



**STATE OF INDIANA**  
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July 5, 2011

Mr. Richard Murdock, Treasurer of State  
Wireless Enhanced 911 Advisory Board  
242 Statehouse  
Indianapolis, IN 46204

Dear Mr. Murdock:

We have received the audit report prepared by London Witte Group, LLC, Independent Public Accountants, for the biennial period ending June 30, 2010. Per the auditors' opinion, the audit was conducted in accordance with auditing standards generally accepted in the United States of America and the financial statements included in the report present fairly the financial condition of the Wireless Enhanced 911 Advisory Board as of June 30, 2010, and the results of its operations for the biennial period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a public record.

STATE BOARD OF ACCOUNTS

***WIRELESS ENHANCED 911  
ADVISORY BOARD***

*Financial Statements  
with  
Additional Information*

*Years Ended June 30, 2010 and 2009*

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# WIRELESS ENHANCED 911 ADVISORY BOARD

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Wireless Enhanced 911 Advisory Board

We have audited the statements of net assets of the **Wireless Enhanced 911 Advisory Board** as of June 30, 2010 and 2009, and the related statements of revenues, expenditures and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Wireless Enhanced 911 Advisory Board's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Wireless Enhanced 911 Advisory Board as of June 30, 2010 and 2009, and the results of its operations and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. Additional information is presented for purposes of further analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2010, on our consideration of the Wireless Enhanced 911 Advisory Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information required by the GASB. Management's Discussion and Analysis has not been included with the basic financial statements.

*London Witte Group, LLC*

October 18, 2010

*Certified Public Accountants*

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# WIRELESS ENHANCED 911 ADVISORY BOARD

## STATEMENTS OF NET ASSETS

June 30, 2010 and 2009

### ASSETS

	<u>2010</u>		<u>2009</u>
<b>CURRENT ASSETS</b>			
Cash	\$ 6,948,633	\$	6,631,503
Accounts receivable	2,377,181		2,203,568
<b>TOTAL CURRENT ASSETS</b>	<u>9,325,814</u>		<u>8,835,071</u>

### LIABILITIES

<b>CURRENT LIABILITIES</b>			
Accounts payable	153,661		25,749
Accrued PSAP distributions	3,317,345		3,382,936
Accrued PSAP equal distributions	376,092		383,531
<b>TOTAL CURRENT LIABILITIES</b>	<u>3,847,098</u>		<u>3,792,216</u>

### NET ASSETS

<b>RESTRICTED</b>	<u>5,478,716</u>		<u>5,042,855</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 5,478,716</u>	\$	<u>5,042,855</u>

The accompanying notes are an integral part of these statements.

# WIRELESS ENHANCED 911 ADVISORY BOARD

## STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN NET ASSETS

Years Ended June 30, 2010 and 2009

	Amount		Percent	
	2010	2009	2010	2009
<b>OPERATING REVENUES</b>				
PSAP fees	\$ 19,039,528	\$ 18,290,301	69.8	69.8
Administrative fees	553,475	531,695	2.0	2.0
PSAP equal fees	2,158,552	2,073,610	7.9	7.9
Technology fees	5,536,092	5,317,971	20.3	20.3
<b>TOTAL OPERATING REVENUE</b>	<b>27,287,647</b>	<b>26,213,577</b>	<b>100.0</b>	<b>100.0</b>
<b>OPERATING EXPENSES</b>				
PSAP distribution	19,039,546	18,290,301	69.8	69.8
PSAP equal distribution	2,158,552	2,073,610	7.9	7.9
Administrative expenses	442,168	413,922	1.6	1.6
Technology distribution	5,212,564	5,343,772	19.1	20.4
<b>TOTAL OPERATING EXPENSES</b>	<b>26,852,830</b>	<b>26,121,605</b>	<b>98.4</b>	<b>99.7</b>
<b>OPERATING INCOME (LOSS)</b>	<b>434,817</b>	<b>91,972</b>	<b>1.6</b>	<b>0.3</b>
<b>OTHER INCOME</b>				
Interest income	1,044	4,873	0.0	0.0
<b>TOTAL OTHER INCOME</b>	<b>1,044</b>	<b>4,873</b>	<b>0.0</b>	<b>0.0</b>
<b>CHANGE IN NET ASSETS</b>	435,861	96,845	1.6	0.3
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>5,042,855</b>	<b>4,946,010</b>		
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 5,478,716</b>	<b>\$ 5,042,855</b>		

The accompanying notes are an integral part of these statements.

# WIRELESS ENHANCED 911 ADVISORY BOARD

## STATEMENTS OF CASH FLOWS

Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 27,114,033	\$ 27,449,728
Cash paid to suppliers and employees	(26,797,947)	(26,619,178)
Interest income	1,044	4,873
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>317,130</u>	<u>835,423</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	317,130	835,423
<b>CASH, BEGINNING OF YEAR</b>	<u>6,631,503</u>	<u>5,796,080</u>
<b>CASH, END OF YEAR</b>	<u>\$ 6,948,633</u>	<u>\$ 6,631,503</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 434,817	\$ 91,972
Non-operating income		
Interest income	1,044	4,873
Decrease (increase) in assets		
Accounts receivable	(173,614)	1,236,151
Increase (decrease) in liabilities		
Accounts payable	127,913	(109,372)
Accrued expenses	(73,030)	(388,201)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ 317,130</u>	<u>\$ 835,423</u>

The accompanying notes are an integral part of these statements.

# Wireless Enhanced 911 Advisory Board

## NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2010 and June 30, 2009

### (1) Summary of significant accounting policies

The significant policies followed by the Wireless Enhanced 911 Advisory Board ("the Board") are summarized as follows:

Organization – The Board was created under the applicable State of Indiana statutes. It exists as a separate body constituting an instrumentality for public purposes set forth in the statutes.

Nature of operations – The Board is a component unit of the State of Indiana. The purpose of the Wireless Enhanced 911 Advisory Board is to insure the safekeeping of funds to be used in the implementation of Wireless Enhanced 911 Services.

Programs – The Board collects and distributes funds for the following programs:

CMRS – Commercial mobile radio service ("CMRS") providers are required to bill each CMRS mobile telephone number for the emergency wireless enhanced 911 fee each month. The CMRS provider may keep seven tenths of a cent (\$0.007) of the fee collected for administrative purposes. The remaining amount must be remitted to the Board for deposit into a fund no later than sixty (60) days after the end of the calendar month in which the fees are collected by the provider.

The Board shall manage the distribution of funds in the following manner:

Administration - One cent (\$0.01) of the fee collected from each subscriber may be used by the Board to recover the Board's expenses in administering this chapter.

PSAP – Thirty-eight and three tenths cents (\$0.383) of the fee collected from each subscriber must be held in escrow and used for monthly distributions to eligible PSAPs that provide wireless enhanced 911 service and that have submitted written notice to the Board. The funds held in escrow must be distributed in the following manner:

- a. Thirty-four and four tenths cents (\$0.344) of fees held in escrow are allocated among the 92 counties based upon the percentage of the state's population (as reported in the most recent official United States census) served by each PSAP. Fees are then distributed among the eligible PSAPs.
- b. Three and nine tenths cents (\$0.039) of fees held in escrow are allocated and distributed equally among the eligible PSAPs.

The remainder of the fee collected from each subscriber must be held in escrow and used for costs associated with other wireless enhanced 911 services mandated by the FCC and specified in the FCC order but not incurred by the PSAPs. As of June 30, 2010, the Board is allocating this fee to the Technology fund. This fund is currently being used to pay for a wireless E911 call delivery network renamed from Wireless Direct to IN911 wireless network, in order to provide Indiana with a more effective and efficient wireless E911 call delivery system.

# Wireless Enhanced 911 Advisory Board

## NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2010 and June 30, 2009

### (1) Summary of significant accounting policies (continued)

Investment policy – The Board has the authority to invest, reinvest, and exchange investments of the funds in excess of the cash working balance in any of the following:

- a. In bonds, notes, certificates, and other valid obligations of the United States.
- b. In bonds, notes, certificates, and other securities issued by any federal instrumentality and fully guaranteed by the United States.
- c. In all other investments permitted the State of Indiana under Indiana Code Title 5, Article 13.

Investments – Investments are reported at fair value based upon quoted market prices for those or similar investments. Investments that do not have an established market are reported at estimated fair value. As of June 30, 2010 and 2009, there were no investments held by the Fund.

Cash – The Board considers cash to be cash on hand and in demand accounts. Most cash is held by the Treasurer of the State of Indiana. At times, such cash may be in excess of the FDIC insurance limit. The cash balance at June 30, 2010 and 2009 is held in a demand checking account that is invested through an overnight sweep product.

Revenue recognition – The Board accounts for its operations on an accrual basis where fees earned and expenditures incurred are recorded in the period earned and incurred.

Accounts Receivable – The Board accounts for fees earned through year end, but not yet collected in the accounts receivable account. There is no allowance for doubtful accounts as all accounts are considered collectable as of June 30, 2010 and 2009.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Restricted net assets - The Board's resources are classified for accounting and financial reporting purposes as restricted for the reimbursement of wireless enhanced 911 costs to PSAP and CMRS providers, as well as payments for technological advancement.

Operating and non-operating revenues - Revenues are classified as either operating or non-operating. Operating revenues consist of Administrative, PSAP, PSAP equal and Technology fees. All other items are considered non-operating.

Subsequent events – Management has evaluated subsequent events through October 18, 2010, the date the financial statements were made available to be issued. See Note 3 for additional information related to events subsequent to the audit year end.

# Wireless Enhanced 911 Advisory Board

## NOTES TO THE FINANCIAL STATEMENTS

Years Ended June 30, 2010 and June 30, 2009.

(2) Pension plan

The employees of the State Treasurer's Office that represent the Board are members of the Public Employee Retirement Fund (PERF), which is a defined benefit plan covering employees meeting certain eligibility requirements. The PERF Retirement Plan is a multi-employer plan which acts as a common investment and administrative agent for State of Indiana employees of the various subdivisions and instrumentalities of the State of Indiana. All employees of the State Treasurer's Office that represent the Board participate in this plan.

Separate information concerning the employer contributions, accumulated benefit obligations, and actuarially determined benefit obligation does not impact the financial position or operations of the Board and, accordingly, is not presented.

The State Treasurer's Office does not allocate these costs to the Board. These costs do not impact the financial position or operations of the Board and are not present in the financial statements.

(3) Subsequent events

The Board had filed a complaint with the Indiana Utility Regulatory Commission against one of the prepaid carriers for underpayment of 911 fees due to the Indiana Wireless Enhanced 911 Advisory Board. As of October 6, 2010 the Board advised the Indiana Utility Regulatory Commission that the matter had been resolved through a Settlement Agreement and they withdrew the complaint. The confidential settlement agreement entered into did not result in loss for the Board. No amount related to the settlement agreement has been reflected in the financial statements as of June 30, 2010 or 2009.

**ADDITIONAL INFORMATION**

# WIRELESS ENHANCED 911 ADVISORY BOARD

## ADDITIONAL INFORMATION – STATEMENT OF NET ASSETS

June 30, 2010

### ASSETS

	<u>Admin</u>	<u>PSAP</u>	<u>PSAP Equal</u>	<u>Technology</u>	<u>Total</u>
<b>CURRENT ASSETS</b>					
Cash	\$ 1,005,246	\$ 1,659,534	\$ 188,145	\$ 4,095,708	\$ 6,948,633
Accounts receivable	48,192	1,657,793	187,947	483,249	2,377,181
<b>TOTAL CURRENT ASSETS</b>	<u>1,053,438</u>	<u>3,317,327</u>	<u>376,092</u>	<u>4,578,957</u>	<u>9,325,814</u>

### LIABILITIES

<b>CURRENT LIABILITIES</b>					
Accounts payable	50,194	0	0	103,467	153,661
Accrued PSAP distributions	0	3,317,345	0	0	3,317,345
Accrued PSAP equal distributions	0	0	376,092	0	376,092
<b>TOTAL CURRENT LIABILITIES</b>	<u>50,194</u>	<u>3,317,345</u>	<u>376,092</u>	<u>103,467</u>	<u>3,847,098</u>

### NET ASSETS

<b>RESTRICTED</b>					
Accounts receivable	<u>1,003,244</u>	<u>(18)</u>	<u>0</u>	<u>4,475,490</u>	<u>5,478,716</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 1,003,244</u>	<u>\$ (18)</u>	<u>\$ 0</u>	<u>\$ 4,475,490</u>	<u>\$ 5,478,716</u>

See independent auditors' report.

# WIRELESS ENHANCED 911 ADVISORY BOARD

## ADDITIONAL INFORMATION – STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN NET ASSETS

Year Ended June 30, 2010

	<u>Admin</u>	<u>PSAP</u>	<u>PSAP Equal</u>	<u>Technology</u>	<u>Total</u>
<b>OPERATING REVENUES</b>					
PSAP fees	\$ 0	\$ 19,039,528	\$ 0	\$ 0	\$ 19,039,528
Administrative fees	553,475	0	0	0	553,475
PSAP equal fees	0	0	2,158,552	0	2,158,552
Technology fees	0	0	0	5,536,092	5,536,092
<b>TOTAL OPERATING REVENUES</b>	<u>553,475</u>	<u>19,039,528</u>	<u>2,158,552</u>	<u>5,536,092</u>	<u>27,287,647</u>
<b>OPERATING EXPENSES</b>					
PSAP distribution	0	19,039,546	0	0	19,039,546
PSAP equal distribution	0	0	2,158,552	0	2,158,552
Administrative expenses	442,168	0	0	0	442,168
Technology distribution	0	0	0	5,212,564	5,212,564
<b>TOTAL OPERATING EXPENSES</b>	<u>442,168</u>	<u>19,039,546</u>	<u>2,158,552</u>	<u>5,212,564</u>	<u>26,852,830</u>
<b>OPERATING INCOME</b>	<u>111,307</u>	<u>(18)</u>	<u>0</u>	<u>323,528</u>	<u>434,817</u>
<b>OTHER INCOME</b>					
Interest income	1,044	0	0	0	1,044
<b>TOTAL OTHER INCOME</b>	<u>1,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,044</u>
<b>CHANGE IN NET ASSETS</b>	112,351	(18)	0	323,528	435,861
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>890,893</u>	<u>0</u>	<u>0</u>	<u>4,151,962</u>	<u>5,042,855</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 1,003,244</u>	<u>\$ (18)</u>	<u>\$ 0</u>	<u>\$ 4,475,490</u>	<u>\$ 5,478,716</u>

See independent auditors' report.

# WIRELESS ENHANCED 911 ADVISORY BOARD

## ADDITIONAL INFORMATION - STATEMENT OF NET ASSETS

June 30, 2009

### ASSETS

	<u>Admin</u>	<u>PSAP</u>	<u>PSAP Equal</u>	<u>Technology</u>	<u>Total</u>
<b>CURRENT ASSETS</b>					
Cash	\$ 871,945	\$ 1,845,355	\$ 209,212	\$ 3,704,991	\$ 6,631,503
Accounts receivable	44,697	1,537,581	174,319	446,971	2,203,568
<b>TOTAL CURRENT ASSETS</b>	<u>916,642</u>	<u>3,382,936</u>	<u>383,531</u>	<u>4,151,962</u>	<u>8,835,071</u>

### LIABILITIES

<b>CURRENT LIABILITIES</b>					
Accounts payable	25,749	0	0	0	25,749
Accrued PSAP distributions	0	3,382,936	0	0	3,382,936
Accrued PSAP equal distributions	0	0	383,531	0	383,531
<b>TOTAL CURRENT LIABILITIES</b>	<u>25,749</u>	<u>3,382,936</u>	<u>383,531</u>	<u>0</u>	<u>3,792,216</u>

### NET ASSETS

<b>RESTRICTED</b>	<u>890,893</u>	<u>0</u>	<u>0</u>	<u>4,151,962</u>	<u>5,042,855</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 890,893</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,151,962</u>	<u>\$ 5,042,855</u>

See independent auditors' report.

# WIRELESS ENHANCED 911 ADVISORY BOARD

## ADDITIONAL INFORMATION – STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN NET ASSETS

Year Ended June 30, 2009

	<u>Admin</u>	<u>PSAP</u>	<u>PSAP Equal</u>	<u>Technology</u>	<u>Total</u>
<b>OPERATING REVENUES</b>					
PSAP fees	\$ 0	\$ 18,290,301	\$ 0	\$ 0	\$ 18,290,301
Administrative fees	531,695	0	0	0	531,695
PSAP equal fees	0	0	2,073,610	0	2,073,610
Technology fees	0	0	0	5,317,971	5,317,971
<b>TOTAL OPERATING REVENUES</b>	<u>531,695</u>	<u>18,290,301</u>	<u>2,073,610</u>	<u>5,317,971</u>	<u>26,213,577</u>
<b>OPERATING EXPENSES</b>					
PSAP distribution	0	18,290,301	0	0	18,290,301
PSAP equal distribution	0	0	2,073,610	0	2,073,610
Administrative expenses	413,922	0	0	0	413,922
Technology distribution	0	0	0	5,343,772	5,343,772
<b>TOTAL OPERATING EXPENSES</b>	<u>413,922</u>	<u>18,290,301</u>	<u>2,073,610</u>	<u>5,343,772</u>	<u>26,121,605</u>
<b>OPERATING INCOME</b>	<u>117,773</u>	<u>0</u>	<u>0</u>	<u>(25,801)</u>	<u>91,972</u>
<b>OTHER INCOME</b>					
Interest income	4,873	0	0	0	4,873
<b>TOTAL OTHER INCOME</b>	<u>4,873</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,873</u>
<b>CHANGE IN NET ASSETS</b>	122,646	0	0	(25,801)	96,845
<b>TRANSFER FROM (TO) OTHER FUNDS</b>					
	0	0	0	0	0
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>768,247</u>	<u>0</u>	<u>0</u>	<u>4,177,763</u>	<u>4,946,010</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 890,893</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,151,962</u>	<u>\$ 5,042,855</u>

See independent auditors' report.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of Wireless Enhanced 911 Advisory Board

We have audited the financial statements of the Audit 2010 Wireless Enhanced 911 Advisory Board, as of and for the years ended June 30, 2010 and 2009, which collectively comprise the Board's basic financial statements and have issued our report thereon dated October 18, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the Wireless Enhanced 911 Advisory Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and not for the purpose of expressing our an opinion on the effectiveness of the Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Board's financial statements that is more than inconsequential will not be prevented or detected by the Board's internal control.

A material weakness is a deficiency or combination of deficiencies in internal control that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

*Certified Public Accountants*

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Board's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

*London Witte Group, LLC*

October 18, 2010