

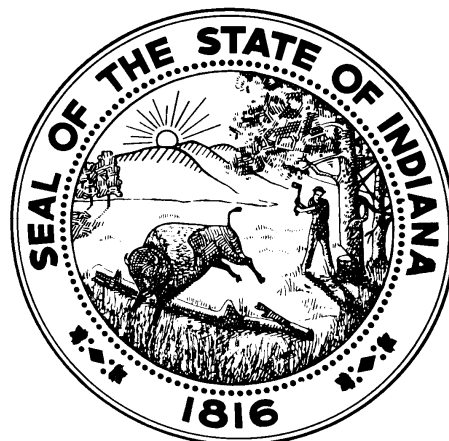
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

REPORT

ON

THE EXPENDITURE OF E911 FEES

January 1, 2008 to December 31, 2008



**FILED**

12/16/2009





**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE MEMBERS OF THE INDIANA WIRELESS ENHANCED 911 ADVISORY BOARD

This report identifies and reviews the expenditures of E911 fees for the year ending December 31, 2008 at the local level. IC 36-8-16-14(d) and IC 36-8-16.5-41(d) both have as a requisite that the State Board of Accounts annually "audit" per statutory requirements the expenditures of 911 fees. 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 questioned cost. Six (6) of the 92 counties had findings on the commingling of revenue sources in a fund and 64 of the 92 counties had findings with questioned costs. The total questioned cost for 2008 is \$1,468,109. There was also one finding due to the lack of a written agreement between a county and city 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 year ending 2008. These certifications 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 Board and other interested parties with accurate and reliable information. We have many dedicated men and women who take very seriously their role in providing quality information to be used for the benefit of Indiana's taxpayers. We hope the information provided in this report will be useful in your decision making process.

*State Board of Accounts*

STATE BOARD OF ACCOUNTS

November 5, 2009

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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.

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. There is another exception in Elkhart County where there is an ordinance for landline fees in the City of Nappanee that is separate from the County's. The fees collected through this ordinance are receipted to the City. 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

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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 for the calendar year 2008. Appendix B is the fund receipt and disbursement activity by county. 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.

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

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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. Six (6) of the 92 counties had findings on the commingling of revenue sources in a fund and 64 of the 92 counties had findings with questioned costs. One finding was due to the lack of a written agreement between a county and city 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 not be disbursed as required by statute. A finding has been included in this report for those counties that

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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. 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 year ending 2008. 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 for all Counties

	2008
Balance at January 1	\$ 65,785,487
<u>Receipts</u>	
Landline	37,304,273
Wireless	21,791,157
Receipts from other	-
Local Governments	724,264
Transfers In From the County	1,849,561
Interest	1,134,725
Loan Proceeds	-
Rental of Property	-
Riverboat	-
Federal Reimbursements	8,757
Corrections	144,431
Other	199,842
Total Receipts	63,157,010
<u>Disbursements</u>	
Disbursements to	
Local Governments	4,891,866
911 Network Service Charges	6,078,099
911 Surveys	-
Bond - Principal & Interest	3,494,509
Building Maintenance	199,002
Cleaning Services	-
Computer Software/Hardware	1,168,982
Contractual Services	1,609,923
Dues/Subscriptions	1,519
Equipment	5,860,833
GIS Map Project/Maintenance	480,940
IDACS	10,855
Indiana Office of Technology	92,507
Insurance	7,672
Loan Payment	2,399,931
Lease/Rental	5,273,363
Membership Dues	3,136
Misc/Other	103,644
Payroll & Benefits	19,199,446
Phase II Project	18,806
Printing	11,791
Professional Services	1,266,308
Relocation	-
Repairs/Maintenance	2,295,614
Service Charges	357,375
Signage	22,714
Supplies	136,814
Tower Rental	417,425
Training	193,552
Transfers Out to County	2,894,301
Travel	42,724
Unappropriated	109,221
Vehicle Repairs/Fuel	10,963
Corrections/Voids	140,576
Total Disbursements	58,794,410
Balance at December 31	\$ 70,148,087
Sale of Investments	7,921,818
Purchase of Investments	8,386,818

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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

	<u>Adams</u>	<u>Allen</u>	<u>Bartholomew</u>	<u>Benton</u>	<u>Blackford</u>	<u>Boone</u>
Beginning Balance	\$ 660,094	\$ 3,203,320	\$ 355,653	\$ 356,036	\$ 96,441	\$ 1,241,160
<u>Receipts</u>						
Landline	353,177	343,607	761,116	104,250	178,318	161,708
Wireless	121,493	2,056,502	236,777	50,020	-	552,020
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	-	37,237	16,154	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	6,099	-	-	-
Corrections	-	-	-	-	-	-
Other	-	31,987	878	-	-	(1,770)
Total Receipts	<u>474,670</u>	<u>2,469,333</u>	<u>1,021,024</u>	<u>154,270</u>	<u>178,318</u>	<u>711,958</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	794,080	-	-	-	-
911 Network Service Charges	-	282,416	14,662	60,041	-	12,060
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	7,659
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	103,234	235,282	9,729	-	3,894	484,907
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	4,066	-	4,066	3,727	4,066	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	150,359	-	7,124	67,750
Membership Dues	-	-	-	120	-	120
Misc/Other	-	31,987	-	-	-	-
Payroll & Benefits	264,797	463,526	1,056,205	84,132	181,615	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	159,713	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	220	38,816	10,174	20,375	-	3,035
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,539	-	-	406	-	-
Tower Rental	-	-	-	-	-	17,479
Training	1,580	1,830	-	-	-	2,687
Transfers Out to County	-	-	-	-	-	-
Travel	-	3,377	-	-	-	-
Unappropriated	-	-	222	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	(49)
Total Disbursements	<u>375,436</u>	<u>2,011,027</u>	<u>1,245,417</u>	<u>168,801</u>	<u>196,699</u>	<u>595,648</u>
Balance at December 31	<u>\$ 759,328</u>	<u>\$ 3,661,626</u>	<u>\$ 131,260</u>	<u>\$ 341,505</u>	<u>\$ 78,060</u>	<u>\$ 1,357,470</u>
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Brown	Carrol	Cass	Clark	Clay	Clinton
Beginning Balance	\$ 55,703	\$ 219,963	\$ 244,881	\$ 134,444	\$ 324,807	\$ 382,290
<u>Receipts</u>						
Landline	195,484	83,078	591,617	686,419	336,955	254,725
Wireless	68,330	229,540	123,881	313,677	103,118	125,363
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	391,955	-	-	-
Interest	-	4,777	-	-	9,814	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	710	-	-	-	-	-
Corrections	-	(27,344)	-	25,000	-	-
Other	125	-	1,941	65,974	-	-
Total Receipts	264,649	290,051	1,109,394	1,091,070	449,887	380,088
<u>Disbursements</u>						
Disbursements to	-	-	-	-	-	54,390
Local Governments	-	-	-	-	-	-
911 Network Service Charges	1,345	15,375	104,004	-	64,157	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	24,884	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	350,277	-	-	-
Contractual Services	-	-	28,713	-	-	-
Dues/Subscriptions	-	-	240	-	-	-
Equipment	27,025	45,855	16,938	52,974	-	-
GIS Map Project/Maintenance	-	-	-	-	-	4,850
IDACS	-	-	-	-	-	-
Indiana Office of Technology	3,727	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	166,510
Lease/Rental	73,843	-	6,792	3,067	-	-
Membership Dues	-	-	-	276	120	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	177,437	156,401	448,985	-	-	141,710
Phase II Project	-	-	-	-	-	18,806
Printing	-	122	-	-	-	-
Professional Services	-	-	-	696,060	318,612	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	3,433	38,592	284	13,334	1,000
Service Charges	-	-	-	345,558	-	-
Signage	-	-	-	-	-	-
Supplies	2,372	453	898	8,305	329	58
Tower Rental	-	4,674	-	-	-	-
Training	1,232	2,092	6,729	-	753	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	566	1,140	-	758	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	1,054	-	-	-
Corrections/Voids	-	-	-	25,000	-	-
Total Disbursements	286,981	228,971	1,004,362	1,156,408	398,063	387,324
Balance at December 31	\$ 33,371	\$ 281,043	\$ 349,913	\$ 69,106	\$ 376,631	\$ 375,054
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Crawford	Daviess	Dearborn	Decatur	Dekalb	Delaware
Beginning Balance	\$ 106,159	\$ 632,506	\$ 233,809	\$ 197,210	\$ 277,010	\$ 351,489
<b>Receipts</b>						
Landline	-	251,796	528,282	201,238	96,343	700,828
Wireless	156,823	112,273	161,708	95,794	295,288	-
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	-	-	-	4,548	-	10,539
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Receipts	156,823	364,069	689,990	301,580	391,631	711,367
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	75,000	-	29,465	-	-
911 Network Service Charges	28,941	120,686	83,142	-	85,951	234,594
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	23,895	-	-	-
Contractual Services	-	-	-	147,308	31,726	-
Dues/Subscriptions	-	-	331	-	-	-
Equipment	-	-	-	-	30,664	4,364
GIS Map Project/Maintenance	-	-	-	-	434	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	20
Payroll & Benefits	90,343	-	627,266	51,799	154,925	486,777
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	500	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	17,032	-	23,327	-	-	1,152
Service Charges	-	-	-	-	-	-
Signage	-	8,297	-	-	-	-
Supplies	1,001	-	1,687	500	510	-
Tower Rental	-	-	-	-	-	-
Training	3,320	-	3,942	3,473	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	1,469	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	512	-
Total Disbursements	140,637	203,983	765,059	233,045	304,722	726,907
Balance at December 31	\$ 122,345	\$ 792,592	\$ 158,740	\$ 265,745	\$ 363,919	\$ 335,949
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Dubois	Elkhart	Elkhart City of Nappanee	Fayette	Floyd	Fountain
Beginning Balance	\$ 298,388	\$ 1,611,398	\$ 26,081	\$ 347,327	\$ 522,936	\$ 194,420
<b>Receipts</b>						
Landline	446,215	541,613	35,431	193,025	223,785	159,879
Wireless	141,568	573,672	-	99,456	255,317	77,485
Receipts from other						
Local Governments	-	-	-	174,897	-	-
Transfers In From the County	-	-	-	-	10,855	104,367
Interest	-	32,903	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	-	121	-	984
Total Receipts	587,783	1,148,188	35,431	467,499	489,957	342,715
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	129,932	-	-	150,000	-
911 Network Service Charges	-	-	23,126	21,979	155,943	5,743
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	79,865
Building Maintenance	-	-	-	-	-	5,000
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	45,747	-	-	1,000	-
Contractual Services	-	-	-	72,269	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	10,130	6,147	5,444	75,120	26,824
GIS Map Project/Maintenance	83,271	-	-	45,901	-	-
IDACS	-	-	-	3,727	-	-
Indiana Office of Technology	-	-	-	-	-	4,405
Insurance	-	-	-	1,277	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	146,000	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	4,274	-	58	-	670
Payroll & Benefits	498,263	245,511	-	310,835	122,825	154,782
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	279,392	105	10,629	-	22,739
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	3,471	-	6,227
Tower Rental	-	-	-	-	28,250	-
Training	-	-	-	3,073	1,438	7,357
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	196	-	2,198
Unappropriated	-	32,397	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	28	-	-	-	-	-
Total Disbursements	581,562	893,383	29,378	478,859	534,576	315,810
Balance at December 31	\$ 304,609	\$ 1,866,203	\$ 32,134	\$ 335,967	\$ 478,317	\$ 221,325

**Note 1**

Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

Note 1 - The City of Nappanee established an ordinance for Landline fees.



APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Franklin	Fulton	Gibson	Grant	Greene	Hamilton
Beginning Balance	\$ 261,737	\$ 383,748	\$ 132,229	\$ 813,267	\$ 90,515	\$ 4,732,883
<b>Receipts</b>						
Landline	280,221	208,098	210,625	209,384	266,537	2,849,080
Wireless	77,799	84,808	119,597	221,786	116,258	573,672
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	-	6,379	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	493	-	-	-	-	-
Other	64	144	-	-	-	-
<b>Total Receipts</b>	<b>358,577</b>	<b>299,429</b>	<b>330,222</b>	<b>431,170</b>	<b>382,795</b>	<b>3,422,752</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	95,000	-	-	122,966	90,000
911 Network Service Charges	72,952	56,424	154,370	80,639	847	468,994
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	1,334,075
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	5,000	-	-	8,000	-
Contractual Services	7,821	-	-	-	-	206,708
Dues/Subscriptions	-	-	-	-	-	-
Equipment	4,117	7,319	-	90,687	4,744	33,060
GIS Map Project/Maintenance	-	-	2,500	-	19,439	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	4,066	-	-	8,131	-	-
Insurance	-	-	-	-	-	-
Loan Payment	22,654	-	-	433,821	115,414	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	688	-	-	-	-	49,282
Payroll & Benefits	99,093	74,662	73,159	11,700	163,800	499,098
Phase II Project	-	-	-	-	-	-
Printing	1,531	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	23,097	75,648	-	-	15,418
Service Charges	4,686	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	2,342	1,275	4,570	-	2,959	511
Tower Rental	-	-	-	-	-	14,955
Training	7,976	3,160	63	-	3,406	-
Transfers Out to County	-	-	-	-	40,000	-
Travel	5,673	-	31	-	-	7,290
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	1,000	-	-	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>233,599</b>	<b>265,937</b>	<b>311,341</b>	<b>624,978</b>	<b>481,575</b>	<b>2,719,391</b>
Balance at December 31	\$ 386,715	\$ 417,240	\$ 151,110	\$ 619,459	\$ (8,265)	\$ 5,436,244
Sale of Investments	-	700,000	-	-	-	-
Purchase of Investments	100,000	700,000	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Hancock	Harrison	Hendricks	Henry	Howard	Huntington
Beginning Balance	\$ 322,018	\$ 441,388	\$ 1,417,304	\$ 287,310	\$ 168,869	\$ 1,028,517
<b>Receipts</b>						
Landline	736,652	136,185	1,387,155	312,613	273,620	255,785
Wireless	136,623	125,089	335,649	218,780	278,889	137,906
Receipts from other						
Local Governments	-	-	-	149,343	-	-
Transfers In From the County	757,624	-	-	129,000	-	-
Interest	-	-	-	2,931	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	70,576	-	1,185
Other	-	-	11,847	28	655	2,596
Total Receipts	1,630,899	261,274	1,734,651	883,271	553,164	397,472
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	307,821	-	-	-
911 Network Service Charges	21,323	67,338	-	33,983	106,103	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	251,624	-	-	-	-	-
Building Maintenance	3,850	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	53,596	-	-	25,114	-	-
Contractual Services	-	-	-	-	-	70,089
Dues/Subscriptions	-	-	-	-	-	-
Equipment	499	-	475,310	12,480	23,708	-
GIS Map Project/Maintenance	-	1,000	-	-	-	-
IDACS	-	-	-	3,062	-	-
Indiana Office of Technology	-	-	-	3,049	2,710	-
Insurance	-	-	-	842	-	-
Loan Payment	-	-	-	253,172	-	130,809
Lease/Rental	-	-	922,921	-	15,946	-
Membership Dues	-	-	-	120	-	-
Misc/Other	-	-	4,810	700	-	-
Payroll & Benefits	461,140	96,893	-	428,123	317,868	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	22,631	940	-	1,950	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	3,282	3,864	-	1,451	4,510	-
Tower Rental	-	-	-	-	-	-
Training	9,090	3,348	-	708	18,378	-
Transfers Out to County	757,624	-	-	125,000	-	-
Travel	-	1,633	-	-	-	-
Unappropriated	9,244	-	-	2,358	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	102,255	-	870
Total Disbursements	1,593,903	175,016	1,710,862	994,367	489,223	201,768
Balance at December 31	\$ 359,014	\$ 527,646	\$ 1,441,093	\$ 176,214	\$ 232,810	\$ 1,224,221
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Jackson	Jasper	Jay	Jefferson	Jennings	Johnson
Beginning Balance	\$ 849,862	\$ 1,033,589	\$ 330,641	\$ 324,313	\$ 307,690	\$ 742,854
<b>Receipts</b>						
Landline	308,476	386,604	173,307	203,319	321,801	1,241,807
Wireless	147,061	109,007	88,472	117,810	-	373,392
Receipts from other						
Local Governments	-	-	-	-	100,000	13,548
Transfers In From the County	-	-	-	-	100,000	291
Interest	39	30,525	-	-	4,958	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	77	-	-	2,619	-	318
Total Receipts	455,653	526,136	261,779	323,748	526,759	1,629,356
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	50,527
911 Network Service Charges	-	-	71,241	87,878	78,267	148,647
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	2,837
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	11,800	-	-
Contractual Services	-	-	10,133	-	-	218,095
Dues/Subscriptions	-	-	-	-	-	-
Equipment	19,237	860,460	29,621	5,682	2,754	796,496
GIS Map Project/Maintenance	-	182,350	-	5,244	10,704	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	4,066	4,066
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	59,508	725,558
Lease/Rental	151,247	-	4,908	-	3,087	-
Membership Dues	240	-	-	186	120	-
Misc/Other	-	-	-	106	485	-
Payroll & Benefits	7,181	125,407	198,296	135,828	428,063	86,423
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	32,500	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	7,175	-	4,020	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	191
Supplies	8,030	-	4,219	1,375	7,025	-
Tower Rental	-	-	-	1,044	-	-
Training	2,548	-	2,960	7,247	3,563	850
Transfers Out to County	-	-	-	-	-	-
Travel	248	-	-	365	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	196
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	188,731	1,168,217	328,553	289,255	601,662	2,033,886
Balance at December 31	\$ 1,116,784	\$ 391,508	\$ 263,867	\$ 358,806	\$ 232,787	\$ 338,324
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	<u>Knox</u>	<u>Kosciusko</u>	<u>LaGrange</u>	<u>Lake</u>	<u>LaPorte</u>	<u>Lawrence</u>
Beginning Balance	\$ 58,054	\$ 303,896	\$ 108,051	\$ 3,024,476	\$ 291,359	\$ 466,754
<u>Receipts</u>						
Landline	437,728	343,743	277,632	1,001,056	1,127,784	319,686
Wireless	23,834	246,449	137,025	1,481,823	326,210	161,708
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	-	-	-	12,988	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	75	-	-	3,142
Other	-	-	-	57	63	-
Total Receipts	<u>461,562</u>	<u>590,192</u>	<u>414,732</u>	<u>2,495,924</u>	<u>1,454,057</u>	<u>484,536</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	-	20,000	-	39,957
911 Network Service Charges	17,053	3,537	-	90,519	284,062	14,097
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	1,635
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	8,050	-	-	41,811	-	-
Contractual Services	-	-	-	-	-	19,784
Dues/Subscriptions	-	-	-	-	-	-
Equipment	1,274	35,877	-	179,979	23,631	164,639
GIS Map Project/Maintenance	6,504	-	-	62,455	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	4,405
Insurance	-	-	-	-	-	-
Loan Payment	42,327	-	-	-	-	-
Lease/Rental	-	-	-	1,203,050	-	173,340
Membership Dues	-	-	-	120	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	327,517	715,391	382,450	-	785,905	41,428
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	6,983
Professional Services	1,431	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	23,535	-	-	50,046	45,323	19,768
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	479
Supplies	1,239	691	-	-	-	5,748
Tower Rental	-	-	-	-	-	-
Training	67	364	-	1,794	5,604	2,128
Transfers Out to County	-	-	-	-	-	66,677
Travel	-	-	-	-	2,042	26
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>428,997</u>	<u>755,860</u>	<u>382,450</u>	<u>1,649,774</u>	<u>1,146,567</u>	<u>561,094</u>
Balance at December 31	<u>\$ 90,619</u>	<u>\$ 138,228</u>	<u>\$ 140,333</u>	<u>\$ 3,870,626</u>	<u>\$ 598,849</u>	<u>\$ 390,196</u>
Sale of Investments	-	-	-	5,000,000	-	-
Purchase of Investments	-	-	-	5,000,000	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Madison	Marion	Marion - City of Indianapolis	Marshall	Martin	Miami
Beginning Balance	\$ 1,402,645	\$ 7,192,342	\$ 5,518,926	\$ 786,320	\$ 273,474	\$ 288,152
<u>Receipts</u>						
Landline	329,334	-	3,333,363	344,094	99,102	284,606
Wireless	356,784	2,611,519	-	163,502	50,553	130,582
Receipts from other						
Local Governments	-	68,819	-	-	-	90,000
Transfers In From the County	-	-	-	-	-	60,000
Interest	335,547	244,876	170,703	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	-	500	-	-	976
Total Receipts	<u>1,021,665</u>	<u>2,925,214</u>	<u>3,504,566</u>	<u>507,596</u>	<u>149,655</u>	<u>566,164</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	133,951	-	-	-
911 Network Service Charges	43,645	223,026	-	-	26,935	164,183
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	1,696,375	-	-	-
Building Maintenance	-	104,378	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	37,447	-	-	-	258	-
Contractual Services	-	-	-	-	3,850	21,076
Dues/Subscriptions	-	-	-	-	-	-
Equipment	11,675	47,491	-	1,500	683	29,113
GIS Map Project/Maintenance	-	-	-	-	-	4,526
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	8,141	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	268,452	-	-	-	-	-
Lease/Rental	-	274,388	-	96,616	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	668,675	-	418,496	71,692	344,778
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	143	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	977,942	-	4,500	-	7,741
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	2,090	-	-	-	1,644
Tower Rental	-	-	-	-	-	-
Training	-	820	-	-	728	4,136
Transfers Out to County	-	-	256,749	-	-	-
Travel	-	-	-	-	-	671
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>361,219</u>	<u>2,306,951</u>	<u>2,087,075</u>	<u>521,112</u>	<u>104,289</u>	<u>577,868</u>
Balance at December 31	<u>\$ 2,063,091</u>	<u>\$ 7,810,605</u>	<u>\$ 6,936,417</u>	<u>\$ 772,804</u>	<u>\$ 318,840</u>	<u>\$ 276,448</u>
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Monroe	Montgomery	Morgan	Newton	Noble	Ohio
Beginning Balance	\$ 1,110,846	\$ 342,296	\$ 1,725,464	\$ 293,101	\$ 494,221	\$ 157,617
<b>Receipts</b>						
Landline	282,794	326,126	378,182	66,499	315,305	61,250
Wireless	387,052	136,175	223,961	173,616	252,700	39,035
Receipts from other						
Local Governments	-	-	-	-	-	12,825
Transfers In From the County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	18,412	35	-	500	-
Total Receipts	669,846	480,713	602,178	240,115	568,505	113,110
<b>Disbursements</b>						
Disbursements to						
Local Governments	144,385	215,000	-	-	33,000	-
911 Network Service Charges	18,609	14,880	36,906	-	183,450	61,362
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	132,570	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	68,070	-	-	-
Contractual Services	27,939	-	-	46,655	10,000	-
Dues/Subscriptions	-	-	-	92	-	-
Equipment	47,223	-	251,871	3,034	52,105	-
GIS Map Project/Maintenance	-	29,113	-	-	5,000	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	5,082	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	267,745	-	249,161	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	198,931	10,840	-	116,390	323,728	43,418
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	834	-
Professional Services	1,303	-	15,960	-	-	27,518
Relocation	-	-	-	-	-	-
Repairs/Maintenance	9,967	-	6,885	3,573	2,224	-
Service Charges	-	-	-	-	-	-
Signage	-	-	2,720	-	-	-
Supplies	-	-	378	2,064	-	-
Tower Rental	-	-	-	-	-	-
Training	136	-	-	4,169	1,024	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	87	-	1,741	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	721,320	402,403	632,038	175,977	613,106	132,298
Balance at December 31	\$ 1,059,372	\$ 420,606	\$ 1,695,604	\$ 357,239	\$ 449,620	\$ 138,429
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Orange	Owen	Parke	Perry	Pike	Porter
Beginning Balance	\$ 190,531	\$ 253,055	\$ 214,384	\$ 101,224	\$ 283,763	\$ 2,411,555
<b>Receipts</b>						
Landline	191,396	143,419	123,221	212,158	93,139	1,301,498
Wireless	81,146	172,210	73,823	79,316	58,246	463,815
Receipts from other						
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	1,076	4,805	7,725	3,852	-	72,796
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	18,558	408	156	-	-
<b>Total Receipts</b>	<b>273,618</b>	<b>338,992</b>	<b>205,177</b>	<b>295,482</b>	<b>151,385</b>	<b>1,838,109</b>
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	93,806	-	-
911 Network Service Charges	44,418	99,090	1,263	17,793	55,292	270,303
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	448	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	30,527	-	-	-	191,840
Contractual Services	-	-	50,503	-	6,000	1,650
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	207	17,703	7,469	1,709	10,934
GIS Map Project/Maintenance	-	-	-	300	3,600	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	4,066
Insurance	-	-	-	-	-	-
Loan Payment	-	-	75,646	-	-	-
Lease/Rental	-	-	-	89,907	-	-
Membership Dues	120	-	120	225	-	244
Misc/Other	-	10,435	-	-	-	-
Payroll & Benefits	236,318	202,269	95,533	17,194	-	1,439,919
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	251	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	2,163	-	10,858	8,871	20,087	43,083
Service Charges	-	-	-	-	-	-
Signage	-	6,509	4,514	-	-	-
Supplies	1,238	12,352	-	494	-	1,765
Tower Rental	661	-	-	300	-	-
Training	1,217	3,000	-	768	-	12,527
Transfers Out to County	-	-	-	-	-	-
Travel	502	-	3,831	-	13	-
Unappropriated	-	-	65,000	-	-	-
Vehicle Repairs/Fuel	-	-	-	2,639	1,183	-
Corrections/Voids	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>286,637</b>	<b>364,389</b>	<b>324,971</b>	<b>240,465</b>	<b>87,884</b>	<b>1,976,331</b>
Balance at December 31	\$ 177,512	\$ 227,658	\$ 94,590	\$ 156,241	\$ 347,264	\$ 2,273,333
Sale of Investments	53,000	-	-	-	-	-
Purchase of Investments	53,000	-	65,000	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Posey	Pulaski	Putnam	Randolph	Ripley	Rush
Beginning Balance	\$ 152,626	\$ 359,399	\$ 7,113	\$ 586,911	\$ 424,925	\$ 530,353
<b>Receipts</b>						
Landline	299,183	133,756	435,416	202,165	263,042	306,814
Wireless	97,222	64,667	128,309	104,949	103,118	5,985
Receipts from other						
Local Governments	-	-	-	-	14,400	-
Transfers In From the County	-	-	-	-	-	71,499
Interest	-	-	-	-	22	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	-	2,834	1,939	-	4,791	-
Total Receipts	396,405	201,257	565,664	307,114	385,373	384,298
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	-	-	-	-
911 Network Service Charges	4,150	22,092	81,474	67,426	-	107,655
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	4,964	-	28,395	-	4,200	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	31,315	-	-	27,993	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	31,851	97,244	5,411	246,954	1,265	9,145
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	5,553	-	-	-
Loan Payment	79,172	-	-	-	-	-
Lease/Rental	-	-	-	-	96,302	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	50	-	-	-
Payroll & Benefits	153,648	-	426,971	177,594	233,158	141,528
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	1,292	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	58,308	38,050	52,791	-	5,320	2,143
Service Charges	-	-	1,592	-	-	-
Signage	-	-	-	-	-	-
Supplies	5,680	-	8,758	1,936	3,459	-
Tower Rental	6,660	-	-	-	-	-
Training	2,421	4,749	2,626	565	749	-
Transfers Out to County	-	-	-	-	-	71,499
Travel	-	-	272	389	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	118	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	378,169	162,135	614,011	522,857	345,745	331,970
Balance at December 31	\$ 170,862	\$ 398,521	\$ (41,234)	\$ 371,168	\$ 464,553	\$ 582,681
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-



APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Scott	Shelby	Spencer	St. Joseph	Starke	Steuben
Beginning Balance	\$ 300,521	\$ 656,744	\$ 60,502	\$ 2,272,614	\$ 171,306	\$ 175,609
<b>Receipts</b>						
Landline	188,281	214,984	174,914	855,299	232,296	223,884
Wireless	92,132	152,553	85,087	834,664	93,962	250,190
Receipts from other						
Local Governments	57,961	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Other	265	-	-	-	1,980	-
Total Receipts	338,639	367,537	260,001	1,689,963	328,238	474,074
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	38,994	-	580,000	-	-
911 Network Service Charges	39,599	-	-	58,585	48,987	32,345
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	68	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	34,500	550	-	-	-	2,063
Contractual Services	2,500	148,040	68,886	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	700,000	1,034	-	12,561	75,000
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	4,066	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	56,857	-	-	591,011	-	1,887
Membership Dues	345	-	-	-	-	-
Misc/Other	-	79	-	-	-	-
Payroll & Benefits	-	58,370	189,825	-	306,029	360,739
Phase II Project	-	-	-	-	-	-
Printing	278	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	21,290	-	-	-	19,292	38,294
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	220	-	2,062	1,000
Tower Rental	-	-	-	-	-	-
Training	2,115	-	1,155	-	1,714	5,423
Transfers Out to County	93,195	-	-	532,926	-	-
Travel	2,759	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	253,438	946,033	265,186	1,762,522	390,713	516,751
Balance at December 31	\$ 385,722	\$ 78,248	\$ 55,317	\$ 2,200,055	\$ 108,831	\$ 132,932
Sale of Investments	-	-	-	-	-	-
Purchase of Investments	-	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	<u>Sullivan</u>	<u>Switzerland</u>	<u>Tippecanoe</u>	<u>Tipton</u>	<u>Union</u>	<u>Vanderburgh</u>
Beginning Balance	\$ 262,862	\$ 39,010	\$ 1,276,790	\$ 66,697	\$ 142,164	\$ 1,631,172
<u>Receipts</u>						
Landline	134,833	108,194	1,009,656	174,656	63,663	995,449
Wireless	88,470	50,020	471,139	70,249	44,527	544,144
Receipts from other						
Local Governments	-	30,000	-	-	12,471	-
Transfers In From the County	-	-	-	-	-	-
Interest	13,384	699	28,910	1,825	340	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-	-
Corrections	-	-	-	63,604	-	-
Other	1,000	836	73	-	-	-
Total Receipts	<u>237,687</u>	<u>189,749</u>	<u>1,509,778</u>	<u>310,334</u>	<u>121,001</u>	<u>1,539,593</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	-	-	-	-	-	1,372,821
911 Network Service Charges	46,399	38,541	378,037	-	23,505	2,337
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	10,434	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	21,037	-	258,617	-	-	-
Dues/Subscriptions	-	-	-	-	6	-
Equipment	28,632	-	-	-	1,100	121,028
GIS Map Project/Maintenance	-	78	-	-	4,025	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	2,710	-	3,727	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	413,081	-	-	-
Membership Dues	120	-	120	-	88	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	115,307	93,354	214,298	-	82,567	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	9,461	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	6,479	-	-	-	700	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	234	616	3,404	-	923	-
Tower Rental	-	-	-	-	-	-
Training	1,980	5,990	954	-	1,235	-
Transfers Out to County	-	-	-	290,000	-	-
Travel	1,906	-	-	-	163	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	2,945	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>222,094</u>	<u>141,524</u>	<u>1,280,682</u>	<u>290,000</u>	<u>128,473</u>	<u>1,496,186</u>
Balance at December 31	<u>\$ 278,455</u>	<u>\$ 87,235</u>	<u>\$ 1,505,886</u>	<u>\$ 87,031</u>	<u>\$ 134,692</u>	<u>\$ 1,674,579</u>
Sale of Investments	225,000	15,268	-	-	28,550	-
Purchase of Investments	275,000	15,268	-	-	28,550	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Vermillion	Vigo	Wabash	Warren	Warrick	Washington
Beginning Balance	\$ 505,300	\$ 713,897	\$ 550,499	\$ 147,262	\$ 207,871	\$ 15,951
<b>Receipts</b>						
Landline	141,747	273,047	331,501	62,169	524,925	197,108
Wireless	73,823	341,141	126,920	48,189	180,018	104,949
Receipts from other	-	-	-	-	-	-
Local Governments	-	-	-	-	-	-
Transfers In From the County	-	-	-	-	-	-
Interest	18,681	24,220	8,785	-	-	-
Loan Proceeds	-	-	-	-	-	-
Rental of Property	-	-	-	-	-	-
Riverboat	-	-	-	-	-	-
Federal Reimbursements	-	-	1,948	-	-	-
Corrections	-	-	7,700	-	-	-
Other	541	-	26,794	-	-	-
Total Receipts	234,792	638,408	503,648	110,358	704,943	302,057
<b>Disbursements</b>						
Disbursements to						
Local Governments	-	-	129,583	23,441	-	-
911 Network Service Charges	-	185,511	97,578	-	9,510	72,394
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	250	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	21,086	-	-	-	208,351	-
Contractual Services	-	64,256	6,960	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	4,100	55,006	31,526	-	887	-
GIS Map Project/Maintenance	-	-	8,050	-	-	1,596
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	4,066	-	3,727	-
Insurance	-	-	-	-	-	-
Loan Payment	26,888	-	-	-	-	-
Lease/Rental	-	-	57,369	-	-	-
Membership Dues	-	-	120	-	-	212
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	11,450	95,125	-	-	-	229,377
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	5,940	-	10,424	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	4	-	-	-
Supplies	207	2,786	-	-	-	1,407
Tower Rental	-	343,402	-	-	-	-
Training	375	8,011	495	-	1,502	458
Transfers Out to County	-	-	140,000	-	500,000	-
Travel	-	-	53	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	4,260	-	7,700	-	-	-
Total Disbursements	74,306	754,097	494,178	23,441	723,977	305,444
Balance at December 31	\$ 665,786	\$ 598,208	\$ 559,969	\$ 234,179	\$ 188,837	\$ 12,564
Sale of Investments	200,000	-	-	-	-	-
Purchase of Investments	400,000	-	-	-	-	-

APPENDIX B  
Abstract of E911 Fund Activity  
by County

	Wayne	Wells	White	Whitley	Totals
Beginning Balance	\$ 207,195	\$ 562,469	\$ 413,423	\$ 309,537	\$ 65,785,487
<b>Receipts</b>					
Landline	322,366	303,138	277,961	270,553	37,304,273
Wireless	238,862	104,949	99,456	147,676	21,791,157
Receipts from other					
Local Governments	-	-	-	-	724,264
Transfers In From the County	-	-	223,970	-	1,849,561
Interest	7,835	14,852	-	-	1,134,725
Loan Proceeds	-	-	-	-	-
Rental of Property	-	-	-	-	-
Riverboat	-	-	-	-	-
Federal Reimbursements	-	-	-	-	8,757
Corrections	-	-	-	-	144,431
Other	536	-	-	-	199,842
Total Receipts	569,599	422,939	601,387	418,229	63,157,010
<b>Disbursements</b>					
Disbursements to					
Local Governments	-	157,341	-	10,406	4,891,866
911 Network Service Charges	155,809	9,587	65,131	97,853	6,078,099
911 Surveys	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	3,494,509
Building Maintenance	-	-	-	-	199,002
Cleaning Services	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	1,168,982
Contractual Services	-	-	-	-	1,609,923
Dues/Subscriptions	850	-	-	-	1,519
Equipment	-	894	14,373	30,000	5,860,833
GIS Map Project/Maintenance	-	-	-	-	480,940
IDACS	-	-	-	-	10,855
Indiana Office of Technology	4,066	-	2,372	-	92,507
Insurance	-	-	-	-	7,672
Loan Payment	-	-	-	-	2,399,931
Lease/Rental	-	104,334	-	45,271	5,273,363
Membership Dues	-	-	-	-	3,136
Misc/Other	-	-	-	-	103,644
Payroll & Benefits	317,132	-	427,997	199,237	19,199,446
Phase II Project	-	-	-	-	18,806
Printing	-	-	-	-	11,791
Professional Services	3,607	-	-	-	1,266,308
Relocation	-	-	-	-	-
Repairs/Maintenance	101,500	-	28,930	35,069	2,295,614
Service Charges	5,539	-	-	-	357,375
Signage	-	-	-	-	22,714
Supplies	20	-	775	455	136,814
Tower Rental	-	-	-	-	417,425
Training	2,482	345	5,556	1,367	193,552
Transfers Out to County	-	-	20,631	-	2,894,301
Travel	5,153	-	-	-	42,724
Unappropriated	-	-	-	-	109,221
Vehicle Repairs/Fuel	-	-	-	-	10,963
Corrections/Voids	-	-	-	-	140,576
Total Disbursements	596,158	272,501	565,765	419,658	58,794,410
Balance at December 31	\$ 180,636	\$ 712,907	\$ 449,045	\$ 308,108	\$ 70,148,087
Sale of Investments	-	1,700,000	-	-	7,921,818
Purchase of Investments	-	1,750,000	-	-	8,386,818

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## 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	Inter-local Agreement
Adams	X	\$ 6,412		
Allen				
Bartholomew	X	5,271		
Benton	X	4,253		
Blackford	X	4,066		
Boone	X	120		
Brown	X	8,574		
Carroll				
Cass	X	3,850	X	
Clark	X	55,251		
Clay	X	449		
Clinton				
Crawford	X	1,231		
Daviess	X	13,297		
Dearborn	X	2,018		
Decatur	X	2,481		
DeKalb				
Delaware	X	383		
Dubois				
Elkhart				
Fayette	X	14,610		
Floyd	X	225,562		
Fountain	X	12,011		
Franklin	X	13,630		
Fulton				
Gibson	X	5,371		
Grant	X	9,441		
Greene	X	8,550		
Hamilton	X	82,342		
Hancock	X	50,946		
Harrison	X	4,330		
Hendricks				
Henry	X	18,155		
Howard	X	37,152		
Huntington				
Jackson	X	9,628		
Jasper				
Jay	X	20,269		
Jefferson	X	1,994		
Jennings	X	4,186	X	
Johnson	X	21,603		
Knox				
Kosciusko				
LaGrange				
Lake	X	120,982		
LaPorte				
Lawrence	X	198,059		X
Madison				
Marion	X	8,141		
Marshall				
Martin	X	438		
Miami	X	4,903	X	

**APPENDIX C**

Summary of Type of Finding by County

County	Type			
	Questioned Cost	Amount Questioned	Commingling Receipts	Inter-local Agreement
Monroe	X	5,082		
Montgomery				
Morgan	X	109,151		
Newton				
Noble	X	1,741		
Ohio				
Orange	X	1,358		
Owen	X	13,461		
Parke	X	6,215		
Perry	X	4,974	X	
Pike	X	1,183		
Porter	X	7,226		
Posey	X	10,629		
Pulaski				
Putnam	X	25,947		
Randolph				
Ripley	X	10,712		
Rush	X	518		
Scott	X	623		
Shelby	X	79		
Spencer	X	4,286		
St. Joseph				
Starke	X	2,062		
Steuben				
Sullivan	X	30,384		
Switzerland	X	6,111	X	
Tippecanoe	X	5,230		
Tipton				
Union	X	6,031		
Vanderburgh				
Vermillion				
Vigo	X	208,969		
Wabash	X	11,396		
Warren				
Warrick	X	4,614		
Washington	X	1,383		
Wayne	X	4,916		
Wells				
White	X	2,869	X	
Whitley				
Columbia City	X	1,000		
<b>Total</b>		<b><u>\$ 1,468,109</u></b>		



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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."

		2008	
Indiana Office of Technology	\$	4,066	
Supplies		1,539	
Training		807	
Total	\$	6,412	

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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
ADAMS COUNTY  
FINDINGS  
(Continued)

- (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."

	2008
Indiana Office of Technology	\$ 4,066
Equipment	1,205
Total	\$ 5,271

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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BARTHOLOMEW COUNTY  
FINDINGS  
(Continued)

- (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 supplies, certain laptop computers, office machines, and dispatch chairs, 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."

	2008
Supplies	\$ 406
Indiana Office of Technology	3,727
Membership Dues	120
Total	\$ 4,253

Under the heading of supplies, items included office supplies – 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BENTON COUNTY  
FINDINGS  
(Continued)

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 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 supplies, dues, and miscellaneous fee should be made from the General Fund or other appropriate funds.



ENHANCED EMERGENCY TELEPHONE SYSTEM  
BLACKFORD 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>2008</u>
Indiana Office of Technology	<u>\$ 4,066</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."

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BLACKFORD 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  
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>2008</u>
Membership Dues	\$ <u>120</u>

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 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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BOONE COUNTY  
FINDINGS  
(Continued)

- (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  
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>2008</u>
Equipment	\$ 2,785
Supplies	2,062
Indiana Office of Technology	<u>3,727</u>
Total	<u><u>\$ 8,574</u></u>

Examples of the questionable cost that were included in Equipment account is a shredder for \$2,235.48; Supplies account included copy paper, staples, and post its; and uniforms for E911 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.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
BROWN COUNTY  
FINDINGS  
(Continued)

The legislative body of the unit may appropriate money in the fund only for such 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 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 supplies, office equipment, and dispatch uniforms 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."

	2008
Supplies	\$ 898
Vehicle Repairs/Fuel	1,054
Dues/Subscriptions	240
Equipment	1,658
 Total	 \$ 3,850

Office supplies included a new refrigerator for the new combined E911 center. Fuel expense was for gasoline purchased for the E911 vehicle. Vehicle Repairs/Fuel expenses were for repairs and maintenance on the E911 vehicle. Dues/subscriptions expense paid for the 2009 dues to the National Emergency Numbers Association (NENA). Equipment expense was for the purchase of a paper shredder.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CASS COUNTY  
FINDINGS  
(Continued)

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 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, office space lease, supplies, gasoline, and vehicle repairs should be made from the General Fund or other appropriate funds.

#### ACCOUNTING FOR E911 FEES

Fees (commonly known as E911 fees) are received for the enhanced emergency telephone system (landline fees) and the enhanced wireless emergency telephone service (wireless fees). The County is to maintain these fees in separate funds. We found that revenue from these fees was combined into the same fund. 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.

We also found that funds from the Cass County General Fund were transferred into the same fund that accounts for the E911 fees. These funds were used for capital acquisitions for the new combined E911 center. Not maintaining separate funds for these monies 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 \_\_\_\_\_ 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."*



ENHANCED EMERGENCY TELEPHONE SYSTEM  
CASS COUNTY  
FINDINGS  
(Continued)

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 \_\_\_\_\_ 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  
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>2008</u>
Building Maintenance	\$ 24,884
Equipment	9,688
Lease/Rental	3,067
Membership Dues	276
Service Charges	9,031
Supplies	<u>8,305</u>
Total	<u>\$ 55,251</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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CLARK COUNTY  
FINDINGS  
(Continued)

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 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, uniforms, supplies, liability insurance, janitor fee, and utilities should be made from the General Fund or other appropriate funds.

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>2008</u>
Supplies	\$ 329
Membership Dues	<u>120</u>
Total	<u>\$ 449</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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CLAY COUNTY  
FINDINGS  
(Continued)

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 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>2008</u>
Office Supplies	\$ 1,001
Repairs/Maintenance	<u>230</u>
Total	<u>\$ 1,231</u>

Items purchased by the director that were considered to be necessary to the operation of the E911 Center included: office supplies - paper, ink cartridges, toner, highlighters, notebooks, printer, mouse, file folders, and hole punch. Repairs/Maintenance includes repairs for a printer.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CRAWFORD COUNTY  
FINDINGS  
(Continued)

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 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 supplies, dues, uniforms, postage, and miscellaneous 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."

	2008
Disbursement to Local Government	\$ 5,000
Signage	8,297
Total	\$ 13,297

The disbursement to local governments was to the Town of Oden for the installation of a warning siren.

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."



ENHANCED EMERGENCY TELEPHONE SYSTEM  
DAVISS COUNTY  
FINDINGS  
(Continued)

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 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>2008</u>
Supplies	\$ 1,687
Dues/Subscriptions	<u>331</u>
Total	<u>\$ 2,018</u>

Supplies include printer paper, printer cartridges, uniforms, and embroidery of uniforms for E911 employees. Subscriptions included subscriptions to 911 magazines.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DEARBORN COUNTY  
FINDINGS  
(Continued)

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 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 supplies, uniforms, and magazine subscriptions 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>2008</u>
Supplies	\$ 1,000
Training	522
Contractual Services	<u>959</u>
Total	<u>\$ 2,481</u>

Under the heading of supplies, items included computer and office supplies – ink cartridges and monitor. The contractual services amount includes membership dues and utility charges. Training includes membership to NENA and reference material.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
DECATUR COUNTY  
FINDINGS  
(Continued)

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 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, certain laptop computers, office enhancements, supplies, and tools 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 of \$383 for the Director's cell phone from January through June 2008. Beginning in July 2008 after the previous review, the cell phone payment was made out of the general fund.

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."

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 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 should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FAYETTE COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 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>2008</u>
Equipment	\$ 4,626
IDACS	3,727
Insurance	1,277
Supplies	4,269
Training	<u>711</u>
Total	<u>\$ 14,610</u>

Office supplies include cleaning supplies, toner cartridges, computer materials, business cards, and other office materials. These items were purchased from the E911 fund. In addition, payments for fax machines and charges to Indiana Office of Technology were made from the Wireless fund.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FAYETTE COUNTY  
FINDINGS  
(Continued)

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 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 supplies, memberships and dues, postage, Non 911 conference, undocumented travel, and office enhancements 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."

	2008
Equipment	\$ 74,562
Computer Software/Hardware - Stormwater Department	1,000
New Albany - Fire Department Radio System	150,000
 Total	 \$ 225,562

The Equipment includes cell phones for the Sheriff's Department, wireless data cards for the New Albany Police Department and the Sheriff's Department, security cameras and EMA other equipment were for the M.L. Reiz Building where one of the Adult Probation offices, the Emergency Management office, and the Community Corrections office are located. The \$150,000 was used by the City of New Albany toward the purchase of the new radio system for the New Albany Fire 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FLOYD COUNTY  
FINDINGS  
(Continued)

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 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.

ENHANCED 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."

	2008
Building Maintenance	\$ 5,000
Indiana Office of Technology	4,405
Misc/Other - Drug Testing	670
Supplies	1,936
Total	\$ 12,011

Supplies purchased were uniforms for the 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FOUNTAIN COUNTY  
FINDINGS  
(Continued)

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 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  
FRANKLIN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 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."

	2008
Equipment	\$ 4,117
Indiana Office of Technology	4,066
Service Charges	17
Supplies	3,472
Training	1,011
Travel	947
 Total	 \$ 13,630

Office supplies include chairs, file cabinets, cleaning supplies, pencils, rulers, ring binders, label makers, batteries, desk organizers, ink cartridges, and copy paper; equipment includes a refrigerator, chairs, a desk, and a fax machine.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
FRANKLIN COUNTY  
FINDINGS  
(Continued)

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 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 supplies, memberships and dues, postage, Non 911 conference, undocumented travel, and office enhancements 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>2008</u>
Supplies	\$ 4,371
Fuel	<u>1,000</u>
Total	<u>\$ 5,371</u>

Supplies purchased were for office use and the payment of a uniform allowance. The fuel is a partial payment of the fuel bill for the Sheriff's 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GIBSON COUNTY  
FINDINGS  
(Continued)

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 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>2008</u>
Indiana Office of Technology	\$ 8,131
Loan Payment - Late Fees	<u>1,310</u>
Total	<u>\$ 9,441</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."

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GRANT COUNTY  
FINDINGS  
(Continued)

- (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."

	2008
911 Network Service Charges	\$ 847
Equipment	4,744
Supplies	2,959
Total	\$ 8,550

Supplies purchased were for office use includes uniforms for the dispatchers. 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
GREENE COUNTY  
FINDINGS  
(Continued)

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 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  
HAMILTON 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."

	2008
Other - Interoperability Study	\$ 49,282
Equipment	33,060
Total	\$ 82,342

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
HAMILTON COUNTY  
FINDINGS  
(Continued)

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 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  
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."

	2008
Building Maintenance	\$ 2,283
Computer Software/Hardware	35,290
Supplies	1,859
Training	2,270
Unappropriated	9,244
Total	\$ 50,946

The questioned expenditures in building maintenance included membership dues, newspaper subscriptions, bottled water, and utilities for the Emergency Operations Center (EOC) building. Computer Software/Hardware expenditures included software for field incident reporting and jail management. Supplies included general office supplies, cleaning supplies, business cards, stationary, and a directory. Training expenditures included the logo design for the EOC center, laminator, cleaning supplies, magazine subscription, and APCO membership for ten employees. Unappropriated expenditures included fuel for the generator at the EOC, management development assistance (mission statement, core value identifications and definitions related to the purpose and function of the EOC), and \$8,120 for uniforms.

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  
HANCOCK 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 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 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, uniforms, supplies, gasoline, and vehicle repairs 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."

	2008
911 Network Service Charges	\$ 466
Supplies	3,864
Total	\$ 4,330

Supplies includes renewal of internet security software, batteries, ink and toner cartridges, copy paper, envelopes, cyber power backup system, air dusters, two executive chairs, laser toner, keyboard, and other miscellaneous supplies. 911 Network Service Charges includes cell phone services provided to the E911 Addressing Coordinator, internet service, and long-distance calls.

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.

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ENHANCED EMERGENCY TELEPHONE SYSTEM  
HARRISON COUNTY  
FINDINGS  
(Continued)

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 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  
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."

	2008
911 Network Service Charges	\$ 9,890
IDACS	3,062
Indiana Office of Technology	3,049
Other - Drug Screening	700
Membership Dues	120
Supplies	1,334
Total	\$ 18,155

The unallowed disbursements observed in the 911 Network Service Charges category are for cellular phone charges prorated to the E911 fund. Supplies purchased were for office use and uniforms. 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:

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- (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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ENHANCED EMERGENCY TELEPHONE SYSTEM  
HENRY COUNTY  
FINDINGS  
(Continued)

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

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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  
HOWARD COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

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	2008
Supplies	\$ 4,510
Travel and Training	1,426
Communication System and Support	5,482
Indiana Office of Technology	2,710
Equipment	23,024
 Total	 \$ 37,152

Travel and training non E911 expenditures include dues and general administrative software and training. Communication system and support non E911 expenditures include general administrative software and cable/internet access. Equipment non E911 expenditures include promotional items (pens, pencils, pens, flyers, balloons, posters, and magnets), general administrative supplies (toner, paint, and carpet cleaning), and non E911 equipment (printer, computers, television, and office furniture).

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

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ENHANCED EMERGENCY TELEPHONE SYSTEM  
HOWARD COUNTY  
FINDINGS  
(Continued)

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

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- (1) necessary computer hardware, software, and data base equipment;
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- (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

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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>2008</u>
Supplies	\$ 8,030
Membership Dues	240
Equipment	<u>1,358</u>
Total	<u><u>\$ 9,628</u></u>

Supplies include general office supplies, computers supplies, labels, phone cords, scratch pads, 911 Coloring Books, patch tattoos, supplies for dispatchers, crayons, stick on calendars, 911 erasers, CPR magnets, neon erasers, postage, and for uniforms and shoes for 911 employees both at the Jackson County Sheriff's Department and the Seymour Police Department. Faxes/printers included printer repair. Membership dues were to the national 911 association. Equipment includes a TV/DVD/VHS player equipment and filing cabinets were purchased.

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.

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ENHANCED EMERGENCY TELEPHONE SYSTEM  
JACKSON COUNTY  
FINDINGS  
(Continued)

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

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- (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

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	2008
Contractual Service	\$ 10,133
Equipment	6,279
Supplies	3,026
Training	831
Total	\$ 20,269

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JAY COUNTY  
FINDINGS  
(Continued)

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 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

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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."

	2008
Membership Dues	\$ 186
Supplies	1,357
Other - Help Wanted Add	106
E911 Network Service Charges	345
Total	\$ 1,994

Questionable costs that were included in E911 Network Service Charges included reimbursement for E911 Coordinator's cell phone and long distance telephone calls. Office Supplies account included envelopes, printer paper, post its, postage, bottle water services, and advertising for employment.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JEFFERSON COUNTY  
FINDINGS  
(Continued)

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 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 supplies, certain laptop computers, office machines, and dispatch chairs, should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JENNINGS COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

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	<u>2008</u>
Indiana Office of Technology	\$ 4,066
Membership Dues	<u>120</u>
Total	<u>\$ 4,186</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."

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ENHANCED EMERGENCY TELEPHONE SYSTEM  
JENNINGS COUNTY  
FINDINGS  
(Continued)

- (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 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 \_\_\_\_\_ 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.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
JENNINGS COUNTY  
FINDINGS  
(Continued)

The fund must be known as the \_\_\_\_\_ 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 the County utilize two separate funds to account for distributions received for wireless 911 fees and landline 911 fees. Other revenue sources (monies received not related to 911 fees) should be maintained in a separate fund as well. Separate funds are required to ensure that fees received are expended only for those activities allowable per 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.

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	2008
Indiana Office of Technology	\$ 4,066
Building Maintenance	2,837
Equipment	14,700
Total	\$ 21,603

Equipment expenditures were for new dispatcher chairs.

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

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- (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."



ENHANCED EMERGENCY TELEPHONE SYSTEM  
JOHNSON COUNTY  
FINDINGS  
(Continued)

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

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- (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."

	2008
Disbursement to Local Government	\$ 20,000
911 Network Service Charges	54,919
Computer Software/Hardware	35,118
Equipment	10,825
Membership Dues	120
Total	\$ 120,982

Expenditures include the cost of the County Government Center Information Line, phone equipment for the Coroner's office, general office equipment, and surveying equipment. The disbursement to local government was to the Lake County Fire Chief's and was only supported by a request for 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAKE COUNTY  
FINDINGS  
(Continued)

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 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 supplies, dues, uniforms, postage, and miscellaneous should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAWRENCE COUNTY  
FINDINGS

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. The County reimbursed the City of Mitchell \$21,927 during 2008.

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 \$18,029 in 2008.

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)

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."

	2008
911 Network Service Charges	\$ 3,829
Building Maintenance	1,635
Equipment	162,844
Indiana Office of Technology	4,405
Repairs/Maintenance	19,226
Signage	479
Supplies	4,779
Training	862
Total	\$ 198,059

The expenditures for the 911 Network Services Charges are for cell phones and internet fees. Equipment includes police personal radios, police car radios, GPS units, maintenance contract for non 911 equipment, and cameras. Office supplies include paper, printer ink, calendars, forms, and uniforms.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
LAWRENCE COUNTY  
FINDINGS  
(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 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 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 such as cell phones, certain laptop computers, office enhancements, highway road sign supplies and office supplies, commissioners training, and promotional items should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARION COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FUND

Marion County established the MECA Emergency Telephone System Fund to account for the financial activity of E911 wireless fees. Indiana Code 36-8-16.5 establishes 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>2008</u>
Indiana Office of Technology	<u>\$ 8,141</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.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARION COUNTY  
FINDINGS  
(Continued)

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 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.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARTIN 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>2008</u>
Equipment	<u>\$ 438</u>

The questioned cost was for a chair from Pen Products.

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."

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;



ENHANCED EMERGENCY TELEPHONE SYSTEM  
MARTIN COUNTY  
FINDINGS  
(Continued)

- (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  
MIAMI 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>2008</u>
Equipment	\$ 3,258
Supplies	<u>1,645</u>
Total	<u>\$ 4,903</u>

Equipment includes office enhancements costs incurred when a new dispatcher position was added to the E911 office and cell phone made available to the Director and Assistant Director so they could be reached at all times. Under the heading of supplies, items included office supplies - printer paper, printer cartridges, as well as general supplies such as dish soap, bug spray, and paper towels

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MIAMI COUNTY  
FINDINGS  
(Continued)

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 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 cell phone charges should be made from the General Fund or other appropriate funds.

COMMINGLING OF 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 two separate funds. We found that revenue distributed by the State of Indiana from wireless telephone fees was combined into the same fund that accounts for the landline E911 fees. In addition, monies from the City of Peru and from Miami County are commingled in one E911 fund with the landline and wireless 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 Miami 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."*

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MIAMI COUNTY  
FINDINGS  
(Continued)

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 Miami 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  
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>2008</u>
Indiana Office of Technology	\$ <u>5,082</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."

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MONROE 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  
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."

	2008
Equipment	\$ 54,607
Lease - Copier	358
Computer Software	50,131
Signage	2,720
Supplies	1,248
Fuel	87
 Total	 \$ 109,151

The Director considered the items purchased to be necessary to the operation of the E911 Center. Under the heading of supplies, items included office supplies – DVD ram, siren for Director's vehicle, spare batteries, and antennas; equipment - chairs and workstation furniture; software – interface software and equipment.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
MORGAN COUNTY  
FINDINGS  
(Continued)

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 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>2008</u>
Vehicle Repairs/Fuel	\$ <u>1,741</u>

Car repairs, gas, oil, and lube were for the E911 Director's County owned vehicle.

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."

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
NOBLE 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 such as cell phones, certain laptop computers, office enhancements, supplies, and tools should be made from the General Fund or other appropriate funds.

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>2008</u>
Membership Dues	\$ 120
Supplies	<u>1,238</u>
Total	<u>\$ 1,358</u>

Items purchased by the Director that were considered to be necessary to the operation of the E911 Center included Supply items - help wanted advertisement in local papers, computer paper, storage boxes, three ring binders, poster board, folders, hole punch, post-it-note dispenser, sign for the door, tape, pens, toner, drum for laser printer; uniforms included shirts with embroidery and logos; membership dues were 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
ORANGE COUNTY  
FINDINGS  
(Continued)

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 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 supplies, dues, uniforms, envelopes and stationary, and postage 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."

	2008
Computer Hardware	\$ 2,819
Equipment - Cell Phone Covers	207
Other	10,435
Total	\$ 13,461

The County E911 is self-supporting and maintains three funds for E911 activity. Revenues are for wireless and landline fees and are entered into their respective fund. The additional fund is an appropriated fund for payroll only with the other two funds being unappropriated for all other expenses. The unappropriated funds each have one line item for all expenses with no breakdown for the type of expense. Items purchased by the Director were considered necessary to the operation of the E911 Center except those noted above. Under the heading of Computer Hardware - items included the purchase of upgrading and increasing the memory size and Microsoft streets and trips 2008 GPS on laptops for the Sheriff squad cars; Equipment - cell phone cases included 13 cell phone cases for the sheriff's department; and Other is a payment made in error includes a payment made out of Fund 95 E911 in error and corrected on April 9, 2009.

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  
OWEN 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 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 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 upgrading and increasing memory for Sheriff squad car laptops, Microsoft streets and trips 2008 GPS for laptops in the Sheriff squad cars and cell phone cases for the Sheriff Department 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>2008</u>
Supplies	\$ 707
Equipment	874
Signage	4,514
Membership Dues	<u>120</u>
 Total	 <u>\$ 6,215</u>

Supplies included the purchase of 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PARKE COUNTY  
FINDINGS  
(Continued)

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 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>2008</u>
Equipment	\$ 2,110
Membership Dues	225
Vehicle Repairs/Fuel	<u>2,639</u>
Total	<u>\$ 4,974</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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PERRY COUNTY  
FINDINGS  
(Continued)

- (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.

COMMINGLING OF 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 two separate funds. We found that revenue distributed by the State of Indiana from wireless telephone fees was combined into the same fund that accounts for the landline E911 fees. In addition, monies from the sale of county maps and miscellaneous sources were commingled in one E911 fund with the landline and wireless 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 \_\_\_\_\_ 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.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PERRY COUNTY  
FINDINGS  
(Continued)

The fund must be known as the \_\_\_\_\_ 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  
PIKE 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>2008</u>
Vehicle Repairs/Fuel	<u>\$ 1,183</u>

The questioned expenditures were for fuel for the Emergency Management Agency's vehicles.

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."

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PIKE COUNTY  
FINDINGS  
(Continued)

- (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  
PORTER 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."

	2008
Supplies	\$ 1,765
Repairs/Maintenance	716
Membership Dues	244
Indiana Office of Technology	4,066
911 Network Service Charges	330
Equipment	105
 Total	 \$ 7,226

During our review of E-911 disbursements we found questionable expenditures for such items as office supplies, Indiana Office of Technology services, 911 subscriptions and dues, and fax machine equipment and 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

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>2008</u>
Supplies	\$ 5,665
Building Maintenance	<u>4,964</u>
Total	<u>\$ 10,629</u>

Supplies purchased were for office use including general office supplies, toner cartridges, a printer, and newspaper subscription. Building maintenance expenditures included garage door and garage door opener repairs, light bulbs, hardware, generator maintenance, security locks, batteries, paint and supplies, fire extinguisher maintenance, and carpet cleaning services.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
POSEY COUNTY  
FINDINGS  
(Continued)

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 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."

	2008
Insurance (property and general liability)	\$ 5,553
Building Maintenance	6,625
Equipment	3,419
Office Supplies	8,758
Service Charges	1,592
 Total	 \$ 25,947

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. Building Maintenance includes utility payments were made for electricity usage to an off-site building housing computer equipment and utility and trash service payments for the new E911 building completed in 2008. Equipment includes pagers which 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. Other items purchased by the Director were considered to be necessary to the operation of the E911 Center. Office supplies included purchases of a desk pad, drawer organizer, wall calendar, battery operated pencil sharpeners, manila and hanging file folders, sheet protectors, copy paper, toner cartridges, printed envelopes, business cards, shipping for UPS next day air, key cabinet, electronic time recorder, time cards, a ladder, two floor fans, monthly rubber mat service, soap, trash bags, paper towels, and cleaning supplies. A small amount was paid for VISA late fees and finance charges. Monthly billings were charged for Verizon yellow pages advertising. The advertisement informed the public of other available seven digit numbers available for specific emergencies.

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
PUTNAM COUNTY  
FINDINGS  
(Continued)

- (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."

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 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, certain laptop computers, office enhancements, supplies, and tools 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>2008</u>
Office Supplies	\$ 3,460
Training	749
Printing	1,292
Building Maintenance	4,200
Equipment	<u>1,011</u>
Total	<u>\$ 10,712</u>

Examples of the questionable costs that were included in Office Supplies account included computer paper, copy paper, toilet tissue, paper towels, printer cartridges, pencils, pens, staplers, trash bag liners, hand towels, dishwashing liquid, floppy disks, time cards, uniforms, and a postage account was used to send out notices of new 911 addresses. Training account was for the training of the 911 employees and users of the 911 system. Printing account was to provide the forms needed to keep track of all 911 calls and envelopes for mailing the new 911 addresses. Building maintenance expenses were paid to the County General Fund to help offset utility cost (electric, heat, air conditioning, water, and sewer) of the 911 office which is located at the County Jail. Equipment includes dispatcher's chairs and new printers.

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 supplies, postage, training, printing, uniforms, utilities, dispatch chairs, and office machines 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."

	2008
Equipment, Laptop in Police Cars	\$ 376
Equipment, Fax Machine	142
Total	\$ 518

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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
RUSH COUNTY  
FINDINGS  
(Continued)

- (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, certain laptop computers, office enhancements, supplies, and tools should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SCOTT COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUNDS

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>2008</u>
Printing	\$ 278
Membership/Dues	<u>345</u>
Total	<u>\$ 623</u>

Examples of the questionable cost that was included in Printing included dial 911 stickers and coloring books. Membership/Dues account was for membership in National Emergency Number Association (NENA).

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SCOTT COUNTY  
FINDINGS  
(Continued)

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 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 printing and advertising expenses, and dues, 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 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>2008</u>
Misc/Other	<u>\$ 79</u>

Misc/Other includes cell phone service provided to the E-911 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 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;



ENHANCED EMERGENCY TELEPHONE SYSTEM  
SHELBY 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 such as cell phones, certain laptop computers, office enhancements, supplies, and tools should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SPENCER 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>2008</u>
Supplies	\$ 220
IDACS	<u>4,066</u>
Totals	<u>\$ 4,286</u>

Supplies purchased were for a stapler, toner cartridges, and a subscription. No disbursements for supplies were made after the date of the prior audit.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SPENCER COUNTY  
FINDINGS  
(Continued)

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 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  
STARKE 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>2008</u>
Supplies	<u>\$ 2,062</u>

Supplies include general office supplies, toner, and paper.

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."

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;

ENHANCED EMERGENCY TELEPHONE SYSTEM  
STARKE 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 such as cell phones, certain laptop computers, office enhancements, supplies, and tools should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SULLIVAN COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FUND

The County has established separate funds 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."

	2008
Supplies	\$ 137
Membership Dues	120
Equipment	28,127
Repairs/Maintenance	2,000
Total	\$ 30,384

Supplies purchased were for office use and dues were paid to National Emergency Number Association and Sam's Club. Mapping software systems were paid for to be installed on the officers laptops used in the squad cars. In addition, mapping for Homeland Security was also purchased.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SULLIVAN COUNTY  
FINDINGS  
(Continued)

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 recommend that the Director review the statute and expenditures 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, certain laptop computers, office enhancements, supplies, and tools should be made from the General Fund or other appropriate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SWITZERLAND COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUNDS

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>2008</u>
Supplies	\$ 616
911 Network Service Charges	2,550
Vehicle Repairs/Fuel	<u>2,945</u>
Total	<u>\$ 6,111</u>

Questionable costs that were included in Supplies account included signature stamps, book shelves, rubber bands, push pins, thumb tacks, toner, binders, hanging files folders, pens, pencils, staplers, and staples. 911 Network Service Charges included cell phone service for the Sheriff and one of his employees, a telephone in the Coordinator's office, and other phone accessories. Vehicle Repairs/Fuel included fuel purchased, upkeep, and maintenance of a County owned vehicle that the E911 Director uses.

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."



ENHANCED EMERGENCY TELEPHONE SYSTEM  
SWITZERLAND COUNTY  
FINDINGS  
(Continued)

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 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 supplies, telephone/cell phone service, purchase of fuel, and vehicle maintenance, should be made from the General Fund or other appropriate funds.

ACCOUNTING FOR E911 FEES

Currently, landline and wireless 911 fees along with some other funding sources are combined into one fund. Indiana Codes 36-8-16-13 and 36-8-16.5-43 both indicate that these fees should be maintained in separate funds.

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 \_\_\_\_\_ 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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
SWITZERLAND COUNTY  
FINDINGS  
(Continued)

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 \_\_\_\_\_ 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."*

While statute allows for many of the same type of expenditures with these fees there are some significant differences such as education of the public with wireless fees and radio purchases with landline 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). We recommend that E911 fee and non E911 fee activity be maintained in separate funds as required above.

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."

	2008
Indiana Office of Technology	\$ 2,710
Membership Dues	120
Supplies	811
Training	468
Travel	1,121
Total	\$ 5,230

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
TIPPECANOE COUNTY  
FINDINGS  
(Continued)

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 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, uniforms, supplies, gasoline, and vehicle repairs should be made from the General Fund or other appropriate funds.

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."

	2008
Indiana Office of Technology Services	\$ 3,727
Supplies	1,721
Memberships/Dues	88
Equipment - Cell Phone	220
Training	237
Building Maintenance - Lights	32
Dues/Subscriptions	6
 Total	 \$ 6,031

Items purchased by the Director were considered to be necessary to the operation of the E911 Center. Under the heading of supplies, items included office supplies – paper, ink, pencils, mouse pads, batteries, speakers, shredder, fax machine, cleaning supplies, postage, and miscellaneous supplies. Membership/Dues is for a membership in APCO.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
UNION COUNTY  
FINDINGS  
(Continued)

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 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 Indiana Office of Technology Services, supplies, memberships and dues, postage, and educational materials 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>2008</u>
Supplies	\$ 1,786
Tower - Installation paid from Wireless Fund	<u>207,183</u>
Total	<u>\$ 208,969</u>

Supplies purchased were for office use. Tower installation costs are associated with the construction of a tower for the IPSC Hoosier SAFE-T network.

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
VIGO COUNTY  
FINDINGS  
(Continued)

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 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."

	2008
Indiana Office of Technology	\$ 4,066
Membership/Dues	120
Building Maintenance	250
Contractual Services	6,960
Total	\$ 11,396

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WABASH COUNTY  
FINDINGS  
(Continued)

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 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."

	2008
Indiana Office of Technology	\$ 3,727
Equipment - Non E911	887
Total	\$ 4,614

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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WARRICK COUNTY  
FINDINGS  
(Continued)

- (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>2008</u>
Membership Dues	\$ 212
Supplies	<u>1,171</u>
Total	<u>\$ 1,383</u>

Items purchased by the director that were considered to be necessary to the operation of the E911 Center. Supplies included miscellaneous expenses – repair a lock, new keys, road signs, vinyl, paper, calculator tape, post a notes, tape, ink cartridges, sheet protectors, and uniforms. Membership/ 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 expenditure."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WASHINGTON COUNTY  
FINDINGS  
(Continued)

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 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 supplies, dues, uniforms, postage, and miscellaneous 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>2008</u>
Indiana Office of Technology	\$ 4,066
Dues/Subscriptions	<u>850</u>
Total	<u>\$ 4,916</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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WAYNE COUNTY  
FINDINGS  
(Continued)

- (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  
WHITE 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."

	2008
Indiana Office of Technology	\$ 2,372
Supplies - Uniforms	497
Total	\$ 2,869

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."

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:

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WHITE COUNTY  
FINDINGS  
(Continued)

- (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.

COMMINGLING OF 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 two separate funds. We found that revenue distributed by the State of Indiana from wireless telephone fees was combined into the same fund that accounts for the landline E911 fees. In addition, during 2008, monies from White County were also commingled in the one E911 fund with the landline and wireless fees. Not maintaining separate funds for the E911 fees and the County revenues 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 \_\_\_\_\_ 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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
WHITE COUNTY  
FINDINGS  
(Continued)

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 \_\_\_\_\_ 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, as well as the County distributions, be maintained in three separate funds.

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CITY OF COLUMBIA CITY, WHITLEY COUNTY  
FINDINGS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The City 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>2008</u>
Planar DLP Projector	<u>\$ 1,000</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."

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."

ENHANCED EMERGENCY TELEPHONE SYSTEM  
CITY OF COLUMBIA CITY, WHITLEY 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.

ORDINANCES AND RESOLUTIONS

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 2008, expenditures from the E911 fund of the City were used for personal services, equipment, training, travel, and repairs.

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 type

<u>Type</u>	<u>Questioned Cost</u>
Disbursements to	
Local Governments	\$ 175,000
911 Network Service Charges	79,041
911 Surveys	-
Bond - Principal & Interest	-
Building Maintenance	52,710
Cleaning Services	-
Computer Software/Hardware	124,358
Contractual Services	18,052
Dues/Subscriptions	1,427
Equipment	451,369
GIS Map Project/Maintenance	887
IDACS	10,855
Indiana Office of Technology	92,507
Insurance	6,830
Loan Payment	1,310
Lease/Rental	3,425
Membership Dues	3,136
Misc/Other	61,272
Payroll & Benefits	-
Phase II Project	-
Printing	1,570
Professional Services	-
Relocation	-
Repairs/Maintenance	22,172
Service Charges	10,640
Signage	16,010
Supplies	96,500
Tower Rental	207,183
Training	9,894
Transfers Out to County	-
Travel	2,068
Unappropriated	9,244
Vehicle Repairs/Fuel	10,649
Corrections/Voids	-
Total for Year	<u>\$ 1,468,109</u>

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## APPENDIX F

Appendix F contains questioned cost by category per County.



APPENDIX F

Questioned Cost by County

	<u>Adams</u>	<u>Allen</u>	<u>Bartholomew</u>	<u>Benton</u>	<u>Blackford</u>	<u>Boone</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	1,205	-	-	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	4,066	-	4,066	3,727	4,066	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	120	-	120
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,539	-	-	406	-	-
Tower Rental	-	-	-	-	-	-
Training	807	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,412</u>	<u>\$ -</u>	<u>\$ 5,271</u>	<u>\$ 4,253</u>	<u>\$ 4,066</u>	<u>\$ 120</u>

APPENDIX F

Questioned Cost by County

	<u>Brown</u>	<u>Carroll</u>	<u>Cass</u>	<u>Clark</u>	<u>Clay</u>	<u>Clinton</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	24,884	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	240	-	-	-
Equipment	2,785	-	1,658	9,688	-	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	3,727	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	3,067	-	-
Membership Dues	-	-	-	276	120	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	9,031	-	-
Signage	-	-	-	-	-	-
Supplies	2,062	-	898	8,305	329	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	1,054	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,574</u>	<u>\$ -</u>	<u>\$ 3,850</u>	<u>\$ 55,251</u>	<u>\$ 449</u>	<u>\$ -</u>

APPENDIX F

Questioned Cost by County

	<u>Crawford</u>	<u>Daviess</u>	<u>Dearborn</u>	<u>Decatur</u>	<u>DeKalb</u>	<u>Delaware</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	383
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	959	-	-
Dues/Subscriptions	-	-	331	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	230	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	8,297	-	-	-	-
Supplies	1,001	-	1,687	1,000	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	522	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,231</u>	<u>\$ 13,297</u>	<u>\$ 2,018</u>	<u>\$ 2,481</u>	<u>\$ -</u>	<u>\$ 383</u>

APPENDIX F

Questioned Cost by County

	Dubois	Elkhart	Elkhart City of Nappanee	Fayette	Floyd	Fountain
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	5,000
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	1,000	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	4,626	74,562	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	3,727	-	-
Indiana Office of Technology	-	-	-	-	-	4,405
Insurance	-	-	-	1,277	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	670
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	4,269	-	1,936
Tower Rental	-	-	-	-	-	-
Training	-	-	-	711	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,610</u>	<u>\$ 225,562</u>	<u>\$ 12,011</u>

APPENDIX F

Questioned Cost by County

	<u>Franklin</u>	<u>Fulton</u>	<u>Gibson</u>	<u>Grant</u>	<u>Greene</u>	<u>Hamilton</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	847	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	4,117	-	-	-	4,744	33,060
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	4,066	-	-	8,131	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	1,310	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	49,282
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	17	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	3,472	-	4,371	-	2,959	-
Tower Rental	-	-	-	-	-	-
Training	1,011	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	947	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	1,000	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 13,630</u>	<u>\$ -</u>	<u>\$ 5,371</u>	<u>\$ 9,441</u>	<u>\$ 8,550</u>	<u>\$ 82,342</u>

APPENDIX F

Questioned Cost by County

	<u>Hancock</u>	<u>Harrison</u>	<u>Hendricks</u>	<u>Henry</u>	<u>Howard</u>	<u>Huntington</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	466	-	9,890	5,482	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	2,283	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	35,290	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	23,024	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	3,062	-	-
Indiana Office of Technology	-	-	-	3,049	2,710	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	120	-	-
Misc/Other	-	-	-	700	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	1,859	3,864	-	1,334	4,510	-
Tower Rental	-	-	-	-	-	-
Training	2,270	-	-	-	1,426	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	9,244	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 50,946</u>	<u>\$ 4,330</u>	<u>\$ -</u>	<u>\$ 18,155</u>	<u>\$ 37,152</u>	<u>\$ -</u>

APPENDIX F

Questioned Cost by County

	<u>Jackson</u>	<u>Jasper</u>	<u>Jay</u>	<u>Jefferson</u>	<u>Jennings</u>	<u>Johnson</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	345	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	2,837
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	10,133	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	1,358	-	6,279	-	-	14,700
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	4,066	4,066
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	240	-	-	186	120	-
Misc/Other	-	-	-	106	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	8,030	-	3,026	1,357	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	831	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,628</u>	<u>\$ -</u>	<u>\$ 20,269</u>	<u>\$ 1,994</u>	<u>\$ 4,186</u>	<u>\$ 21,603</u>

APPENDIX F

Questioned Cost by County

	<u>Knox</u>	<u>Kosciusko</u>	<u>LaGrange</u>	<u>Lake</u>	<u>LaPorte</u>	<u>Lawrence</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
911 Network Service Charges	-	-	-	54,919	-	3,829
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	1,635
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	35,118	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	10,825	-	162,844
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	4,405
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	120	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	19,226
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	479
Supplies	-	-	-	-	-	4,779
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	862
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,982</u>	<u>\$ -</u>	<u>\$ 198,059</u>



APPENDIX F

Questioned Cost by County

	Madison	Marion	Marion - City of Indianapolis	Marshall	Martin	Miami
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	438	3,258
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	8,141	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,645
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 8,141</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>	<u>\$ 4,903</u>

APPENDIX F

Questioned Cost by County

	<u>Monroe</u>	<u>Montgomery</u>	<u>Morgan</u>	<u>Newton</u>	<u>Noble</u>	<u>Ohio</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	50,131	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	54,607	-	-	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	5,082	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	358	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	2,720	-	-	-
Supplies	-	-	1,248	-	-	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	87	-	1,741	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,082</u>	<u>\$ -</u>	<u>\$ 109,151</u>	<u>\$ -</u>	<u>\$ 1,741</u>	<u>\$ -</u>

APPENDIX F

Questioned Cost by County

	<u>Orange</u>	<u>Owen</u>	<u>Parke</u>	<u>Perry</u>	<u>Pike</u>	<u>Porter</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	330
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	2,819	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	207	874	2,110	-	105
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	4,066
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	120	-	120	225	-	244
Misc/Other	-	10,435	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	716
Service Charges	-	-	-	-	-	-
Signage	-	-	4,514	-	-	-
Supplies	1,238	-	707	-	-	1,765
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	2,639	1,183	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,358</u>	<u>\$ 13,461</u>	<u>\$ 6,215</u>	<u>\$ 4,974</u>	<u>\$ 1,183</u>	<u>\$ 7,226</u>

APPENDIX F

Questioned Cost by County

	<u>Posey</u>	<u>Pulaski</u>	<u>Putnam</u>	<u>Randolph</u>	<u>Ripley</u>	<u>Rush</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	4,964	-	6,625	-	4,200	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	3,419	-	1,011	518
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	5,553	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	-	-	-	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	1,292	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	1,592	-	-	-
Signage	-	-	-	-	-	-
Supplies	5,665	-	8,758	-	3,460	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	749	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,629</u>	<u>\$ -</u>	<u>\$ 25,947</u>	<u>\$ -</u>	<u>\$ 10,712</u>	<u>\$ 518</u>

APPENDIX F

Questioned Cost by County

	<u>Scott</u>	<u>Shelby</u>	<u>Spencer</u>	<u>St. Joseph</u>	<u>Starke</u>	<u>Steuben</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	4,066	-	-	-
Indiana Office of Technology	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	345	-	-	-	-	-
Misc/Other	-	79	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	278	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	-	220	-	2,062	-
Tower Rental	-	-	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 623</u>	<u>\$ 79</u>	<u>\$ 4,286</u>	<u>\$ -</u>	<u>\$ 2,062</u>	<u>\$ -</u>

APPENDIX F

Questioned Cost by County

	<u>Sullivan</u>	<u>Switzerland</u>	<u>Tippecanoe</u>	<u>Tipton</u>	<u>Union</u>	<u>Vanderburgh</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	2,550	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	32	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues/Subscriptions	-	-	-	-	6	-
Equipment	28,127	-	-	-	220	-
GIS Map Project/Maintenance	-	-	-	-	-	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	2,710	-	3,727	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	120	-	120	-	88	-
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	2,000	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	137	616	811	-	1,721	-
Tower Rental	-	-	-	-	-	-
Training	-	-	468	-	237	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	1,121	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	2,945	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 30,384</u>	<u>\$ 6,111</u>	<u>\$ 5,230</u>	<u>\$ -</u>	<u>\$ 6,031</u>	<u>\$ -</u>

APPENDIX F

Questioned Cost by County

	<u>Vermillion</u>	<u>Vigo</u>	<u>Wabash</u>	<u>Warren</u>	<u>Warrick</u>	<u>Washington</u>
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Network Service Charges	-	-	-	-	-	-
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	250	-	-	-
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	-
Contractual Services	-	-	6,960	-	-	-
Dues/Subscriptions	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
GIS Map Project/Maintenance	-	-	-	-	887	-
IDACS	-	-	-	-	-	-
Indiana Office of Technology	-	-	4,066	-	3,727	-
Insurance	-	-	-	-	-	-
Loan Payment	-	-	-	-	-	-
Lease/Rental	-	-	-	-	-	-
Membership Dues	-	-	120	-	-	212
Misc/Other	-	-	-	-	-	-
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-
Signage	-	-	-	-	-	-
Supplies	-	1,786	-	-	-	1,171
Tower Rental	-	207,183	-	-	-	-
Training	-	-	-	-	-	-
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Unappropriated	-	-	-	-	-	-
Vehicle Repairs/Fuel	-	-	-	-	-	-
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 208,969</u>	<u>\$ 11,396</u>	<u>\$ -</u>	<u>\$ 4,614</u>	<u>\$ 1,383</u>

APPENDIX F

Questioned Cost by County

	Wayne	Wells	White	Whitley	Whitley - Columbia City	Totals
<u>Disbursements</u>						
Disbursements to						
Local Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
911 Network Service Charges	-	-	-	-	-	79,041
911 Surveys	-	-	-	-	-	-
Bond - Principal & Interest	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	52,710
Cleaning Services	-	-	-	-	-	-
Computer Software/Hardware	-	-	-	-	-	124,358
Contractual Services	-	-	-	-	-	18,052
Dues/Subscriptions	850	-	-	-	-	1,427
Equipment	-	-	-	-	1,000	451,369
GIS Map Project/Maintenance	-	-	-	-	-	887
IDACS	-	-	-	-	-	10,855
Indiana Office of Technology	4,066	-	2,372	-	-	92,507
Insurance	-	-	-	-	-	6,830
Loan Payment	-	-	-	-	-	1,310
Lease/Rental	-	-	-	-	-	3,425
Membership Dues	-	-	-	-	-	3,136
Misc/Other	-	-	-	-	-	61,272
Payroll & Benefits	-	-	-	-	-	-
Phase II Project	-	-	-	-	-	-
Printing	-	-	-	-	-	1,570
Professional Services	-	-	-	-	-	-
Relocation	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	22,172
Service Charges	-	-	-	-	-	10,640
Signage	-	-	-	-	-	16,010
Supplies	-	-	497	-	-	96,500
Tower Rental	-	-	-	-	-	207,183
Training	-	-	-	-	-	9,894
Transfers Out to County	-	-	-	-	-	-
Travel	-	-	-	-	-	2,068
Unappropriated	-	-	-	-	-	9,244
Vehicle Repairs/Fuel	-	-	-	-	-	10,649
Corrections/Voids	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,916</u>	<u>\$ -</u>	<u>\$ 2,869</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,468,109</u>



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## APPENDIX G

Appendix G contains a summary of total expenditures for the E911 program by PSAP.

## APPENDIX G

### Total E911 Expenditures by PSAP

PSAP Name	2008		
	Fee	Other Sources	Total
Adams County Sheriff's Department	\$ 375,435.73	\$ 151,531.77	\$ 526,967.50
Allen County Sheriff's Department	2,011,027.26	1,610,196.19	3,621,223.45
Less Disbursements to Local Units	(794,080.00)	-	(794,080.00)
County Adjusted Disbursements	1,216,947.26	1,610,196.19	2,827,143.45
City of Fort Wayne Communications	745,680.00	3,058,282.00	3,803,962.00
New Haven Police Department	48,400.00	316,763.00	365,163.00
Bartholomew County Emer. Ops. Center	1,245,417.45	134,959.09	1,380,376.54
Benton County Sheriff's Department	168,800.81	27,237.31	196,038.12
Blackford County Central Dispatch	196,699.48	29,125.90	225,825.38
Boone County Sheriff's Department	574,999.98	67,750.00	642,749.98
Brown County Sheriff's Department	286,981.21	76,324.72	363,305.93
Carroll County 911	228,970.91	-	228,970.91
Cass County Sheriff's Department	616,420.00	387,941.00	1,004,361.00
Logansport Police Department	-	294,490.37	294,490.37
Clark County E911	1,156,408.94	388,838.60	1,545,247.54
Town of Clarksville	-	310,893.30	310,893.30
City of Jeffersonville	-	291,108.99	291,108.99
City of Charlestown	-	195,463.99	195,463.99
Town of Sellersburg	-	239,346.88	239,346.88
Clay County Justice Center	398,063.00	-	398,063.00
Clinton County 911	407,846.87	-	407,846.87
Frankfort Police Department	-	56,348.04	56,348.04
Crawford County Central Dispatch	140,637.17	176,286.81	316,923.98
Daviess County 911	203,982.99	128,555.00	332,537.99
Less Disbursements to Local Units	(75,000)	-	(75,000.00)
County Adjusted Disbursements	128,982.99	128,555.00	257,537.99
Washington Police Department	35,000.00	21,912.68	56,912.68
Dearborn County Communications	765,058.92	79,271.89	844,330.81
Decatur County Sheriff's Department	233,045.05	146,222.72	379,267.77
Less Disbursements to Local Units	(29,465.00)	-	(29,465.00)
County Adjusted Disbursements	203,580.05	146,222.72	349,802.77
Greensburg Police Department	46,903.67	270,205.69	317,109.36
DeKalb County Sheriff's Department	304,721.49	86,443.46	391,164.95
Auburn Police Department	-	196,373.14	196,373.14
Garrett Police Department	-	95,888.11	95,888.11
Delaware County Communications Center	726,906.85	1,531,194.69	2,258,101.54
Dubois County Communications	581,562.15	194,634.13	776,196.28
Jasper Police Department	-	329,664.24	329,664.24
Elkhart County 911 Center	893,382.00	1,499,885.00	2,393,267.00
Less Disbursements to Local Units	(129,932.00)	-	(129,932.00)
County Adjusted Disbursements	763,450.00	1,499,885.00	2,263,335.00
Elkhart City Police Department	141,833.76	48,000.00	189,833.76
Nappanee Police Department	29,378.14	289,141.66	318,519.80
Fayette County Communications	478,858.68	-	478,858.68
Floyd County Sheriff's Department	534,576.72	275,124.85	809,701.57
Less Disbursements to Local Units	(150,000.00)	-	(150,000.00)
County Adjusted Disbursements	384,576.72	275,124.85	659,701.57
New Albany Police Department	205,599.95	612,943.43	818,543.38
Fountain County Regional Dispatch (Attica)	279,134.65	195,062.64	474,197.29
Franklin County Communications E911	333,598.83	250,046.20	583,645.03
Fulton County Communications	265,936.60	155,445.20	421,381.80
Gibson County Sheriff's Office	311,340.00	212,865.00	524,205.00

## APPENDIX G

### Total E911 Expenditures by PSAP

PSAP Name	2008		
	Fee	Other Sources	Total
Grant County Sheriff's Department	624,977.89	858,792.89	1,483,770.78
Marion Police Department	461,260.36	-	461,260.36
Greene County Sheriff's Office	481,575.27	-	481,575.27
Less Disbursements to Local Units	(122,966.00)	-	(122,966.00)
County Adjusted Disbursements	358,609.27	-	358,609.27
Linton Police Department	67,556.14	-	67,556.14
Hamilton County Sheriff's Office Dispatch	2,719,390.77	1,741,111.82	4,460,502.59
Less Disbursements to Local Units	(90,000.00)	-	(90,000.00)
County Adjusted Disbursements	2,629,390.77	1,741,111.82	4,370,502.59
Carmel Communications Center	45,000.00	2,348,822.98	2,393,822.98
Noblesville Police Department	45,000.00	1,575,901.73	1,620,901.73
Hancock County Sheriff's Office	1,593,902.80	-	1,593,902.80
Greenfield Police Department	128,079.00	116,452.55	244,531.55
Harrison County Sheriff's Office Dispatch	175,015.93	334,605.93	509,621.86
Hendricks County Sheriff's Office Dispatch	1,666,297.60	595,632.96	2,261,930.56
Washington Township	-	52,340.00	52,340.00
Brownsburg Fire District	-	121,275.00	121,275.00
Town of Avon	-	65,575.00	65,575.00
Brownsburg Police Department	-	408,277.00	408,277.00
Danville Police Department	-	273,374.00	273,374.00
Plainfield Police Department	1,710,862.56	1,977,628.11	3,688,490.67
Henry County Emergency Services	873,126.36	240,347.53	1,113,473.89
Howard County Sheriff's Office Dispatch	627,493.17	298,462.94	925,956.11
City of Kokomo	-	974,603.94	974,603.94
Huntington County Sheriff's Office	201,568.32	322,554.57	524,122.89
Huntington Police Department	-	442,232.60	442,232.60
Jackson County 911	188,731.08	409,082.01	597,813.09
Indiana State Police Seymour-District 43	Per 911 Advisory Board Director not applicable		
Seymour Police Department	-	440,188.94	440,188.94
Jasper County Sheriff's Office	1,168,217.00	223,045.00	1,391,262.00
Jay County Sheriff's Office	328,552.99	114,828.78	443,381.77
Jefferson County 911	94,256.12	194,999.66	289,255.78
Jennings County 911	454,162.06	204,957.43	659,119.49
Johnson County Sheriff's Department	416,055.87	2,033,866.02	2,449,921.89
Less Disbursements to Local Units	(50,527.00)	-	(50,527.00)
County Adjusted Disbursements	365,528.87	2,033,866.02	2,399,394.89
Edinburgh Police Department	-	184,101.33	184,101.33
Franklin Police Department	79,815.00	485,858.00	565,673.00
Greenwood Police Department	-	221,204.94	221,204.94
New Whiteland Police Department	-	191,588.20	191,588.20
Knox County Dispatch Office	428,996.81	-	428,996.81
Kosciusko County Sheriff's Office	755,859.21	100,487.71	856,346.92
Lagrange County Sheriff's Office	382,449.82	223,328.24	605,778.06
Lake County Sheriff's Office	1,649,774.00	-	1,649,774.00
Less Disbursements to Local Units	(20,000.00)	-	(20,000.00)
County Adjusted Disbursements	1,629,774.00	-	1,629,774.00
Cedar Lake Police Department	-	-	-
Crown Point Police Department	-	22,976.93	22,976.93
Dyer Police Department	-	-	-
East Chicago Police Department	-	19,322.40	19,322.40
Gary Police Department	-	25,000.00	25,000.00
Hammond Police Department	-	-	-
Highland Police Department	22,389.00	-	22,389.00
Hobart Police Department (Lake Co.)	-	2,584.50	2,584.50

## APPENDIX G

### Total E911 Expenditures by PSAP

PSAP Name	2008		
	Fee	Other Sources	Total
Lake Station Police Department	-	153,734.56	153,734.56
Lowell Police Department	-	-	-
Merrillville Police Department	29,200.00	-	29,200.00
Munster Police Department	-	-	-
New Chicago Police Department	-	-	-
Schererville Police Department	-	9,945.00	9,945.00
St. John Police Department	-	-	-
Whiting Police Department	-	141,828.81	141,828.81
Griffith Police Department	-	-	-
LaPorte County 911 Communications	936,197.48	475,577.89	1,411,775.37
City of Michigan City	-	178,285.82	178,285.82
Lawrence County Sheriff's Office	481,394.01	214,240.16	695,634.17
Bedford Police Department	18,029.04	288,720.87	306,749.91
Mitchell Police Department	21,927.08	149,270.10	171,197.18
Madison County Sheriff's Office	366,519.39	221,250.28	587,769.67
Alexandria Police Department	-	181,847.03	181,847.03
Anderson Police Communications	-	1,180,131.56	1,180,131.56
Elwood Police Department	-	231,708.69	231,708.69
Marion County/MECA	2,925,213.85	-	2,925,213.85
Marion Sheriff	257,121.58	7,633,994.83	7,891,116.41
Beech Grove Police Department	35,085.16	254,455.74	289,540.90
Indiana State Police Indianapolis-District 52	Per 911 Advisory Board Director not applicable		
Indianapolis International Airport	Per 911 Advisory Board Director not applicable		
Indianapolis and Castleton Police Depts.	3,445,483.00	56,959.00	3,502,442.00
Lawrence Police Department	64,593.84	632,114.91	696,708.75
Speedway Police	19,994.80	374,941.57	394,936.37
Marshall County Police Department	521,112.00	37,220.00	558,332.00
Martin County Sheriff's Office	104,289.48	38,577.60	142,867.08
Miami County 911	426,892.48	150,975.97	577,868.45
Monroe County Central Dispatch	721,320.36	169,538.37	890,858.73
Less Disbursements to Local Units	(144,385.00)	-	(144,385.00)
County Adjusted Disbursements	576,935.36	169,538.37	746,473.73
Bloomington Police Department	164,333.91	579,531.70	743,865.61
Montgomery Co	402,402.78	188,650.00	591,052.78
Less Disbursements to Local Units	(215,000.00)	-	(215,000.00)
County Adjusted Disbursements	187,402.78	188,650.00	376,052.78
Crawfordsville Central Dispatch	429,758.00	-	429,758.00
Morgan County 911	632,037.72	341,756.50	973,794.22
Martinsville Police Department	-	330,088.36	330,088.36
Mooresville Police Department	-	255,906.07	255,906.07
Newton County 911	175,976.94	227,085.69	403,062.63
Noble County Sheriff's Office	613,105.41	90,899.98	704,005.39
Less Disbursements to Local Units	(33,000.00)	-	(33,000.00)
County Adjusted Disbursements	580,105.41	90,899.98	671,005.39
Kendallville Police Department	-	380,436.63	380,436.63
Ohio County Communications	119,473.68	209,609.28	329,082.96
Orange County Sheriff's Office	339,637.47	49,504.38	389,141.85
Owen County Sheriff's Office	353,867.00	-	353,867.00
Parke County Emergency Ops Center	259,770.81	94,372.11	354,142.92
Perry County 911 Communications	240,465.29	28,202.05	268,667.34
Less Disbursements to Local Units	(93,806.00)	-	(93,806.00)
County Adjusted Disbursements	146,659.29	28,202.05	174,861.34
City of Tell City	54,902.18	401,009.72	455,911.90

## APPENDIX G

### Total E911 Expenditures by PSAP

PSAP Name	2008		
	Fee	Other Sources	Total
Pike County E9-1-1	87,884.29	55,878.30	143,762.59
Porter County Sheriff's Office	1,976,331.22	-	1,976,331.22
Portage Police Department	-	695,358.59	695,358.59
Town of Hebron	-	99,296.84	99,296.84
Posey County 911	378,169.05	173,619.78	551,788.83
Pulaski County Sheriff's Office	162,134.97	356,416.65	518,551.62
Putnam County Sheriff's Office	614,012.06	55,496.94	669,509.00
Randolph County Communications	522,857.23	118,786.20	641,643.43
Ripley County Communications Office	345,745.66	142,813.53	488,559.19
Rush County Sheriff's Office	331,970.27	-	331,970.27
Rushville Police Department	-	115,892.36	115,892.36
Scott County Sheriff's Office	253,438.23	301,606.17	555,044.40
Shelby County Sheriff's Office	946,033.63	264,332.27	1,210,365.90
Less Disbursements to Local Units	(38,994.00)	-	(38,994.00)
County Adjusted Disbursements	907,039.63	264,332.27	1,171,371.90
Shelbyville Police Department 911	38,994.00	368,488.71	407,482.71
Spencer County 911	265,185.52	175,361.77	440,547.29
St Joseph County Police Department	855,299.00	282,337.00	1,137,636.00
Mishawaka City Dispatch	125,000.00	909,562.21	1,034,562.21
South Bend City 911 Dispatch	215,000.00	1,303,609.00	1,518,609.00
Clay Township	240,000.00	283,692.00	523,692.00
Starke County Sheriff's Office	390,714.00	-	390,714.00
Steuben County Communications	516,751.53	3,542,266.38	4,059,017.91
Sullivan County 911	222,094.00	-	222,094.00
Switzerland County 911	156,791.88	214,412.79	371,204.67
Tippecanoe County E911	1,280,681.87	536,708.63	1,817,390.50
Lafayette Police Department	-	998,595.00	998,595.00
Purdue Police Department	-	397,307.75	397,307.75
West Lafayette Police Department	-	446,462.62	446,462.62
Tipton County Sheriff's Office	290,000.00	288,234.49	578,234.49
Union County 911	157,023.23	65,015.22	222,038.45
Vanderburg County 911	123,364.91	-	123,364.91
City of Evansville	1,372,820.47	1,597,914.86	2,970,735.33
Vermillion County Sheriff's Office	63,247.83	6,797.40	70,045.23
Vigo County E911	729,877.00	24,220.00	754,097.00
Wabash County Sheriff's Office	486,478.48	64,181.39	550,659.87
North Manchester Police Department	89,468.28	125,869.02	215,337.30
Wabash Police Department	80,000.00	192,082.00	272,082.00
Warren	23,440.53	7,437.35	30,877.88
Warrick County Sheriff's Office	704,942.83	257,844.20	962,787.03
Washington County Sheriff's Office	305,443.91	130,001.66	435,445.57
Wayne County Sheriff's Office	596,157.81	590,959.04	1,187,116.85
Wells County	272,501.04	100,963.57	373,464.61
Less Disbursements to Local Units	(157,341.00)	-	(157,341.00)
County Adjusted Disbursements	115,160.04	100,963.57	216,123.61
Bluffton Dispatch	155,851.14	357,693.46	513,544.60
White County Communications Center	329,039.72	220,645.97	549,685.69
Whitley County Communications Center	412,789.89	502,465.97	915,255.86
Columbia City Police Department	4,882.12	497,097.60	501,979.72
<b>Total</b>	<b>\$ 60,495,863.91</b>	<b>\$ 65,088,073.48</b>	<b>\$ 125,583,937.39</b>

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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 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
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
2008	\$375,435.73	\$151,531.77	\$526,967.50

William A. Bone

(Signature)

Auditor

(Title)

June 24, 2009

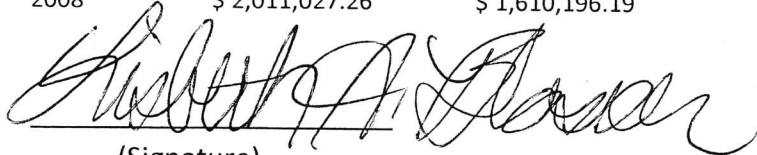
(Date)

- \*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 Allen County for calendar year 2008 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>
2008	\$ 2,011,027.26	\$ 1,610,196.19	\$ 3,621,223.45



(Signature)

Allen County Auditor

(Title)

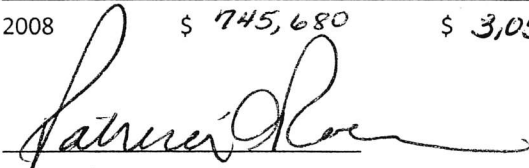
7-30-09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Fort Wayne for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 745,680	\$ 3,058,282	\$ 3,803,962

  
(Signature)

City Controller  
(Title)

7-15-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of New Haven for calendar year 2008 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>
2008	\$ 48,400	\$ 314,763	\$ 365,163

Brenda Adams  
(Signature)

City Treasurer  
(Title)

7-22-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
BARTHOLOMEW COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 1,245,417.45	\$ 134,959.09	\$ 1,380,376.54

Barbara J. Hackman  
(Signature)

AUDITOR  
(Title)

7/23/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Benton County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 168,800.81	\$ <del>37,533.59</del> 27,237.31	\$ <del>206,334.38</del> 196,038.12

Audrey Sanders  
(Signature)

1<sup>st</sup> deputy auditor  
(Title)

Aug. 19<sup>th</sup>, 2009  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Blackford County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 196,699.48	\$ 29,125.90	\$ 225,825.38

Kathy J. Parry  
(Signature)

Auditor  
(Title)

8/13/09  
(Date)

Boone County

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Boone County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$ 574,999.98	\$67,750.00	\$ 642,749.98

Melody Price

(Signature)

Boone County Auditor

(Title)

7-2-09

(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Brown County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$286,981.21	\$ 76,324.72	\$ 363,305.93

Mari A. Miller  
(Signature)

Brown Co. Auditor  
(Title)

8/4/09  
(Date)

App 6/30/09  
BB 7-29-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by \_\_\_\_\_  
Carroll County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 228,970.91	\$ .00	\$ 228,970.91

Beth L. Myers  
(Signature)

Auditor  
(Title)

7-28-09  
(Date)

AW 4/15/09

BS/G

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by CASS COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 616,420	\$ 387,941	\$ 1,004,361

Ron Fowler  
(Signature)

Eq 911 Director  
(Title)

4-15-09  
(Date)

4/15/09

5/8

### 911 Expenditure Certification

I certify that all City of Logansport E911 expenditures are from the General Fund and that the City does not receive any 911 fees (landline or wireless); I also certify that the attached documentation details all 911 expenditures made by the City of Logansport for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 294,490.37	\$ 294,490.37

Susan Marks  
(Signature)

Chief Deputy  
(Title)

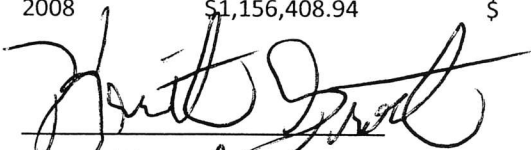
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(Date)

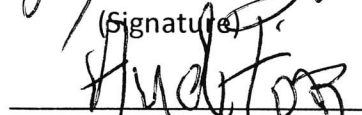
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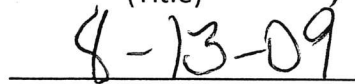
## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Clark  
County for calendar year 2008 broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$1,156,408.94	\$	\$1,156,409.84

  
 \_\_\_\_\_  
 (Signature)

  
 \_\_\_\_\_  
 (Title)

  
 \_\_\_\_\_  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Clark County Sheriff's Department for calendar year 2008 broken out as follows:

(Unit Name)      *↳ (General Fund)*

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$388,838.60	\$ 388,838.60	\$388,838.60

*[Handwritten Signature]*

(Signature)

*Auditor*

(Title)

*8-13-09*

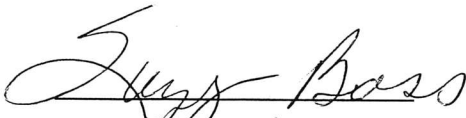
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Jeffersonville for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$	\$ 291,108.99

  
(Signature)

Chief Deputy Clerk Treasurer

(Title)

8-14-09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Charlestown for calendar year 2008 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>
2008			
Salaries		\$157,266.85	
Insurance		\$30,310.03	
PERF		\$6,941.34	
Unemployment		\$945.77	
			\$195,463.99

Walter Mick

(Signature)

Deputy Clerk

(Title)

6-19-09

(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Sellersburg for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$	\$ 239,346.88

  
(Signature)

CLERK-TREASURER  
(Title)

JUNE 8, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
TOWN OF CLARKSVILLE for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ -0-	\$ 310,893.30	\$ 310,893.30

Roberta L. New Jemore  
(Signature)

DEPUTY CLERK-TREASURER  
(Title)

7-20-2009  
(Date)

### 911 Expenditure Certification

M.E.W.  
7/6/09

I certify that the attached documentation details all 911 expenditures made by Clay County for calendar year 2008 broken out as follows:

#### CLAY COUNTY

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 398,063	\$ - - -	\$ 398,063

Mary Jo Alumbaugh  
(Signature)

Auditor  
(Title)

6/29/09  
(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)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$407,846.87	\$	\$407,846.87

Cathy J. Hamilton  
(Signature)

Auditor  
(Title)

7-22-09  
(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)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 56,348.04	\$ 56,348.04

*Travis Casper*

(Signature)

*Payroll Deputy*

(Title)

*7/22/09*

(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Crawford County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 140,637.17	\$ 176,286.81	\$ 316,923.98

R.W. White Jr  
(Signature)

Asst Supervisor  
(Title)

July 13-2009  
(Date)

ca  
8-17-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Daviess County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 203,982. <sup>99</sup>	\$ 128,555. <sup>00</sup>	\$ 332,537. <sup>99</sup>

Paul W. Woodes  
(Signature)

Auditor  
(Title)

8-17-09  
(Date)

CW  
8-17-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by       
the City of Washington for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 35,000	\$ 21,912.68	\$ 56,912.68

Elaine Wellman

(Signature)

Clerk-Treasurer

(Title)

8-17-09

(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Dearborn County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 765,058.92	\$ 79,271.89	\$ 844,330.81

Randy B. Pickens  
(Signature)

Auditor  
(Title)

6/22/09  
(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)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$233,045.05	\$146,222.72	\$379,267.77

Budgett Walker  
(Signature)

Decatur County Auditor  
(Title)

June 15, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Greensburg for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 46,903.67	\$ 270,205.69	\$ 317,109.36

Duan P. Giff  
(Signature)

Deputy Clerk-Treasurer  
(Title)

6/9/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
DeKalb County for calendar year 2008 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>
2008	\$ 304,721.49	\$ 86,443.46	\$ 391,164.95

John W. Fettes  
(Signature)


DeKalb Co. Auditor  
(Title)

June 30, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Auburn for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 196,373.14	\$ 196,373.14

  
(Signature)

Clerk-Treasurer  
(Title)

7-28-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Louisville for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 95,888.00	\$ 95,888.00

[Signature]  
(Signature)

Chief Treasurer  
(Title)

7-29-09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Delaware County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$726,906.85	\$1,531,194.69	\$2,258,101.54

*Steve A. Corso*

(Signature)

*General Supervisor*

(Title)

6/24/09

(Date)

CW  
7-7-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Dubois County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 581,562. <sup>15</sup>	\$ 194,634. <sup>13</sup>	\$ 776,196. <sup>28</sup>

Sandy Morton  
(Signature)

Deputy Auditor  
(Title)

7/7/2009  
(Date)



CW  
8-3-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
the City of Jasper for calendar year 2008 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>
2008	\$	\$ 329,664.24	\$ 329,664.24

Juanita S. Boehm  
(Signature)

Clerk Treasurer  
(Title)

July 29, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Elkhart County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 893,382	\$1,499,885	\$2,393,267

David L. Hess  
(Signature)

ELKHART County Auditor  
(Title)

July 21, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Elkhart for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 141,833.76	\$48,000.00	\$149,833.76

Stephen Malone

(Signature)

Controller

(Title)

7/1/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
the City of Nappanee for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures <i>Police/General</i> From Other Sources	Total Amount
2008	\$ 29,378.14	\$ 289,141.66	\$ 318,519.80

Kimberly A. Angle  
 (Signature)

Clerk-Treasurer  
 (Title)

6/23/09  
 (Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Fayette County for calendar year 2008 broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 478,858.68	\$ 0.00	\$ 478,858.68

Mary R. Hiers *MB*

(Signature)

Auditor  
 (Title)

6-11-09  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Floyd County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 534,576.72	\$ 275,124.85	\$ 809,701.57

Teresa A. Plaiss

(Signature)

Auditor

(Title)

5/7/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of New Albany for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 205,599.95	\$ 612,943.43	\$ 818,543.38

Roderick M. Berry  
(Signature)

Controller  
(Title)

5/6/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Fountain Co for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2008	\$ 279,134.65	\$ 195,062.64	\$ 474,197.29

Cullen Chambers

(Signature)

Auditor

(Title)

8/20/09

(Date)



# FRANKLIN COUNTY AUDITOR

SUSAN A JONES

1010 Franklin Ave.

Brookville, IN 47012

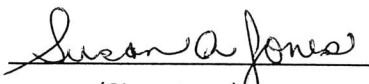
[auditor@franklincounty.in.gov](mailto:auditor@franklincounty.in.gov)

(765) 647-4631

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
FRANKLIN COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 333,598.83	\$ 250,046.20	\$ 583,645.03

  
(Signature)

Auditor, Franklin County

(Title)

June 4, 2009

(Date)

8/6/22

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Fulton County Communications for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 265,936.60	\$ 250,445.20	\$ 421,381.80
		-95,000.00 (Reimbursement)	
		<u>155,445.20</u>	

[Signature]  
(Signature)

Communications Director  
(Title)

April 8, 2009  
(Date)

RH 8/11/09  
Acc  
8-18-04

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Hilson County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$311,340	\$212,865	\$524,205

Mary B Key MCM  
(Signature)  
Hilson County Auditor  
(Title)

8-11-09  
(Date)

(P)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
GRANT COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 624,977.89	\$ 858,792.89	\$ 1,483,770.78

Michael H. Burton, Jr.  
(Signature)

Auditor  
(Title)

8/18/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

City of Marion for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 461,260.36	\$	\$ 461,260.36

Cindy Wright  
(Signature)

Controller  
(Title)

8/10/09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Broom County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 481,575.27	\$	\$ 481,575.27

David D. Bailey  
(Signature)

Auditor  
(Title)

Aug 24, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Rinton for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 67556.14	\$	\$ 67556.14

B Jack Shelton  
(Signature)

Clerk-Treasurer  
(Title)

8-21-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Hamilton County for each calendar year broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 2,719,390.77	\$ 1,741,111.82	\$ 4,460,502.59

Dawn Coverdale  
(Signature)

Dawn Coverdale, Auditor  
(Title)

5-26-09  
(Date)



## 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 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 45,000.00	\$ 1,575,901.73	\$ 1,620,901.73

Janet S. Jewell  
(Signature)

Clerk-Treasurer  
(Title)

5-26-09  
(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 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 45,000.00	\$ 2,348,822.98	\$ 2,393,822.98

Deanna Corday  
(Signature)  
Carmel Club Treasurer

(Title)

May 26, 2009  
(Date)

# 911 Expenditure Certification

1156

Fund 1157 – E911 Operating

I certify that the attached documentation details all 911 expenditures made by Hancock County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 584,654.80	\$ 0	\$ 584,654.80

Shirley Martin

(Signature)

Bookkeeper/Deputy

(Title)

6-16-09

(Date)

# 911 Expenditure Certification

Fund 1157 – E911 Landline Revenue

I certify that the attached documentation details all 911 expenditures made by Hancock County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 757,624	\$ 0	\$ 757,624

Shirley Martin  
(Signature)

Bookkeeper / Deputy  
(Title)

6-16-09  
(Date)

# 911 Expenditure Certification

Fund 1158 – E911 Bond & Interest

I certify that the attached documentation details all 911 expenditures made by Hancock County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 251,624	\$ 0	\$ 251,624

Christy Martin  
(Signature)

Bookkeeper / Deputy  
(Title)

6-16-09  
(Date)

## 911 Expenditure Certification

Fund 1159 – E911 Wireless Fees

I certify that the attached documentation details all 911 expenditures made by Hancock County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 0	\$ 0	\$ 0

*Revenue  
only  
no expenditures*

*Lissy Martin*  
(Signature)

*Bookkeeper / Deputy*  
(Title)

*6-16-09*  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Greenfield, Hancock County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 128,079.00	\$ 116,452.55	\$ 244,531.55

*Janet Breese*  
(Signature)

Clerk-Treasurer  
(Title)

6-10-2009  
(Date)

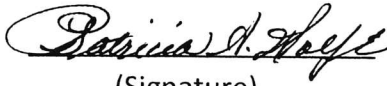
Harrison County

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by **Harrison County** for calendar year 2008 broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$175,015.93	\$334,605.93	\$509,621.86



(Signature)

County Auditor

(Title)

August 20, 2009

(Date)



(M) 182

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Hendricks County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ <del>1,387,155.47</del> \$ 1,666,297.60	\$ <del>874,775.09</del> \$ 595,632.96	\$ 2,261,930.56

Camela Mitchell

(Signature)

Financial Administrator

(Title)

7/8/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Town of Plainfield

(Unit Name)

for calendar year 2008 broken out as follows:

→ Contribution from Town of Plainfield's General Fund to Comm. Center Fund

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 0-	\$ 900,000-	\$ 900,000-

*Walter L. Brown*

(Signature)

Clark Peas

(Title)

July 8, 2009

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Brownsburg Fire Territory, Hendricks County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 0	\$ 121,275	\$ 121,275

Janeth M. Dibble  
(Signature)

CLERK-TREASURER  
(Title)

7/7/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Brownsburg, Hendricks County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 0	\$ 408,277	\$ 408,277

J. D. Bricker  
(Signature)

CLERK-TREASURER  
(Title)

7/7/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Danville, Hendricks County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures		Total Amount
	From Fees	From Other Sources	
2008	\$ 0	\$ 273,374	\$ 273,374

Amy J. Roberts / BS  
(Signature)

Clerk - Treasurer  
(Title)

7/8/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Avon, Hendricks County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 0	\$ 65,575	\$ 65,575

Janet K. Howell

(Signature)

CLERK-TREASURER

(Title)

7-8-09


(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Washington Township, Hendricks County for calendar year 2008 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>
2008	\$ 0	\$ 52,340	\$ 52,340



(Signature)

Trustee

(Title)

7/8/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Hendricks County  
Communications Center for calendar year 2008 broken out as follows:  
 (Unit Name) ↓ (operated by Town of Plainfield and a fund in Plainfield's Ledger)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 1,710,862.56	\$ <del>1,577,628.11</del> 1,077,628.11	\$ 2,788,490.67

*[Handwritten Signature]*

(Signature)

*Clerk - Fees*

(Title)

*July 8, 2009*

(Date)



### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by HENRY COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures		Total Amount
	From Fees	From Other Sources	
2008 LANDLINE	\$ 870,768.11	\$ 226,264.44	\$ 1,097,032.55
WIRELESS	2,358.25		2,358.25
CITY REIMB.	14,083.09	→	14,083.09

Cheryl L. Scaler  
(Signature)

Chief Deputy  
(Title)

5/14/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Howard County  
(Unit Name)

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>
2008	\$ 627,493.17	\$ 298,462.94	\$ 925,956.11

Ann Woelke

(Signature)

Auditor

(Title)

7/20/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Kokomo  
(Unit Name)

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>
2008	\$ 0.00	\$ 974,603.94	\$ 974,603.94



(Signature)

DEPUTY CITY CONTROLLER

(Title)

7/28/2009

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
HUNTINGTON COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 201,568.32	\$ 322,554.57	\$ 524,122.89

Kathy Jullien  
(Signature)

Auditor  
(Title)

5-27-09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Huntington for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 442,232.60	\$ 442,232.60

Christi Scher  
(Signature)

City Clerk/Treasurer  
(Title)

5-26-09  
(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
JACKSON County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$	\$

Debra Egerton  
(Signature)

Auditor  
(Title)

8-03-09  
(Date)

SEE Attached  
Spreadsheets

Jackson County  
 E-911 Fund  
 1/1/08 to 12/31/08

**Enhanced 911 Fund**  
 2008

---

Balance at January 1	\$ 849,861.76
Receipts:	
Landline Fees	308,475.66
Cell Fee	147,060.74
Interest	39.31
Misc	76.95
	<hr/>
Total Receipts	455,652.66
	<hr/>
Disbursements:	
Social Security	471.07
Perf/Retirement	552.98
Group Insurance - Health	-
To Seymour Police Department	-
Equipment for New Seymour Police Dispatch Office	-
Director (Heather Davis)	6,157.06
Dispatchers	-
Training	3,613.29
Furniture and Fixtures	584.72
Postage and Printing	55.00
Travel	247.75
Clothing	3,631.27
Office Supplies and Equipment	824.58
Correction of Quietus	-
Education & training	-
Operating Supplies	3,019.45
Terminal Leas and Maint	151,246.52
Postage and Printing	500.00
Equipment	17,827.39
	<hr/>
Total Disbursements	188,731.03
	<hr/>
Balance December 31	\$ 1,116,783.34
	<hr/>
Totals from General Fund	409,082.01
	<hr/>
Total Jackson County 911 Expenses	1,525,865.35
	<hr/>

Jackson County  
E-911 Fund  
1/1/08 to 12/31/08

**County**  
**General Fund**  
**2008**

Disbursements:	
Social Security	18,441.52
Perf/Retirement	14,388.06
Group Insurance - Health	67,500.00
Dispatcher (9)	254,217.20
Dispatcher Holiday	11,700.00
Dispatcher Holiday Incentive	-
Dispatcher Overtime	11,803.15
Dispatcher Manager	31,032.08
Total Disbursements	<u>409,082.01</u>



# 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Seymour for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$	\$

*Fred D Lewis*  
(Signature)

*FRED D LEWIS Clerk-Treasurer*  
(Title)

*7/9/09*  
(Date)

*see attached bank statement*

City of Seymour  
Disbursements  
1/1/08 to 12/31/08

2008

Disbursements:

Gross Wages	314,892.36
City FICA/Med 7.65%	21,064.25
Employment Tax	1,729.00
PERF pf by city	22,829.70
Medical ins. Pd by city	43,852.64
Budget Totals	35,820.99

Total Disbursements

440,188.94

D# 4-16-09

8/6/22

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Jasper County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 1,168,217	\$ 223,045	\$ 1,391,262

Danya J. Jorde  
(Signature)

Auditor of Jasper County  
(Title)

4/16/09  
(Date)

8

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Jay County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 328,552.94	\$ 114,828.78	\$ 443,381.72

Nancy J. Cook  
(Signature)

Jay County Auditor  
(Title)

8/12/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
JEFFERSON for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Land Line Expenditures From Fees	911 Wireless Expenditures From Fees	Total Amount
2008	\$94,256.12	\$194,999.66	\$ 289,255.78

Sandra J. Shelton  
(Signature)

Auditor  
(Title)

7-31-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
E911 Jennings County for calendar year 2008 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>
2008	\$ 454,162.06	\$ 204,957.43	\$ 659,119.49

Rayann Thompson  
(Signature)

Deputy Auditor - Jennings County  
(Title)

June 3, 2009

(Date)

DB  
8/24/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Johnson County, Indiana for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 General Fund Expenditures	E 911 Fund Expenditures	Total Amount
2008	\$ <del>6,517.76</del> 416,055.87	\$ 2,033,866.02	\$ <del>2,039,603.78</del> 2,449,921.89

Robert Dennis

(Signature)

IT Director

(Title)

8/25/2009


(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Town of Edinburgh, Indiana for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 184,101.33	\$ 184,101.33



(Signature)

Clerk Treasurer

(Title)

8-24-09

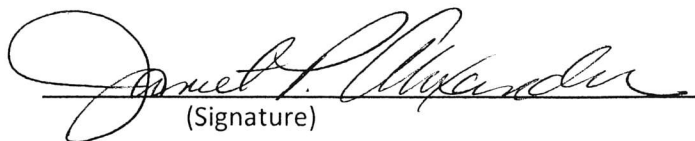
(Date)



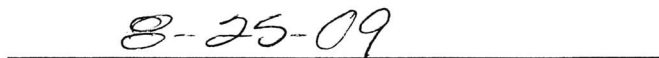
# 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Franklin, Indiana for the calendar year 2008.

Year	911 Expenditures from Fees	911 Expenditures from Other Sources	Total Amount
2008	\$ 79,815	\$ 485,858	\$ 565,673

  
(Signature)

  
(Title)  


  
(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

the City of Greenwood for the calendar year of 2008.  
(Unit Name)

Kathie Fritz  
(Signature)

Deputy Clerk Treasurer  
(Title)

8-26-09  
(Date)

**City of Greenwood  
911 Expenditures  
2008**

911 Expenditures - 2008 Actual

<b>Fire</b>	<b>Division Chief - 25%</b>	<b>Dispatcher</b>	<b>Fire Total</b>
Salary	\$15,571.50	\$43,841.54	\$59,413.04
Medical	\$4,065.00	\$5,796.00	\$9,861.00
FICA	\$225.75	\$3,349.00	\$3,574.75
PERF	\$2,648.25	\$3,069.00	\$5,717.25
Clothing	\$200.00	\$600.00	\$800.00
Longevity	\$128.25	\$101.00	\$229.25
<b>Total</b>	<b>\$22,838.75</b>	<b>\$56,756.54</b>	<b>\$79,595.29</b>

<b>Police</b>	<b>Dispatchers</b>
Salary	\$99,989.97
Medical	\$22,957.68
FICA	\$7,835.40
PERF	\$6,999.30
Clothing	\$1,393.80
Longevity	\$2,433.50
<b>Total</b>	<del>\$140,353.85</del> 141,609.65

<b>Grand Total</b>	
Salary	\$159,403.01
Medical	\$32,818.68
FICA	\$11,410.15
PERF	\$12,716.55
Clothing	\$2,193.80
Longevity	\$2,662.75
<b>Total</b>	<b>\$221,204.94</b>

According to the Fire and Police Chiefs there were no other expenditures other than salaries in 2008.

## 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)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 191,588.20	\$ 191,588.20

  
(Signature)

CLERK TREASURER  
(Title)

7-28-2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  Knox  
County \_\_\_\_\_ for calendar year 2008 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>
2008	\$ 428,996.81	\$ 0	\$ 428,996.81

Sharon K. Duke

(Signature)

Auditor

(Title)

08-17-09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Kosciusko County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 755,859.21	\$ 100,487.71	\$ 856,346.92

Maura M. Henry  
(Signature)

Auditor  
(Title)

8/12/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
LaGrange County for calendar year 2008 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>
2008	\$ 382,449.82	\$ 223,328.24	\$ 605,778.06

Jackie S Boyle  
(Signature)

Jac LaGrange Co Auditor  
(Title)

06/30/09  
(Date)

# 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Waska County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$1,649,774	\$ —	\$1,649,774

[Signature]  
(Signature)

911 Director Commissionaire  
(Title)

9/26/09  
(Date)



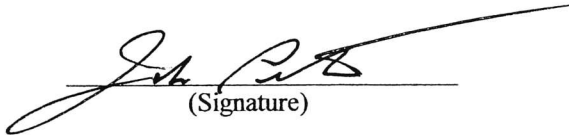
## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

LAKE CO. SHERIFF for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
<u>Year</u>	<u>From Fees</u>	<u>From Other Sources</u>	<u>Total Amount</u>
2008	\$ 0	\$ 0	\$ 0

  
(Signature)

D/ CMDR.  
(Title)

7-13-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Crown Point PD for calendar year 2008 broken out as follows:

	(Unit Name)		
	911 Expenditures	911 Expenditures	
Year	From Fees	From Other Sources	Total Amount
2008	\$	\$	\$ 22,976.93

Benee Boyle  
(Signature)

Office Manager  
(Title)

7-15-09  
(Date)

Chief [Signature]


## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Dyer PD for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
Year	From Fees	From Other Sources	Total Amount
2008	\$ 0 -	\$ 0 -	\$ 0 -

  
(Signature)

Assistant Chief  
(Title)

7-23-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

EAST CHICAGO, IN D for calendar year 2008 broken out as follows:  
911 COMMUNICATIONS  
 (Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$	\$	\$

Alexis R. Gray  
 (Signature)

DIRECTOR  
 (Title)

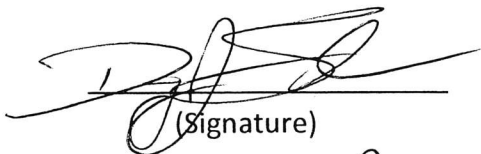
23 July '09  
 (Date)

13,994.40	MOTOROLA SERVICE AGREEMENT
5,328.00	DTN WEATHER SATELLITE SYSTEM
<u>19,322.40</u>	TOTAL

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
NEW CHICAGO POLICE for calendar year 2008 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>
2008	\$ - 0 -	\$ - 0 -	\$ - 0 -

  
(Signature)

Chief of Police  
(Title)

7-23-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Mary Police Dept for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
<u>Year</u>	<u>From Fees</u>	<u>From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$	\$ 25,000

Lashae Hall  
(Signature)

Director of Adm Svcs.  
(Title)

7/14/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

GRIFFITH POLICE DEPT. for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
Year	From Fees	From Other Sources	Total Amount
2008	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

[Signature]  
(Signature)

DET. LT.  
(Title)

07-23-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Hammond Police Dept for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
Year	From Fees	From Other Sources	Total Amount
2008	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

Rudick 370  
(Signature)

SGT  
(Title)

7-28-09  
(Date)





# HIGHLAND POLICE DEPARTMENT

3333 RIDGE ROAD  
HIGHLAND, INDIANA 46322-2097

(219) 838-3184  
Fax (219) 972-5095

PETER T. HOJNICKI, Chief of Police

May 23, 2008

Commander Jeff Cicillian  
911 Director  
Lake County Sheriff's Department  
2293 North Main Street  
Crown Point, Indiana 46307

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE

*Francis DuPuy*  
*Robert Kelly*  
*Henry Schuch*  
APPROVED THIS 17<sup>TH</sup> DAY OF *June* 20 *08*

Dear Commander Cicillian,

Commander George Georgeff recently met with you regarding our Dictaphone Communications system currently in operation. Recently we needed to review incidents and have had difficulties in retrieving this critical information. In speaking with a representative from Nice Systems who acquired Dictaphone Communications, they informed us that our current system has not been available for purchase since early 2007. Complicating this issue, software development and upgrades have not been available since March of 2008 along with the fact; there will be no technical support available in 2009, leaving our department with equipment in outdated condition.

At this time, our department is requesting funds currently held with Lake County 911 to replace our current system. We have attached a quote from Nice Systems for \$22,389.00.

Please consider this matter at your earliest review as we feel the replacement is critical for our police operations. Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,

Peter T. Hojnicky, Chief  
Highland Police Department

PTH/cjr  
Enclosure



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

THE CITY OF LAKE STATION for calendar year 2008 broken out as follows:

(Unit Name)			
	911 Expenditures	911 Expenditures	
<u>Year</u>	<u>From Fees</u>	<u>From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 153,734.56	\$ 153,734.56

  
\_\_\_\_\_  
(Signature)

Chief of Police  
(Title)

7/17/09  
(Date)


## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

LOWELL P.D. for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
Year	From Fees	From Other Sources	Total Amount
2008	\$	\$	\$ <u>0</u>

  
\_\_\_\_\_  
(Signature)

CHIEF OF POLICE  
\_\_\_\_\_  
(Title)

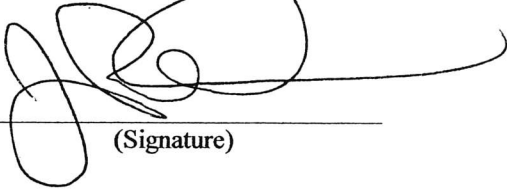
JULY 10, 2009  
\_\_\_\_\_  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of Merrillville  
Police Department for calendar year 2008 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>
2008	\$29,200.00	\$	\$29,200.00

  
\_\_\_\_\_  
(Signature)

Chief of Police  
(Title)

July 7, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

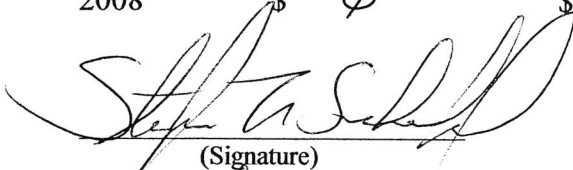
Munster PD for calendar year 2008 broken out as follows:

(Unit Name)

911  
Expenditures

911  
Expenditures

<u>Year</u>	<u>From Fees</u>	<u>From Other Sources</u>	<u>Total Amount</u>
2008	\$ 0	\$ 0	\$ 0



(Signature)

Chief

(Title)

7-13-2009

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Schererville Police for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
<u>Year</u>	<u>From Fees</u>	<u>From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 9945.00	\$ 9945.00



(Signature)

Chief of Police

(Title)

7/23/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Town of St John for calendar year 2008 broken out as follows:

(Unit Name)		911 Expenditures	911 Expenditures		
<u>Year</u>	<u>From Fees</u>	<u>From Other Sources</u>	<u>Total Amount</u>		
2008	\$ 0	\$ 0	\$	0	0

Sherry P. Sherry  
 (Signature)

Clerk Treasurer  
 (Title)

July 8, 2009  
 (Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

City of Whiting for calendar year 2008 broken out as follows:

(Unit Name)

	911 Expenditures	911 Expenditures	
Year	From Fees	From Other Sources	Total Amount
2008	\$	\$ 141,828.81	\$ 141,828.81

AM S Urban  
(Signature)

Clerk-Treasurer  
(Title)

8/5/09  
(Date)

JA 8-10-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by LaPorte County 911 for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008:			
Salaries	\$583,477	\$ 474,129.90	\$1,057,606.92
Expenses	352,720.48	1,447.97	354,168.45
	<u>936,197.48</u>	<u>475,577.89</u>	

Bret T Jolley

(Signature)

911 Director

(Title)

8-5-09

(Date)

JA

JAW 8-10-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Michigan City for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 178,285.82	\$

  
(Signature)

City Controller  
(Title)

8/6/09  
(Date)

8 B

BLB  
7-2-09

MSS AUG 04 '09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Lawrence County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 481,394.01	\$ 214,240.16	\$ 695,634.17

Billie Jurney  
(Signature)

Auditor  
\_\_\_\_\_  
(Title)

July 2, 2009  
\_\_\_\_\_  
(Date)

8-1

BCB  
7-2-09

MSS AUG 04 '09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Bedford for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 18029.04	\$ 288720.87	\$ 306749.91

Julie Blackwell-Chase  
(Signature)

Clerk-Treasurer  
(Title)

7-2-2009  
(Date)

ALB  
7-2-09  
MSS AUG 04 '09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Mitchell for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 21,927.08	\$ 149,270.10	<del>\$ 171,197.18</del> \$ 171,197.18

*[Signature]*  
(Signature)

*Chief-Treasurer*  
(Title)

7-2-09  
(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Madison County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 366,519.39	\$ 221,250.28	\$587,769.67

Kathy Stoops-Whight  
(Signature)

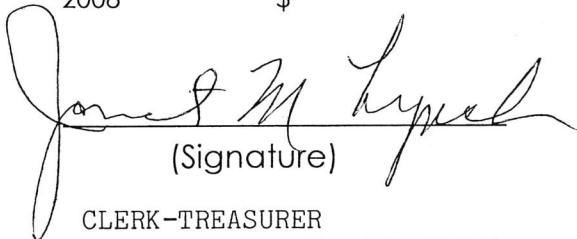
County Auditor  
(Title)

July 13, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Alexandria for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 181,847.03	\$ 181,847.03

  
\_\_\_\_\_  
(Signature)

CLERK-TREASURER

\_\_\_\_\_  
(Title)

07/08/2009

\_\_\_\_\_  
(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Elwood Civil City for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 231,708.69	\$231,708.69

Sandra H. Steinhilber  
(Signature)

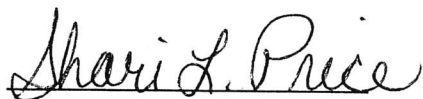
Clerk-Treasurer  
(Title)

July 7, 2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Anderson Police Dispatch Communications for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$	\$ 1,180,131.56	\$ 1,180,131.56



(Signature)

Deputy Controller

(Title)

June 16, 2009

(Date)

Marion County, Indiana

Marion County Sheriff's Communication Account (330449)

911 Expenditure Certification

I certify that the attached details all 911 expenditures made by Marion County Sheriff's Communication Account (330449) for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 257,121.58	\$ 7,633,994.83	\$ 7,891,116.41

  
\_\_\_\_\_  
Billie J. Breaux

Marion County Auditor  
Auditor-Marion County

07/22/09  
Date

Marion County, Indiana

MECA Telephone Communication Fund

911 Expenditure Certification

I certify that the attached details all 911 expenditures made by Marion County MECA Telephone System Fund (10/192) for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 2,925,213.85	\$ -	\$ 2,925,213.85

Billie J. Breaux  
Billie J. Breaux

Marion County Auditor  
Auditor-Marion County

07/22/09  
Date

City of Indianapolis

Fund 6FBE

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Indianapolis, Marion County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$1,749,358.00	\$56,959.00	\$1,806,317.00

These are the general fund E911 expenditures.

Charles Winkler  
(Signature)

Deputy Controller  
(Title)

7-22-09  
(Date)

City of Indianapolis

Fund 8DG

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Indianapolis, Marion County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$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 Houshite

(Signature)

Deputy Controller

(Title)

7-22-09

(Date)

City of Indianapolis

Fund 31C

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Indianapolis, Marion County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$1,696,125.00	\$0.00	\$1,696,125.00

This is the Meca Debt Service Fund.

Charles H. White  
(Signature)

Deputy Controller  
(Title)

7-22-09  
(Date)

Town of Speedway

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the Town of Speedway, Marion County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$ 19,994.80	\$ 374,941.57	\$ 394,936.37



(Signature)

COMMUNICATIONS COORDINATOR

(Title)

6-25-09

(Date)



City of Beech Grove

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Beech Grove, Marion County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$ 35,085.16	\$ 254,455.74	\$ 289,540.90



(Signature)

Clerk Treasurer

(Title)

6/27/09

(Date)

City of Lawrence

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of Lawrence, Marion County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 64,593.84	\$ 632,114.91	\$ 696,708.75

Kim M. Dir  
(Signature)

Controller  
(Title)

7/16/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Marshall County  
for calendar year 2008 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>
2008	\$521,112	\$37,220	\$558,332

  
(Signature)

Marshall County Auditor  
(Title)

July 30, 2009  
(Date)

CW  
8-26-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Martin County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 104,289. <sup>48</sup>	\$ 38,577. <sup>60</sup>	\$ 142,867. <sup>08</sup>

Nancy J. Steiner  
(Signature)

Auditor  
(Title)

8-26-09  
(Date)

AD  
5-6-09  
to lake

### 911 Expenditure Certification

To the best of my knowledge

I certify that the attached documentation details all 911 expenditures made by

Miami County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ <u>426,892.48</u>	\$ <u>150,975.97</u>	\$ <u>577,868.45</u>

Carol Harrison

(Signature)

E-911 Director

(Title)

4/22/09

(Date)

ICAB  
9/22/09  
KTF 9/29/09

Monroe County  
2008

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Monroe County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 576,934.91	\$ 169,538.37	\$ 746,473.28
2008	144,385.45		144,385.45**

\*\*paid to the City 911 fund

  
\_\_\_\_\_  
(Signature)

Monroe Auditor  
\_\_\_\_\_  
(Title)

9/23/09  
\_\_\_\_\_  
(Date)

City of Bloomington

2008

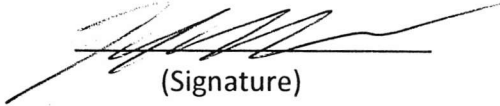
911 Expenditure Certification

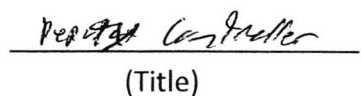
VCA B  
9/24/09  
KTF 9/29/09

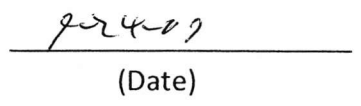
I certify that the attached documentation details all 911 expenditures made by City of Bloomington for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 164,333.91	\$ 579,531.70	\$ 743,865.61

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)

Tc  
8/4/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
MONTGOMERY COUNTY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 402,402.78	\$ 188,650.00	\$ 591,052.78

Michelle R. Cash

(Signature)

Auditor

(Title)

8/6/2009

(Date)



TC  
8/4/09

### 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:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$362,723.54		
2006	\$380,323.37		
2007	\$423,417.53		
2008	\$429,758.00		

**X** Terri Gadd

Terri Gadd  
Clerk Treasurer

July 23, 2009

MSLO  
8/20/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Morgan County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 632,037.72	\$ 341,756.50	\$ 973,793.86

Brenda Adams  
(Signature)

Brenda Adams, Co. Auditor  
(Title)

7/30/2009  
(Date)

YMEW  
8/20/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Martinsville for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 330,088.36	\$ 330,088.36

Mary Lou Peden  
(Signature)

Clk - Treasurer  
(Title)

7/27/09  
(Date)

MSW  
8/20/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of Mooresville for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$	\$ 225,906.07	\$ 225,906.07

Sandra Perry  
(Signature)

Clerk - Treasurer  
(Title)

July 23, 2009  
(Date)

6/22

NEWTON COUNTY

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by NEWTON COUNTY for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$175,976.94	\$227,085.69	\$403,062.63

*Patricia Carlson*

(Signature)

*Newton County Auditor*

(Title)

6-15-09

(Date)

Note: General Fund/Commissioners budget does pay the employers' match for SS, Medicare, Insurance for all wages paid from the County General Fund.

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Noble County for calendar year 2008 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>
2008	\$ 613,105.41	\$ 90,899.98	\$ 704,005.29

Jaqueline E. Krugel  
(Signature)

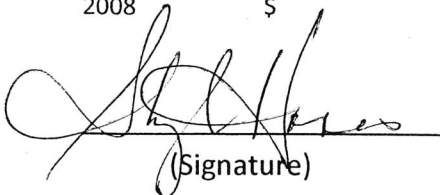
Noble Co Auditor  
(Title)

6.30.09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Kendallville for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 380,436.63	\$ 380,436.63

  
(Signature)

Clerk Treasurer  
(Title)

07-29-2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Ohio County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$119,473.68	\$209,609.28	\$329,082.96

Connie L. Smith

(Signature)

Auditor

(Title)

06-12-2009

(Date)



### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Orange County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2008	\$ 339,637.47	\$ 49,504.38	\$ 389,141.85

Jennifer A. Malone  
(Signature)

911 Administrator  
(Title)

04-28-2009  
(Date)

CS  
4-13-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by

Queen County  
(Unit Name)

for calendar year 2008 broken out as follows:

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$353,867	\$	\$353,867

Angie Lawson  
(Signature)

Auditor  
(Title)

4-9-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Parke County for calendar year 2008 broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 259,770.81	\$ 94,372.11	\$ 354,142.92

Dana Hollett  
 (Signature)

Auditor  
 (Title)

6-22-09  
 (Date)

REV  
8-23-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Perry County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 240,465.29	\$ 28,202.05	\$ 268,667.34

Connie A Berger  
(Signature)

Auditor  
(Title)

8-19-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF TELL CITY for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$54,902.18	\$ 401,009.72	\$455,911.90

  
(Signature)

CLERK-TREASURER  
(Title)

08/21/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Pike County for calendar year 2008 broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 87,884. <sup>29</sup>	\$ 55,878. <sup>30</sup>	\$ 143,762. <sup>59</sup>

Jessie J. Leslie  
 (Signature)

Auditor  
 (Title)

8-18-2009  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Porter County Communications 911 Department for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$1,976,331.22	\$	\$1,976,331.22

David Shihelo  
(Signature)

Director  
(Title)

7-9-2009  
(Date)

# city of portage



Home of the Port of Indiana

OFFICE OF THE CLERK-TREASURER  
**DONNA M. PAPPAS**  
City Hall  
6070 Central Avenue  
Portage, Indiana 46368  
(219) 762-7784  
Fax: (219) 763-9607

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Portage for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 0.00	\$ 695,358.59	\$ 695,358.59

Donna M. Pappas  
(Signature)

Clerk-Treasurer  
(Title)

July 22, 2009  
(Date)



### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by TOWN OF HEBRON for calendar year 2008 broken out as follows:

(Unit Name)

Year	911	911 (General Fund)	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2008	\$	\$99,296.84 (dispatchers)	\$99,296.84

Terri Waywood  
(Signature)

Clerk Treasurer  
(Title)

7-14-09  
(Date)

RH 7/30/09  
Acv  
8-28-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Posey County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2008	\$ 378,169.05	\$ 173,619.78	\$ 551,788.83

John R. Elfers by Jamie D. Neavill  
(Signature) Chief Deputy Auditor

Posey County Auditor  
(Title)

07/30/09  
(Date)

PO  
6/2/09  
56/22

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Pulaski County for calendar year 2008 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>
2008	\$ 162,134.97	\$356,416.65	\$ 518,551.62

Shelvin K. Garling  
(Signature)

AUDITOR

(Title)

6-2-09

(Date)

8

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Putnam Co. for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$614,012.06	\$55,496.94	\$669,509.00

Kristina Waver  
(Signature)

Commissioner  
(Title)

7/6/09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Randolph County for calendar year 2008 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>
2008	\$ 522,857.23	\$ 118,786.20	\$ 641,643.43

Jessica Olson  
(Signature)

Chief Deputy Auditor  
(Title)

8/10/09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Ripley County for calendar year 2008 broken out as follows:  
 (Unit Name)

Year	911 Expenditures From Fees Fund 277	911 Expenditures From Fees Fund 232	911 Expenditures From Other Sources General Fund	Total Amount
2008	\$345,491.48	\$254.12	\$142,813.59	\$488,559.19

Mary Ann McCoy  
 (Signature)

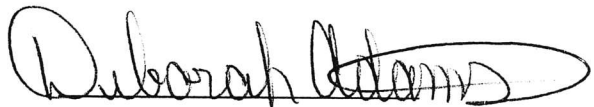
Auditor Ripley County  
 (Title)

7-28-09  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Rush County for 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 331,970.27	\$ -0-	\$ 331,970.27



(Signature)

Rush County Auditor

(Title)

June 16, 2009

(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by City of Rushville for 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$	\$ 115,892.36	\$ 115,892.36

payroll

Anna L. Copley  
(Signature)

Clerk-Treasurer  
(Title)

June 5, 2009  
(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Scott County for calendar year 2008 broken out as follows:  
 (Unit Name)

Year	911	911	Total Amount
	Expenditures	Expenditures	
	From Fees	From Other Sources	
2008	\$253,438.23	\$301,606.17	\$555,044.40

Jessie Vannaudell  
 (Signature)

Auditor  
 (Title)

8-3-09  
 (Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Shelby County for each calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$946,033.63	\$264,332.27	\$1,210,365.90

Amy R. H. Jackson

(Signature)

Auditor

(Title)

6-2-09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Shelbyville for calendar year 2008 broken out as  
follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 38,994. <sup>00</sup>	\$ 368,488. <sup>71</sup>	\$

  
(Signature)

CLERK-TREASURER  
(Title)

JUNE 24, 2009  
(Date)

REVISED  
8-25-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
- Spencer County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 265,185.52	\$ 175,361.77	\$ 440,547.29

Sammy Graham  
(Signature)

Deputy Auditor  
(Title)

8-24-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by St. Joseph County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$855,299	\$282,337	\$1,137,636

Cynthia A. Bode  
(Signature)

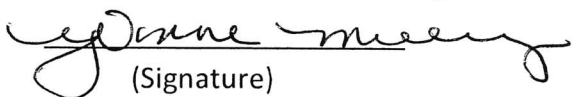
Chief Deputy Auditor  
(Title)

7-30-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Mishawaka Civil City for calendar year 2008 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>
2008	\$ 125,000.00	\$ 909,562.21	\$ 1,034,562.21

  
(Signature)

Controller  
(Title)

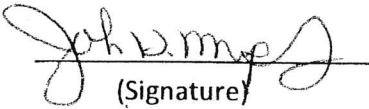
8-11-09  
(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by the City of South Bend for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 215,000	\$ 1,303,609	\$ 1,518,609

  
(Signature)

PW FINANCIAL DIRECTOR  
(Title)

8-11-09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Clay Township,  
St. Joseph County for calendar year 2008 broken out as follows: *see adjustment*  
(Unit Name) 20

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 240,000	\$ <del>1,278,609</del> 583,692	\$ <del>1,518,609</del> 523,692

Georgeann Ewald  
(Signature)

Twp. Manager  
(Title)

8/24/09  
(Date)



*D*  
5-5-09  
dyle/rz

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Starke County E911 for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 390,714	\$ —	\$ 390,714

Michaelene Houston  
(Signature)

Starke County Auditor  
(Title)

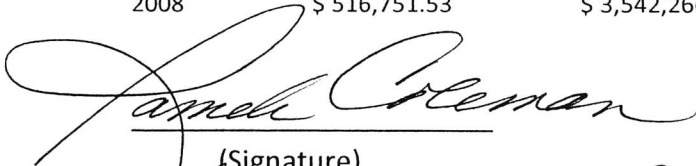
5-5-2009  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Steuben County for calendar year 2008 broken out as follows:

(Unit Name)

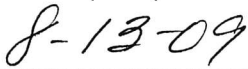
<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$ 516,751.53	\$ 3,542,266.38	\$ 4,059,017.91



(Signature)



(Title)



(Date)

MSW  
6/2/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Sullivan County for calendar year 2008 broken out as follows:

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$222,094	\$	\$222,094

  
(Signature)

Director Sullivan Co. 911  
(Title)

6-18-09  
(Date)

8

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Switzerland County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Boat Monies	Total Amount
2008	\$ 156,791.38	\$ 128,905.10	\$ 85,507.69	\$ 371,204.27

Rachel A Schuler  
(Signature)

Auditor  
(Title)

7-24-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Tippecanoe County Government for calendar year 2008 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>
2008	\$1,280,681.87	\$536,708.63	\$1,817,390.50

  
(Signature)

Account Manager

(Title)

6/29/09

(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
2008		\$ 998,595.00	\$ 998,595.00



\_\_\_\_\_  
Controller City of Lafayette

\_\_\_\_\_  
April 20, 2009

3/4  
48

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
CITY OF WEST LAFAYETTE for calendar year 2008 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>
2008	\$	\$ 446,462.62	\$ 446,462.62



(Signature)

CLERK\_TREASURER

(Title)

4/27/09

(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
PURDUE UNIVERSITY for each calendar year broken out as follows:

(Unit Name)

W.L. CAMPUS

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2005	\$ - 0 -	\$ 300,458.25	\$ 300,458.25
2006	\$ - 0 -	\$ 356,690.04	\$ 356,690.04
2007	\$ - 0 -	\$ 350,832.98	\$ 350,832.98
2008	\$ - 0 -	\$ 397,307.75	\$ 397,307.75

  
 (Signature)

Comptroller  
 (Title)

May 6, 2009  
 (Date)

#8



mb 7/30/09

### 911 Expenditure Certification

R.C. AUG 10 '09

I certify that the attached documentation details all 911 expenditures made by Tipton County for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 290,000.00	\$ 288,234.49	\$ 578,234.49

Supreme Alexander  
(Signature)

County Auditor  
(Title)

7-30-09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Union County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 157,023.23	\$ 65,015.22	\$ 222,038.45

Cheryl Eber Vickers  
(Signature)

1st Dep Auditor  
(Title)

5.14.09.  
(Date)

Aug-18-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Kandorburgh County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 123,364.91	\$	\$ 123,364.91

William J. Auty Jr  
(Signature)

Auditor  
(Title)

Aug. 20, 2009  
(Date)

HW  
8-18-09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Evansville for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 1,372,820.47	\$ 1,597,914.86	\$ 2,970,753.33

Jenny Collins  
(Signature)

City Controller  
(Title)

8-18-09  
(Date)

(8)

MEW  
6/29/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Vermillion County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$63,247.83	\$ 6,797.40	\$ 70,045.23

Phyllis Demar  
(Signature)

Auditor  
(Title)

6-22-09  
(Date)

jm  
4-28-0

VIGO COUNTY  
2008  
911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Vigo County for calendar year 2008 broken out as follows:

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$ 729,877	\$ 24,220	\$ 754,097

J. L. Mawel  
(Signature)  
Sheriff  
(Title)  
4-22-09  
(Date)

County

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Wabash County for calendar year 2008 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>
2008	\$ 486,478.48	\$ 64,181.39	\$ 550,659.87

Jane C. Ridgeway  
(Signature)

Wabash County Auditor  
(Title)

July 6, 2009  
(Date)

*City*

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Wabash for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures	911 Expenditures	Total Amount
	From Fees	From Other Sources	
2008	\$ 80,000.00	\$ 192,082.00	\$ 272,082.00

*Messiah Burr*      *Messiah Burr*  
(Signature)

Clerk Treasurer  
(Title)

6/29/09  
(Date)



## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Town of North Manchester for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 89,468.28	\$ 125,869.02	\$ 215,337.30

  
(Signature)

Clerk-Treasurer  
(Title)

July 15, 2009  
(Date)

NB 4/20/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Warren County for calendar year 2008 broken out as follows:

#### Warren County

Year	Fund 1156	Fund 101 068-30.0013(County Commissioners 911)	Total Amount
	911 Expenditures From Fees	911 Expenditures From Other Sources	
2008	\$ 23,440.53	\$7,437.35	\$30,877.88

Miranda Detrick  
(Signature)

County Auditor  
(Title)

April 20, 2009  
(Date)

Bmm  
7-27-09  
Ave  
11/28/09

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Warrick County for calendar year 2008 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>
2008	\$ 704,942.83	\$ 257,844.20	\$ 962,787.03

  
(Signature)

Auditor  
(Title)

7/27/09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Washington County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$ 305,443.91	\$ 130,001.66	\$435,445.57

[Signature]  
(Signature)

911 Coordinator  
(Title)

7-9-2009  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Wayne County for calendar year 2008 broken out as follows:

)

<u>Year</u>	<u>911 Expenditures From Fees</u>	<u>911 Expenditures From Other Sources</u>	<u>Total Amount</u>
2008	\$ 596,157.81	\$ 590,959.04	\$1,187,116.85

Ray C. Miller  
(Signature)

Director  
(Title)

8-17-09  
(Date)

## 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by Wells County, Indiana for calendar year 2008 broken out as follows:

(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$272,501.04	\$100,963.57	\$373,464.61

Gaura A. Brubaker

(Signature)

Auditor

(Title)

6/29/09

(Date)

911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
City of Bluffton for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911	911	Total Amount
	Expenditures From Fees	Expenditures From Other Sources	
2008	\$ 155,851.14	\$ 357,693.46	\$ 513,544.60

Tamara D. Runyon  
(Signature)

Clerk Treasurer  
(Title)

6/29/2009  
(Date)

*P*  
*6-3-09*

*8/6/22*

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
WHITE for calendar year 2008 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>
2008	\$ 329,039.72	\$ 220,645.97	\$ 549,685.69

*Joe Mungreich*  
(Signature)

AUDITOR

(Title)

6-3-09

(Date)



911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Whitley County for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$412,789.89	\$502,465.97	\$915,255.86

Linda J. King  
(Signature)

Auditor  
(Title)

6-25-09  
(Date)

### 911 Expenditure Certification

I certify that the attached documentation details all 911 expenditures made by  
Columbia Bay for calendar year 2008 broken out as follows:  
(Unit Name)

Year	911 Expenditures From Fees	911 Expenditures From Other Sources	Total Amount
2008	\$4,882.12	\$ 497,097.60	\$ 501,979.72

Rosie Coyle  
(Signature)

Clerk Treas  
(Title)

6-29-09  
(Date)

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## 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	Harrison	0.75	09/01/2001	Perry	2.25	12/14/2006
Allen	0.70	04/01/2004	Hendricks	2.06	05/12/2005	Pike	1.50	04/13/1993
Bartholomew	1.84	06/13/2000	Henry	1.35	08/22/2001	Porter	1.50	05/27/2003
Benton	2.05	08/14/1992	Howard	0.91	08/01/2008	Posey	1.49	06/13/1995
Blackford	1.69	06/05/1996	Huntington	1.34	04/28/2003	Pulaski	2.00	11/09/1992
Boone	1.96	10/12/2005	Jackson	1.50	09/01/1999	Putnam	2.30	11/20/2001
Brown	1.95	03/19/2007	Jasper	2.00	11/13/2001	Randolph	1.65	11/08/1993
Carroll	2.20	01/18/1994	Jay	1.75	07/01/2000	Ripley	1.75	08/30/2005
Cass	2.00	02/16/2007	Jefferson	1.28	04/12/1991	Rush	1.80	11/14/1990
Clark	1.25	08/16/1994	Jennings	1.78	08/21/2000	Scott	1.75	09/05/2000
Clay	2.50	02/01/2006	Johnson	1.95	02/01/2006	Shelby	2.05	07/15/2008
Clinton	1.60	10/19/2004	Knox	1.76	05/13/1996	Spencer	1.75	11/16/1993
Crawford	2.00	04/12/2004	Kosciusko	1.00	10/24/1989	St. Joseph	0.61	09/12/1995
Davies	1.89	03/14/1995	Lagrange	2.20	12/21/1992	Starke	3.00	07/01/2009
Dearborn	2.17	04/24/2001	Lake	0.39	10/08/2002	Steuben	2.80	12/09/2008
Decatur	1.50	05/15/2001	LaPorte	2.21	10/22/2007	Sullivan	1.50	09/14/1993
DeKalb	2.08	05/05/2008	Lawrence	1.40	08/23/1994	Switzerland	2.37	07/18/2007
Delaware	0.57	11/27/2001	Madison	0.40	04/03/1990	Tippecanoe	1.52	07/12/2005
Dubois	2.10	08/11/2003	Marion	0.64		Tipton	2.07	11/16/2004
Elkhart	0.57	09/10/1997	Marshall	1.53	07/09/1991	Union	1.75	06/18/1992
City of Nappanee	1.00	07/01/1991	Martin	1.80	01/26/2004	Vanderburgh	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
Fountain	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	1.67	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	0.99	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