for E911 employees.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DEARBORN COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
 DECATUR COUNTY  
 FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Advertising	\$ 88	\$ 163	\$ 15	\$ 266
Building Maintenance	-	-	-	-
Supplies - Furniture	126	-	-	126
Supplies - Office	1,026	464	608	2,098
Equipment - Non E911	402	-	225	627
Food - Non Travel Status	120	-	-	120
Total	<u>\$ 1,762</u>	<u>\$ 627</u>	<u>\$ 848</u>	<u>\$ 3,237</u>

Under the heading of Supplies – Office, items include office supplies, ink cartridges, fax machines, printer, and transparencies. Advertising was for public notices of E911 board meetings.

Indiana Code 36-8-16-14(a) states:

- “The emergency telephone system fees shall be used only to pay for:
- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
  - (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
  - (3) the personnel expenses of the emergency telephone system;
  - (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
  - (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

- “A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:
- (1) necessary computer hardware, software, and data base equipment;
  - (2) personnel expense and training;
  - (3) the provision of wireless enhanced emergency service; or
  - (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DECATUR COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DEKALB COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Building Maintenance	\$ 334	\$ -	\$ 22	\$ 356
Supplies - Office	232	23	376	631
Uniforms	919	931	756	2,606
Total	<u>\$ 1,485</u>	<u>\$ 954</u>	<u>\$ 1,154</u>	<u>\$ 3,593</u>

Under the heading of supplies, items included: labels, laminating sheets, and cleaning supplies.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DELAWARE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 823	\$ 950	\$ 581	\$ 2,354
Advertising	57	23	30	110
Total	<u>\$ 880</u>	<u>\$ 973</u>	<u>\$ 611</u>	<u>\$ 2,464</u>

The cell phone was purchased for the E911 General Supervisor from the Equipment – Mobile Communications. The Advertising was for ads placed in the newspaper for job openings.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FAYETTE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 5,850	\$ 3,944	\$ 4,066	\$ 13,860
Advertising	-	85	33	118
Dues/Memberships/Subscriptions	-	215	208	423
Equipment - Non E911	960	1,150	286	2,396
Office Supplies - Furniture	1,127	356	681	2,164
Insurance	2,944	2,740	1,341	7,025
Promotional Items	4,672	1,322	-	5,994
Supplies - Office	1,805	872	2,484	5,161
Uniforms	-	616	-	616
Total	<u>\$ 17,358</u>	<u>\$ 11,300</u>	<u>\$ 9,099</u>	<u>\$ 37,757</u>

Officials indicated that the statutes left too much to interpretation and that the expenditures cited had been considered appropriate at the time of payment.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FAYETTE COUNTY  
FINDINGS  
(Continued)

(4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FLOYD COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Non E911	\$ 2,124	\$ 13,329	\$ 98,384	\$ 113,837
Services & Charges	-	-	4,800	4,800
<b>Total</b>	<u>\$ 2,124</u>	<u>\$ 13,329</u>	<u>\$ 103,184</u>	<u>\$ 118,637</u>

Equipment – Non E911 includes radios and pagers provided to Fire Districts, Volunteer Fire Departments, and mountings, adapters, and upgrades for laptops in the cars of the Sheriff's Department. It also includes were a computer, software, printer, rolls of paper, toners and print heads for both the Plat Room and the Stormwater Department. Services & Charges are expenditures for a communication system study to determine the current status of the communication system of the New Albany Fire Department and develop a plan to make improvements to the system.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FLOYD COUNTY  
FINDINGS  
(Continued)

We recommend that the County review the statutes and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

EMERGENCY TELEPHONE SYSTEM  
FOUNTAIN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 5,400	\$ 4,505	\$ 4,066	\$ 13,971
Supplies - Office	2,346	2,995	2,692	8,033
Uniforms	1,207	2,278	2,001	5,486
Total	<u>\$ 8,953</u>	<u>\$ 9,778</u>	<u>\$ 8,759</u>	<u>\$ 27,490</u>

Under the heading of Indiana Office of Technology - Access to State Police system for background checks and running license plate numbers. Under the heading of Supplies - Office, items included: paper, pencils, pens, forms, ink cartridges, and postage.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

EMERGENCY TELEPHONE SYSTEM  
FRANKLIN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 49	\$ -	\$ -	\$ 49
Indiana Office of Technology	450	5,855	3,727	10,032
Loan	-	-	22,729	22,729
Other - Drug Testing	20	-	135	155
Advertising	79	234	741	1,054
Building Maintenance	-	114	-	114
Dues/Memberships/Subscriptions	1,015	195	75	1,285
Photography	51,764	-	-	51,764
Supplies - Office	1,562	4,920	4,315	10,797
Total	<u>\$ 54,939</u>	<u>\$ 11,318</u>	<u>\$ 31,722</u>	<u>\$ 97,979</u>

Supplies - Office includes chairs, file cabinets, cleaning supplies, pencils and pens. Advertising includes banners, classified ads, calendars, and signs. The Loan was a payment for radios made from the E911 fund. Photography includes payments on aerial photography contracts paid from the E911 funds.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

EMERGENCY TELEPHONE SYSTEM  
FULTON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 631	\$ 544	\$ 595	\$ 1,770
Supplies - Office	1,072	1,962	-	3,034
Uniforms	1,005	1,077	1,144	3,226
<b>Total</b>	<u>\$ 2,708</u>	<u>\$ 3,583</u>	<u>\$ 1,739</u>	<u>\$ 8,030</u>

Equipment – Mobile Communications includes cell phones, service and accessories provided to E911 personnel. The 911 Coordinator indicated that during an emergency, emergency personnel are to communicate using radios and cell phones. Under the heading of Supplies - Office, items included: paper, pencils, postage, pens, forms, and cleaning supplies. Other items purchased by the Coordinator were considered necessary to the operation of the E911 Center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

EMERGENCY TELEPHONE SYSTEM  
FULTON COUNTY  
FINDINGS  
(Continued)

We recommend that the Coordinator review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GIBSON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ -	\$ 366	\$ -	\$ 366
Signage	-	-	113	113
Supplies - Office	8,063	3,436	5,401	16,900
Utilities	4,063	-	692	4,755
Travel - Non E911	98	-	-	98
Uniforms	1,200	1,800	600	3,600
Total	<u>\$ 13,424</u>	<u>\$ 5,602</u>	<u>\$ 6,806</u>	<u>\$ 25,832</u>

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GRANT COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 9,900	\$ 9,572	\$ 9,709	\$ 29,181
Other - Posting Error AT&T	-	-	11,892	11,892
<b>Total</b>	<u>\$ 9,900</u>	<u>\$ 9,572</u>	<u>\$ 21,601</u>	<u>\$ 41,073</u>

The expenditure to AT&T was in error and the County plans to make the necessary correction during 2008.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GREENE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 3,381	\$ 2,327	\$ 3,592	\$ 9,300
Supplies - Office	2,555	3,836	3,232	9,623
Uniforms	<u>72</u>	<u>431</u>	<u>1,444</u>	<u>1,947</u>
Total	<u>\$ 6,008</u>	<u>\$ 6,594</u>	<u>\$ 8,268</u>	<u>\$ 20,870</u>

Equipment – Mobile Communications includes cell phones, service and accessories provided to E911 personnel, as well as other County Officials deemed to be "in charge". Such officials included members of the County Council and County Commissioners. The Director indicated that in an emergency these officials would need to be immediately informed and updated. Other items purchased by the director were considered to be necessary to the operation of the E911 Center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GREENE COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

EMERGENCY TELEPHONE SYSTEM  
HAMILTON COUNTY  
FINDING

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 19,710	\$ 46,905	\$ -	\$ 66,615
Supplies - Furniture	115,451	3,400	3,337	122,188
Equipment - Non E911	23,006	1,639	-	24,645
Construction/Renovations	<u>118,783</u>	<u>-</u>	<u>-</u>	<u>118,783</u>
Total	<u>\$276,950</u>	<u>\$ 51,944</u>	<u>\$ 3,337</u>	<u>\$332,231</u>

Supplies - Furniture includes tables, chairs, partitions and other furniture for the E911 center. Construction/Renovations are office enhancements including fiber optic cable installation, electrical upgrades and carpet. Equipment – Mobile Communications are pagers purchased for White River Township Volunteer Fire Department, Town of Atlanta Fire Department, Sheridan Fire Department, and EMA volunteers. These are non PSAP entities in Hamilton County. Equipment – Non E911 includes digital cameras, printers, projectors, iPAQ, and computers.

IC 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) except as provided in subsection (c), the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

EMERGENCY TELEPHONE SYSTEM  
HAMILTON COUNTY  
FINDING  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the appropriate county officials review the statute and expenditures being made from the fee based funds to determine compliance. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

CONTRACTS

Records presented for audit indicate payments were made to the City of Noblesville and the City of Carmel for support of their E911 services without a written agreement. A written agreement should exist which includes, but not limited to, the amount and timing of the funds to be paid, allowable expenses, reporting requirements, etc. Failure to have a written agreement could lead to payments for expenses that are not allowable under the applicable laws and regulations.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HANCOCK COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 1,382	\$ -	\$ 1,934	\$ 3,316
Supplies - Furniture	-	-	392	392
Dues/Memberships/Subscriptions	-	1,002	1,632	2,634
<b>Total</b>	<u>\$ 1,382</u>	<u>\$ 1,002</u>	<u>\$ 3,958</u>	<u>\$ 6,342</u>

Portable radios, equipment, repair, and maintenance were purchased from Equipment – Mobile Communications without any assurances or documentation that the equipment was assigned to dispatchers rather than to officers. An office chair was purchased in 2007 from Supplies - Furniture. During 2006 and 2007, membership's dues were paid out of the E911 funds for dispatchers and the Sheriff.

IC 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) except as provided in subsection (c), the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HANCOCK COUNTY  
FINDINGS  
(Continued)

We recommend that the appropriate county officials review the statute and expenditures being made from the fee based funds to determine compliance. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HARRISON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 498	\$ 721	\$ 625	\$ 1,844
Supplies - Furniture	1,300	1,243	1,357	3,900
Equipment - Non E911	5,815	4,557	5,428	15,800
Supplies - Office	<u>5,165</u>	<u>4,311</u>	<u>5,015</u>	<u>14,491</u>
Total	<u>\$ 12,778</u>	<u>\$ 10,832</u>	<u>\$ 12,425</u>	<u>\$ 36,035</u>

The category of Equipment – Mobile Communications includes: cell phone services and accessories provided to the E911 Addressing Coordinator, internet service and long-distance calls. Supplies - Furniture consisted of chairs and filing cabinets. Equipment – Non E911 represented repairs to sheriff's car radios, security computer and closed circuit monitoring system at the Justice Center, laptops used by the Jail Commander and Sheriff Matron, and emergency battery backup for towers. Under the heading of Supplies - Office, items purchased include: paper, envelopes, toner, postage, printer cartridges, binders, folders, batteries, computer software, cables and hard drives that the director considered necessary to the operation of the E911 Center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HARRISON COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HENRY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 7,394	\$ 10,732	\$ -	\$ 18,126
Indiana Office of Technology	1,350	4,394	4,066	9,810
Other - Drug Testing	807	1,670	-	2,477
Building Maintenance	-	565	-	565
Dues/Memberships/Subscriptions	1,962	360	995	3,317
Equipment - Non E911	16,316	-	1,798	18,114
Services & Charges	-	2,160	-	2,160
Supplies - Office	2,245	2,576	4,301	9,122
Uniforms	598	1,323	1,265	3,186
Construction/Renovations	-	-	20,000	20,000
Total	<u>\$ 30,672</u>	<u>\$ 23,780</u>	<u>\$ 32,425</u>	<u>\$ 86,877</u>

Supplies - Office includes: copy and fax paper, envelopes, stamps, folders, and cleaning supplies. Uniforms are for E911 personnel and first responders uniforms. A portion of the jail renovation is paid from the E911 fund annually under Construction/Renovations.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HENRY COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from General Fund or other appropriate funds.

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenues from the wireless emergency telephone service, County General fund contribution and the City of New Castle contribution were combined into the same fund that accounts for the E911 fees. The contributions from the County General fund and the City of New Castle are per an inter-local agreement between the two units. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana Chapter 14).

Indiana Code 36-8-16-13 states:

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the Henry County emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund. *As added by P.L.91-1988, SEC.5.”*

“Indiana Code 36-8-16.5-43 states:

County wireless emergency telephone system funds; establishment; deposits by county treasurer

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HENRY COUNTY  
FINDINGS  
(Continued)

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the Henry County wireless emergency telephone system 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 section.

*As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19."*

We recommend that the E911 fees be maintained in a fund separate from other revenue sources as required by statute.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HOWARD COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 3,150	\$ 4,505	\$ 4,405	\$ 12,060
Other - CPR Certification	60	-	-	60
Advertising	-	-	2,901	2,901
Dues/Memberships/Subscriptions	95	120	463	678
Equipment - Non E911	-	4,665	3,246	7,911
Promotional Items	43	-	-	43
Supplies - Office	-	318	1,928	2,246
Travel - Non E911	-	84	-	84
Uniforms	4,812	4,980	3,936	13,728
Total	<u>\$ 8,160</u>	<u>\$ 14,672</u>	<u>\$ 16,879</u>	<u>\$ 39,711</u>

Equipment – Non E911 includes one fax machine, three television sets; one microwave oven, one refrigerator; one desk; several desk chairs, and accessories provided to E911 personnel. Under the heading of Supplies – Office, the items included office supplies, paper, pencils, fax cartridges, a recognition plaque, and painting supplies. Promotional Items included pencils, pens, Frisbees, balloons; posters, and magnets for the fair.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HOWARD COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HUNTINGTON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ -	\$ 399	\$ 1,016	\$ 1,415
Supplies - Furniture	-	1,478	929	2,407
<b>Total</b>	<u>\$ -</u>	<u>\$ 1,877</u>	<u>\$ 1,945</u>	<u>\$ 3,822</u>

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JACKSON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Supplies - Furniture	\$ 4,638	\$ -	\$ 2,622	\$ 7,260
Dues/Memberships/Subscriptions	95	215	360	670
Equipment - Non E911	1,975	169	838	2,982
Supplies - Office	2,994	1,143	2,502	6,639
Uniforms	<u>5,557</u>	<u>5,493</u>	<u>5,447</u>	<u>16,497</u>
Total	<u>\$ 15,259</u>	<u>\$ 7,020</u>	<u>\$ 11,769</u>	<u>\$ 34,048</u>

Membership dues paid were to the National 911 association. Under the heading of Supplies - Office are physicians desk references, office supplies, compact disks, computer supplies, labels, fair mints, file cabinets, wireless access points, DVD-rom voice recorder, Microsoft Office software, storage items, letter head, envelopes, business cards, supplies for voice recorder, internal hard drive, external hard drive, computer speakers, stamp adhesive, paper, oil for shredder, and batteries. The uniforms were for 911 employees both at the Jackson County Sheriff's Department and the Seymour Police Department. A fax machine, shredder, and a label printer were purchased from the Supplies – Furniture category, along with, nine office chairs, and filing cabinets for the Seymour Police Department.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JACKSON COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees such as office enhancements, supplies, and tools should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JAY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Non E911	\$ 2,681	\$ 1,205	\$ 212	\$ 4,098
Supplies - Office	<u>2,476</u>	<u>1,665</u>	<u>1,586</u>	<u>5,727</u>
Total	<u>\$ 5,157</u>	<u>\$ 2,870</u>	<u>\$ 1,798</u>	<u>\$ 9,825</u>

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JEFFERSON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 295	\$ 344	\$ 300	\$ 939
Advertising	194	-	96	290
Dues/Memberships/Subscriptions	-	651	195	846
Supplies - Office	<u>3,493</u>	<u>1,995</u>	<u>3,979</u>	<u>9,467</u>
Total	<u>\$ 3,982</u>	<u>\$ 2,990</u>	<u>\$ 4,570</u>	<u>\$ 11,542</u>

Equipment – Mobile Communications account included reimbursement for 911 Coordinator's cell phone and long distance telephone calls. Advertising was for employment ads in a newspaper. Memberships include employee membership in national emergency associations. Examples of the questionable costs that were included in Supplies - Office accounts were envelopes, printer paper, post its, office furniture, postage, bottled water services and late penalties on card credits.

IC 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JEFFERSON COUNTY  
FINDINGS  
(Continued)

We recommended that the County Officials review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JENNINGS COUNTY  
FINDINGS

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenue(s) from contributions received from Jennings County and the City of North Vernon were combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14).

Indiana Code 36-8-16-13 states:

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund.

*As added by P.L.91-1988, SEC.5.”*

Indiana Code 36-8-16.5-43 states :

“County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system 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 section.

*As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a fund separate from other revenue sources as required by statute.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JOHNSON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 900	\$ 1,095	\$ 2,418	\$ 4,413
Indiana Office of Technology	1,350	5,744	4,066	11,160
Supplies - Office	-	-	112	112
Utilities	<u>2,464</u>	<u>2,850</u>	<u>2,815</u>	<u>8,129</u>
Total	<u>\$ 4,714</u>	<u>\$ 9,689</u>	<u>\$ 9,411</u>	<u>\$ 23,814</u>

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
KNOX COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Non E911	\$ -	\$ -	\$ 2,264	\$ 2,264
Supplies - Office	-	-	1,941	1,941
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,205</u>	<u>\$ 4,205</u>

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAKE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Building Maintenance	\$ 780	\$ 26,615	\$ 75,173	\$ 102,568
Equipment - Non E911	6,606	29,300	138,350	174,256
Services & Charges	-	4,560	-	4,560
Supplies - Office	-	-	348	348
Utilities	<u>55,464</u>	<u>49,232</u>	<u>66,649</u>	<u>171,345</u>
Total	<u>\$ 62,850</u>	<u>\$ 109,707</u>	<u>\$ 280,520</u>	<u>\$ 453,077</u>

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAPORTE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 30,742	\$ 28,607	\$ 33,345	\$ 92,694
Indiana Department of Technology	9,845	5,066	4,743	19,654
Building Maintenance	700	-	860	1,560
Equipment - Non E911	6,934	5,387	7,482	19,803
Signage	609	243	2,351	3,203
Supplies - Office	6,847	1,001	10,364	18,212
Uniforms	610	531	-	1,141
Construction/Renovations	-	-	60,406	60,406
<b>Total</b>	<u>\$ 56,287</u>	<u>\$ 40,835</u>	<u>\$ 119,551</u>	<u>\$ 216,673</u>

Equipment – Mobile Communications includes cell phones, service and accessories provided to E911 personnel, as well as other County Officials deemed to be "in charge". Such officials included members of the County Council and County Commissioners. The Director indicated that in an emergency these officials would need to be immediately informed and updated. Other items purchased by the director were considered to be necessary to the operation of the E911 Center. Under the heading of supplies – office, items included office supplies – paper, pencils, pens, forms, and cleaning supplies; tools included cordless drills, flash lights, ratchet sets, and utility carts; equipment included laptop computers for management to check schedules and perform work from home, and a digital camera; and construction/renovations include partial payment on a generator, security system with cameras to enter the room, and window tinting. Officials indicated that the construction cost of the E911 center exceeded expectations; thus, some items were paid from the E911 Fees.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAPORTE COUNTY  
FINDINGS  
(Continued)

(5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

Indiana Code 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommended that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAWRENCE COUNTY  
FINDING

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Supplies - Furniture	\$ 227	\$ -	\$ -	\$ 227
Computer - Non Mapping	-	-	1,531	1,531
Other	3,005	1,593	-	4,598
Building Maintenance	5,970	-	-	5,970
Equipment - Non E911	18,018	6,951	7,810	32,779
Signage	-	-	1,041	1,041
Supplies - Office	5,610	9,983	5,023	20,616
Travel - Non E911	1,066	90	-	1,156
Uniforms	4,135	892	1,855	6,882
Construction/Renovations	210	4,570	90	4,870
<b>Total</b>	<u>\$ 38,241</u>	<u>\$ 24,079</u>	<u>\$ 17,350</u>	<u>\$ 79,670</u>

Equipment – Non E911 includes monthly maintenance fees for both the dispatch equipment and police car radios. Training equipment was for a projector that was used by the sheriff's department as well as the dispatchers. Computer equipment included: a laser printer and drives that were used for 911 business as well as emergency management business; a lap top used by the Bedford Police Department; and cameras and scanners used for 911 business and police business. Travel – Non E911 included: parking for county commissioners at Purdue Road School; County Commissioner's registration and lodging expense at the Association of Indiana County Commissioners conference; registration for County Commissioners to attend the 2006 legislative seminar; and WTH Engineering conference registration and travel for the County Sheriff's Chief Deputy and 4 ambulance employees. The electronic supplies included a cell phone for the Head Dispatcher. Construction/Renovations expenses included plywood, glass, padlock, chairs, paint, table, fan, and microwave used in the dispatchers work area. Supplies - Office included items that would have been used for 911 business as well as emergency management business: pens, staples, paper, lamps, bulbs, rubber bands, paperclips, pad locks, printer ink, calendar pads, file cabinet, CDs, binding machine, forms, envelopes, business cards, address labels, scotch tape, Kleenex, graffiti remover, neck bands for ID badges, and educational material. Office equipment and maintenance included the purchase and maintenance of a copier used for 911 and non-911 business, and the purchase and repair of a fax used for both 911 and non-911 business. Uniforms included the purchase of sweatshirts, dickies, pants, shirts, shoes, boots, windbreakers, coats and badges. Other items included highway expenses for road signs; drip pans for the highway stove; elevator repair; police supplies; smoke detector repair; parking placards for county employees; ID's for county employees; mints, trick or treat bags, mood pencils, mugs, tatoos and sun visors used as promotional items; web hosting expenses; and a refrigerator

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAWRENCE COUNTY  
FINDING  
(Continued)

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

#### E911 DISPATCHER AGREEMENTS

Lawrence County E911 reimburses the City of Mitchell and the City of Bedford for emergency dispatchers. There was a written agreement between Lawrence County and the City of Mitchell for a one year period starting in December 1994. The agreement stated it could be automatically renewed for an additional one year. No other written agreement could be found, however; the County reimbursed the City of Mitchell \$16,848 in 2005 and 2006 and \$14,040 in 2007.

Lawrence County does not have any written agreement with the City of Bedford that is signed by the City and the County Officials. The County has reimbursed the City of Bedford \$88,546.63 in 2005; \$25,663.14 in 2006; and \$18,029.04 in 2007.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MADISON COUNTY  
FINDINGS

ADVANCE PAYMENTS

In 2006, the County made a payment to the City of Anderson for a large E911 construction project by Kenwood USA Corporation. The county made the full \$550,000 payment to the city in June of 2006 while the city's payments to the vendor did not commence until September of 2006.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1.)

SUPPORTING DOCUMENTATION

In 2006, the County made a payment to the City of Anderson for a large E911 construction project by Kenwood USA Corporation. The county made the payment without a copy of the contract between the City of Anderson and Kenwood USA Corporation and without the supporting invoices.

Later, the County obtained the related vendor invoices from the City of Anderson. The invoices did not show enough detail to adequately determine the exact work that was done.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14.)

IC 5-11-10-1.6(c) states: " The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1.)

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARION COUNTY AND CITY OF INDIANAPOLIS  
FINDING

QUESTIONABLE DISBURSEMENTS FROM THE MECA EMERGENCY TELEPHONE SYSTEM FUND

Marion County established the MECA Emergency Telephone System Fund to account for the financial activity of E911 wireless fees. Indiana Codes 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized below.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Department of Technology	\$ <u>9,450</u>	\$ <u>8,783</u>	\$ <u>9,477</u>	\$ <u>27,710</u>

Outside telephone charges were paid to the Indiana Office of Technology. The billings included monthly billing for ITN data services for 2- 56K Frame Relay(s). This service may be used to conduct non E911 services such as access to State Police system for background checks, running license plate numbers.

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the County review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures outside the guidelines for the use of E911 fees such as charges paid for data services should be made from the General Fund or other appropriate funds.

QUESTIONABLE DISBURSEMENTS FROM THE MECA 2001 DEBT SERVICE FUND

The City of Indianapolis has established two funds to account for the financial activity of E911 landline fees. Indiana Codes 36-8-16 establish guidelines for the expenditure of these fees. Approximately 47% of the fees are deposited into the MECA 2001 Debt Service Fund. During our audit of these fees we found questionable expenditures as summarized below.

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Trustee Service Fees	\$ <u>10,000</u>	\$ <u>20,000</u>	\$ <u>10,140</u>

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARION COUNTY AND CITY OF INDIANAPOLIS  
FINDING

Trustee service fees were paid to the Indianapolis Local Public Improvement Bond Bank which is not the trustee for the outstanding bond issue. All other expenditures made by the MECA 2001 Debt Service Fund were to the bond trustee (currently, usbank) for the trustee's payment of bonds and interest or trustee fees.

The City made annual payments to the Indianapolis Local Public Improvement Bond Bank ranging from \$263,400 to \$391,066 during 2005 to 2007. The amount of cost paid by the MECA 2001 Debt Service Fund was minimal, as noted in the schedule above. The total annual costs were divided and paid by each debt service fund based on the percentage of outstanding debt of that issue.

The 2005 invoice from the Indianapolis Local Public Improvement Bond Bank contained the following statement explaining the billed cost. "These charges represent 2005 annual administrative fees charged by the Indianapolis Local Public Improvement Bond Bank for outstanding bond issues. The fees cover the Bond Bank's expenses for oversight and management of the individual issues. Fees are generally assessed at 15 basis point of the outstanding issue." Similar comments were noted on the invoices supporting the annual payments.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

The individual bond issue has another trustee (usbank) and pays an annual fee for their services. The trustee service fees, questioned above, were paid to the Indianapolis Local Public Improvement Bond Bank appear to be more of an administrative or overhead charge not directly related to the 2001 MECA Bond Issue. The payments were questioned because relationship or services provided were not clearly associated with the bond issue.

We recommend that the City review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARION COUNTY AND CITY OF INDIANAPOLIS  
FINDING  
(Continued)

LANDLINE FEES COMINGLED WITH NON FEE FUNDS

The City of Indianapolis, as recipient of the landline fees, receipted the fees into two funds. The 2001 MECA Debt Service Fund is strictly for debt service of emergency telephone system equipment. The E911 Allocation Subfund, acts primarily as an agency fund. Some of the fees in the E911 Allocation Subfund were not distributed but allowed to accumulate for future use. No expenditures other than transfers were made from the E911 Allocation Subfund.

Quarterly transfers were made from the E911 Allocation Subfund to various other Public Safety Answering Points (PSAPs) and to the City General Fund. The fees transferred to the City General Fund were designated for E911 activities, but the accounting for the expenditures was not adequate to separate the use of the fee portion from non fee revenues in the General Fund.

The Controller's office made these the transfers to the PSAPs and the City General Fund in accordance with the City-County Council annual fiscal ordinance record.

Indiana Code 36-8-16-13 states:

"A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund."

The City did deposit E911 fees into separate funds, but spending the transferred fees from the General Fund which contained both fee and non fee revenues did not leave a distinguishable audit trail of fee expenditures. This comingling of money was not in accordance with the statutory requirement to maintain separate accounting records.

We recommend that the City establish separate funds to account for the financial activity of E911 fees. Additionally, we recommend the continued use do the debt service fund and the E911 Allocation Subfund. A third separate fund should be established which has only E911 fees as its source of revenue. The three funds will be then provide an accounting for the E911 fees receipt, use, and balance; and the City will be in compliance with the statute.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARTIN COUNTY  
FINDING

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenue from Martin County Solid Waste Management District was combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14).

Indiana Code 36-8-16-13 states:

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund.  
*As added by P.L.91-1988, SEC.5.”*

“Indiana Code 36-8-16.5-43 states :

County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system 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 section.  
*As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a separate fund.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MONROE COUNTY  
FINDING

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Department of Technology	\$ -	\$ 1,128	\$ 4,743	\$ 5,871

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MORGAN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Other - Grant Writing	\$ -	\$ -	\$ 1,000	\$ 1,000
Equipment - Non E911	555	600	222	1,377
Signage	6,538	16,642	24,745	47,925
Supplies - Office	-	121	-	121
Vehicle	172	363	187	722
<b>Total</b>	<u>\$ 7,265</u>	<u>\$ 17,726</u>	<u>\$ 26,154</u>	<u>\$ 51,145</u>

The Director indicated that in an emergency these officials would need to be immediately informed and updated. Other items purchased by the director were considered to be necessary to the operation of the E-911 Center. Under the heading of supplies, items included office supplies – paper, pencils, pens, forms, and cleaning supplies; equipment included cordless drills, flash lights, ratchet sets, and utility carts laptop computers for management to check schedules and perform work from home, and a digital camera partial payment on a generator, security system with cameras to enter the room, and window tinting.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MORGAN COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
NOBLE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 1,236	\$ 1,314	\$ 983	\$ 3,533
Indiana Office of Technology	-	2,250	-	2,250
Equipment - Non E911	-	201	-	201
Vehicle	992	1,408	1,586	3,986
Uniforms	<u>966</u>	<u>657</u>	<u>509</u>	<u>2,132</u>
Total	<u>\$ 3,194</u>	<u>\$ 5,830</u>	<u>\$ 3,078</u>	<u>\$ 12,102</u>

Expenditures listed as Vehicle were for the E-911 Director's county owned vehicle. Pager rental was for pagers for all E-911 Dispatchers.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
NOBLE COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenue from false alarm fees were combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14).

Indiana Code 36-8-16-13 states:

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund.

*As added by P.L.91-1988, SEC.5.”*

“Indiana Code 36-8-16.5-43 states :

County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system 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 section.

*As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a separate fund.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
ORANGE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Other	\$ 207	\$ 447	\$ 455	\$ 1,109
Dues/Memberships/Subscriptions	95	95	120	310
Equipment - Non E911	-	180	-	180
Supplies - Office	147	42	81	270
Travel - Non E911	-	30	31	61
Uniforms	<u>653</u>	<u>245</u>	<u>589</u>	<u>1,487</u>
Total	<u>\$ 1,102</u>	<u>\$ 1,039</u>	<u>\$ 1,276</u>	<u>\$ 3,417</u>

Items purchased by the director that were considered to be necessary to the operation of the E911 Center included miscellaneous office supplies – paper, pencils, pens, forms, folders, ribbons, ink, a calculator, and bubble mailer. Dues were to the National Emergency Number Association. Travel expense to operation pullover training was paid from the 911 fund in error.

Uniforms included shirts with embroidery.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
ORANGE COUNTY  
FINDINGS  
(Continued)

- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
OWEN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Computer - Non Mapping	\$ 998	\$ 7,277	\$ 13,861	\$ 22,136
Equipment - Non E911	1,402	-	3,341	4,743
Signage	7,144	32,840	2,678	42,662
Supplies - Office	-	2,500	437	2,937
Uniforms	1,347	-	-	1,347
<b>Total</b>	<u><u>\$ 10,891</u></u>	<u><u>\$ 42,617</u></u>	<u><u>\$ 20,317</u></u>	<u><u>\$ 73,825</u></u>

The County E911 is self supporting and maintains two funds for all E911 activity. Revenues received are for wireless and landline fees. Items purchased by the director were considered to be necessary to the operation of the E911 Center except those noted above. Under the heading of signage, items included the purchase of all road signs for the county. Equipment – Non E911 included desktop computers for Emergency Medical Services, laptops for sheriff squad cars, sheriff matron and main room, jailers and miscellaneous software. Supplies - Office included paper, pencils, pens, forms, cleaning supplies and filing cabinets. Uniform items included jeans and shirts for women.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
OWEN COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PARKE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Supplies - Office	\$ 1,344	\$ 806	\$ 361	\$ 2,511
Signage	3,041	2,669	5,763	11,473
Total	<u>\$ 4,385</u>	<u>\$ 3,475</u>	<u>\$ 6,124</u>	<u>\$ 13,984</u>

Supplies – Office included paper, pencils, pens, forms, ink cartridges, and postage.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PERRY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 15,311	\$ 16,546	\$ 7,670	\$ 39,527
Office Supplies - Furniture	-	340	-	340
Equipment - Non E911	2,065	4,269	2,981	9,315
Supplies - Office	1,110	2,227	12,749	16,086
Vehicles	5,290	4,227	7,476	16,993
<b>Total</b>	<u><u>\$ 23,776</u></u>	<u><u>\$ 27,609</u></u>	<u><u>\$ 30,876</u></u>	<u><u>\$ 82,261</u></u>

Equipment - Mobile Communications includes cell phones, pagers, two-way radios and service, repair and accessories provided to E911 and EMA personnel deemed to be "in charge". It also includes FEMA trailer expenditures for a one time addition to the EMA emergency response trailer. The director indicated that in an emergency these officials would need to be immediately informed and updated. Vehicle expenses were paid only on the E911 coordinator official vehicle and were for the normal upkeep and repair of that vehicle. Supplies – Office pertains to general office supplies, postage, printing. Also included is office equipment including printers, printer supplies and repairs, copiers, and copier supplies and repairs. Equipment – Non E911 is the fee required to access the weather alert system that services the County and keeps E911 dispatch informed for weather emergencies and a one-time repair of one of the County's weather alert sirens. Furniture was a one-time purchase of a desk and chair for the dispatch center.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PERRY COUNTY  
FINDINGS  
(Continued)

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees such as cell phones, supplies, fuel, car repairs, etc. should be made from the General Fund or other appropriate funds.

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenues from the sale of County road maps and miscellaneous sources were combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana).

Indiana Code 36-8-16-13 states:

“A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund.”

Indiana Code 36-8-16.5-43 states:

“The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system 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 section.”

We recommend that E911 fee and non E911 fee activity be maintained in separate funds as required above.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PORTER COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 840	\$ 773	\$ 785	\$ 2,398
Indiana Office of Technology	4,980	4,910	3,763	13,653
Other - Excel Training	-	-	99	99
Dues/Memberships/Subscriptions	172	366	310	848
Equipment - Non E911	965	4,215	2,210	7,390
Supplies - Office	1,489	1,062	3,351	5,902
Utilities	930	954	553	2,437
<b>Total</b>	<u><u>\$ 9,376</u></u>	<u><u>\$ 12,280</u></u>	<u><u>\$ 11,071</u></u>	<u><u>\$ 32,727</u></u>

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PORTER COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E-911 program but outside the guidelines for the use of E-911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
POSEY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 216	\$ -	\$ -	\$ 216
Furniture	3,487	1,471	-	4,958
Building Maintenance	8,126	4,057	5,638	17,821
Equipment - Non E911	4,127	1,748	107	5,982
Supplies - Office	5,069	4,759	3,246	13,074
Utilities	10,872	10,554	5,038	26,464
Travel - Non E911	120	-	-	120
<b>Total</b>	<u><u>\$ 32,017</u></u>	<u><u>\$ 22,589</u></u>	<u><u>\$ 14,029</u></u>	<u><u>\$ 68,635</u></u>

Supplies - Office includes, but is not limited to, general office supplies, toner cartridges, printing, ID badge printer and supplies, newspaper subscription, Christmas decorations, a toaster oven, and a coffee brewer. Building Maintenance includes, but is not limited to, garage door and garage door opener repairs, light bulbs, hardware, landscaping mulch, generator maintenance, cleaning supplies, air conditioner servicing, security locks, batteries, smoke alarms, paint and supplies, floor and carpet cleaning service, power washing of the building, replacing bathroom vent fan, and fire extinguisher maintenance.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
POSEY COUNTY  
FINDINGS  
(Continued)

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PUTNAM COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 2,018	\$ 1,987	\$ 1,991	\$ 5,996
Insurance	5,383	6,209	7,129	18,721
Supplies - Office	2,018	1,987	2,429	6,434
Utilities	782	723	993	2,498
Total	<u>✓ \$ 10,201</u>	<u>✓ \$ 10,906</u>	<u>✓ \$ 12,542</u>	<u>\$ 33,649</u>

Total property and liability insurance costs for the County are allocated among the individual departments. Insurance costs were included as a line item in the E911 budget approved by the County Council. Other items purchased by the director were considered to be necessary to the operation of the E-911 Center. Utility payments were made for electricity usage to an off-site building housing computer equipment. Pagers were purchased for employees, dispatchers, approximately fifteen Police, Fire and EMS agencies and the Red Cross. The pagers were obtained at a significant discount by purchasing in quantity. The outside agencies reimbursed the E911 Director and he remitted receipts in total to the E911 Fund. Office supplies included purchases of a 20 inch Combo TV for camera monitoring, copy paper, paper towels, a mini blind, coffee and cleaning supplies. A small amount was paid for VISA late fees and finance charges.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PUTNAM COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
RIPLEY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Furniture	\$ 476	\$ 581	\$ 577	\$ 1,634
Equipment - Non E911	350	383	597	1,330
Supplies - Office	5,097	3,441	3,386	11,924
Utilities	4,200	4,200	4,200	12,600
Uniforms	658	1,018	995	2,671
Total	<u>\$ 10,781</u>	<u>\$ 9,623</u>	<u>\$ 9,755</u>	<u>\$ 30,159</u>

Supplies-Office included computer paper, copy paper, toilet tissue, paper towels, printer cartridges, pencils, pens, staplers, trash bag liners, hand towels, dishwashing liquid, floppy disks, and time cards; postage used to send out notices of new 911 addresses; printing to provide the forms needed to keep track of all 911 calls and envelopes for mailing the new 911 addresses. Uniforms were shirts that had the 911 logo embossed on them. Utilities was paid to the Sheriff's section of the General Fund to help offset the cost (electric, heat, air conditioning, water, and sewer), of operating the 911 office which is located in the same building as the Jail, Sheriff's Department, and Emergency Management. Furniture was for dispatchers chairs. Equipment – Non E911 was for new printers, fax machines, copiers and a vacuum cleaner. The Director considered all of these items necessary for the operation of the 911 system, and to maintain a high level of safety and security of the citizens of Ripley County.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
RIPLEY COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency services; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 services."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
RUSH COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Furniture	\$ 18,571	\$ -	\$ -	\$ 18,571
Supplies - Office	-	186	244	430
Total	<u>\$ 18,571</u>	<u>\$ 186</u>	<u>\$ 244</u>	<u>\$ 19,001</u>

The 2005 expenditures included workstations, desks and a chair along with office supplies. The 2006 and 2007 expenditures were for office supplies.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SCOTT COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Furniture	\$ 680	\$ 345	\$ 400	\$ 1,425
Other - Pre-employment Testing	60	150	-	210
Advertising	-	328	174	502
Building Maintenance	153	-	-	153
Services & Charges	-	2,027	-	2,027
<b>Total</b>	<u>\$ 893</u>	<u>\$ 2,850</u>	<u>\$ 574</u>	<u>\$ 4,317</u>

Building maintenance included repairs of chairs and costs for spraying for insects. Other - Pre employment testing was for testing of employees prior to employment. Advertising disbursements included payments for newspaper ads and supplies. Services & Charges included a payment for consulting services. Officials indicated that the above items purchased were considered necessary to the operation of the Emergency Telephone System.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SCOTT COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SHELBY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ 340	\$ 340

Equipment – Mobile Communications includes cell phone service provided to the E911 Addressing Technician.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees such should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SPENCER COUNTY  
FINDINGS

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenues from COIT and County General were transferred and combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana).

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the Henry County emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund. *As added by P.L.91-1988, SEC.5.”*

“Indiana Code 36-8-16.5-43 states :

County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the Henry County wireless emergency telephone system 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 section. *As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a separate fund.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SULLIVAN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Dues/Memberships/Subscriptions	\$ -	\$ 95	\$ 240	\$ 335
Supplies - Office	479	575	3,605	4,659
Total	<u>\$ 479</u>	<u>\$ 670</u>	<u>\$ 3,845</u>	<u>\$ 4,994</u>

Supplies purchased were for office use and dues were paid to the National Emergency Number Association.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SWITZERLAND COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E-911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communicaitons	\$ 1,536	\$ 3,280	\$ 3,116	\$ 7,932
Supplies - Office	766	1,690	608	3,064
Vehicle	1,406	3,258	2,370	7,034
Total	<u>\$ 3,708</u>	<u>\$ 8,228</u>	<u>\$ 6,094</u>	<u>\$ 18,030</u>

Supplies – Office included signature stamps, signs, book shelves, rubber bands, push pins, thumb tacks, toner, printers, binders, hanging file folders, pens, pencils, staplers, and staples. Equipment – Mobile Communications included cell phones, service, and accessories provided to E911 personnel, as well as the County Sheriff. The Director indicated that in an emergency he would need to be immediately informed and updated. Vehicle is for the upkeep and maintenance of the County owned vehicle that the Director uses, the primary expense was for fuel purchased with a Shell and BP card.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency services; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 services."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SWITZERLAND COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
TIPPECANOE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana Office of Technology	\$ 4,500	\$ 4,394	\$ 4,066	\$ 12,960
Furniture	2,564	3,613	1,610	7,787
Advertising	1,223	2,797	1,985	6,005
Building Maintenance	3,838			3,838
Dues/Memberships/Subscriptions	775	323	902	2,000
Software/Internet	1,199	1,199	1,033	3,431
Supplies - Office	1,785	2,968	975	5,728
Undocumented - Claims	3,808	4,769	163	8,740
Travel - Non E911	5,410	7,194	12,181	24,785
Uniforms	631	180	-	811
Total	<u>\$ 25,733</u>	<u>\$ 27,437</u>	<u>\$ 22,915</u>	<u>\$ 76,085</u>

Under the heading of Supplies - Office, items included office supplies – paper, pencils, pens, forms, and ink for printers. Advertising was done in newspapers and web page for job positions. Travel costs included conferences presented by suppliers and public safety organizations that were general in nature and not E911 specific. Undocumented amounts were payments to various vendors but a corresponding claim was not presented.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
TIPPECANOE COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
TIPTON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Advertising	\$ 160	\$ 144	\$ 253	\$ 557
Building Maintenance	89	-	1,225	1,314
Equipment - Non E911	943	739	504	2,186
Legal Fees	-	-	1,281	1,281
Services & Charges	1,190	922	1,463	3,575
Software/Internet	-	-	180	180
Supplies - Office	1,153	1,997	675	3,825
Uniforms	1,366	1,766	-	3,132
<b>Total</b>	<u>\$ 4,901</u>	<u>\$ 5,568</u>	<u>\$ 5,581</u>	<u>\$ 16,050</u>

Questioned cost included desks, chairs and filing cabinets for an E911 Center built by the County in 2007. Questioned cost also included a LCD TV, refrigerator, microwave oven, vacuum cleaner and coffee maker. Newspaper advertisements were for posting job openings at the E911 Center. Legal fees were incurred for services related to employment issues at the E911 Center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
TIPTON COUNTY  
FINDINGS  
(Continued)

(3) the provision of wireless enhanced emergency service; or  
(4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E-911 program but outside the guidelines for the use of E-911 fees should be made from the General Fund or other appropriate funds.

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenues from both enhanced emergency telephone system and enhanced wireless emergency telephone service were receipted to separate funds, but then transferred to a Joint Dispatch Center fund which combined the two fees into one fund that accounts for the E911 fees. The Joint Dispatch Center fund is also funded by contributions from the City of Tipton and Tipton County. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana Chapter 6).

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the Henry County emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund. *As added by P.L.91-1988, SEC.5.”*

“Indiana Code 36-8-16.5-43 states :

County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the Henry County wireless emergency telephone system 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 section. *As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a separate fund.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
UNION COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Advertising	\$ -	\$ 4,470	\$ 6,999	\$ 11,469
Advertising	-	-	24	24
Dues/Memberships/Subscriptions	162	178	206	546
Services & Charges	5	-	-	5
Software/Internet	-	-	500	500
Supplies - Office	522	-	624	1,146
Construction/Relocation	1,291	-	9,530	10,821
<b>Total</b>	<u><u>\$ 1,980</u></u>	<u><u>\$ 4,648</u></u>	<u><u>\$ 17,883</u></u>	<u><u>\$ 24,511</u></u>

Items purchased by the director were considered to be necessary to the operation of the E911 Center. Under the heading of Supplies - Office, items included paper, ink, forms, bookcase, printer, fax machine, virus scan software, other software, cleaning supplies and miscellaneous supplies. Construction/Relocation included paint/paint supplies, office furniture, jail camera removal, blinds, time clock with related supplies, and carpet and carpet removal.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
UNION COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

FUND FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system and the enhanced wireless emergency telephone service. The county is to maintain these fees in a separate fund. We found that revenues from The Town of Liberty to partially reimburse the county for personnel costs were combined into the same fund that accounts for the E911 fees. Not maintaining a separate fund for these fees results in an internal control weakness over the ability to ensure that the fees are expended as required by statute.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana).

Indiana Code 36-8-16-13 states:

“Deposit of fees into emergency telephone system fund

Sec. 13. A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the Henry County emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund. *As added by P.L.91-1988, SEC.5.”*

“Indiana Code 36-8-16.5-43 states :

County wireless emergency telephone system funds; establishment; deposits by county treasurer

Sec. 43. The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the Henry County wireless emergency telephone system 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 section. *As added by P.L.98-1998, SEC.1. Amended by P.L.16-2002, SEC.19.”*

We recommend that the E911 fees be maintained in a separate fund.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
VERMILLION COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Computer - Non Mapping	\$ 314	\$ -	\$ -	\$ 314
Advertising	-	200	-	200
Equipment - Non E911	766	54	-	820
Services & Charges	32	29	-	61
Signage	3,350	4,022	2,996	10,368
Software/Internet	-	-	530	530
Supplies - Office	103	-	-	103
Undocumented - Claims	<u>2,920</u>	<u>931</u>	<u>1,529</u>	<u>5,380</u>
Total	<u>\$ 7,485</u>	<u>\$ 5,236</u>	<u>\$ 5,055</u>	<u>\$ 17,776</u>

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
VERMILLION COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
VIGO COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 332	\$ -	\$ -	\$ 332
Furniture	-	55,168	754	55,922
Building Maintenance	-	380	-	380
Dues/Memberships/Subscriptions	315	-	-	315
Equipment - Non E911	3,277	3,408	9,656	16,341
Insurance	13,827	8,611	-	22,438
Promotional Items	1,221	-	328	1,549
Services & Charges	-	640	-	640
Supplies - Office	1,606	1,732	2,142	5,480
Vehicle	-	-	583	583
Bonus - Personnel	15,250	-	-	15,250
Uniforms	117	-	-	117
Construction/Relocation	-	128,194	72,841	201,035
<b>Total</b>	<u>\$ 35,945</u>	<u>\$ 198,133</u>	<u>\$ 86,304</u>	<u>\$ 320,382</u>

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
VIGO COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WABASH COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Indiana office of Technology	\$ 4,950	\$ 4,955	\$ 4,066	\$ 13,971
Furniture	-	-	1,179	1,179
Other	-	4,996	500	5,496
Building Maintenance	-	1,006	-	1,006
Supplies - Office	485	224	465	1,174
<b>Total</b>	<u>\$ 5,435</u>	<u>\$ 11,181</u>	<u>\$ 6,210</u>	<u>\$ 22,826</u>

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WABASH COUNTY  
FINDINGS  
(Continued)

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WARRICK COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communicaitons	\$ -	\$ -	\$ 3,439	\$ 3,439
Indiana Office of Technology	6,776	4,394	4,405	15,575
Equipment - Non E911	-	1,406	-	1,406
<b>Total</b>	<u>\$ 6,776</u>	<u>\$ 5,800</u>	<u>\$ 7,844</u>	<u>\$ 20,420</u>

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WASHINGTON COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Advertising	\$ 18	\$ -	\$ -	\$ 18
Dues/Memberships/Subscriptions	95	120	265	480
Promotional Items	42	-	-	42
Supplies - Office	352	1,086	422	1,860
Uniforms	514	855	-	1,369
Construction/Relocation	<u>375</u>	<u>-</u>	<u>-</u>	<u>375</u>
Total	<u>\$ 1,396</u>	<u>\$ 2,061</u>	<u>\$ 687</u>	<u>\$ 4,144</u>

Items purchased by the director that were considered to be necessary to the operation of the E-911 Center included Supplies – Office; CPR masks that fit on a key ring, paper, pens, file folders, binders, ribbons, calculator, laser jet printer, recorder, paper clips, post a notes, desk calendar, correction tape, calculator tape, scotch tape, ink cartridges, envelopes, notebooks, power supply for server and sheet protectors. Advertising was for help wanted ads. Construction/Relocation was for remodeling the office to provide locked storage, and cleaning supplies. Uniforms included shirts with embroidery, pants and lapel pins. Dues were to the National Emergency Number Association and the APCO Institute.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WASHINGTON COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WAYNE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Equipment - Mobile Communications	\$ 1,751	\$ 1,906	\$ 1,408	\$ 5,065
Indiana Office of Technology	1,350	5,344	3,727	10,421
Dues/Memberships/Subscriptions	-	-	2,805	2,805
Equipment - Non E911	521	1,099	907	2,527
Supplies - Office	199	480	3,806	4,485
Undocumented - Claims	-	-	1,105	1,105
Utilities	-	-	430	430
Vehicle	-	-	1,139	1,139
Construction/Relocation	1,729	15,017	32,937	49,683
<b>Total</b>	<u>\$ 5,550</u>	<u>\$ 23,846</u>	<u>\$ 48,264</u>	<u>\$ 77,660</u>

Equipment – Mobile Communications includes cell phones, service and accessories provided to E911 personnel. The Director indicated that in an emergency these officials would need to be immediately informed and updated. Other items purchased by the director were considered to be necessary to the operation of the E911 Center. Under the heading of Supplies - Office, items included paper, pencils, pens, forms, and cleaning supplies. Equipment – Non E911 was for a copier. Construction/Relocation were expenditures related to moving the E911 center.

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.”

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WAYNE COUNTY  
FINDINGS  
(Continued)

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WELLS COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Construction/Relocation	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>

During our audit of these fees, we found questionable expenditures of \$60,000 for reimbursement to the City of Bluffton, during 2005, for renovation of the 911 dispatch center.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

EMERGENCY TELEPHONE SYSTEM  
WHITE COUNTY  
FINDING

FUND FOR E911 FEES

The County must maintain a separate fund for the landline and wireless emergency enhanced 911 funds which include reimbursements from the state and interest received on monies. Also non E911 funds must be maintained separately from E911 funds.

The County only maintains one E911 fund which includes E911 and non E911 receipts and expenditures. Since the County only maintains one E911 fund, it is hard to determine if funds are being appropriately spent from E911 funds.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1).

Indiana Code 36-8-16-13 states:

“A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund.”

Indiana Code 36-8-16.5-43 states:

“The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system 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 section.”

We recommend that E911 fee and non E911 fee activity be maintained in separate funds as required above.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WHITLEY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Furniture	\$ 540	\$ 3,507	\$ -	\$ 4,047

Indiana Code 36-8-16-14(a) states:

“The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure.”

IC 36-8-16.5-41(a) states:

“A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E911 program but outside the guidelines for the use of E911 fees should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CITY OF COLUMBIA CITY, WHITLEY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
Furniture	\$ -	\$ -	\$ 2,403	\$ 2,403
Equipment - Non E911	-	1,500	-	1,500
Food - Non Travel Status	-	-	72	72
<b>Total</b>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 2,475</u>	<u>\$ 3,975</u>

Whitley County and the City of Columbia City (City) entered into an agreement for distribution of 911 service fees. The agreement states that the "City shall only put the funds toward the personnel expenses of the City's 911 system, including salaries, benefits, or other personnel related costs, but not toward the purchase of equipment or maintenance costs relating to the system itself." During our audit, it was noted the City did not use these funds for the purpose intended.

During 2005, 2006 and 2007, expenditures from the E911 fund of the City were used for equipment, training, travel and repairs. No amounts were disbursed for personnel related costs.

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure."

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CITY OF COLUMBIA CITY, WHITLEY COUNTY  
FINDINGS  
(Continued)

(4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.”

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1) (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 51)

We recommend that the Director review the policy and expenditures being made from the E911 fund to ensure compliance.

## APPENDIX E

### Combined Summary of Questioned Costs

The following is the combined questioned cost for all counties by year and in total for all years:

	Total By Year			Total
	<u>2005</u>	<u>2006</u>	<u>2007</u>	
Equipment - Mobile Communications	\$ 93,905	\$ 126,184	\$ 64,808	\$ 284,897
Indiana Office of Technology	83,591	100,662	93,346	277,599
Supplies - Furniture	150,325	71,502	18,939	240,766
Computer - Non Mapping	1,312	7,277	16,156	24,745
Loan	10,000	20,000	32,869	62,869
Other	4,159	8,856	14,081	27,096
Advertising	2,419	3,811	6,237	12,467
Building Maintenance	28,056	42,597	84,004	154,657
Dues/Memberships/Subscriptions	5,553	4,867	9,564	19,984
Equipment - Non E911	102,219	95,056	288,061	485,336
Food - Non Travel Status	258	-	72	330
Insurance	33,852	19,569	8,851	62,272
Legal Fees	-	-	1,281	1,281
Photography	51,764	-	-	51,764
Promotional Items	5,978	1,322	328	7,628
Services & Charges	9,091	24,243	49,139	82,473
Signage	31,758	68,478	61,878	162,114
Software/Internet	1,199	1,199	2,543	4,941
Supplies - Printing	586	438	869	1,893
Supplies - Office	76,110	77,350	102,781	256,241
Undocumented - Personnel Benefits	123,136	163,971	149,635	436,742
Undocumented - Claims	10,147	5,809	4,033	19,989
Utilities	92,680	86,281	81,370	260,331
Vehicle	8,781	10,663	14,955	34,399
Travel - Non E911	9,813	9,326	12,576	31,715
Bonus - Personnel	15,250	-	-	15,250
Uniforms	32,596	28,331	24,985	85,912
Construction/Relocation	191,038	168,112	195,804	554,954
<b>Total for Year</b>	<b><u>\$ 1,175,576</u></b>	<b><u>\$ 1,145,904</u></b>	<b><u>\$ 1,339,165</u></b>	<b><u>\$ 3,660,645</u></b>

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## APPENDIX F

Appendix F contains questioned cost by category per County.

**APPENDIX F**

Questioned Cost by County

	Adams			Allen			Bartholomew		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	5,400	4,355	3,766	-	-	-	2,250	4,055	4,404
Supplies - Furniture	-	-	2,698	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	899	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	586	438	869	-	-	-	-	-	-
Supplies - Office	20	-	-	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b><u>\$ 6,006</u></b>	<b><u>\$ 4,793</u></b>	<b><u>\$ 7,333</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,250</u></b>	<b><u>\$ 4,954</u></b>	<b><u>\$ 4,404</u></b>

**APPENDIX F**

Questioned Cost by County

	Benton			Blackford			Boone		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	764	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	100
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	10,000	-	-
Software - Internet	-	-	300	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	430
Travel - Non E911	-	383	364	-	-	-	3,083	1,445	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ 383</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,083</b>	<b>\$ 1,445</b>	<b>\$ 530</b>

## APPENDIX F

### Questioned Cost by County

	Brown			Carroll			Cass		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ 484	\$ 745	\$ 360	\$ 1,079	\$ 1,342	\$ 1,326
Indiana Office of Technology	4,390	4,505	4,066	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	1,138	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	600	-	-	-	-	-
Building Maintenance	-	-	-	-	-	1,108	-	-	-
Dues/Memberships/Subscriptions	-	-	-	125	35	240	282	528	328
Equipment - Non E911	-	-	-	-	-	-	-	494	70
Food - Non Travel Status	-	-	-	-	-	-	138	-	-
Insurance	-	-	-	-	-	381	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	854	483	624	314	218	869	157	643
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	921	679	1,184
Travel - Non E911	-	-	-	36	51	-	-	49	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	460	-	1,546	961	161	958	2,593	989	1,177
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b><u>\$ 4,850</u></b>	<b><u>\$ 5,359</u></b>	<b><u>\$ 6,095</u></b>	<b><u>\$ 2,830</u></b>	<b><u>\$ 1,306</u></b>	<b><u>\$ 3,265</u></b>	<b><u>\$ 7,020</u></b>	<b><u>\$ 4,238</u></b>	<b><u>\$ 4,728</u></b>

## APPENDIX F

### Questioned Cost by County

	Clark			Clay			Clinton		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ 3,297	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	8,400	8,470	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	270	274	-	95	95	120	-	-	-
Equipment - Non E911	2,077	5,509	1,121	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	11,698	2,009	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	7,864	13,905	42,876	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	1,419	3,581	3,547	321	298	157	-	-	-
Undocumented - Personnel Benefits	123,136	163,971	149,635	-	-	-	-	-	-
Undocumented - Claims	3,419	109	1,236	-	-	-	-	-	-
Utilities	13,905	17,768	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	2,215	2,108	-	-	-	-	-	-	-
Construction/Renovations	150	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 177,850</b>	<b>\$ 223,404</b>	<b>\$ 198,415</b>	<b>\$ 416</b>	<b>\$ 393</b>	<b>\$ 277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Crawford			Daviess			Dearborn		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	2,250	3,135	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	1,390	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	1,076	12,062	22,191	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	751	1,664	962	-	-	-	891	936	943
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	728	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	763
Construction/Renovations	-	-	-	-	-	-	8,500	20,331	-
<b>Total for Year</b>	<b>\$ 751</b>	<b>\$ 1,664</b>	<b>\$ 962</b>	<b>\$ 1,076</b>	<b>\$ 12,062</b>	<b>\$ 22,191</b>	<b>\$ 11,641</b>	<b>\$ 26,520</b>	<b>\$ 1,706</b>

## APPENDIX F

### Questioned Cost by County

	Decatur			DeKalb			Delaware		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823	\$ 950	\$ 581
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	126	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	88	-	-	-	-	-	57	23	30
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	402	-	225	334	-	22	-	-	-
Food - Non Travel Status	120	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	1,026	627	623	232	23	376	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	919	931	756	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 1,762</b>	<b>\$ 627</b>	<b>\$ 848</b>	<b>\$ 1,485</b>	<b>\$ 954</b>	<b>\$ 1,154</b>	<b>\$ 880</b>	<b>\$ 973</b>	<b>\$ 611</b>

## APPENDIX F

### Questioned Cost by County

	Dubois			Elkhart			Fayette		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	5,850	3,944	4,066
Supplies - Furniture	-	-	-	-	-	-	1,127	356	681
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	85	33
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	215	208
Equipment - Non E911	-	-	-	-	-	-	960	1,150	286
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	2,944	2,740	1,341
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	4,672	1,322	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	1,805	872	2,484
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	616	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,358</u>	<u>\$ 11,300</u>	<u>\$ 9,099</u>

## APPENDIX F

### Questioned Cost by County

	Floyd			Fountain			Franklin		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -
Indiana Office of Technology	-	-	-	5,400	4,505	4,066	450	5,855	3,727
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	22,729
Other	-	-	-	-	-	-	20	-	135
Advertising	-	-	-	-	-	-	79	234	741
Building Maintenance	-	-	-	-	-	-	-	114	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	1,015	195	75
Equipment - Non E911	2,124	13,329	98,384	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	51,764	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	4,800	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	2,346	2,995	2,692	1,562	4,920	4,315
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	1,207	2,278	2,001	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 2,124</b>	<b>\$ 13,329</b>	<b>\$ 103,184</b>	<b>\$ 8,953</b>	<b>\$ 9,778</b>	<b>\$ 8,759</b>	<b>\$ 54,939</b>	<b>\$ 11,318</b>	<b>\$ 31,722</b>

## APPENDIX F

### Questioned Cost by County

	Fulton			Gibson			Grant		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ 631	\$ 544	\$ 595	\$ -	\$ 366	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	9,900	9,572	9,709
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	11,892
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	113	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	1,072	1,962	-	8,063	3,436	5,401	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	4,063	-	692	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	98	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	1,005	1,077	1,144	1,200	1,800	600	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b><u>\$ 2,708</u></b>	<b><u>\$ 3,583</u></b>	<b><u>\$ 1,739</u></b>	<b><u>\$ 13,424</u></b>	<b><u>\$ 5,602</u></b>	<b><u>\$ 6,806</u></b>	<b><u>\$ 9,900</u></b>	<b><u>\$ 9,572</u></b>	<b><u>\$ 21,601</u></b>

## APPENDIX F

### Questioned Cost by County

	Greene			Hamilton			Hancock		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ 3,381	\$ 2,327	\$ 3,592	\$ 19,710	\$ 46,905	\$ -	\$ 1,382	\$ -	\$ 1,934
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	115,451	3,400	3,337	-	-	392
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	1,002	1,632
Equipment - Non E911	-	-	-	23,006	1,639	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	2,555	3,836	3,232	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	72	431	1,444	-	-	-	-	-	-
Construction/Renovations	-	-	-	118,783	-	-	-	-	-
<b>Total for Year</b>	<b><u>\$ 6,008</u></b>	<b><u>\$ 6,594</u></b>	<b><u>\$ 8,268</u></b>	<b><u>\$ 276,950</u></b>	<b><u>\$ 51,944</u></b>	<b><u>\$ 3,337</u></b>	<b><u>\$ 1,382</u></b>	<b><u>\$ 1,002</u></b>	<b><u>\$ 3,958</u></b>

## APPENDIX F

### Questioned Cost by County

	Harrison			Hendricks			Henry		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ 498	\$ 721	\$ 625	\$ -	\$ -	\$ -	\$ 7,394	\$ 10,732	\$ -
Indiana Office of Technology	-	-	-	-	-	-	1,350	4,394	4,066
Supplies - Furniture	1,300	1,243	1,357	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	807	1,670	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	565	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	1,962	360	995
Equipment - Non E911	5,815	4,557	5,428	-	-	-	16,316	-	1,798
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	2,160	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	5,165	4,311	5,015	-	-	-	2,245	2,576	4,301
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	598	1,323	1,265
Construction/Renovations	-	-	-	-	-	-	-	-	20,000
<b>Total for Year</b>	<b><u>\$ 12,778</u></b>	<b><u>\$ 10,832</u></b>	<b><u>\$ 12,425</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 30,672</u></b>	<b><u>\$ 23,780</u></b>	<b><u>\$ 32,425</u></b>

## APPENDIX F

### Questioned Cost by County

	Howard			Huntington			Jackson		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	3,150	4,505	4,405	-	399	1,016	-	-	-
Supplies - Furniture	-	-	-	-	1,478	929	4,638	-	2,622
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	60	-	-	-	-	-	-	-	-
Advertising	-	-	2,901	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	95	120	463	-	-	-	95	215	360
Equipment - Non E911	-	4,665	3,246	-	-	-	1,975	169	838
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	43	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	318	1,928	-	-	-	2,994	1,143	2,502
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	84	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	4,812	4,980	3,936	-	-	-	5,557	5,493	5,447
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 8,160</b>	<b>\$ 14,672</b>	<b>\$ 16,879</b>	<b>\$ -</b>	<b>\$ 1,877</b>	<b>\$ 1,945</b>	<b>\$ 15,259</b>	<b>\$ 7,020</b>	<b>\$ 11,769</b>

**APPENDIX F**

Questioned Cost by County

	Jasper			Jay			Jefferson		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295	\$ 344	\$ 300
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	194	-	96
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	651	195
Equipment - Non E911	-	-	-	2,681	1,205	212	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	2,476	1,665	1,586	3,493	1,995	3,979
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,157</u>	<u>\$ 2,870</u>	<u>\$ 1,798</u>	<u>\$ 3,982</u>	<u>\$ 2,990</u>	<u>\$ 4,570</u>

## APPENDIX F

### Questioned Cost by County

	Jennings			Johnson			Knox		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ 900	\$ 1,095	\$ 2,418	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	1,350	5,744	4,066	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	2,264
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	112	-	-	1,941
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	2,464	2,850	2,815	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,714</b>	<b>\$ 9,689</b>	<b>\$ 9,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,205</b>

**APPENDIX F**

Questioned Cost by County

	Kosciusko			LaGrange			Lake		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	780	26,615	75,173
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	6,606	29,300	138,350
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	4,560	-
Signage	-	-	-	-	-	-	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	-	-	348
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	55,464	49,232	66,649
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Renovations	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,850</u>	<u>\$ 109,707</u>	<u>\$ 280,520</u>

## APPENDIX F

### Questioned Cost by County

	LaPorte			Lawrence			Madison		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ 30,742	\$ 28,607	\$ 33,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	9,845	5,066	4,743	-	-	-	-	-	-
Supplies - Furniture	-	-	-	227	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	1,531	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	3,005	1,593	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	700	-	860	5,970	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	6,934	5,387	7,482	18,018	6,951	7,810	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	609	243	2,351	-	-	1,041	-	-	-
Software - Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	6,847	1,001	10,364	5,610	9,983	5,023	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle Repair/Fuel	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	1,066	90	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	610	531	-	4,135	892	1,855	-	-	-
Construction/Renovations	-	-	60,406	210	4,570	90	-	-	-
<b>Total for Year</b>	<b>\$ 56,287</b>	<b>\$ 40,835</b>	<b>\$ 119,551</b>	<b>\$ 38,241</b>	<b>\$ 24,079</b>	<b>\$ 17,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Marion			Marion - City of Indianapolis			Marshall		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	9,450	8,783	9,477	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	10,000	20,000	10,140	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 9,450</b>	<b>\$ 8,783</b>	<b>\$ 9,477</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 10,140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**APPENDIX F**

Questioned Cost by County

	Martin			Miami			Monroe		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -						
Indiana Office of Technology	-	-	-	-	-	-	-	1,128	4,743
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,128</b>	<b>\$ 4,743</b>

## APPENDIX F

### Questioned Cost by County

	Montgomery			Morgan			Newton		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	-	-	-	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,000	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	555	600	222	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	6,538	16,642	24,745	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	121	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	172	363	187	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,265</b>	<b>\$ 17,726</b>	<b>\$ 26,154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Noble			Ohio			Orange		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ 1,236	\$ 1,314	\$ 983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	2,250	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	207	447	455
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	95	95	120
Equipment - Non E911	-	201	-	-	-	-	-	180	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	147	42	81
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	992	1,408	1,586	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	30	31
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	966	657	509	-	-	-	653	245	589
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 3,194</b>	<b>\$ 5,830</b>	<b>\$ 3,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,102</b>	<b>\$ 1,039</b>	<b>\$ 1,276</b>

## APPENDIX F

### Questioned Cost by County

	Owen			Parke			Perry		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,311	\$ 16,546	\$ 7,670
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	340	-
Computer - Non Mapping	998	7,277	13,861	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	1,402	-	3,341	-	-	-	2,065	4,269	2,981
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	7,144	32,840	2,678	3,041	2,669	5,763	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	2,500	437	1,344	806	361	1,110	2,227	12,749
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	5,290	4,227	7,476
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	1,347	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 10,891</b>	<b>\$ 42,617</b>	<b>\$ 20,317</b>	<b>\$ 4,385</b>	<b>\$ 3,475</b>	<b>\$ 6,124</b>	<b>\$ 23,776</b>	<b>\$ 27,609</b>	<b>\$ 30,876</b>

## APPENDIX F

### Questioned Cost by County

	Pike			Porter			Posey		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ 840	\$ 773	\$ 785	\$ 216	\$ -	\$ -
Indiana Office of Technology	-	-	-	4,980	4,910	3,763	-	-	-
Supplies - Furniture	-	-	-	-	-	-	3,487	1,471	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	99	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	8,126	4,057	5,638
Dues/Memberships/Subscriptions	-	-	-	172	366	310	-	-	-
Equipment - Non E911	-	-	-	965	4,215	2,210	4,127	1,748	107
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	1,489	1,062	3,351	5,069	4,759	3,246
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	930	954	553	10,872	10,554	5,038
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	120	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,376</b>	<b>\$ 12,280</b>	<b>\$ 11,071</b>	<b>\$ 32,017</b>	<b>\$ 22,589</b>	<b>\$ 14,029</b>

## APPENDIX F

### Questioned Cost by County

	Pulaski			Putnam			Randolph		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ 2,018	\$ 1,987	\$ 1,991	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	5,383	6,209	7,129	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	2,018	1,987	2,429	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	782	723	993	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,201</b>	<b>\$ 10,906</b>	<b>\$ 12,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Ripley			Rush			St. Joseph		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	476	581	577	18,571	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	350	383	597	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	5,097	3,441	3,386	-	186	244	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	4,200	4,200	4,200	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	658	1,018	995	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 10,781</b>	<b>\$ 9,623</b>	<b>\$ 9,755</b>	<b>\$ 18,571</b>	<b>\$ 186</b>	<b>\$ 244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**APPENDIX F**

Questioned Cost by County

	Scott			Shelby			Spencer		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	680	345	400	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	60	150	-	-	-	-	-	-	-
Advertising	-	328	174	-	-	-	-	-	-
Building Maintenance	153	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	2,027	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 893</b>	<b>\$ 2,850</b>	<b>\$ 574</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Starke			Steuben			Sullivan		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	95	240
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	479	575	3,605
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 479</b>	<b>\$ 670</b>	<b>\$ 3,845</b>

## APPENDIX F

### Questioned Cost by County

	Switzerland			Tippecanoe			Tipton		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ 1,536	\$ 3,280	\$ 3,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	4,500	4,394	4,066	-	-	-
Supplies - Furniture	-	-	-	2,564	3,613	1,610	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	1,223	2,797	1,985	160	144	253
Building Maintenance	-	-	-	3,838	-	-	89	-	1,225
Dues/Memberships/Subscriptions	-	-	-	775	323	902	-	-	-
Equipment - Non E911	-	-	-	-	-	-	943	739	504
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	1,281
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	1,190	922	1,463
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	1,199	1,199	1,033	-	-	180
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	766	1,690	608	1,785	2,968	975	1,153	1,997	675
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	3,808	4,769	163	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	1,406	3,258	2,370	-	-	-	-	-	-
Travel - Non E911	-	-	-	5,410	7,194	12,181	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	631	180	-	1,366	1,766	-
Construction/Relocation	-	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 3,708</b>	<b>\$ 8,228</b>	<b>\$ 6,094</b>	<b>\$ 25,733</b>	<b>\$ 27,437</b>	<b>\$ 22,915</b>	<b>\$ 4,901</b>	<b>\$ 5,568</b>	<b>\$ 5,581</b>

## APPENDIX F

### Questioned Cost by County

	Union			Vanderburgh			Vermillion		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	4,470	6,999	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	314	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	24	-	-	-	-	200	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	162	178	206	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	766	54	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	5	-	-	-	-	-	32	29	-
Signage	-	-	-	-	-	-	3,350	4,022	2,996
Software/Internet	-	-	500	-	-	-	-	-	530
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	522	-	624	-	-	-	103	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	2,920	931	1,529
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	1,291	-	9,530	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 1,980</b>	<b>\$ 4,648</b>	<b>\$ 17,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,485</b>	<b>\$ 5,236</b>	<b>\$ 5,055</b>

## APPENDIX F

### Questioned Cost by County

	Vigo			Wabash			Warren		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	4,950	4,955	4,066	-	-	-
Supplies - Furniture	-	55,168	754	-	-	1,179	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	4,996	500	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	380	-	-	1,006	-	-	-	-
Dues/Memberships/Subscriptions	315	-	-	-	-	-	-	-	-
Equipment - Non E911	3,277	3,408	9,656	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	13,827	8,611	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	1,221	-	328	-	-	-	-	-	-
Services & Charges	-	640	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	1,606	1,732	2,142	485	224	465	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	583	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	15,250	-	-	-	-	-	-	-	-
Uniforms	117	-	-	-	-	-	-	-	-
Construction/Relocation	-	128,194	72,841	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 35,945</b>	<b>#####</b>	<b>\$ 86,304</b>	<b>\$ 5,435</b>	<b>\$ 11,181</b>	<b>\$ 6,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Warrick			Washington			Wayne		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ 3,439	\$ -	\$ -	\$ -	\$ 1,751	\$ 1,906	\$ 1,408
Indiana Office of Technology	6,776	4,394	4,405	-	-	-	1,350	5,344	3,727
Supplies - Furniture	-	-	-	-	-	-	-	-	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	18	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	95	120	265	-	-	2,805
Equipment - Non E911	-	1,406	-	-	-	-	521	1,099	907
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	42	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	352	1,086	422	199	480	3,806
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	1,105
Utilities	-	-	-	-	-	-	-	-	430
Vehicle	-	-	-	-	-	-	-	-	1,139
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	514	855	-	-	-	-
Construction/Relocation	-	-	-	375	-	-	1,729	15,017	32,937
<b>Total for Year</b>	<b>\$ 6,776</b>	<b>\$ 5,800</b>	<b>\$ 7,844</b>	<b>\$ 1,396</b>	<b>\$ 2,061</b>	<b>\$ 687</b>	<b>\$ 5,550</b>	<b>\$ 23,846</b>	<b>\$ 48,264</b>

## APPENDIX F

### Questioned Cost by County

	Wells			White			Whitley		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiana Office of Technology	-	-	-	-	-	-	-	-	-
Supplies - Furniture	-	-	-	-	-	-	540	3,507	-
Computer - Non Mapping	-	-	-	-	-	-	-	-	-
Loan	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-	-	-
Dues/Memberships/Subscriptions	-	-	-	-	-	-	-	-	-
Equipment - Non E911	-	-	-	-	-	-	-	-	-
Food - Non Travel Status	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-
Photography	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Software/Internet	-	-	-	-	-	-	-	-	-
Supplies - Printing	-	-	-	-	-	-	-	-	-
Supplies - Office	-	-	-	-	-	-	-	-	-
Undocumented - Personnel Benefits	-	-	-	-	-	-	-	-	-
Undocumented - Claims	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-	-	-	-
Travel - Non E911	-	-	-	-	-	-	-	-	-
Bonus - Personnel	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-	-
Construction/Relocation	60,000	-	-	-	-	-	-	-	-
<b>Total for Year</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 540</b>	<b>\$ 3,507</b>	<b>\$ -</b>

## APPENDIX F

### Questioned Cost by County

	Whitley - Columbia City			Totals By Year		
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Equipment - Mobile Communications	\$ -	\$ -	\$ -	\$ 93,905	\$ 126,184	\$ 64,808
Indiana Office of Technology	-	-	-	83,591	100,662	93,346
Supplies - Furniture	-	-	2,403	150,325	71,502	18,939
Computer - Non Mapping	-	-	-	1,312	7,277	16,156
Loan	-	-	-	10,000	20,000	32,869
Other	-	-	-	4,159	8,856	14,081
Advertising	-	-	-	2,419	3,811	6,237
Building Maintenance	-	-	-	28,056	42,597	84,004
Dues/Memberships/Subscriptions	-	-	-	5,553	4,867	9,564
Equipment - Non E911	-	1,500	-	102,219	95,056	288,061
Food - Non Travel Status	-	-	72	258	-	72
Insurance	-	-	-	33,852	19,569	8,851
Legal Fees	-	-	-	-	-	1,281
Photography	-	-	-	51,764	-	-
Promotional Items	-	-	-	5,978	1,322	328
Services & Charges	-	-	-	9,091	24,243	49,139
Signage	-	-	-	31,758	68,478	61,878
Software/Internet	-	-	-	1,199	1,199	2,543
Supplies - Printing	-	-	-	586	438	869
Supplies - Office	-	-	-	76,110	77,350	102,781
Undocumented - Personnel Benefits	-	-	-	123,136	163,971	149,635
Undocumented - Claims	-	-	-	10,147	5,809	4,033
Utilities	-	-	-	92,680	86,281	81,370
Vehicle	-	-	-	8,781	10,663	14,955
Travel - Non E911	-	-	-	9,813	9,326	12,576
Bonus - Personnel	-	-	-	15,250	-	-
Uniforms	-	-	-	32,596	28,331	24,985
Construction/Relocation	-	-	-	191,038	168,112	195,804
<b>Total for Year</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 2,475</b>	<b>\$ 1,175,576</b>	<b>\$ 1,145,904</b>	<b>\$ 1,339,165</b>

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## APPENDIX G

Appendix G contains a summary of total expenditures for the E911 program by PSAP.

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**APPENDIX G**

**Total E911 Expenditures by PSAP**

PSAP Name	Cert	2005			2006			2007		
		Fee	Other Sources	Total	Fee	Other Sources	Total	Fee	Other Sources	Total
Adams County Sheriff's Department	Yes	\$ 230,038.51	\$ 203,493.70	\$ 433,532.21	\$ 398,096.87	\$ 139,120.56	\$ 537,217.43	\$ 469,304.09	\$ 141,466.45	\$ 610,770.54
Allen County Sheriff's Department	Yes	2,386,065.59	1,526,925.36	3,912,990.95	1,645,170.57	1,485,751.06	3,130,921.63	2,156,199.99	1,504,830.59	3,661,030.58
Less Disbursements to Local Units		(794,080.00)	-	(794,080.00)	(397,040.00)	-	(397,040.00)	(1,191,120.00)	-	(1,191,120.00)
County Adjusted Disbursements		1,591,985.59	1,526,925.36	3,118,910.95	1,248,130.57	1,485,751.06	2,733,881.63	965,079.99	1,504,830.59	2,469,910.58
City of Fort Wayne Communications	Yes	745,680.00	2,095,917.00	2,841,597.00	745,680.00	2,365,617.00	3,111,297.00	745,680.00	2,854,161.00	3,599,841.00
New Haven Police Department	Yes	48,399.70	268,433.12	316,832.82	48,400.00	297,343.36	345,743.36	48,400.00	289,047.70	337,447.70
Bartholomew County Emer. Ops. Center	Yes	1,031,234.74	124,006.68	1,155,241.42	1,076,791.26	139,794.11	1,216,585.37	1,106,831.28	159,813.48	1,266,644.76
Columbus Police Department Dispatch	N/A		City gives to county							
Benton County Sheriff's Department	Yes	129,183.16	88,899.32	218,082.48	150,231.34	53,257.88	203,489.22	149,182.51	39,142.00	188,324.51
Blackford County Central Dispatch	Yes	163,663.99	18,025.54	181,689.53	171,263.41	24,333.78	195,597.19	188,623.36	28,490.96	217,114.32
Boone County Sheriff's Department	Yes	577,605.72	-	577,605.72	540,967.70	-	540,967.70	520,916.81	-	520,916.81
Brown County Sheriff's Department	Yes	324,969.98	2,625.06	327,595.04	290,436.62	60,462.98	350,899.60	255,132.15	64,285.10	319,417.25
Carroll County 911	Yes	351,291.99	1,960.38	353,252.37	364,498.11	4,189.73	368,687.84	366,038.07	2,782.68	368,820.75
Cass County Sheriff's Department	Yes	529,792.36	-	529,792.36	556,546.54	-	556,546.54	602,540.57	-	602,540.57
Logansport Police Department	Yes	-	276,112.30	276,112.30	-	274,746.96	274,746.96	-	283,571.20	283,571.20
Clark County E911	Yes	1,161,554.02	-	1,161,554.02	1,235,907.34	-	1,235,907.34	1,070,064.71	-	1,070,064.71
<b>Town of Clarksville</b>	Yes	-	292,628.44	292,628.44	-	288,326.77	288,326.77	-	286,696.73	286,696.73
<b>City of Jeffersonville</b>	Yes	-	157,673.22	157,673.22	-	198,390.63	198,390.63	-	145,999.05	145,999.05
<b>City of Charlestown</b>	Yes	-	189,339.74	189,339.74	-	198,206.16	198,206.16	-	209,144.54	209,144.54
<b>Town of Sellersburg</b>	Yes	-	144,131.36	144,131.36	-	149,360.12	149,360.12	-	161,778.79	161,778.79
Clay County Justice Center	Yes	395,080.72	921.19	396,001.91	533,537.19	834.36	534,371.55	370,699.89	720.86	371,420.75
Clinton County 911	Yes	467,260.79	1,098,292.00	1,565,552.79	419,782.82	23,957.52	443,740.34	362,083.69	19,228.68	381,312.37
Frankfort Police Department	Yes	20,259.35	-	20,259.35	53,165.50	-	53,165.50	58,055.92	-	58,055.92
<i>Crawford County Central Dispatch*</i>	Yes	85,460.44	178,630.88	264,091.32	153,149.05	137,973.64	291,122.69	142,894.42	163,596.61	306,491.03
Daviess County 911	Yes	426,558.98	-	426,558.98	202,204.24	-	202,204.24	212,787.16	-	212,787.16
Washington Police Department	Yes	35,000.00	-	35,000.00	35,000.00	-	35,000.00	35,000.00	-	35,000.00
Dearborn County Communications	Yes	688,874.29	130,690.17	819,564.46	843,098.25	96,779.20	939,877.45	731,594.70	103,783.54	835,378.24
Decatur County Sheriff's Department	Yes	269,938.40	136,632.78	406,571.18	512,000.99	136,780.33	648,781.32	370,198.12	140,437.88	510,636.00
Less Disbursements to Local Units		(12,393.00)	-	(12,393.00)	(37,216.00)	-	(37,216.00)	(66,646.00)	-	(66,646.00)
County Adjusted Disbursements		257,545.40	136,632.78	394,178.18	474,784.99	136,780.33	611,565.32	303,552.12	140,437.88	443,990.00
Greensburg Police Department	Yes	18,958.89	256,001.50	274,960.39	30,343.78	265,514.34	295,858.12	48,801.37	276,192.17	324,993.54
DeKalb County Sheriff's Department	Yes	255,410.21	419,126.05	674,536.26	301,272.21	417,660.82	718,933.03	263,941.13	442,670.72	706,611.85
Auburn Police Department	Yes	-	172,169.62	172,169.62	-	180,360.61	180,360.61	-	196,543.81	196,543.81
Garrett Police Department	Yes	-	176,720.31	176,720.31	-	170,370.33	170,370.33	-	175,992.40	175,992.40
Delaware County Communications Center	Yes	732,833.43	1,215,582.40	1,948,415.83	724,546.64	1,980,499.02	2,705,045.66	694,573.07	1,438,694.55	2,133,267.62
Dubois County Communications	Yes	703,575.09	109,828.73	813,403.82	711,751.21	109,008.02	820,759.23	697,390.71	117,044.77	814,435.48
Jasper Police Department	Yes	-	247,989.65	247,989.65	-	292,790.55	292,790.55	-	287,039.45	287,039.45
Elkhart County 911 Center	Yes	1,924,638.00	1,398,264.00	3,322,902.00	738,093.00	1,438,705.00	2,176,798.00	764,598.00	1,580,017.00	2,344,615.00
Less Disbursements to Local Units		(147,241.00)	-	(147,241.00)	(139,962.00)	-	(139,962.00)	(142,584.00)	-	(142,584.00)
County Adjusted Disbursements		1,777,397.00	1,398,264.00	3,175,661.00	598,131.00	1,438,705.00	2,036,836.00	622,014.00	1,580,017.00	2,202,031.00
Elkhart City Police Department	Yes	149,382.03	-	149,382.03	146,565.12	-	146,565.12	181,533.32	-	181,533.32
Nappanee Police Department	Yes	30,806.00	-	30,806.00	59,024.00	-	59,024.00	102,125.00	-	102,125.00
Fayette County Communications	Yes	384,306.00	-	384,306.00	368,940.00	-	368,940.00	347,271.00	-	347,271.00
Floyd County Sheriff's Department	Yes	818,673.27	-	818,673.27	456,323.98	-	456,323.98	917,007.69	-	917,007.69
Less Disbursements to Local Units		(536,000.00)	-	(536,000.00)	-	-	-	(130,000.00)	-	(130,000.00)
County Adjusted Disbursements		282,673.27	-	282,673.27	456,323.98	-	456,323.98	787,007.69	-	787,007.69
New Albany Police Department	Yes	517,346.49	497,595.48	1,014,941.97	18,183.55	533,417.13	551,600.68	65,000.00	613,970.84	678,970.84

**APPENDIX G**

**Total E911 Expenditures by PSAP**

PSAP Name	Cert	2005			2006			2007		
		Fee	Other Sources	Total	Fee	Other Sources	Total	Fee	Other Sources	Total
Fountain County Regional Dispatch (Attica)	Yes	208,591.47	141,585.45	350,176.92	278,292.68	141,112.30	419,404.98	254,693.46	149,010.20	403,703.66
Franklin County Communications E911	Yes	322,378.47	237,215.72	559,594.19	209,387.34	243,392.53	452,779.87	268,553.97	444,122.02	712,675.99
Fulton County Communications*	Yes	163,211.00	219,659.00	382,870.00	342,789.00	239,848.00	582,637.00	302,255.00	246,761.00	549,016.00
Gibson County Sheriff's Office*	Yes	396,964.00	198,956.00	595,920.00	384,304.00	203,662.00	587,966.00	321,238.00	207,748.00	528,986.00
Grant County Sheriff's Department	Yes	334,188.00	789,077.00	1,123,265.00	362,752.00	811,509.00	1,174,261.00	304,584.00	867,193.00	1,171,777.00
Marion Police Department	Yes	-	404,769.27	404,769.27	-	434,697.95	434,697.95	-	460,824.93	460,824.93
Greene County Sheriff's Office	Yes	403,103.95	-	403,103.95	509,503.95	-	509,503.95	409,727.49	-	409,727.49
Linton Police Department	Yes	-	61,028.34	61,028.34	28,022.03	-	28,022.03	27,620.10	-	27,620.10
Hamilton County Sheriff's Office Dispatch	Yes	3,256,757.06	1,322,668.57	4,579,425.63	2,376,526.24	1,348,335.19	3,724,861.43	2,302,208.82	1,557,311.35	3,859,520.17
Less Disbursements to Local Units		(90,000.00)	-	(90,000.00)	(90,000.00)	-	(90,000.00)	(90,000.00)	-	(90,000.00)
County Adjusted Disbursements		3,166,757.06	1,322,668.57	4,489,425.63	2,286,526.24	1,348,335.19	3,634,861.43	2,212,208.82	1,557,311.35	3,769,520.17
Carmel Communications Center	Yes	45,000.00	1,586,892.63	1,631,892.63	45,000.00	1,859,084.93	1,904,084.93	45,000.00	2,201,001.87	2,246,001.87
Noblesville Police Department	Yes	45,000.00	1,136,212.77	1,181,212.77	45,000.00	1,234,119.56	1,279,119.56	45,000.00	1,348,910.51	1,393,910.51
Hancock County Sheriff's Office	Yes	1,122,629.90	-	1,122,629.90	1,305,354.92	-	1,305,354.92	1,458,270.11	-	1,458,270.11
Greenfield Police Department	Yes	89,965.30	-	89,965.30	137,589.75	-	137,589.75	147,297.81	-	147,297.81
Harrison County Sheriff's Office Dispatch	Yes	171,454.52	294,555.15	466,009.67	184,559.38	329,974.73	514,534.11	182,951.78	337,092.56	520,044.34
Hendricks County Sheriff's Office Dispatch	Yes	1,361,827.41	257,400.69	1,619,228.10	821,007.42	239,865.64	1,060,873.06	2,737,200.71	299,981.00	3,037,181.71
Less Disbursements to Local Units		(307,820.00)	-	(307,820.00)	(307,821.00)	-	(307,821.00)	(1,000,000.00)	-	(1,000,000.00)
County Adjusted Disbursements		1,054,007.41	257,400.69	1,311,408.10	513,186.42	239,865.64	753,052.06	1,737,200.71	299,981.00	2,037,181.71
<b>Town of Avon</b>	Yes	-	23,543.90	23,543.90	-	51,027.10	51,027.10	-	55,000.00	55,000.00
Brownsburg Police Department	Yes	64,000.00	1,738,091.13	1,802,091.13	64,000.00	1,908,694.25	1,972,694.25	-	643,265.52	643,265.52
Danville Police Department	Yes	-	192,078.75	192,078.75	-	248,316.23	248,316.23	-	161,005.76	161,005.76
Plainfield Police Department	Yes	-	829,753.00	829,753.00	-	931,843.00	931,843.00	633,656.00	1,045,710.00	1,679,366.00
Henry County Emergency Services	Yes	652,332.75	223,773.74	876,106.49	761,999.09	310,495.48	1,072,494.57	818,440.42	312,295.72	1,130,736.14
Howard County Sheriff's Office Dispatch	Yes	588,711.15	255,887.34	844,598.49	507,503.53	251,371.37	758,874.90	954,490.37	260,315.84	1,214,806.21
Huntington County Sheriff's Office	Yes	178,748.79	231,862.77	410,611.56	165,010.88	300,053.95	465,064.83	204,122.66	308,705.60	512,828.26
Huntington Police Department	Yes	-	403,843.52	403,843.52	-	438,741.07	438,741.07	-	440,255.82	440,255.82
Jackson County 911	Yes	425,070.83	312,238.11	737,308.94	427,807.17	361,214.12	789,021.29	380,279.02	377,507.69	757,786.71
Less Disbursements to Local Units		(50,000.00)	-	(50,000.00)	(279,200.00)	-	(279,200.00)	(69,800.00)	-	(69,800.00)
County Adjusted Disbursements		375,070.83	312,238.11	687,308.94	148,607.17	361,214.12	509,821.29	310,479.02	377,507.69	687,986.71
Indiana State Police Seymour-District 43	N/A	Per 911 Advisory Board Director not applicable								
Seymour Police Department	Yes	-	452,839.67	452,839.67	-	444,199.58	444,199.58	43,024.00	437,199.31	480,223.31
Jasper County Sheriff's Office	Yes	265,345.60	217,339.05	482,684.65	271,404.13	217,548.81	488,952.94	283,888.53	228,221.21	512,109.74
Jay County Sheriff's Office	Yes	270,767.40	114,241.89	385,009.29	266,963.25	119,108.41	386,071.66	292,912.19	123,351.74	416,263.93
Jefferson County 911	Yes	409,997.00	223,005.00	633,002.00	368,399.00	189,386.00	557,785.00	323,586.00	183,784.00	507,370.00
Madison Police Department	Yes	35,470.92	187,237.38	222,708.30	36,947.00	194,981.87	231,928.87	35,928.00	203,223.46	239,151.46
Jennings County 911	Yes	346,857.60	212,200.00	559,057.60	351,960.48	215,000.00	566,960.48	412,728.50	200,000.00	612,728.50
Johnson County Sheriff's Department	Yes	987,367.82	5,972.98	993,340.80	966,040.61	80,064.98	1,046,105.59	1,860,003.09	6,473.64	1,866,476.73
Less Disbursements to Local Units		-	-	-	-	-	-	(433,328.00)	-	(433,328.00)
County Adjusted Disbursements		987,367.82	5,972.98	993,340.80	966,040.61	80,064.98	1,046,105.59	1,426,675.09	6,473.64	1,433,148.73
Edinburgh Police Department	Yes	-	163,262.47	163,262.47	-	170,142.65	170,142.65	-	178,388.16	178,388.16
Franklin Police Department	Yes	-	448,198.65	448,198.65	-	464,372.12	464,372.12	-	467,936.57	467,936.57
Greenwood Police Department	Yes	-	124,526.00	124,526.00	-	124,177.00	124,177.00	-	144,578.00	144,578.00
New Whiteland Police Department	Yes	-	180,362.02	180,362.02	-	182,367.97	182,367.97	-	194,878.23	194,878.23
Knox County Dispatch Office	Yes	511,357.48	-	511,357.48	505,901.29	-	505,901.29	517,727.64	-	517,727.64
Kosciusko County Sheriff's Office	Yes	725,020.00	-	725,020.00	923,997.00	-	923,997.00	964,017.00	-	964,017.00
Less Disbursements to Local Units		(102,278.00)	-	(102,278.00)	-	-	-	-	-	-
County Adjusted Disbursements		622,742.00	-	622,742.00	923,997.00	-	923,997.00	964,017.00	-	964,017.00

**APPENDIX G**

**Total E911 Expenditures by PSAP**

PSAP Name	Cert	2005			2006			2007		
		Fee	Other Sources	Total	Fee	Other Sources	Total	Fee	Other Sources	Total
Warsaw Police Department	Yes	102,278.00	-	102,278.00	-	-	-	-	-	-
Lagrange County Sheriff's Office	Yes	471,803.44	141,944.96	613,748.40	465,305.73	125,752.51	591,058.24	354,873.05	222,789.70	577,662.75
Lake County Sheriff's Office	Yes	2,198,860.90	156,503.25	2,355,364.15	1,690,798.10	193,447.40	1,884,245.50	2,135,988.73	173,753.40	2,309,742.13
Less Disbursements to Local Units		(1,945,887.00)	-	(1,945,887.00)	(1,196,706.00)	-	(1,196,706.00)	(1,203,050.00)	-	(1,203,050.00)
County Adjusted Disbursements		252,973.90	156,503.25	409,477.15	494,092.10	193,447.40	687,539.50	932,938.73	173,753.40	1,106,692.13
Cedar Lake Police Department	Yes	-	-	-	-	-	-	8,423.00	-	8,423.00
Crown Point Police Department	Yes	-	370,389.33	370,389.33	-	383,188.55	383,188.55	-	456,047.99	456,047.99
Dyer Police Department	Yes	-	174,602.83	174,602.83	-	196,107.56	196,107.56	-	209,873.16	209,873.16
East Chicago Police Department	Yes	-	927,969.69	927,969.69	-	891,402.32	891,402.32	-	953,833.49	953,833.49
Gary Police Department	Yes	-	-	-	-	-	-	17,896.71	-	17,896.71
Hammond Police Department	Yes	-	1,272,655.33	1,272,655.33	-	1,202,968.66	1,202,968.66	-	1,279,199.70	1,279,199.70
Highland Police Department	Yes	-	248,836.17	248,836.17	-	272,681.93	272,681.93	-	264,141.17	264,141.17
Hobart Police Department (Lake Co.)	Yes	-	308,270.00	308,270.00	29,695.00	325,882.00	355,577.00	29,695.00	339,970.00	369,665.00
Lake Station Police Department	Yes	-	123,228.67	123,228.67	-	244,754.49	244,754.49	-	201,732.04	201,732.04
Lowell Police Department	Yes	-	180,516.00	180,516.00	-	187,967.00	187,967.00	-	197,445.00	197,445.00
Merrillville Police Department	Yes	-	239,478.23	239,478.23	-	349,794.08	349,794.08	-	368,019.50	368,019.50
Munster Police Department	Yes	-	351,926.20	351,926.20	-	481,511.81	481,511.81	-	474,887.59	474,887.59
New Chicago Police Department	Yes	-	4,065.72	4,065.72	-	4,065.72	4,065.72	-	4,065.72	4,065.72
Schererville Police Department	Yes	-	386,192.77	386,192.77	-	427,153.75	427,153.75	-	416,734.39	416,734.39
St. John Police Department	Yes	-	204,376.00	204,376.00	-	190,234.00	190,234.00	-	164,782.00	164,782.00
Whiting Police Department	Yes	-	154,045.56	154,045.56	-	133,191.95	133,191.95	-	147,898.87	147,898.87
Griffith Police Department	Yes	-	163,595.78	163,595.78	-	164,796.59	164,796.59	-	185,231.67	185,231.67
LaPorte County 911 Communications	Yes	675,760.23	481,304.42	1,157,064.65	665,095.06	499,379.29	1,164,474.35	752,381.84	476,083.78	1,228,465.62
City of Michigan City	Yes	-	396,184.03	396,184.03	-	488,513.01	488,513.01	-	461,117.31	461,117.31
Lawrence County Sheriff's Office	Yes	635,867.89	221,962.10	857,829.99	492,307.57	226,103.07	718,410.64	563,631.82	239,400.00	803,031.82
Less Disbursements to Local Units		(88,547.00)	-	(88,547.00)	(83,227.00)	-	(83,227.00)	(45,104.00)	-	(45,104.00)
County Adjusted Disbursements		547,320.89	221,962.10	769,282.99	409,080.57	226,103.07	635,183.64	518,527.82	239,400.00	757,927.82
Bedford Police Department	Yes	81,833.53	278,321.79	360,155.32	25,663.14	315,086.25	340,749.39	18,029.04	275,987.67	294,016.71
Mitchell Police Department	Yes	28,292.71	101,854.19	130,146.90	29,555.62	84,746.31	114,301.93	31,879.33	95,124.47	127,003.80
Madison County Sheriff's Office	Yes	724,620.84	200,879.73	925,500.57	977,308.75	215,093.56	1,192,402.31	345,203.61	206,877.69	552,081.30
Alexandria Police Department	Yes	-	176,435.14	176,435.14	-	169,491.10	169,491.10	-	163,032.78	163,032.78
Anderson Police Communications	Yes	-	1,142,275.00	1,142,275.00	-	1,134,568.00	1,134,568.00	-	1,153,508.00	1,153,508.00
Elwood Police Department	Yes	-	201,086.97	201,086.97	-	203,605.34	203,605.34	-	230,404.60	230,404.60
Marion County/MECA	Yes	1,768,887.01	-	1,768,887.01	1,522,715.15	-	1,522,715.15	1,847,467.11	-	1,847,467.11
Beech Grove Police Department	Yes	11,333.83	313,652.16	324,985.99	67,115.60	274,043.72	341,159.32	38,341.95	314,957.87	353,299.82
Indiana State Police Indianapolis-District 52	N/A	Per 911 Advisory Board Director not applicable								
Indianapolis International Airport	N/A	Per 911 Advisory Board Director not applicable								
Indianapolis and Castleton Police Depts.	Yes	3,215,193.65	55,801.02	3,270,994.67	3,292,756.72	42,065.13	3,334,821.85	3,264,910.40	58,194.01	3,323,104.41
Lawrence Police Department	Yes	62,406.94	539,874.74	602,281.68	82,200.79	567,125.53	649,326.32	70,589.80	607,542.65	678,132.45
Speedway Police	Yes	33,111.59	230,838.63	263,950.22	43,613.13	232,080.60	275,693.73	37,453.22	287,000.69	324,453.91
Marshall County Police Department	Yes	517,496.00	14,922.00	532,418.00	435,981.00	23,074.00	459,055.00	526,982.00	162,689.00	689,671.00
Martin County Sheriff's Office	Yes	108,974.00	20,729.00	129,703.00	38,435.00	-	38,435.00	119,529.00	-	119,529.00
Miami County 911	Yes	679,912.29	7,873.95	687,786.24	637,172.53	5,261.53	642,434.06	666,317.40	7,402.55	673,719.95
Peru Police Department	N/A	City gives to county								
Monroe County Central Dispatch	Yes	396,849.97	189,653.30	586,503.27	442,179.29	226,397.02	668,576.31	607,907.63	184,653.60	792,561.23
Bloomington Police Department	Yes	164,070.10	620,737.28	784,807.38	174,468.06	688,152.30	862,620.36	159,025.93	684,813.73	843,839.66
Indiana University Police	N/A	Per University no expenditures								
Montgomery Co	Yes	501,077.81	183,399.98	684,477.79	421,163.57	150,000.00	571,163.57	394,823.88	175,000.00	569,823.88
Less Disbursements to Local Units		(163,687.00)	-	(163,687.00)	(215,000.00)	-	(215,000.00)	(215,000.00)	-	(215,000.00)
County Adjusted Disbursements		337,390.81	183,399.98	520,790.79	206,163.57	150,000.00	356,163.57	179,823.88	175,000.00	354,823.88
Crawfordsville Central Dispatch	Yes	362,723.54	-	362,723.54	380,323.37	-	380,323.37	423,417.53	-	423,417.53

**APPENDIX G**

**Total E911 Expenditures by PSAP**

PSAP Name	Cert	2005			2006			2007		
		Fee	Other Sources	Total	Fee	Other Sources	Total	Fee	Other Sources	Total
Morgan County 911	Yes	390,774.69	341,726.30	732,500.99	591,380.06	431,770.61	1,023,150.67	388,237.36	433,632.12	821,869.48
Martinsville Police Department	Yes	-	375,210.26	375,210.26	-	514,453.45	514,453.45	-	536,269.44	536,269.44
Mooresville Police Department	Yes	-	186,616.99	186,616.99	-	194,003.22	194,003.22	-	201,989.75	201,989.75
Newton County 911	Yes	157,043.52	164,106.23	321,149.75	221,550.27	170,749.09	392,299.36	166,202.44	184,509.63	350,712.07
Noble County Sheriff's Office	Yes	564,434.88	170,278.70	734,713.58	622,755.23	147,805.37	770,560.60	592,886.17	186,960.47	779,846.64
Less Disbursements to Local Units		(32,500.00)	-	(32,500.00)	(32,500.00)	-	(32,500.00)	(33,000.00)	-	(33,000.00)
County Adjusted Disbursements		531,934.88	170,278.70	702,213.58	590,255.23	147,805.37	738,060.60	559,886.17	186,960.47	746,846.64
Kendallville Police Department	Yes	32,500.00	338,392.36	370,892.36	32,500.00	356,979.89	389,479.89	33,785.00	362,828.15	396,613.15
Ohio County Communications	Yes	71,632.75	83,445.92	155,078.67	63,336.72	83,033.62	146,370.34	80,731.47	51,088.37	131,819.84
Orange County Sheriff's Office	Yes	255,459.67	42,930.88	298,390.55	258,371.70	45,548.90	303,920.60	355,767.52	43,937.13	399,704.65
Owen County Sheriff's Office	Yes	296,553.00	-	296,553.00	363,737.00	-	363,737.00	420,571.00	-	420,571.00
Parke County Emergency Ops Center	Yes	141,236.00	65,246.00	206,482.00	210,560.00	90,123.00	300,683.00	237,865.00	92,806.00	330,671.00
Parke County Sheriff's Office	N/A	County has only one PSAP office								
Perry County 911 Communications	Yes	264,817.11	64,750.15	329,567.26	246,168.40	65,497.78	311,666.18	237,962.98	69,786.20	307,749.18
<b>City of Tell City</b>	Yes	49,613.00	310,970.00	360,583.00	51,200.00	322,585.00	373,785.00	52,736.00	363,646.00	416,382.00
Pike County E9-1-1	Yes	206,884.00	-	206,884.00	60,483.00	-	60,483.00	102,695.00	-	102,695.00
Porter County Sheriff's Office	Yes	1,675,596.70	-	1,675,596.70	1,489,677.55	-	1,489,677.55	1,936,318.42	-	1,936,318.42
Portage Police Department	Yes	-	653,065.13	653,065.13	-	680,009.20	680,009.20	-	706,836.40	706,836.40
Valparaiso Police Department	Yes	-	368,785.00	368,785.00	-	363,268.00	363,268.00	-	533,423.00	533,423.00
<b>Town of Hebron</b>	Yes	-	35,653.68	35,653.68	-	94,301.40	94,301.40	-	94,301.40	94,301.40
<b>Town of Porter</b>	Yes	-	-	-	-	-	-	-	-	-
<b>Town of Chesterton</b>	Yes	-	-	-	-	-	-	-	-	-
Posey County 911	Yes	347,391.00	153,558.00	500,949.00	290,919.00	158,202.00	449,121.00	364,418.00	158,717.00	523,135.00
Pulaski County Sheriff's Office	Yes	183,561.14	283,723.11	467,284.25	609,666.48	305,261.35	914,927.83	150,758.10	261,955.51	412,713.61
Putnam County Sheriff's Office	Yes	599,583.54	59,765.00	659,348.54	580,187.72	-	580,187.72	600,062.23	-	600,062.23
Randolph County Communications	Yes	295,560.31	103,953.85	399,514.16	270,921.98	106,608.53	377,530.51	286,951.15	112,902.01	399,853.16
Ripley County Communications Office	Yes	446,584.36	158,196.23	604,780.59	311,023.62	137,670.76	448,694.38	313,699.42	138,931.78	452,631.20
Rush County Sheriff's Office	Yes	189,645.00	-	189,645.00	111,600.97	-	111,600.97	145,718.14	-	145,718.14
Rushville Police Department	Yes	-	100,001.45	100,001.45	-	112,378.09	112,378.09	-	144,671.56	144,671.56
Scott County Sheriff's Office	Yes	223,797.84	243,973.72	467,771.56	210,074.72	225,683.87	435,758.59	225,669.01	210,965.78	436,634.79
Shelby County Sheriff's Office	Yes	185,162.02	157,453.87	342,615.89	190,197.03	216,927.19	407,124.22	203,399.42	255,860.15	459,259.57
Shelbyville Police Department 911	Yes	31,449.00	294,967.00	326,416.00	38,431.00	305,335.00	343,766.00	37,731.00	356,829.00	394,560.00
Spencer County 911	Yes	241,018.75	246,805.82	487,824.57	252,409.56	177,424.36	429,833.92	294,602.59	173,778.45	468,381.04
St Joseph County Police Department	Yes	908,609.00	300,995.00	1,209,604.00	896,024.00	298,585.00	1,194,609.00	859,970.00	372,488.00	1,232,458.00
Mishawaka City Dispatch	Yes	115,000.00	7,226,799.00	7,341,799.00	115,000.00	695,216.00	810,216.00	115,000.00	712,592.00	827,592.00
South Bend City 911 Dispatch	Yes	205,000.00	1,217,125.00	1,422,125.00	205,000.00	1,302,826.00	1,507,826.00	205,000.00	1,301,609.00	1,506,609.00
<b>Clay Township</b>	Yes	210,000.00	215,372.00	425,372.00	210,000.00	239,830.00	449,830.00	230,000.00	284,259.00	514,259.00
Starke County Sheriff's Office	Yes	413,361.00	-	413,361.00	340,669.00	-	340,669.00	365,017.00	-	365,017.00
Steuben County Communications	Yes	433,174.55	445,647.05	878,821.60	497,007.01	349,248.54	846,255.55	550,443.70	327,275.48	877,719.18
Sullivan County 911	Yes	195,059.52	3,577.00	198,636.52	199,130.53	2,222.58	201,353.11	221,565.62	4,073.48	225,639.10
Switzerland County 911	Yes	123,498.88	276,896.79	400,395.67	155,364.11	197,882.18	353,246.29	191,403.58	285,408.72	476,812.30
Tippecanoe County E911	Yes	1,628,492.73	268,700.35	1,897,193.08	1,560,881.13	290,381.74	1,851,262.87	1,218,864.36	335,593.98	1,594,458.34
Lafayette Police Department	Yes	-	845,933.09	845,933.09	-	903,692.72	903,692.72	-	945,340.62	945,340.62
Purdue Police Department	Yes	-	300,458.27	300,458.27	-	356,690.04	356,690.04	-	350,832.98	350,832.98
West Lafayette Police Department	Yes	-	361,839.63	361,839.63	-	367,437.47	367,437.47	-	432,164.19	432,164.19
Tipton County Sheriff's Office	Yes	194,288.62	113,068.90	307,357.52	233,488.71	190,046.44	423,535.15	310,000.00	539,440.40	849,440.40
Union County 911	Yes	94,680.35	81,360.16	176,040.51	99,808.05	97,244.29	197,052.34	126,417.16	88,550.17	214,967.33
Vanderburg County 911	Yes	45,907.00	-	45,907.00	2,391.00	-	2,391.00	-	-	2,386.00
<b>City of Evansville</b>	Yes	879,395.00	1,746,041.45	2,625,436.45	1,044,508.02	1,706,657.79	2,751,165.81	1,199,321.94	1,603,760.38	2,803,082.32
Vermillion County Sheriff's Office	Yes	149,042.00	-	149,042.00	143,469.00	-	143,469.00	198,846.00	-	198,846.00
Clinton Police Department	N/A	Per Field Examiner Inquiry								
Vigo County E911	Yes	469,900.00	63,985.00	533,885.00	611,770.00	4,908.00	616,678.00	629,243.00	12,792.00	642,035.00
Indiana State Police Terre Haute-District 32	N/A	Per 911 Advisory Board Director not applicable								
Terre Haute Police Department 911	N/A	Combined with County								
West Terre Haute Police Department 911	N/A	Combined with County								

**APPENDIX G**

**Total E911 Expenditures by PSAP**

PSAP Name	Cert	2005			2006			2007		
		Fee	Other Sources	Total	Fee	Other Sources	Total	Fee	Other Sources	Total
Wabash County Sheriff's Office	Yes	404,945.67	15,839.21	420,784.88	455,961.70	20,111.47	476,073.17	490,719.22	445.67	491,164.89
Less Disbursements to Local Units		(125,000.00)	-	(125,000.00)	(124,590.00)	-	(124,590.00)	(290,000.00)	-	(290,000.00)
County Adjusted Disbursements		279,945.67	15,839.21	295,784.88	331,371.70	20,111.47	351,483.17	200,719.22	445.67	201,164.89
North Manchester Police Department	Yes	60,000.00	113,947.03	173,947.03	64,590.00	127,751.05	192,341.05	85,000.00	136,966.13	221,966.13
Wabash Police Department	Yes	65,000.00	198,637.12	263,637.12	55,000.00	222,843.56	277,843.56	70,000.00	214,482.74	284,482.74
<b>Warren County-joint Fountain County</b>	Yes	128,614.54	-	128,614.54	71,192.04	40,034.86	111,226.90	14,164.58	82,488.54	96,653.12
Less Disbursements to Local Units		(99,881.00)	-	(99,881.00)	(71,192.00)	-	(71,192.00)	(14,164.00)	-	(14,164.00)
County Adjusted Disbursements		28,733.54	-	28,733.54	0.04	40,034.86	40,034.90	0.58	82,488.54	82,489.12
Warrick County Sheriff's Office	Yes	588,708.27	225,026.16	813,734.43	685,779.62	162,016.99	847,796.61	691,918.96	223,325.43	915,244.39
Washington County Sheriff's Office	Yes	337,867.73	-	337,867.73	282,311.68	-	282,311.68	300,671.22	-	300,671.22
Wayne County Sheriff's Office	Yes	524,010.69	442,416.03	966,426.72	550,998.33	439,121.27	990,119.60	944,486.22	523,408.71	1,467,894.93
<b>Wells County</b>	Yes	279,947.27	85,329.24	365,276.51	397,440.00	89,857.72	487,297.72	252,018.74	92,648.77	344,667.51
Less Disbursements to Local Units		(91,303.00)	-	(91,303.00)	(106,371.00)	-	(106,371.00)	(112,478.00)	-	(112,478.00)
County Adjusted Disbursements		188,644.27	85,329.24	273,973.51	291,069.00	89,857.72	380,926.72	139,540.74	92,648.77	232,189.51
Bluffton Dispatch	Yes	97,947.27	353,772.77	451,720.04	106,126.73	331,322.35	437,449.08	113,313.97	322,914.91	436,228.88
White County Communications Center	Yes	406,310.00	103,800.00	510,110.00	449,118.00	98,699.00	547,817.00	491,656.00	87,254.00	578,910.00
Whitley County Communications Center	Yes	593,809.00	366,601.00	960,410.00	317,901.00	422,742.00	740,643.00	451,007.00	447,127.00	898,134.00
Columbia City Police Department	Yes	13,425.25	477,295.50	490,720.75	7,579.30	481,317.44	488,896.74	3,803.86	514,234.88	518,038.74
<b>Total</b>		<b>\$ 53,556,990.45</b>	<b>\$ 56,259,314.26</b>	<b>\$ 109,816,304.71</b>	<b>\$ 51,847,682.58</b>	<b>\$ 51,816,252.02</b>	<b>\$ 103,663,934.60</b>	<b>\$ 55,515,372.93</b>	<b>\$ 53,581,494.53</b>	<b>\$ 109,096,867.46</b>

**IN BOLD=Not on PSAP listing provided by 911 advisory board, identified by PSAP as supporting 911 program**

\*=The total on certificate did not equal the fee plus other source.

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## **APPENDIX H**

Appendix H contains the individual certifications provided by the individual PSAPs. They are in the order as listed in Appendix G which is: County in alphabetic order with non county PSAPs following directly after the county they operate in.

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Adams County for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$230,038.51*	\$203,493.70	\$433,532.21
2006	\$398,096.87**	\$139,120.56	\$537,217.43
2007	\$469,304.09***	\$141,466.45	\$610,770.54

William A. Bone

(Signature)

Auditor

(Title)

7-17-2008

(Date)

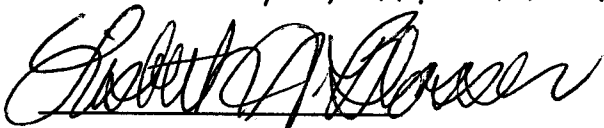
- \*Includes \$606.29 for supplies that should have come from General Fund and \$5,400.00 to Indiana Office of Technology
- \*\*Includes \$437.57 for Supplies that should have come from General Fund and \$4,355.24 to Indiana Office of Technology
- \*\*\*Includes \$3,556.72 for supplies and Chairs that should have come from General Fund and \$3,765.72 to Indiana Office of Technology

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by \_\_\_\_\_ for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 2,386,065.59	\$ 1,526,925.36	\$ 3,912,990.95
2006	\$ 1,645,170.57	\$ 1,485,751.06	\$ 3,130,921.63
2007	\$ 2,156,199.99	\$ 1,504,830.59	\$ 3,661,030.58



(Signature)

Allen County Auditor

(Title)

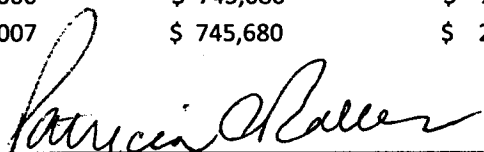
8-21-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Fort Wayne for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ 745,680	\$ 2,095,917	\$ 2,841,597
2006	\$ 745,680	\$ 2,365,617	\$ 3,111,297
2007	\$ 745,680	\$ 2,854,161	\$ 3,599,841



(Signature)

City Controller

(Title)

June 4, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of New Haven for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 48,399.70	\$ 268,433.12	\$ 316,832.82
2006	\$ 48,400.00	\$ 297,343.36	\$ 345,743.36
2007	\$ 48,400.00	\$ 289,047.70	\$ 337,447.70

Brenda Adams  
 (Signature)

Chief Treasurer  
 (Title)

6-3-08  
 (Date)

\* Note: received E911 monies late in 2007 (2/14/07) for 200 payment for 2006. Recorded amount like we received it on time.

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Bartholomew County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$1,031,234.74	\$124,006.68	\$1,155,241.42
2006	\$1,076,791.26	\$139,794.11	\$1,216,585.40
2007	\$1,106,831.28	\$159,813.48	\$1,266,644.72

\*\*\*\*\*

Patricia McKinney  
 (Signature)

Auditor  
 (Title)

July 22 2008  
 (Date)

\*\*\*\*\*PAID FROM THE COUNTY GENERAL FUND

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Benton County for each calendar year broken out as follows:

(Unit name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$129,183.16	\$88,899.32	\$218,082.48
2006	\$150,231.34	\$53,257.88	\$203,489.22
2007	\$149,182.51	\$39,142.00	\$188,324.51

  
Authorize Signature

\_\_\_\_\_  
Auditor  
Title

\_\_\_\_\_  
08/18/2008  
Date

7-21-08  
B.V. JUL 23

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Blackford County for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 163,663.99	\$ 18,625.54	\$ 181,689.53
2006	\$ 171,263.41	\$ 24,333.78	\$ 195,597.19
2007	\$ 188,623.36	\$ <del>28,490.96</del> 28490.96	\$ <del>217,114.32</del> 217,114.32

*Kathy J. Bantz*  
(Signature)

Auditor  
(Title)

7-16-08  
(Date)

NOTE: THE ABOVE AMOUNTS  
WERE CHANGED BEFORE  
THE AUDITOR SIGNED,  
BUT I FORGOT TO  
HAVE HER INITIAL THEM.

Bm

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Boone County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 577,605.72	\$	\$ 577,605.72
2006	\$ 540,967.70	\$	\$ 540,967.70
2007	\$ 520,916.81	\$	\$ 520,916.81

Gretchen Smith  
(Signature)

Auditor  
(Title)

8-12-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
BROWN COUNTY for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 324,969.98	\$ 2,625.06	\$ 327,595.04
2006	\$ 290,436.62	\$ 60,462.98	\$ 350,899.60
2007	\$ 255,132.15	\$ 64,285.10	\$ 319,417.25

*Carol D. Miller*

(Signature)

AUDITOR OF BROWN COUNTY

(Title)

JULY 21, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by \_\_\_\_\_  
Carroll County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 351,291.99	\$ 1,960.38	\$ 353,252.37
2006	\$ 364,498.11	\$ 4,189.73	\$ 368,687.84
2007	\$ 366,038.07	\$ 2,782.68	\$ 368,820.75

Beth L Myers  
(Signature)

Auditor  
(Title)

8-14-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by CASS County for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 529,792. <sup>34</sup>	\$	\$
2006	\$ 556,546. <sup>54</sup>	\$	\$
2007	\$ 602,540. <sup>52</sup>	\$	\$

Aoi Fowler

(Signature)

EQ-11 Director

(Title)

July 24, 08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Logansport for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$	\$ 276,112.30	\$ 276,112.30
2006	\$	\$ 274,746.96	\$ 274,746.96
2007	\$	\$ 283,571.20	\$ 283,571.20

Susan L. Marks  
 (Signature)

Chief Deputy  
 (Title)

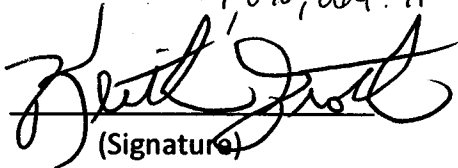
8/4/2008  
 (Date)

Radio Operator  
 Salary  
 Longevity  
 Holiday Pay  
 Fica/Medicare  
 Perf

Clark County  
911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Enhanced 911 for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$1,161,554.02	\$	\$
2006	\$1,235,907.34	\$	\$
2007	\$1,070,064.71	\$	\$

  
 (Signature)

Auditor  
 (Title)

7-10-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of Clacksville for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Police Dispatcher Salaries / Benefits
	From Fees	From Other Sources	Total Amount
2005	\$	\$	\$ 292,628.44
2006	\$	\$	\$ 288,326.77
2007	\$	\$	\$ 286,696.73

Roberta Mc Jamore  
 (Signature)

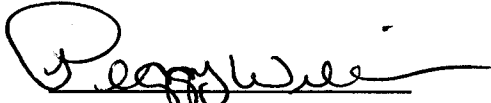
DEPUTY CLERK - TREASURER  
 (Title)

9/5/2008  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Jeffersonville for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$	\$ 157,673.22
2006	\$	\$	\$ 198,390.63
2007	\$	\$	\$ 145,999.05

  
 (Signature)

Clerk Treasurer  
 (Title)

Sept 10, 2008  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Charlestown for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	City Dispatcher Salaries & Benefits Total Amount
2005	\$	\$	\$ 189,339.74
2006	\$	\$	\$ 198,206.16
2007	\$	\$	\$ 209,144.54

Heather Mick  
 (Signature)

deputy clerk  
 (Title)

8-26-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of Sellersburg for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Dispatcher Salaries/Benefits Total Amount
2005	\$	\$	\$ 144,131.36
2006	\$	\$	\$ 149,360.12
2007	\$	\$	\$ 161,778.79

Michelle D. Ewe  
(Signature)

Chief Deputy Clerk Treasurer  
(Title)

8/28/2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Clay for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$395,080.72	\$ 921.19	\$ 396,001.91
2006	\$533,537.19	\$ 834.36	\$534,371.55
2007	\$370,699.89	\$ 720.86	\$ 371,420.75

Nancy Colman  
 (Signature)

First Deputy Auditor  
 (Title)

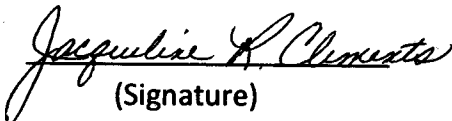
7/8/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Clinton County for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 467,260.79	\$ 1,098,292.00	\$ 1,565,552.79
2006	\$ 419,782.82	\$ 23,957.52	\$ 443,740.34
2007	\$ 362,083.69	\$ 19,228.68	\$ 381,312.37

  
(Signature)

Clinton County Auditor

(Title)

August 7, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Frankfort for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 20,259.35	\$	\$
2006	\$ 53,165.50	\$	\$
2007	\$ 58,055.92	\$	\$

Judith Edinger

(Signature)

Clerk-Treasurer

(Title)

8-6-08

(Date)

CRAWFORD COUNTY

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by CRAWFORD COUNTY for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 85,460.44	\$ 178,630.88	\$ 264,091.32
2006	\$ 153,149.05	\$ 137,973.64	\$ 219,122.69
2007	\$ 142,894.42	\$ 163,596.61	\$ 306,491.03

*Peggy Bullington*  
(Signature)

Crawford County Auditor

(Title)

7/22/08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Daviess County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 426,558.98	\$	\$ 426,558.98
2006	\$ 202,204.24	\$	\$ 202,204.24
2007	\$ 212,787.16	\$	\$ 212,787.16

Paul Dardis

(Signature)

Auditor

(Title)

8-4-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Washington for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 35,000	\$	\$
2006	\$ 35,000	\$	\$
2007	\$ 35,000	\$	\$

Elaine Wellman

(Signature)

Clerk-Treasurer

(Title)

8-4-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Dearborn County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 688,874.29	\$ 130,690.17	\$ 819,564.46
2006	\$ 843,098.25	\$ 96,779.20	\$ 939,877.45
2007	\$ 731,594.70	\$ 103,783.54	\$ 835,378.24

Cary B. Puleo  
 (Signature)

Auditor  
 (Title)

2-18-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Decatur County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 269,938.40	\$ 136,632.78	\$ 406,571.18
2006	\$ 512,000.99	\$ 176,780.33	\$ 648,781.32
2007	\$ 370,198.12	\$ 140,437.83	\$ 510,636.00

Budgett C Weber  
 (Signature)

Dec Co Auditor  
 (Title)

8-18-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Greensburg for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 18,958.89	\$ 256,001.50	\$ 274,960.39
2006	\$ 30,343.78	\$ 265,514.34	\$ 295,858.12
2007	\$ 48,801.37	\$ 276,192.17	\$ 324,993.54

Dwan L. Sief  
(Signature)

Deputy Clerk-Treasurer  
(Title)

8-18-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by DeKalb County for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 255,410.21	\$ 419,126.05	\$ 674,536.26
2006	\$ 301,272.21	\$ 417,660.82	\$ 718,933.03
2007	\$ 263,941.13	\$ 442,670.72	\$ 706,611.85

John W. Fetters  
 (Signature)

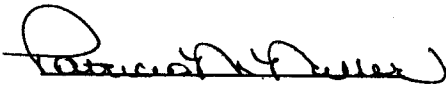
DeKalb County Auditor  
 (Title)

Aug. 20, 2008  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Auburn for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 172,169.62	\$ 172,169.62
2006	\$	\$ 180,360.61	\$ 180,360.61
2007	\$	\$ 196,543.81	\$ 196,543.81

  
 (Signature)

Clerk-Treasurer  
 (Title)

8-12-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF GARRETT for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 176,720.31	\$ 176,720.31
2006	\$	\$ 170,370.33	\$ 170,370.33
2007	\$	\$ 177,992.40	\$ 175,992.40

*Janis R. DeLo*  
 (Signature)

CLERK TREASURER  
 (Title)

8-14-08  
 (Date)

518  
 \$175,992.40

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Delaware County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 732,833.43	\$ 1,215,582.40	\$ 1,948,415.83
2006	\$ 724,546.64	\$ 1,980,499.02	\$ 2,705,045.66
2007	\$ 694,573.07	\$ 1,438,694.55	\$ 2,133,267.62

Lee A. Carl

(Signature)

General Supervisor

(Title)

7/24/08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Dubois County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 703,575. <sup>09</sup>	\$ 109,828. <sup>73</sup>	\$ 813,403. <sup>82</sup>
2006	\$ 711,751. <sup>21</sup>	\$ 109,008. <sup>02</sup>	\$ 820,759. <sup>23</sup>
2007	\$ 697,390. <sup>71</sup>	\$ 117,044. <sup>77</sup>	\$ 814,435. <sup>48</sup>

Sandy Morton  
 (Signature)

Deputy Auditor  
 (Title)

07/09/2008  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Jasper for each calendar year broken out as follows:

(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ .00	\$ 247,989.65	\$ 247,989.65
2006	\$ .00	\$ 292,790.55	\$ 292,790.55
2007	\$ .00	\$ 287,039.45	\$ 287,039.45

Juanita S. Boehm  
Juanita S. Boehm (Signature)

Clerk Treasurer

(Title)

July 16, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Elkhart County for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 1,924,638	\$ 1,398,264	\$ 3,322,902
2006	\$ 738,093	\$ 1,438,705	\$ 2,176,798
2007	\$ 764,598	\$ 1,580,017	\$ 2,344,615

Donald L. Hens  
(Signature)

ELKHART COUNTY Auditor  
(Title)

July 14, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Elkhart for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$149,382.03	\$	\$149,383.03
2006	\$146,565.12	\$	\$146,565.12
2007	\$181,533.32	\$	\$181,533.32

Stephen J. Malone

(Signature)

Controller

(Title)

7/9/08

(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Nappanee for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>
2005	\$ 30,806
2006	\$ 59,024
2007	\$102,125

Kimberly A. Ingle  
(Signature)

Clerk-Treasurer  
(Title)

July 18, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
FAYETTE COUNTY for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 384,306	\$ 0	\$ 384,306.
2006	\$ 368,940	\$ 0	\$ 368,940
2007	\$ 347,271	\$ 0	\$ 347,271

Mary R. Hines  
 (Signature)

Auditor  
 (Title)

8/14/08  
 (Date)

FLOYD COUNTY

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by FLOYD COUNTY for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 818,673.27	None	\$ 818,673.27
2006	\$ 456,323.98	None	\$ 456,323.98
2007	\$ 917,007.69	None	\$ 917,007.69

*Teresa A. Plaiss*

(Signature)

Floyd County Auditor

(Title)

7/17/08

(Date)

CITY OF NEW ALBANY  
911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF NEW ALBANY for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$517,346.49	\$ 497,595.48	\$ 1,014,941.97
2006	\$ 18,183.55	\$ 533,417.13	\$ 551,600.68
2007	\$ 65,000.00	\$ 613,970.84	\$ 678,970.84

Kathryn M. Henry  
(Signature)

City Controller  
(Title)

7/17/08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Fountain County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 208,591.47	\$ 141,585.45	\$ 350,176.92
2006	\$ 278,292.68	\$ 141,112.30	\$ 419,404.98
2007	\$ 254,693.46	\$ 149,010.20	\$ 403,703.66

Coleen Chambers  
 (Signature)

Auditor  
 (Title)

8/7/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Franklin County for each calendar year broken out as follows:

(Unit Name)

Year	911 (248)	911 (100)	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 322,378.47	\$ 237,215.72	\$ 559,594.19
2006	\$ 209,387.34	\$ 243,392.53	\$ 452,779.87
2007	\$ 268,553.97	\$ 243,311.76	\$ 511,865.73

(215)

200,210.26

Susana Jones  
(Signature)

Auditor  
(Title)

July 17, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Fulton County for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ 163,211	\$ 219,659	\$382,870
2006	\$ 342,789	\$ 239,848	\$582,637
2007	\$ 302,255	\$ 246,761	\$522,016

Denise G. Chandler

(Signature)

Fulton County Auditor

(Title)

8-13-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Gibson County for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 396964	\$ 198956	\$ 595920
2006	\$ 384304	\$ 203662	\$ 487966
2007	\$ 321238	\$ 207748	\$ 528986

Mary Key  
 (Signature)

Auditor  
 (Title)

8-12-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
GRANT COUNTY for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 334,188.	\$ 789,077.	\$ 1,123,267.00
2006	\$ 362,752.	\$ 811,509.	\$ 1,174,261.00
2007	\$ 304,584.	\$ 867,193.	\$ 1,171,777.00

Michael W. Bunt  
 (Signature)

AUDITOR  
 (Title)

7/28/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Marion for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$	\$ 404,769.27
2006	\$	\$	\$ 434,697.95
2007	\$	\$	\$ 460,824.93

Cindy Wright  
 (Signature)

Controller

(Title)

July 24, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Greene for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 403,103.95	\$	\$ 403,103.95
2006	\$ 509,503.95	\$	\$ 509,503.95
2007	\$ 409,727.49	\$	\$ 409,727.49

David J. Bulley  
 (Signature)

Auditor  
 (Title)

Aug 12, 2008  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Linton for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$0	\$61,028.34	\$61,028.34
2006	\$28,022.03	\$	\$28,022.03
2007	\$27,620.10	\$	\$27,620.10

P. Jack Shultz  
(Signature)

Clerk-Treasurer  
(Title)

8-15-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Hamilton for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 3,256,757.06	\$ 1,322,668.57	\$ 4,579,425.63
2006	\$ 2,376,526.24	\$ 1,348,335.19	\$ 3,724,861.43
2007	\$ 2,302,108.82	\$ 1,557,311.35	\$ 3,859,520.17

Dawn Coardale  
(Signature)

Chief Deputy Auditor  
(Title)

6-25-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Carmel for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$	\$
2006	\$	\$	\$
2007	\$	\$	\$

Diana L. Corday  
 (Signature)  
Carmel Clerk Treasurer  
 (Title)  
6/24/08  
 (Date)

*See  
attached*

City of Carmel  
E911 Expenses

	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund:			
Personal Services	1,354,689.93	1,568,500.14	1,858,071.43
Supplies	25,723.71	28,038.67	30,734.70
Other Services and Charges	225,865.37	254,595.48	324,677.61
Equipment	<u>25,613.62</u>	<u>52,950.64</u>	<u>32,518.13</u>
General Fund Expenditures	1,631,892.63	1,904,084.93	2,246,001.87
Less County Fee Contribution	<u>(45,000.00)</u>	<u>(45,000.00)</u>	<u>(45,000.00)</u>
Total Non-Fee Expenditures	<u>1,586,892.63</u>	<u>1,859,084.93</u>	<u>2,201,001.87</u>

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Noblesville for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 45,000.00	\$ 1,181,212.77	\$ 1,136,212.77
2006	\$ 45,000.00	\$ 1,279,119.56	\$ 1,234,119.56
2007	\$ 45,000.00	\$ 1,393,910.51	\$ 1,348,910.51

Janet S. Jones  
 (Signature)

Clark - Treasurer  
 (Title)

6-25-08  
 (Date)

  
 REVERSE

Hancock Co  
E911 Certification  
4/1/05 - 12/31/07

LA 8/15/08  
SPPC  
on  
Back  
TE  
8/2/08

911 Expenditure Certification

E911 1157 Revenue

I certify that the attached documentation details all 911 expenditures made by  
Hancock for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 530,002.30	\$ 0	\$ 530,002.30
2006	\$ 530,251.00	\$ 0	\$ 530,251.00
2007	\$ 736,450.33	\$ 0	\$ 736,450.33

Shirley Martin  
(Signature)

book keeper  
(Title)

8-5-08  
(Date)

Hancock Co  
E911 Certification  
1/1/05 - 12/31/07

LA 8/5/  
SPAC  
on  
Back  
7/2  
8/2/07

911 Expenditure Certification

E 911 1156 General

I certify that the attached documentation details all 911 expenditures made by  
Hancock for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 345,163.60	\$ 0	\$ 345,163.60
2006	\$ 528,423.92	\$ 0	\$ 528,423.92
2007	\$ 472,379.78	\$ 0	\$ 472,379.78

Mindy Martin

(Signature)

Bookkeeper

(Title)

8-5-08

(Date)

Hancock Co  
E911 Certification  
11/105 - 12/31/07

CA 8/5  
SPPC  
on  
Burd  
EC  
6/7/07

911 Expenditure Certification

E911 1158 Bond & interest.

I certify that the attached documentation details all 911 expenditures made by  
Hancock for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$247,464.00	\$0	\$247,464.00
2006	\$246,680.00	\$0	\$246,680.00
2007	\$249,440.00	\$0	\$249,440.00

Shirley Martin  
(Signature)

Bookkeeper  
(Title)

8-5-08  
(Date)

Hancock Co  
E911 Expenditures  
4/1/05 - 12/31/07

CA 8/4/0  
SPAC on  
Back  
8/7/0

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Greenfield for each calendar year broken out as follows:  
(Unit Name)

Year	* 911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
	2005	\$ 89,965.30	\$
2006	\$ 137,589.75	\$	\$ 137,589.75
2007	\$ 147,297.81	\$	\$ 147,297.81

[Signature]  
(Signature)

Clerk-Treasurer  
(Title)

7/28/2008  
(Date)

\* FE Note - This money is reimbursement from Hancock Co for 3 Dispatchers with the City of Greenfield. The money is E911 Fee money disbursed from Hancock County.

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Harrison County for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 171,454.52	\$ 294,555.15	\$ 466,009.67
2006	\$ 184,559.38	\$ 329,974.73	\$ 514,534.11
2007	\$ 182,951.78	\$ 337,092.56	\$ 520,044.34

*Patricia D. Hoyle*

(Signature)

*Harrison County Auditor*

(Title)

*7/28/08*

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Hendricks County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 1,361,827.41	\$ 257,400.69	\$ 1,619,228.10
2006	\$ 821,007.42	\$ 239,865.64	\$ 1,060,873.06
2007	\$ 2,737,200.71	\$ 299,981.00	\$ 3,037,181.71

Cinda Kattan  
 (Signature)

Hendricks Co. Auditor  
 (Title)

7/17/08  
 (Date)

A. P.

# 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
TOWN OF AVON for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ —	\$ 23,543.90	\$ 23,543.90
2006	\$ —	\$ 51,027.10	\$ 51,027.10
2007	\$ —	\$ 55,000.00	\$ 55,000.00

Shirley K. Howell  
(Signature)

(SEE ATTACHED)

CLERK-TREASURER  
(Title)

7-17-08  
(Date)

2007/11

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Town of Brownsburg for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 64,000 <sup>00</sup>	\$ 1,738,091.13	\$ 1,802,091.13
2006	\$ 64,000 <sup>00</sup>	\$ 1,908,694.25	\$ 1,972,694.25
2007	\$ 0	\$ 643,265.52	\$ 643,265.52

Jeanette A. Buckler  
(Signature)

Clerk-Treasurer  
(Title)

7/09/08  
(Date)

0

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
DANVILLE for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ —	\$	\$ 192,078.75
2006	\$ —	\$	\$ 248,316.23
2007	\$ —	\$	\$ 161,005.74

Amy J. Roberts  
 (Signature)

Clerk-Treasurer  
 (Title)

7-17-08  
 (Date)

E

**Expenses of the Town of Plainfield (TOP) E911 Dispatch Center and the Hendricks County Communications Center (HCCC) for FY 2005, 2006, 2007 & 2008, Period 8**

	2005		2006		2007		2008	
	TOP E911 Dept	TOP E911 Dept	TOP E911 Dept	TOP E911 Dept	HCCC E911 Center	HCCC E911 Center	HCCC E911 Center	HCCC E911 Center
Wages	\$ 736,652	\$ 823,680	\$ 978,512	\$ 283,716	\$ 1,561,871	\$ 49,778	\$ 299,676	\$ 40,202
Supplies	\$ 4,995	\$ 9,061	\$ 3,450	\$ 54,775	\$ 191,725	\$ 264,236	\$ 1,951,527	\$ 264,236
Other Services & Charges	\$ 53,690	\$ 66,862	\$ 59,027	\$ 34,940	\$ 191,725	\$ 299,676	\$ 40,202	\$ 264,236
Capital	\$ 7,506	\$ 17,740	\$ 2,721	\$ 191,725	\$ 191,725	\$ 299,676	\$ 40,202	\$ 264,236
<b>Total</b>	<b>\$ 802,843</b>	<b>\$ 917,343</b>	<b>\$ 1,043,710</b>	<b>\$ 565,156</b>	<b>\$ 1,951,527</b>	<b>\$ 264,236</b>	<b>\$ 1,951,527</b>	<b>\$ 264,236</b>
Encumbrances	\$ 26,910	\$ 14,500	\$ 2,000	\$ 68,500	\$ 68,500	\$ 264,236	\$ 264,236	\$ 264,236
<b>Total Expenditures</b>	<b>\$ 829,753</b>	<b>\$ 931,843</b>	<b>\$ 1,045,710</b>	<b>\$ 633,656</b>	<b>\$ 2,215,763</b>	<b>\$ 2,215,763</b>	<b>\$ 2,215,763</b>	<b>\$ 2,215,763</b>

**Total of TOP & HCCC Combined by the end of 2007 \$ 1,679,366**

*center  
... 12/2/08*



# TOWN OF PLAINFIELD

206 W. Main Street Plainfield, Indiana 46168  
Phone (317) 839-2561 Fax (317) 838-5236  
web: www.townofplainfield.com

## TOWN COUNCIL

**ROBIN G. BRANDGARD**  
President  
Water Department  
Fire Department

**BILL KIRCHOFF**  
Vice-President  
Street Department

**KENT McPHAIL**  
Police Department  
Public Relations

**EDMUND GADDIE, JR.**  
Sewer Department  
Sanitation

**RENEA WHICKER**  
Parks Department  
Properties

**WESLEY R. BENNETT**  
Clerk-Treasurer

**TOWN MANAGER**  
Richard A. Carlucci

**HR DIRECTOR**  
Ronald Lydick

**TOWN ENGINEER**  
Timothy A. Belcher

**DEPUTY BUILDING  
COMMISSIONER**  
Edward Rudolphi

**DIRECTOR OF  
PLANNING**  
Joe Y. James

**PUBLIC WORKS  
SUPERINTENDENT**  
Jason Castetter

**FIRE CHIEF**  
Byron L. Anderson

**POLICE CHIEF**  
Jeff Mitny

**ATTORNEY**  
Melvin R. Daniel

Date: September 4, 2008

To: Beth Kelley, CPA, Indiana State Board of Accounts

From: Wesley R. Bennett, Clerk – Treasurer, Town of Plainfield, Indiana

Subject: Town of Plainfield E911 and Hendricks County Communications Center Expenses.

The figures provided detail the expenses incurred by the Town of Plainfield and its E911 Communications Department for the period of 2005, 2006, and 2007. In addition, the combined Hendricks County Communications Center (HCCC) was established and become operational in June of 2007. Figures are also attached detailing the expenses for this new department

The figures attached to this cover letter reflect the amounts entered and shown within the financial reporting system of the Town of Plainfield, Indiana. While every effort has been made to verify the accuracy of these figures, from time-to-time during the FY 2005 and FY 2006 periods, expenses may have been assigned to the wrong expense object. This would cause there to be inadvertent inaccuracies in some of the figures reported. While no material errors have been found, I can not attest to the complete and 100% accuracy of the figures provided for those time-periods.

I hope these attachments help to place these figures in a context which will be useful towards establishing both a sufficient and permanent funding mechanism for this very important public safety function of local government. Please contact me if I may be of any further assistance to you and your department.

With Regards,

Wesley R. Bennett  
Clerk – Treasurer  
Town of Plainfield, Indiana

6 Attachments

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Henry County for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 652,332.75	\$ 223,773.74	\$ 876,106.49
2006	\$ 761,999.09	\$ 310,495.48	\$ 1,072,494.57
2007	\$ 818,440.42	\$ 312,295.72	\$ 1,130,736.14

Linda S. Ratcheff  
(Signature)

AUDITOR  
(Title)

7/28/08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
HOWARD for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 588,711.15	\$ 255,887.34	\$ 844,598.49
2006	\$ 507,503.53	\$ 251,371.37	\$ 758,874.90
2007	\$ 954,490.37	\$ 260,315.84	\$ 1,214,806.21

Jessie G Martin  
(Signature)

CHIEF DEPUTY

(Title)

08/14/08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
HUNTINGTON COUNTY for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 178,748.79	\$ 231,862.77	\$ 410,611.56
2006	\$ 165,010.88	\$ 300,053.95	\$ 465,064.83
2007	\$ 204,122.66	\$ 308,705.60	\$ 512,828.26

Kathy Jullerat  
(Signature)

Auditor  
(Title)

7-17-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Houston for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 403,843.52	\$ 403,843.52
2006	\$	\$ 438,741.07	\$ 438,741.07
2007	\$	\$ 440,255.82	\$ 440,255.82

Christi A Scher  
 (Signature)

\_\_\_\_\_  
 (Title)

\_\_\_\_\_  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Jackson County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$	\$
2006	\$	\$	\$
2007	\$	\$	\$

Gwen Bohall  
(Signature)

1st deputy auditor  
(Title)

8/12/08  
(Date)

*See attached spreadsheet*

Jackson County  
E-911 Fund  
1/1/05 to 12/31/07

	Enhanced 911 Fund		
	2005	2006	2007
Balance at January 1	\$ 550,796.79	\$ 615,388.84	\$ 696,825.55
Receipts:			
Landline Fees	346,908.33	377,724.66	334,851.73
Cell Fee	131,715.94	117,590.15	196,910.10
Interest	11,038.61	13,929.07	1,288.40
Misc	-	-	265.00
Total Receipts	<u>489,662.88</u>	<u>509,243.88</u>	<u>533,315.23</u>
Disbursements:			
Social Security Old System	203.04	-	-
Social Security New System	3,862.69	435.21	439.96
Perf/Retirement Old System	350.37	-	-
Perf/Retirement New System	2,565.46	1,006.65	940.66
Group Insurance - Health	-	7,000.00	-
To Seymour Police Department	50,000.00	-	-
Equipment for New Seymour Police Dispatch Office	-	279,200.00	69,800.00
Director Old System (Heather Davis)	2,652.84	-	-
Director New System (Heather Davis)	3,094.98	5,747.82	5,977.73
Dispatchers	49,611.67	-	-
Equipment Old System	45,708.48	-	-
Equipment New System	70,389.03	32,401.02	127,422.50
Insurance Old System	500.00	500.00	-
Furniture and Fixtures	999.99	169.00	2,784.98
Postage and Printing Old System	69.58	-	-
Postage and Printing New System	600.00	307.45	337.40
Travel Old System	689.76	-	-
Travel New System	1,095.37	1,669.34	-
Clothing Old System	1,979.45	-	-
Clothing New System	3,577.80	5,492.67	5,446.91
Office Supplies and Equipment Old System	2,066.02	-	-
Office Supplies and Equipment New System	385.17	1,051.70	4,377.38
Correction of Quietus	2.91	-	15.36
Education & training Old System	1,740.96	-	-
Education & training New System	2,034.80	4,658.78	1,444.95
Operating Supplies	1,731.77	557.87	-
Terminal Leas and Maint Old System	87,413.77	-	-
Terminal Leas and Maint New System	91,744.92	87,609.66	161,291.19
Total Disbursements	<u>425,070.83</u>	<u>427,807.17</u>	<u>380,279.02</u>
Balance December 31	<u>\$ 615,388.84</u>	<u>\$ 696,825.55</u>	<u>\$ 849,861.76</u>
Totals from General Fund	<u>312,238.11</u>	<u>361,214.12</u>	<u>377,507.69</u>
Total Jackson County 911 Expenses	<u>927,626.95</u>	<u>1,058,039.67</u>	<u>1,227,369.45</u>

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Seymour for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$	\$
2006	\$	\$	\$
2007	\$	\$	\$

Fred DeFoe

(Signature)

Chief of Police

(Title)

8/11/03

(Date)

*see Attached Binder*

City of Seymour  
 Disbursements  
 1/1/05 to 12/31/07

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Disbursements:			
Gross Wages	333,661.75	323,518.88	326,998.98
City FICA/Med 7.65%	25,525.13	24,749.20	25,015.43
Employment Tax	1,750.00	1,400.55	1,571.33
PERF pf by city 6.25%	20,853.86	-	-
PERF pf by city 6.50%	-	21,028.73	-
PERF pf by city 6.75%	-	-	22,072.44
Medical ins. Pd by city	50,777.88	46,165.48	31,349.46
Budget Totals	20,271.05	27,336.74	30,191.67
XYBix System (paid for from 911 funds received from the County			43,024.00
	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u><u>452,839.67</u></u>	<u><u>444,199.58</u></u>	<u><u>480,223.31</u></u>

8/7/23

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Jasper County for each calendar year broken out as follows:

(Jasper County)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$265,345.60	\$217,339.05	\$482,684.65
2006	\$271,404.13	\$217,548.81	\$488,952.94
2007	\$283,888.53	\$228,221.21	\$512,109.74

} see Pg 3

Donna D. Jordan  
(Signature)

Auditor of Jasper County  
(Title)

7/8/08  
(Date)

APR 7-22-08  
JUL 23

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
JAY COUNTY for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 270,767.40	\$ 114,241.89	\$ 385,009.29
2006	\$ 266,963.25	\$ 119,108.41	\$ 386,071.66
2007	\$ 292,912.19	\$ 123,351.74	\$ 416,263.93

Carrie M. Culy  
(Signature)

1st Deputy Auditor  
(Title)

7/22/08  
(Date)

COUNTY AUDITOR WAS NOT IN OFFICE  
ON 7-21-08 + 7-22-08, SO I ASKED  
HER FIRST DEPUTY TO SIGN. *APR*

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
JEFFERSON Co. for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 409,997	\$ 223,005	\$ 633,002
2006	\$ 368,399	\$ 189,386	\$ 557,785
2007	\$ 323,586	\$ 183,784	\$ 507,370

Sandra J. Shelton  
(Signature)

Auditor  
(Title)

7-22-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Madison for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 35,470.92	\$ 187,237.38	\$ 222,708.30
2006	\$ 36,947.00	\$ 194,981.87	\$ 231,928.87
2007	\$ 35,928.00	\$ 203,223.46	\$ 239,151.46

Steve Adams  
 (Signature)

Clerk-Treasurer  
 (Title)

8/5/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Jennings E911 for each calendar year broken out as follows:  
(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ 559,057.60	\$ 212,200.00	\$ 346,857.60
2006	\$ 566,960.48	\$ 215,000.00	\$ 351,960.48
2007	\$ 612,728.50	\$ 200,000.00	\$ 412,728.50

*Gencie L. Remy*

(Signature)

Auditor, Jennings County

(Title)

July 22, 2008


(Date)

RBC  
9-2-08

# 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Johnson County for each calendar year broken out as follows:

Year	911 General Fund Expenditures	E 911 Fund Expenditures	Other 911 Fund Expenditures	Total Amount
2005	5,972.98	987,367.82	-	993,340.80
2006	6,144.98	966,040.61	73,920.00	1,046,105.59
2007	6,329.86	1,860,003.09	143.78	1,866,476.73
	18,447.82	3,813,411.52	74,063.78	3,905,923.12

  
\_\_\_\_\_  
Rob Norris

~~Rob~~ Rob Norris  
\_\_\_\_\_  
ITS Director

9/3/2008  
\_\_\_\_\_  
Date

### 911 Expenditure Certification

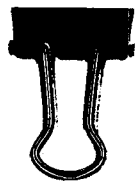
I certify that the attached documentation details all 911 expenditures made by Town of Edinburgh for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 163,262.47	\$ 163,262.47
2006	\$	\$ 170,142.65	\$ 170,142.65
2007	\$	\$ 178,388.16	\$ 178,388.16

Jarvis L Smith  
 (Signature)

Clerk Treasurer  
 (Title)

8-14-08  
 (Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Franklin, Indiana for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 448,198.65	\$ 448,198.65
2006	\$	\$ 464,372.12	\$ 464,372.12
2007	\$	\$ 467,936.57	\$ 467,936.57

  
(Signature)

Clerk Treasurer  
(Title)

September 3, 2008  
(Date)

Rec  
9-2-08

911 Expenditure Certification - *Salaries & Benefits*

I certify that the attached documentation details all 911 expenditures made by  
City of Greenwood for each calendar year broken out as follows:  
(Unit Name)

Year	911	911 - <i>Salaries</i>	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 124,526	\$ 124,526
2006	\$	\$ 124,177	\$ 124,177
2007	\$	\$ 144,578	\$ 144,578

*Kathie Yritz*  
(Signature)

*Payroll Clerk / Deputy Clerk Treasurer*  
(Title)

*8-22-08*  
(Date)

ALL  
9-2-08

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Town of New Whiteland Police Department for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 180,362.02	\$ 180,362.02
2006	\$	\$ 182,367.97	\$ 182,367.97
2007	\$	\$ 194,878.23	\$ 194,878.23

(Signature)

CLERK TREASURER

(Title)

8-13-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Knox County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 511,357.48	\$ 0	\$ 511,357.48
2006	\$ 505,901.29	\$ 0	\$ 505,901.29
2007	\$ 517,727.64	\$ 0	\$ 517,727.64

Sharon K. Duke  
(Signature)

Knox County Auditor  
(Title)

7/24/08  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Kosciusko County for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 725,020	\$	\$
2006	\$ 923,997	\$	\$
2007	\$ 964,017	\$	\$

Maria M. Sherry  
(Signature)

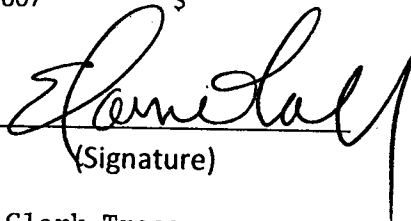
Auditor  
(Title)

7/22/08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Warsaw for each calendar year broken out as follows:  
 (Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$102,278	\$	\$ 102,278
2006	\$	\$	\$
2007	\$	\$	\$

  
 (Signature)

Clerk-Treasurer

(Title)

07-09-08

(Date)

The City of Warsaw has an agreement with Kosciusko County for compensation due the City for the cost associated paying City Dispatchers.

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
LaGrange County for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 471,803.44	\$ 141,944.96	\$ 613,748.40
2006	\$ 465,305.73	\$ 125,752.51	\$ 591,058.24
2007	\$ 354,873.05	\$ 222,789.70	\$ 577,662.75

Jackie S Boyle  
(Signature)

LaGrange Co. Auditor  
(Title)

07/28/2008  
(Date)



*Auditor Lake County*

LAKE COUNTY GOVERNMENT CENTER  
2293 NORTH MAIN STREET  
CROWN POINT, INDIANA 46307



911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Lake County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 2,198,860.90	\$ 156,503.25	\$ 2,355,364.15
2006	\$ 1,690,798.10	\$ 193,447.40	\$ 1,884,245.50
2007	\$ 2,135,988.73	\$ 173,753.40	\$ 2,309,742.13

*[Handwritten Signature]*  
(Signature)

DIRECTOR OF FINANCE  
(Title)

7-23-08  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by TOWN OF CEDAR LAKE for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 0	\$ 0	\$ 0
2006	\$ 0	\$ 0	\$ 0
2007	\$ 8,423	\$ 0	\$ 8,423
2008 YTD	19,185	0	19,185 YTD

Amey J. Sord  
(Signature)

CLERK-TREASURER  
(Title)

7-17-2008  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Crown Point for each calendar year broken out as follows:  
(Unit Name)

Year	<del>911</del> Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$	\$
2006	\$	\$	\$
2007	\$	\$ <i>All attached</i>	\$

*Patti Olson*  
(Signature)

*Clerk - Treasurer*  
(Title)

*7-17-08*  
(Date)

**SALARIES AND BENEFITS FOR TCO'S**

<b>YEAR</b>	<b>FULL-TIME GROSS</b>	<b>PART-TIME GROSS</b>	<b>BENEFITS*</b>	<b>TOTAL</b>
2005	172,671.73	63,643.16	134,074.44	370,389.33
2006	205,260.43	34,888.89	143,039.23	383,188.55
2007	259,351.20	12,008.52	184,688.27	456,047.99

**\*BENEFITS INCLUDE PERF, FICA/MEDICARE, HEALTH, WORKMANS COMP,  
LIFE, AD&D, DEP, AND LTD INSURANCE PAID BY THE CITY OF CROWN POINT**

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Dyer for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures		Total Amount
	From Fees	From Other Sources	
2005	\$	\$ 174,602.83	\$ 174,602.83
2006	\$	\$ 196,107.56	\$ 196,107.56
2007	\$	\$ 209,873.16	\$ 209,873.16

Patricia Haupt

(Signature)

Clerk Treasurer

(Title)

7-22-08

(Date)

**NOTE: These are Dispatcher Salaries, PERF, Unemployment, FICA, Medicare, and Uniforms.**

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
EAST CHICAGO EMERGENCY MGT. for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$927,696.69	\$927,696.69
2006	\$	\$891,402.32	\$891,402.32
2007	\$	\$953,833.49	\$953,833.49

Debra R. Gray

(Signature)

Director

(Title)

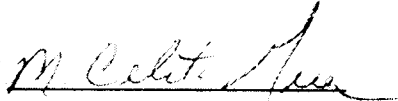
4 Aug 08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Gary for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$0.00	\$0.00	\$0.00
2006	\$0.00	\$0.00	\$0.00
2007	\$17,896.71	\$0.00	\$17,896.71

  
(Signature)

City Controller  
(Title)

August 22, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF HAMMOND for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 1,272,655.33	\$ 1,272,655.33
2006	\$	\$ 1,202,968.66	\$ 1,202,968.66
2007	\$	\$ 1,279,199.70	\$ 1,279,199.70

Barbara Carchewell  
 (Signature)

CONTROLLER

(Title)

JULY 21, 2008

(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of Highland for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 248,836.17	\$ 248,836.17
2006	\$	\$ 272,681.93	\$ 272,681.93
2007	\$	\$ 264,141.17	\$ 264,141.17

Michael W. [Signature]

(Signature)

Clerk-Treasurer

(Title)

July 29, 2008

(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Hobart for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 0	\$ 7,580 + payroll* \$300,690	\$ 308,270
2006	\$ 29,695	\$ 9,384 + payroll* \$316,498	\$ 355,577
2007	\$ 29,695	\$13,670 + payroll* \$326,300	\$ 369,665

\* Average Annual Payroll + benefits is included

  
 \_\_\_\_\_  
 (Signature)

Clerk-Treasurer  
 \_\_\_\_\_  
 (Title)

July 23, 2008  
 \_\_\_\_\_  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF LAKE STATION for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 123,228.67	\$ 123,228.67
2006	\$	\$ 244,754.49	\$ 244,754.49
2007	\$	\$ 201,732.04	\$ 201,732.04

Brenda Samuels

(Signature)

BAENDA SAMUELS

(Title)

08-07-08

(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Lowell for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 180,516.	\$ 180,516.
2006	\$	\$ 187,967.	\$ 187,967.
2007	\$	\$ 197,445.	\$ 197,445.

*Judith Walters*  
 (Signature)

Clerk-Treasurer

(Title)

7-21-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Merrillville Police Dept. for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 239,478.23	\$ 239,478.23
2006	\$	\$ 349,794.08	\$ 349,794.08
2007	\$	\$ 368,019.50	\$ 368,019.50

David Barron

(Signature)

Support Services Commander

(Title)

7-16-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Munster for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ -0-	\$ 351,926.20	\$ 351,926.20
2006	\$ -0-	\$ 481,511.81	\$ 481,511.81
2007	\$ -0-	\$ 474,887.59	\$ 474,887.59

David F. Shafer  
(Signature)

Clerk-Treasurer, Town of Munster  
(Title)

July 23, 2008  
(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Schererville Police Department for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$0.00	\$386,192.77	\$386,192.77
2006	\$0.00	\$427,153.75	\$427,153.75
2007	\$0.00	\$416,734.39	\$416,734.39



(Signature)

Commander

(Title)

07/21/2008

(Date)

\*These figures are estimations only and are not all-inclusive.

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by TOWN OF ST JOHN for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures		Total Amount
	From Fees	From Other Sources	
2005	\$ 0	\$ 164,782	\$ 164,782
2006	\$ 0	\$ 190,234	\$ 190,234
2007	\$ 0	\$ 204,376	\$ 204,376

*Shirley P. Long*

(Signature)

Clerk-Treasurer

(Title)

July 21, 2008

(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Whiting for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 154,045.56	\$ 154,045.56
2006	\$	\$ 133,191.95	\$ 133,191.95
2007	\$	\$ 147,898.87	\$ 147,898.87

*Michael S. Helms*  
(Signature)

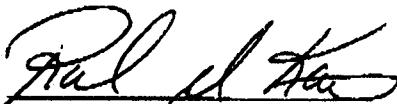
clerk-treasurer  
(Title)

7/23/08  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
GRIFFITH POLICE DEPT for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$163,595.78	\$ 163,595.78
2006	\$	\$164,796.59	\$ 164,796.59
2007	\$	\$185,231.67	\$ 185,231.67



(Signature)

CHIEF OF POLICE

(Title)

07/21/08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by LaPorte County 911 for each calendar year broken out as follows:

YEAR	EXPENDITURES FROM FEES (598)		EXPENDITURES FROM OTHER (177)		TOTAL AMOUNT
2005	Salaries	\$ 267,949.86	Salaries	\$ 477,810.85	\$ 1,157,064.65
	Expenses	\$ 407,810.37	Expenses	\$ 3,493.57	
2006	Salaries	\$ 267,596.39	Salaries	\$ 496,654.35	\$ 1,164,474.35
	Expenses	\$ 397,498.67	Expenses	\$ 2,724.94	
2007	Salaries	\$ 327,564.84	Salaries	\$ 471,740.42	\$ 1,228,465.62
	Expenses	\$ 424,817.00	Expenses	\$ 4,343.36	

*Brent T. Soller*

\_\_\_\_\_  
Brent T. Soller

Director

\_\_\_\_\_  
TITLE

June 24, 2008

\_\_\_\_\_  
DATE

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Michigan City for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$396,184.03	\$396,184.03
2006	\$	\$ 488,513.01	\$488,513.01
2007	\$	\$ 461,117.31	\$461,117.31

  
(Signature)

Deputy Controller

(Title)

July 7, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Lawrence county Emergency Telephone & Wireless 911 Funds for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ 635,867.89	\$ 221,962.10	\$ 857,829.99
2006	\$ 492,307.57	\$ 226,103.07	\$ 718,410.64
2007	\$ 563,631.82	\$ 239,400.00	\$ 803,031.82

Billie Terry  
(Signature)

Lawrence County Auditor

7/23/08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Bedford for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures Reimb Law Co	911 Expenditures Paid By City
2005	\$ 81833.53	\$ 278321.79
2006	\$ 25663.14	\$ 315086.25
2007	\$ 18029.04	\$ 275987.67

*Jane L. Blackwell-Chase*  
(Signature)

*Clerk/Treasurer City of Bedford, In.*  
(Title)

*August 2, 2008*  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Mitchell. for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 28292.71	\$ 101854.19	\$ 130146.90
2006	\$ 29555.62	\$ 84746.31	\$ 114301.93
2007	\$ 31879.33	\$ 95124.47	\$ 127003.80

*Greg James*  
 (Signature)

Club - Treasurer  
 (Title)

7-29-08  
 (Date)

NOTE: I took office on 1-1-08. These figures  
 are the best I can come up with.  
 I will not be held responsible in ANYWAY  
 for this information

*Greg James*  
 Club - Treasurer  
 72908

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Madison County, IN for each calendar year broken out as follows:

(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ 724,620.84	\$ 200,879.73	\$ 925,500.57
2006	\$ 977,308.75	\$ 215,093.56	\$ 1,192,402.31
2007	\$ 345,203.61	\$ 206,877.69	\$ 552,081.30

Mathy Stoops-Wright PM  
(Signature)

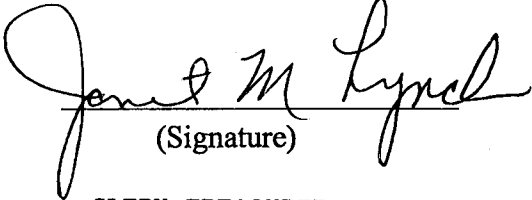
County Auditor  
(Title)

9-3-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF ALEXANDRIA for each calendar year broken out as follows:  
(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$	\$ 176,435.14	\$176,435.14
2006	\$	\$ 169,491.10	\$169,491.10
2007	\$	\$ 163,032.78	\$163,032.78

  
(Signature)

CLERK-TREASURER

(Title)

08/19/2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Anderson Police Dispatch Communications for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 0	\$ 1,142,275	\$1,142,275
2006	\$ 0	\$ 1,134,568	\$1,134,568
2007	\$ 0	\$ 1,153,508	\$1,153,508

Shari L. Price

(Signature)

Deputy Clerk Treasurer

(Title)

July 28, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Elwood Civil City for each calendar year broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$201,086.97	\$201,086.97
2006	\$	\$203,605.34	\$203,605.34
2007	\$	\$230,404.60	\$230,404.60

Shandra R. Brewer  
(Signature)

Clerk-Treasurer

(Title)

August 7, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Marion County-  
MECA Telephone System Fund (10/192) for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 1,768,887.01	\$ -	\$ 1,768,887.01
2006	\$ 1,522,715.15	\$ -	\$ 1,522,715.15
2007	\$ 1,847,467.11	\$ -	\$ 1,847,467.11

*Billie J. Breaux*

Billie J. Breaux

*Auditor*

Auditor-Marion County

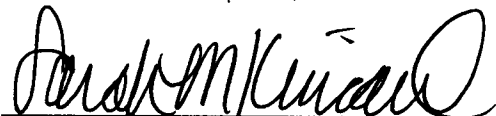
*9-4-08*

Date

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Beech Grove for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 11,333.83	\$ 313,652.16	\$ 324,985.99
2006	\$ 67,115.60	\$ 274,043.72	\$ 341,159.32
2007	\$ 38,341.95	\$ 314,957.87	\$ 353,299.82



(Signature)

Clerk-Treasurer

(Title)

August 18, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Indianapolis for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$1,705,255.00	\$0.00	\$1,705,255.00
2006	\$1,715,805.00	\$0.00	\$1,715,805.00
2007	\$1,708,660.00	\$0.00	\$1,708,660.00

This is the Meca Debt Service Fund

Charles F. White

(Signature)

Deputy Controller

(Title)

9-4-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Indianapolis for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$1,509,938.65	\$55,801.02	\$1,565,739.67
2006	\$1,576,951.72	\$42,065.13	\$1,619,016.85
2007	\$1,556,250.40	\$58,194.01	\$1,614,444.41

These are the general fund E911 expenditures

Charles H. H. H.

(Signature)

Deputy Controller

(Title)

9-4-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Indianapolis for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$0.00	\$0.00	\$0.00
2006	\$0.00	\$0.00	\$0.00
2007	\$0.00	\$0.00	\$0.00

This is the agency fund where a portion of the E911 funds are deposited before they are transferred to the other units

Charles Smith

(Signature)

Deputy Controller

(Title)

9-4-08

(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Lawrence for each calendar year broken out as follows:  
(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$62,406.94	\$ 539,874.74	\$602,281.68
2006	\$82,200.79	\$567,125.53	\$649,326.32
2007	\$70,589.80	\$607,542.65	\$678,132.45

Kim M. Dale  
(Signature)

Controller  
(Title)

August 20, 2008  
(Date)



### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Speedway for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 33,111.59	\$ 230,838.63	\$ 263,950.22
2006	\$ 43,613.13	\$ 232,080.60	\$ 275,693.73
2007	\$ 37,453.22	\$ 287,000.69	\$ 324,453.91

Stan D. Bell

(Signature)

Clerk-Treasurer

(Title)

August 12, 2008

(Date)


ESS 7/16/08

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Marshall County for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 517,496	\$ 14,922	\$ 532,418
2006	\$ 435,981	\$ 23,074	\$ 459,055
2007	\$ 526,982	\$ 162,689	\$ 689,671

  
(Signature)

Marshall County Auditor

(Title)

July 16, 2008

(Date)

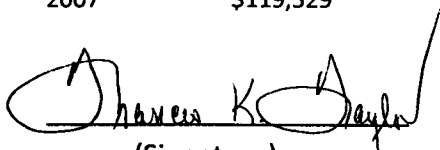
- See WKPR #2 for documentation

JCH  
WJR JUL 23 '08 7/13/08

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Martin County for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$108,974	\$20,729	\$129,703
2006	\$38,435	\$ -0-	\$38,435
2007	\$119,529	\$ -0-	\$119,529

  
(Signature)

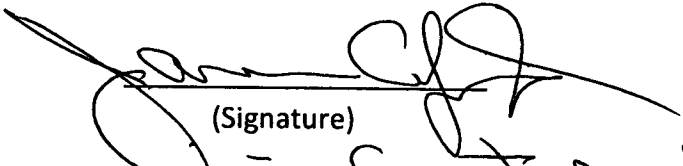
Martin County Auditor  
(Title)

July 13, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Miami County 911 for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees *	From Other Sources *	
2005	\$699,912.29	\$7,873.95	\$687,786.24
2006	\$637,172.53	\$5,261.53	\$642,434.06
2007	\$666,317.40	\$7,402.55	\$673,719.95

  
 (Signature)  
Miami County 911 Director  
 (Title)

5-17-08  
 (Date)

\* These amounts reflect expenses eligible for 911 and other sources. Includes amounts that have been paid from Commissioners Budget but are eligible from surcharge.

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Monroe County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 316,849.97	\$ 189,653.30	\$ 586,503.27
2006	\$ 442,179.29	\$ 226,397.02	\$ 668,576.31
2007	\$ 607,907.63	\$ 184,653.60	\$ 792,561.23

Sandra M. Neumann  
 (Signature)

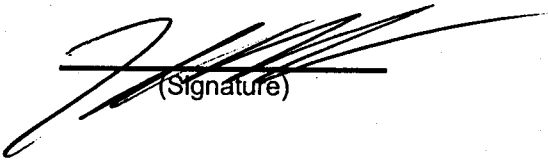
Auditor  
 (Title)

8-19-08  
 (Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Bloomington, IN for each calendar year broken out as follows:

Year	911 Expenditures from Fees	911 Expenditures from Other sources	Total Amount
2005	\$ 164,070.10	\$ 620,737.28	\$784,807.38
2006	\$ 174,468.06	\$ 688,152.30	\$862,620.36
2007	\$ 159,025.93	\$ 684,813.73	\$843,839.66



(Signature)

Deputy Controller  
(Title)

8/12/2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
MONTGOMERY COUNTY for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 50,077.81	\$ 183,399.98	\$ 684,477.79
2006	\$ 421,163.57	\$ 150,000.00	\$ 571,163.57
2007	\$ 394,823.88	\$ 175,000.00	\$ 569,823.88

Michelle R. Cook  
 (Signature)

Auditor  
 (Title)

8/19/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF CRAWFORDSVILLE for each calendar year broken out as follows:  
(Unit Name)

Year	911 -	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 362,723.54	\$ -	\$
2006	\$ 380,323.37	\$ -	\$
2007	\$ 423,417.53	\$ -	\$

Terri Gadd

(Signature)

CLERK TREASURER

(Title)

AUGUST 18, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Morgan County for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 390,774.69	\$341,726.30	\$ 732,500.99
2006	\$ 591,380.06	\$431,770.61	\$ 1,023,150.67
2007	\$ 388,237.36	\$433,632.12	\$ 821,869.48

Brenda Adams

(Signature)

Auditor Morgan Co.

(Title)

8/12/2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF MARTINSVILLE for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ 375,210.26	\$ 375,210.26
2006	\$	\$ 514,453.45	\$ 514,453.45
2007	\$	\$ 536,269.44	\$ 536,269.44

Valerie Nugent  
 (Signature)

Dep. Clk. Treas  
 (Title)

8/11/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of Mooresville for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$ 186,616.99	\$ 186,616.99
2006	\$	\$ 194,003.22	\$ 194,003.22
2007	\$	\$ 201,989.75	\$ 201,989.75

Sandra R. Perry  
(Signature)

Clerk - Treasurer  
(Title)

7-22-08  
(Date)

of 7/23

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Newton County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 157,043.52	\$ 164,106.23	\$ 321,149.75
2006	\$ 221,550.27	\$ 170,749.09	\$ 392,299.36
2007	\$ 166,262.44	\$ 184,509.63	\$ 350,772.07

Patricia L. Carlson  
(Signature)

Newton County Auditor  
(Title)

July 14-2008  
(Date)

The General Fund/Commissioners budgets pay for the employer's share of Medicare, Social Security, Perf and Health Insurance for all County Employees

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Noble County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 564,434.88	\$ 170,278.70	\$ 734,713.58
2006	\$ 622,755.23	\$ 147,805.37	\$ 770,560.60
2007	\$ 592,886.17	\$ 186,960.47	\$ 779,846.64

Jacqueline A. Krapf  
 (Signature)

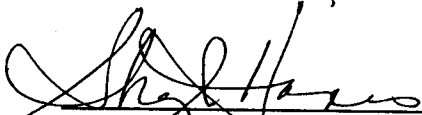
Noble Co Auditor  
 (Title)

8/20/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Kendallville for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 32,500. <sup>00</sup>	\$ 338,392.36	\$ 370,892.36
2006	\$ 32,500. <sup>00</sup>	\$ 356,979.89	\$ 389,479.89
2007	\$ 33,785. <sup>00</sup>	\$ 362,828.15	\$ 396,613.15

  
 (Signature)

Clerk-Treasurer  
 (Title)

8/18/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Ohio County for each calendar year broken out as follows:  
 (Unit Name) *to the best of my knowledge.*

Year	911 Expenditures	911 <i>(General + Riverboat)</i> Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 71,632.75	\$ 83,445.92	\$ 155,078.67
2006	\$ 63,336.72	\$ 83,033.62	\$ 146,370.34
2007	\$ 80,731.47	\$ 51,088.37	\$ 131,819.84

Connie Smith  
 (Signature)

Auditor  
 (Title)

July 24, 2008  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Orange County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$255,459.67	\$42,930.88	\$298,390.55
2006	\$258,371.70	\$45,548.90	\$303,920.60
2007	\$355,767.52	\$43,937.13	\$399,704.65

Diana Mathews

(Signature)

Auditor Orange County

(Title)

7-10-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Owen County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$296,553	\$	\$296,553
2006	\$363,737	\$	\$363,737
2007	\$420,571	\$	\$420,571

Angie Hanson  
(Signature)

Auditor  
(Title)

7-16-2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Parke County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 141,236	\$ 65,246	\$ 206,482
2006	\$ 210,560	\$ 90,123	\$ 300,683
2007	\$ 237,865	\$ 92,804	\$ 330,671

Deani Garrett  
 (Signature)

Parke County Auditor  
 (Title)

8-5-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Perry County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 264,817.11	\$ 64750.15	\$ 329567.26
2006	\$ 246,168.40	\$ 65497.78	\$ 311,666.18
2007	\$ 237,962.98	\$ 69,786.20	\$ 307,749.18

Connie A Berger

(Signature)

Auditor

(Title)

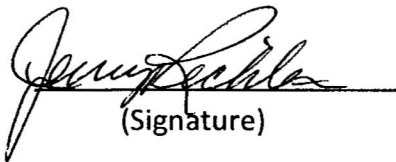
8-5-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF TELL CITY for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 49,613	\$310,970	\$ 360,583
2006	\$ 51,200	\$322,585	\$ 373,785
2007	\$ 52,736	\$363,646	\$ 416,382



(Signature)

Clerk-Treasurer

(Title)

August 4, 2008

(Date)

\*Radio Dispatch Revenue is receipted into the General Fund. The Expenses used in this certification are documented and include salaries, clothing allowance, lease and bond payments. This is not an inclusive total for all expenditures related to this report.

WJR JUL 23 '08

JLH  
7/21/2008

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Pike County for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$206,884	\$ -0-	\$206,884
2006	\$60,483	\$ -0-	\$60,483
2007	\$102,695	\$ -0-	\$102,695

*Teresia F. Leshe*  
(Signature)

Pike County Auditor  
(Title)

July 21, 2008  
(Date)

~~WJR~~ 7

~~JLH~~

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Porter County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$1,675,596.70	\$	\$1,675,596.70
2006	\$1,489,677.55	\$	\$1,489,677.55
2007	\$1,936,318.42	\$	\$1,936,318.42

David Steinhilber  
(Signature)

911 DIRECTOR  
(Title)

7-7-2008  
(Date)

# Porter County

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by CITY OF PORTAGE for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$	\$
2006	\$	\$	\$
2007	\$	\$	\$

SEE ATTACHED

Donna M. Pappas  
(Signature)

Clerk-Treasurer  
(Title)

July 28, 2008  
(Date)

City of Portage  
E911 Expenses

General Fund:	<u>2005</u>	<u>2006</u>	<u>2007</u>
Personal Services	630,742.13	639,233.20	681,121.40
Supplies	5,311.00	4,267.00	5,657.00
Other Services & Charges	<u>17,012.00</u>	<u>17,385.00</u>	<u>18,928.00</u>
General Fund Expenditures	653,065.13	660,885.20	705,706.40
CEDIT Fund Expenditures Equipment	0.00	19,124.00	1,130.00
Less County Fee Contribution	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Non-Fee Expenditures	653,065.13	680,009.20	706,836.40

*Porter County*  
911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
*City of Valparaiso* for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$	\$	\$
2006	\$	\$	\$
2007	\$	\$	\$

*Sharon Emerson Surbatt*  
(Signature)

*Clerk-Treasurer*  
(Title)

*7-9-08*  
(Date)

*See attached.*

*City of Valparaiso*

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Salaries	\$279,604.00	\$275,995.00	\$309,982.00
Benefits	\$81,721.00	\$79,618.00	\$83,781.00
Supplies/Charges	\$7,460.00	\$7,655.00	\$6,065.00
Consolidation costs			\$133,595.00
Total Non 911 Fees	<b>\$368,785.00</b>	<b>\$363,268.00</b>	<b>\$533,423.00</b>

*Porter County*  
**911 Expenditure Certification**  
*Secondary PSAP*

I certify that the attached documentation details all 911 expenditures made by  
Town of Hebron for each calendar year broken out as follows:

<u>Year</u>	<u>911 Expenditures</u>		<u>Total Amount</u>
	<u>From Fees</u>	<u>From Other Sources</u>	
2005	\$	\$ 33,120.00 from 8/16\$	\$ 35,653.68 (Inc. FICA/Medicare)
2006	\$	\$ 87,600.00	\$ 94,301.40 (Inc. FICA/Medicare)
2007	\$	\$ 87,600.00	\$ 94,301.40 (Inc. FICA/Medicare)

*Jessi Waywood*  
 (Signature)

Clerk Treasurer  
 (Title)

July 7, 2008  
 (Date)

Our dispatchers man the phones 24 hours per day, 365 days per day. They have been paid \$10.00 per hours since August 16, 2005. (see attached Salary Ordinance). Our dispatchers do not take 911 calls, and are only secondary responders. Any 911 equipment our Town has is paid by Porter County. Our phone company, NITCO, sends the fees for 911, which it collects from its customers, directly to Porter County. I have included the cost of the dispatchers for informational purposes only.

*Porter County*  
911 Expenditure Certification  
*Secondary PSAP*

I certify that the attached documentation details all 911 expenditures made by  
Town of Porter for each calendar year broken out as follows:  
(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$	\$	\$0
2006	\$	\$	\$0
2007	\$	\$	\$0

*David Romera*  
(Signature)

Clerk Treasurer  
(Title)

07/09/08  
(Date)

Porter County  
911 Expenditure Certification  
Secondary PSAP

I certify that the attached documentation details all 911 expenditures made by  
Town of Chesterton for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 1060.50	\$	\$ 1060.50
2006	\$ 1122.00	\$	\$ 1122.00
2007	\$ 1105.50	\$	\$ 1105.50

Gayle A. Palakowski  
(Signature)

Clerk - Treasurer  
(Title)

7/10/08  
(Date)

Town receives no <sup>911</sup> Fees.  
These totals are the Town's + utilities disbursements for ~~phone~~ bills the 911 \$1.50 fee paid for by everyone on the phone bills. The true expenditures would be zero then. See Town of Hebron's explanation.

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
    Posey County     for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 347,391	\$ 153,558	\$
2006	\$ 290,919	\$ 158,202	\$
2007	\$ 364,418	\$ 158,717	\$

    Julian R. Elper      
 (Signature)  
    Posey County Auditor      
 (Title)  
    08/07/08      
 (Date)

8/7/23

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Pulaski County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 183,561.14	\$ 283,723.11	\$ 467,284.25
2006	\$ 609,666.48	\$ 305,261.35	\$ 914,927.83
2007	\$ 150,758.10	\$ 261,955.51	\$ 412,713.61

Thomas R. Shank  
(Signature)

Auditor  
(Title)

7/22/08  
(Date)

7

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Potnam County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 599,583.54	\$ 59,765.00	\$ 659,348.54
2006	\$ 580,187.72	\$ -	\$ 580,187.72
2007	\$ 600,062.23	\$ -	\$ 600,062.23

Kristina Ware  
(Signature)

Claims Deputy  
(Title)

8/12/08  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Randolph County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 295,560.31	\$ 103,953.85	\$ 399,514.16
2006	\$ 270,921.98	\$ 106,608.53	\$ 377,530.51
2007	\$ 286,951.15	\$ 112,902.01	\$ 399,853.16

Susan J. Main  
 (Signature)

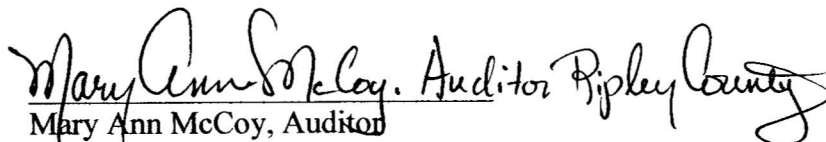
Rand Co Auditor First Deputy  
 (Title)

7-23-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Auditor of Ripley County for each calendar year broken out as follows:

Year	911 Expenditures From Other Sources Fund 100	911 Expenditures From Fees Fund 277	911 Expenditures From Fees Fund 232	Total Amount
2005	\$158,196.23	\$261,683.15	\$184,901.21	\$604,780.59
2006	\$137,670.76	\$311,023.62	.00	\$448,694.38
2007	\$138,931.78	\$313,699.42	.00	\$452,631.20
<b>TOTAL</b>	<b>\$434,798.77</b>	<b>\$886,406.19</b>	<b>\$184,901.21</b>	<b>\$1,506,106.17</b>

  
 Mary Ann McCoy, Auditor  
 Ripley County

7/28/2008

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Rush County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 189,645.00	\$ 0	\$ 189,645.00
2006	\$ 111,600.97	\$ 0	\$ 111,600.97
2007	\$ 145,718.14	\$ 0	\$ 145,718.14

Deborah Adams  
 (Signature)

Auditor  
 (Title)

8-25-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF RUSHVILLE for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$	\$ <u>100,001.45</u>	\$
2006	\$	\$ <u>112,378.09</u>	\$
2007	\$	\$ <u>144,671.56</u>	\$

Ann L. Copley

(Signature)

Clerk-Treasurer

(Title)

8-13-08

(Date)



# Teresa Vannarsdall

Auditor Scott County

Scott County Courthouse  
 1 East McClain Avenue, Suite 130  
 Scottsburg, Indiana 47170  
 Phone 812-752-8408  
 Fax 812-752-7914

## 911 SURCHARGE FUND EXPENDITURE CERTIFICATION


We certify that the following documentation details all 911 expenditures made by Scott County for each calendar year as follows:

<u>Year</u>	<u>Surcharge 911</u>	<u>General Fund</u>	<u>Reimburse</u>	<u>Less Surcharge General Fund</u>	<u>Net Total Expenditures</u>
2005	\$223,797.84	\$326,331.72	(\$82,358.00)	\$243,973.72	\$467,771.56
2006	\$210,074.72	\$309,641.87	(\$83,958.00)	\$225,683.87	\$435,758.59
2007	\$225,669.01	\$301,560.78	(\$90,595.00)	\$210,965.78	\$436,634.79

  
 \_\_\_\_\_  
 Greg Brown

DIRECTOR SCEC  
 \_\_\_\_\_  
 Title

8/7/2008  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Teresa Vannarsdall

Scott County Auditor  
 \_\_\_\_\_  
 Title

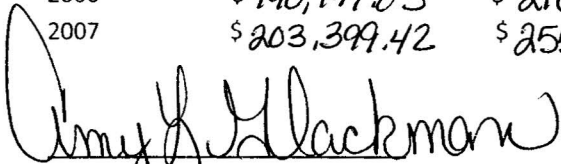
8-7-08  
 \_\_\_\_\_  
 Date

\*Does not include investment transactions

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Shelby County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 185,162.02	\$ 157,453.87	\$ 342,615.89
2006	\$ 190,197.03	\$ 216,927.19	\$ 407,124.22
2007	\$ 203,399.42	\$ 255,860.15	\$ 459,259.57



(Signature)

Auditor

(Title)

8-26-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Shelbyville for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 31,449	\$ 294,967	\$ 326,416
2006	\$ 38,431	\$ 305,335	\$ 343,766
2007	\$ 37,731	\$ 356,829	\$ 394,560

  
(Signature)

CLERK-TREASURER  
(Title)

AUGUST 26, 2008  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Spencer County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$241,018.75	\$ 246,805.82	\$ 487,824.57
2006	\$252,409.56	\$ 177,424.36	\$ 429,833.92
2007	\$ 294,602.59	\$ 173,778.45	\$ 468,381.04

Cindy Shelton  
 (Signature)

Auditor  
 (Title)

8-18-08  
 (Date)

## 911 Expenditure Certification

*Emergency  
Telephone  
System  
Fund*

I certify that the attached documentation details all 911 expenditures made by  
St. Joseph County for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 703,609	\$ 0	\$ 703,609
2006	\$ 691,024	\$ 0	\$ 691,024
2007	\$ 654,970	\$ 0	\$ 654,970

*Gretchen A. Boller*  
 (Signature)

*Ch. Deputy Auditor*  
 (Title)

*7/28/08*  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

General Fund - St. Joseph County for each calendar year broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 205,000	\$ 300,995	\$ 505,995
2006	\$ 205,000	\$ 298,585	\$ 503,585
2007	\$ 205,000	\$ 372,488	\$ 577,488

Gretchen A. Bolle  
(Signature)

Ch. Deputy Auditor  
(Title)

7-28-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Mishawaka for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 115,000	\$ 7,226,799	\$ <del>6,810,453</del> 7,341,799
2006	\$ 115,000	\$ 695,216	\$ 810,216
2007	\$ 115,000	\$ 712,592	\$ 827,592

*Jeanne Mielleg*  
 (Signature)

Controller  
 (Title)

7/28/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of South Bend for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 205,000	\$ 1,217,125	\$ 1,422,125
2006	\$ 205,000	\$ 1,302,826	\$ 1,507,826
2007	\$ 205,000	\$ 1,301,609	\$ 1,506,609

John Murphy  
 (Signature)

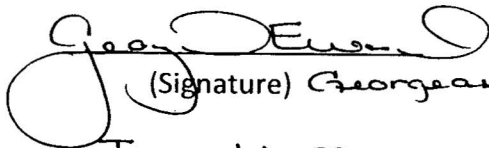
Asst. City Controller  
 (Title)

7-28-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Clay Township, St. Joseph County for each calendar year broken out as follows:  
 (Unit Name)

<u>Year</u>	911 Expenditures From Fees	911 Expenditures From Other Sources	<u>Total Amount</u>
2005	\$ 210,000	\$ 215,372	\$ 425,372
2006	\$ 210,000	\$ 239,830	\$ 449,830
2007	\$ 230,000	\$ 284,259	\$ 514,259

  
 (Signature) Georgeann Ewald  
Township Manager  
 (Title)  
  
7-24-08  
 (Date)

# Starke County

## 911 Expenditure Certification

*J S/1,9*

I certify that the attached documentation details all 911 expenditures made by Starke County for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
<b><u>2005</u></b>			
Personal Services	\$ 261,823	\$ --	\$ 261,823
Supplies	1,602	--	1,602
Other Services & Charges	76,100	--	76,100
Capital Outlay	<u>73,836</u>	<u>--</u>	<u>73,836</u>
	<u><u>\$413,361</u></u>	<u><u>--</u></u>	<u><u>\$413,361</u></u>
<b><u>2006</u></b>			
Personal Services	\$ 257,436	\$ --	\$ 261,823
Supplies	1,384	--	1,602
Other Services & Charges	81,452	--	76,100
Capital Outlay	--	--	--
Misc Disb	<u>398</u>	<u>--</u>	<u>398</u>
	<u><u>\$340,669</u></u>	<u><u>--</u></u>	<u><u>\$340,669</u></u>
<b><u>2007</u></b>			
Personal Services	\$ 284,459	\$ --	\$ 261,823
Supplies	1,601	--	1,602
Other Services & Charges	<u>78,958</u>	<u>--</u>	<u>76,100</u>
	<u><u>\$365,017</u></u>	<u><u>--</u></u>	<u><u>\$365,017</u></u>

*Umpston*  
(Signature)

Starke Co. Auditor  
(Title)

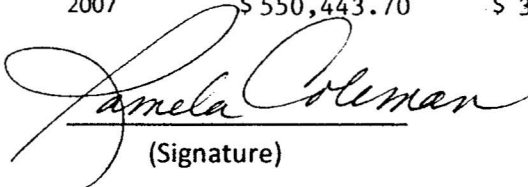
7-14-2008  
(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Steuben County for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 433,174.55	\$ 445,647.05	\$ 878,821.60
2006	\$ 497,007.01	\$ 349,248.54	\$ 846,255.55
2007	\$ 550,443.70	\$ 327,275.48	\$ 877,719.18

  
Pamela Coleman  
(Signature)

Auditor, Steuben County

(Title)

8-8-08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Sullivan County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 195,059.52	\$ 3,577.00	\$ 198,656.32
2006	\$ 199,130.53	\$ 2,222.58	\$ 201,353.11
2007	\$ 221,565.62	\$ 4,073.48	\$ 225,639.10

Jean Harris  
(Signature)

County Auditor  
(Title)

7/22/08  
(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Switzerland County for calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	911 Boat Monies	Total
2005	\$123,498.88	\$133,640.97	\$143,255.82	\$400,395.67
2006	\$155,364.11	\$123,200.85	\$74,681.33	\$353,246.29
2007	\$191,403.58	\$122,766.21	\$162,642.51	\$476,812.30

Rachela Bladen

Signature

Auditor

Title

Aug 06, 2008

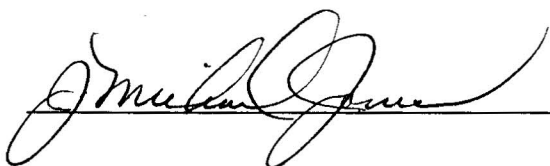
Date



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
by the City of Lafayette for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005		\$ 845,933.09	\$ 845,933.09
2006		\$ 903,692.72	\$ 903,692.72
2007		\$ 945,340.62	\$ 945,340.62



Controller City of Lafayette

August 1, 2008

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Purdue University (W.L. Camp) for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ - 0 -	\$ 300,458.27	\$ 300,458.27
2006	\$ - 0 -	\$ 356,680.04	\$ 356,680.04
2007	\$ - 0 -	\$ 350,832.98	\$ 350,832.98

Jelene A King  
 (Signature)

Fiscal Director, Physical Facilities - Purdue University  
 (Title)

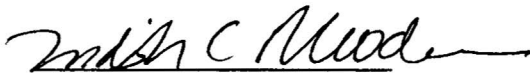
8/12/08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF WEST LAFAYETTE for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$	\$ 361,839.63	\$ 361,839.63
2006	\$-	\$ 367,437.47	\$ 367,437.47
2007	\$	\$ 432,164.19	\$ 432,164.19



(Signature)

CLERK-TREASURER

(Title)

AUGUST 5, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Tipton County for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 194,288.62	\$ 113,068.90	\$ 307,357.52
2006	\$ 233,488.71	\$ 190,046.44	\$ 423,535.15
2007	\$ 310,000.00	\$ 539,440.40	\$ 849,440.40

Stephanie C. Alexander

(Signature)

Auditor, Tipton County

(Title)

July 21, 2008

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Union County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 94,680.35	\$ 81,360.16	\$ 176,040.51
2006	\$ 99,808.05	\$ 97,244.29	\$ 197,052.34
2007	\$ 126,417.16	\$ 88,550.17	\$ 214,967.33

Pata Newsley  
 (Signature)

Auditor  
 (Title)

8-6-08  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Wendoverburg County for each calendar year broken out as follows:  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 45,907. <sup>00</sup>	\$	\$ 45,907. <sup>00</sup>
2006	\$ 2,391. <sup>00</sup>	\$	\$ 2,391. <sup>00</sup>
2007	\$ 2,386. <sup>00</sup>	\$	\$ 2,386. <sup>00</sup>

William J. Stuby Jr.  
 (Signature)

County Auditor  
 (Title)

8-14-08  
 (Date)

**City of Evansville  
911 Expenditure Certification**

I certify, to the best of my belief, that the attached documentation details all 911 expenditures made by the city of Evansville for each calendar year broken out as follows:

Year	911 Expenditures from Fees	911 Expenditures from Other Sources	Total
2005	\$	2,625,436.45	\$ 2,625,436.45
2006	\$	2,751,165.81	\$ 2,751,165.81
2007	\$	2,803,082.32	\$ 2,803,082.32

*Jose L. Oestert*

Signature

Controller

Title

July 15, 2008

Date

*See next  
page*

**City of Evansville  
911 Expenditure Certification**

I certify, to the best of my belief, that the attached documentation details all 911 expenditures made by the city of Evansville for each calendar year broken out as follows:

Year	911 Expenditures from Fees	911 Expenditures from Other Sources	Total
2005	879,395.00	\$ 1,746,041.45	2,625,436.45
2006	1,024,508.00	\$ 1,706,657.79	2,751,165.81
2007	1,199,321.94	\$ 1,603,760.38	2,803,082.32

*Jose L. Orest*  
Signature  
  
\_\_\_\_\_  
Controller  
Title  
  
\_\_\_\_\_  
July 15, 2008  
Date

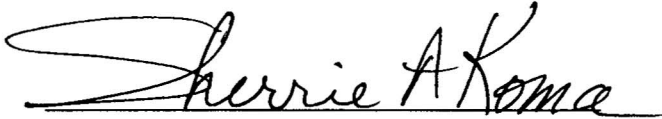
*This is what the City should have reported.*

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Vermillion  
County for each calendar year broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 149,042	\$ 0	\$ 149,042
2006	\$ 143,469	\$ 0	\$ 143,469
2007	\$ 198,846	\$ 0	\$ 198,846



(Signature)

AUDITOR

(Title)

8-19-08

(Date)

80-B-8  
m  
9-18-08

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Vigo County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 469,900	\$ 63,985	\$ 533,885
2006	\$ 611,770	\$ 4,908	\$ 616,678
2007	\$ 629,243	\$ 12,792	\$ 642,035

Jim R. Maxwell  
(Signature)

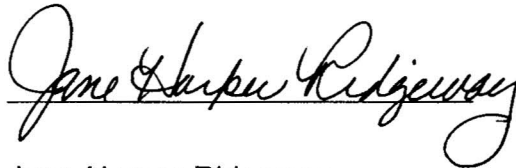
Vigo Co. Sheriff  
(Title)

7-15-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by WABASH COUNTY for each calendar year broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 404,945.67	\$ 15,839.21	\$ 420,784.88
2006	\$ 455,961.70	\$ 20,111.47	\$ 476,073.17
2007	\$ 490,719.22	\$ 445.67	\$ 491,164.89



Jane Harper Ridgeway  
Wabash County Auditor

August 1, 2008

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of North Manchester for each calendar year broken out as follows:  
(Unit Name)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2005	\$ 60,000.00	\$ 113,947.03	\$ 173,947.03
2006	\$ 64,590.00	\$ 127,751.05	\$ 192,341.05
2007	\$ 85,000.00	\$ 136,966.13	\$ 221,966.13

Craig Mayford  
(Signature)

Clerk-Treasurer  
(Title)

7-22-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Wabash for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 65,000.00	\$ 198,637.12	\$263,637.12
2006	\$ 55,000.00	\$ 222,843.56	\$ 277,843.56
2007	\$ 70,000.00	\$ 214,482.74	\$ 284,482.74

Marcus Bunn  
(Signature)

Clerk-Treasurer  
(Title)

7/22/08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Warren County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 128,614.54	\$ -0-	\$ 128,614.54
2006	\$ 71,192.04	\$ 40,034.86	\$ 111,226.90
2007	\$ 14,164.58	\$ 82,488.54	\$ 96,653.12

Michael J. Otterick

(Signature)

Auditor

(Title)

8/20/08

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Warrick County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2005	\$ 588,708.27	\$ 225,026.16	\$ 813,734.43
2006	\$ 685,779.62	\$ 162,016.99	\$ 847,796.61
2007	\$ 691,918.96	\$ 223,325.43	\$ 915,244.39

  
 (Signature)

Auditor  
 (Title)

8-6-08  
 (Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Washington County for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 337,867.73	\$	\$ 337,867.73
2006	\$ 282,311.68	\$	\$ 282,311.68
2007	\$ 300,671.22	\$	\$ 300,671.22

Sarah Bachman  
 (Signature)

Co. Auditor  
 (Title)

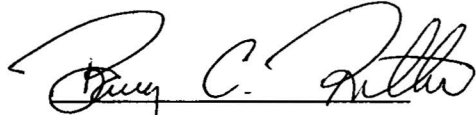
08/05/08  
 (Date)

1 B.V. AUG 1 1

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Wayne County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 524,010.69	\$ 442,416.03	\$ 966,426.72
2006	\$ 550,998.33	\$ 439,121.27	\$ 990,119.60
2007	\$ 944,486.22	\$ 523,408.71	\$ 1,467,894.93

  
(Signature)

Director  
(Title)

7-23-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
WELLS COUNTY for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 279,947.27	\$ 85,329.24	\$365,276.51
2006	\$ 397,440.00	\$ 89,857.72	\$487,297.72
2007	\$ 252,018.74	\$ 92,648.77	\$ 344,667.51

Laura A. Brubaker

(Signature)

Wells County Auditor  
 (Title)

7/16/08

(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Bluffton for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 97,947.27	\$ 353,772.77	\$ 451,720.04
2006	\$ 106,126.73	\$ 331,322.35	\$ 437,449.08
2007	\$ 113,313.97	\$ 322,914.91	\$ 436,228.88

Tamara D. Runyon  
(Signature)

Clerk Treasurer  
(Title)

7/16/08  
(Date)

7/23

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by White County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2005	\$ 406,310-	\$ 103,800-	\$ 510,110-
2006	\$ 449,118-	\$ 98,699-	\$ 547,817-
2007	\$ 491,656-	\$ 87,254-	\$ 578,910-

Jim Gingrich  
(Signature)

White Co Auditor  
(Title)

7-10-08  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
WHITLEY for each calendar year broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2005	\$ 593,809	\$ 366,601	\$ 960,410
2006	\$ 317,901	\$ 422,742	\$ 740,643
2007	\$ 451,007	\$ 447,127	\$ 898,134

Linda J. Merig  
 (Signature)

Auditor  
 (Title)

July 28, 2008  
 (Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Columbia City for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ 13,425.25	\$ 477,295.50	\$ 490,720.75
2006	\$ 7,579.30	\$ 481,317.44	\$ 488,896.74
2007	\$ 3,803.86	\$ 514,234.88	\$ 518,038.74

Paul Coyle  
(Signature)

Clerk Treasurer  
(Title)

7-17-08  
(Date)

## APPENDIX I

The following are the latest E911 fee rates for landline subscribers that were supported by ordinance.

County	Rate	Date Set	County	Rate	Date Set	County	Rate	Date Set
Adams	2.49	11/12/2002	Hendricks	1.00	05/12/2005	Pike	1.50	04/13/1993
Allen	0.70	04/01/2004	Henry	1.35	08/22/2001	Porter	1.50	05/27/2003
Bartholomew	1.84	06/13/2000	Howard	0.91	08/01/2008	Posey	1.49	06/13/1995
Benton	2.05	08/14/1992	Hunnington	1.34	04/28/2003	Pulaski	2.00	11/09/1992
Blackford	1.69	06/05/1996	Jackson	1.50	09/01/1999	Putnam	2.30	11/20/2001
Boone	1.96	10/12/2005	Jasper	2.00	11/13/2001	Randolph	1.65	11/08/1993
Brown	1.95	03/19/2007	Jay	1.75	07/01/2000	Ripley	1.75	08/30/2005
Carroll	2.20	01/18/1994	Jefferson	1.28	04/12/1991	Rush	1.80	11/14/1990
Cass	2.00	02/16/2007	Jennings	1.78	08/21/2000	Scott	1.75	09/05/2000
Clark	1.25	08/16/1994	Johnson	1.95	02/01/2006	Shelby	0.75	10/13/1992
Clay	2.50	02/01/2006	Knox	1.76	05/13/1996	Spencer	1.75	11/16/1993
Clinton	1.60	10/19/2004	Kosciusko	1.00	10/24/1989	St. Joseph	0.61	09/12/1995
Crawford	2.00	04/12/2004	Lagrange	2.20	12/21/1992	Starke	2.00	04/01/2003
Davies	1.89	03/14/1995	Lake	0.39	10/08/2002	Steuben	1.50	04/13/1999
Deaborn	2.17	04/24/2001	LaPorte	0.74	03/14/1994	Sullivan	1.50	09/14/1993
Decatur	1.50	05/15/2001	Lawrence	1.40	08/23/1994	Switzerland	2.37	07/18/2007
DeKamp	2.08	05/05/2008	Madison	0.40	04/03/1990	Tippecanoe	1.52	07/12/2005
Deleware	0.57	11/27/2001	Marion	0.64	*	Tipton	2.07	11/16/2004
Debois	2.10	08/11/2003	Marshall	1.53	07/09/1991	Union	1.75	06/18/1992
Elkhart	0.57	09/10/1997	Martin	1.80	01/26/2004	Vanderburg	0.95	01/04/2006
Fayette	1.63	08/10/1999	Miami	1.75	09/19/1995	Vermillion	1.63	02/23/1995
Floyd	0.68	08/10/1999	Monroe	0.48	10/14/2005	Vigo	0.50	04/10/1990
Fountian	1.77	03/25/2008	Montgomery	1.60	03/18/2005	Wabash	2.00	10/28/2002
Franklin	2.40	03/27/2007	Morgan	1.10	12/18/1995	Warren	2.00	02/14/2005
Fulton	1.75	09/17/2002	Newton	1.97	08/15/1994	Warrick	1.83	09/05/1996
Gibson	1.36	10/21/1997	Noble	2.00	11/06/2000	Washington	1.52	06/07/1993
Grant	0.54	02/20/1991	Ohio	1.60	08/12/1991	Wayne	1.99	06/07/2006
Greene	1.68	08/31/1995	Orange	1.80	09/18/2003	Wells	2.27	08/07/2007
Hamilton	2.00	06/23/2004	Owen	2.02	11/14/2005	White	2.20	12/16/1996
Hancock	2.20	12/13/2006	Parke	1.67	03/08/2001	Whitley	1.75	09/06/2006
Harrison	0.75	09/01/2001	Perry	2.25	12/14/2006			

\* Marion County/Indianapolis support was not available