#### **DELAWARE COUNTY COMMISSIONER'S MEETING**

Monday, July 1st, 2024 @ 9:01 A.M. In the Commissioners' Courtroom at: 100 W. Main St. Room 309A

Meetings will also be live streamed via the Delaware County, Indiana Government Facebook Page [Comments may be made to the Commissioners via their email at commissioners@co.delaware.in.us]

### **ORDER OF BUSINESS**

CALL TO ORDER: PLEDGE TO FLAG:

**ROLL CALL:** 

Mr. Shannon Henry Ms. Sherry Riggin Mr. James King Mr. John Brooke Mr. Ed Carroll

### **APPROVAL OF MINUTES:**

Commissioners Meeting June 17th, 2024

MOTION: Commissioner Riggin made a motion to approve June 17<sup>th</sup>, 2024 minutes

**SECOND: Commissioner Henry** 

YEAS: Commissioner Henry, Commissioner Riggin, President King

#### **CONTRACTS OR AGREEMENTS FOR APPROVAL:**

1315 E Main St., Demo Estimate Approval – John Brooke

MOTION: Commissioner Riggin made a motion to table 1315 E Main St., Demo Estimate

**SECOND: Commissioner Henry** 

YEAS: Commissioner Henry, Commissioner Riggin, President King

AT&T Agreement for E911 lines- Jim Flook

MOTION: Commissioner Henry made a motion approve the AT&T Agreement for E911 lines

SECOND: Commissioner Riggin

YEAS: Commissioner Henry, Commissioner Riggin, President King

### **ORDINANCES FOR SECOND READING:**

**ORDINANCE NO. 2024-011**: ORDINANCE RESCINDING RESOLUTION NUMBER 2007-006, AND CREATING A CREDIT CARD USE POLICY FOR COUNTY EMPLOYEES AND PUBLIC OFFICIALS

MOTION: Commissioner Henry made a motion to table Ordinance 2024-011

SECOND: Commissioner Riggin

YEAS: Commissioner Henry, Commissioner Riggin, President King

ORDINANCE NO. 2024-012: ORDINANCE AMENDING THE ORDINANCE 2018-015 A COUNTY-WIDE GRANT POLICY TO ESTABLISH UNIFORM GRANT APPROVAL AND RECORDKEEPING PROCEDURES

MOTION: Commissioner Riggin made a motion to table Ordinance 2024-012

SECOND: Commissioner Henry

YEAS: Commissioner Henry, Commissioner Riggin, President King

# ORDINANCE NO. 2024-013: ORDINANCE CREATING A FIXED ASSET CAPITALIZATION AND

**INVENTORY POLICY** 

MOTION: Commissioner Henry made a motion to approve Ordinance 2024-013

SECOND: Commissioner Riggin

YEAS: Commissioner Henry, Commissioner Riggin, President King

#### **DEPARTMENT HEADS AND ELECTED OFFICIALS:**

Commissioner Henry thanked the sheriff's department for all their help with the detour in Albany. Mr. Captain Anthony Johnson, Sheriff's department stated they have been working with INDOT to detour the trucks the correct way.

### **WEEKLY, MONTHLY AND QUARTERLY REPORTS:**

June 2024 Monthly Weights & Measures Report

### **PAYMENT OF CLAIMS: \$1,978,423.89**

MOTION: Commissioner Riggin made a motion to approve payment of claims in the amount of

\$1,978,423.89

**SECOND:** Commissioner Henry

YEAS: Commissioner Henry, Commissioner Riggin, President King

### PAYMENT OF ARP CLAIMS: \$ 120,450.49

MOTION: Commissioner Riggin made a motion to approve ARP claims in the amount of \$120,450.49

**SECOND:** Commissioner Henry

YEAS: Commissioner Henry, Commissioner Riggin, President King

### PAYMENT OF PAYROLL FOR 6/18/2024: \$ 972,897.52

MOTION: Commissioner Riggin made a motion to approve June 18th, 2024 payroll in the amount of

\$972,897.52

**SECOND: Commissioner Henry** 

YEAS: Commissioner Henry, Commissioner Riggin, President King

# PUBLIC COMMENTS, QUESTIONS, OTHER BUSINESS & DISCUSSION (ALL PUBLIC COMMENTS ARE LIMITED TO THREE MINUTES AND SPEAKER MUST SIGN-IN PROVIDING NAME AND ADDRESS):

# [COMMENTS MAY BE MADE TO THE COMMISSIONERS VIA THEIR EMAIL AT commissioners@co.delaware.in.us

#### **RECESS:**

MOTION: Commissioner Henry made a motion to recess

SECOND: Commissioner Riggin

YEAS: Commissioner Henry, Commissioner Riggin, President King

The next Commissioner's meeting will be Monday July 15th, 2024, starting at 9:00 am.

To be placed on the next Commissioner's Agenda, contact the Commissioner's Office (765-747-7730) no later than NOON on the Thursday prior to the scheduled meeting.

President, Mr. James King

Member, Mr. Shannon Henry

Vice President, Ms Sherry Riggin

Auditor, Mr. Ed Carroll



#### **Customer Signature Page**

| Customer   |                               | AT&T   |  |
|--|-------------------------------|--|--|
| Delaware County E911<br>Street Address: 100 W Main St<br>City: Muncie<br>State/Province: IN<br>Zip Code: 47305<br>Country: US  |                               | AT&T Corp.   |  |
| Customer Contact (for notices)   |                               | AT&T Contact (for notices)   |  |
| Name: Jim Flook Title: IT Director Street Address: 100 W Main St City: Muncie State/Province: IN Zip Code: 47305 Country: US Telephone: 7657477738 Fax: Email: jflook@co.delaware.in.us Customer Account Number or Master Acco | unt:                          | Street Address:<br>City:<br>State/Province:<br>Zip Code:<br>Country: |  |
| AT&T Solution Provider or Representative   | ve Information (if applied    | cable)   |  |
| Name: Chad OShell  | Company Name: No<br>Inc. (RP) | rdicom Technologies,   |  |
| Agent Street Address: 43155 Main Street Suite 2208   | City: Novi                    | State: MI  | Zip Code: 48375 Country: United States |
| Telephone: 248-449-6758  | Fax                           | Email:   | Agent Code:                            |

Customer signature serves as a signature of each document listed below. Edits to appended documents, as originally presented by AT&T, are rejected. If the documents listed below include a Master Agreement, such Master Agreement must be fully executed before any of the listed documents will become effective.

| Documents Appended:  | Contract IDs: |
|--|---------------|
| AT&T_IP_FLEXIBLE_REACH_PRICING_SCHEDULE_CONTRACT_ID_6957337.pdf        | 6957337       |
| AT&T_MANAGED_INTERNET_SERVICE_PRICING_SCHEDULE_CONTRACT_ID_6957338.pdf | 6957338       |

chad@nordicomtech.com

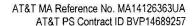
43102

If Customer is purchasing Voice Over IP services, the following additional language applies:

The undersigned, on behalf of Customer, acknowledges that Customer has received and understands the advisories concerning the circumstances under which E911 service may not be available, as stated in the AT&T Business Voice over IP Services Service Guide found at <a href="http://serviceguidenew.att.com/sg\_flashPlayerPage/BVOIP">http://serviceguidenew.att.com/sg\_flashPlayerPage/BVOIP</a>. Such circumstances include, but are not limited to, relocation of the end user's CPE, use of a non-native or virtual telephone number, failure in the broadband connection, loss of electrical power, and delays that may occur in updating the Customer's location in the automatic location information database.

| Customer<br>(by its authorized representative) |
|--|
| ву:  |
| Name Lames King                                |
| Title: Commissioner                            |
| Date: 7-1-2024                                 |

AT&T and Customer Confidential Information Handwritten Modifications Within Referenced Contract Documents are Void Page 1 of 1





| Customer   | AT&T   |
|--|--|
| Delaware County E911                                 | AT&T Corp.                                       |
|  |  |
| Street Address: 100 W Main St                        |  |
| City: Muncie State/Province: IN                      |  |
| Zip Code: 47305 Country: United States               |  |
| Customer Contact (for Notices)                       | AT&T Contact (for Notices)                       |
| Name: Jim Flook                                      | Name:  |
| Title: IT Director                                   | Street Address:                                  |
| Street Address: 100 W Main St                        | City: State/Province:                            |
| City: Muncie   | Zip Code: Country:                               |
| State/Province: IN                                   | Telephone:                                       |
| Zip Code: 47305                                      | Email:   |
| Country: United States                               | Sales/Branch Manager:                            |
| Telephone: 7657477738                                | SCVP Name:                                       |
| Email: jflook@co.delaware.in.us                      | Sales Strata: Sales Region:                      |
|  | With a copy (for Notices) to:                    |
|  | AT&T Corp.                                       |
|  | One AT&T Way                                     |
|  | Bedminster, NJ 07921-0752                        |
|  | ATTN: Master Agreement Support Team              |
|  | Email: mast@att.com                              |
| AT&T Solution Provider or Representative Information | (if applicable) 🗵                                |
| Name: Chad OShell Company Name: Nordicom Tech        | nologies, Inc. (RP)                              |
| Agent Street Address: 43155 Main St City: Novi S     | State: MI Zip Code: 48375 Country: United States |
| Telephone: 2489868449 Fax: Email: chad@nordicor      | mtech.com Agent Code: 43102                      |

This Pricing Schedule is part of the Agreement between AT&T and Customer referenced above.

The undersigned, on behalf of Customer, acknowledges that Customer has received and understands the advisories concerning (i) the circumstances under which, and (ii) the non-US countries in which, emergency calling (including but not limited to E911 service or its equivalent in other countries) is not or may not be available, as stated and identified in the AT&T Business Voice over IP Services Service Guide found in the SG Library at http://serviceguidenew.att.com. Such circumstances include, but are not limited to, relocation of the User's CPE, use of a non-native or virtual telephone number, failure in the broadband connection, loss of electrical power, and delays that may occur in updating the Customer's location in the automatic location information database. For additional Most of World advisories, see section "Additional Terms," sub-heading "Emergency Calling Most of World".

| Customer  | AT&T                               |     |
|---|------------------------------------|-----|
| (by its authorized representative)  | (by its authorized representative) |     |
| By: Signar  | Ву:                                |     |
| Name: Not Ro  | Name:                              | 100 |
| Name: Signature on the Signature of the | Title:                             |     |
| Date: "Se Contra ge   | Date:                              |     |

AT&T and Customer Confidential Information
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ASAP!

# AT&T IP FLEXIBLE REACH PRICING SCHEDULE

#### 1. SERVICES

| Service                | Service Publication Location                            |  |
|------------------------|---|--|
| AT&T IP FLEXIBLE REACH | http://serviceguidenew.att.com/sg_flashPlayerPage/BVOIP |  |

#### 2. PRICING SCHEDULE TERM AND EFFECTIVE DATES

| Pricing Schedule Term                 | 36 months                               |
|---------------------------------------|---|
| Pricing Schedule Term Start Date      | Effective Date of this Pricing Schedule |
| Effective Date of Rates and Discounts | Effective Date of this Pricing Schedule |

#### 3. MARC

| A                                |      |
|----------------------------------|------|
| MARC under this Pricing Schedule | None |

#### 4. MINIMUM PAYMENT PERIOD

| Service Components     | Percent of Monthly Service Fees Due Upon Termination Prior to Completion of Minimum Payment Period | Minimum Payment Period<br>per Service Component                      |
|------------------------|--|--|
| All Service Components | 50%  | Longer of 12 months or until the end of the<br>Pricing Schedule Term |

#### 5. ADDITIONAL TERMS AND CONDITIONS

#### 5.1. Emergency Calling Most of World

#### **Emergency Calling Most of World**

At or before Service activation at a Most of World Site with outbound BVoIP calling, Customer certifies it has and agrees to continuously keep individual business lines and other appropriate facilities with a local service provider or other provider capable of, and responsible for, providing Customer access to three-digit emergency dialing services, if AT&T does not provide emergency dialing service and for as long as AT&T provides outbound BVoIP service to that Site. Customer is responsible to ensure that all calls to these emergency dialing service numbers are routed over appropriate facilities to ensure completion provided by that local service provider, or other provider. Customer agrees to indemnify and defend AT&T from and against any and all third-party claims and related loss, liability, damage and expense, arising from Customer's failure to perform Customer's obligations outlined in this Section. AT&T's provisioning of outbound BVoIP service is conditioned upon Customer's full compliance with these obligations, and failure to do so is a material breach of this Agreement.

#### 5.2. White Pages, Yellow Pages, Directory Assistance

White Pages, Yellow Pages and Directory Assistance database listings are subject to (1) rules, regulations, guidelines and requirements of Business Directory Publishers and Directory Assistance providers, including but not limited to AT&T Affiliates, relating to the information which may, may not or must be included in listings, and (2) federal, state and local laws, ordinances and regulations, including those relating to deceptive practices and deceptive advertising. Customer (not AT&T) is solely responsible for complying with (1) and (2). If Customer supplies information to AT&T that, according to the Business Directory Publisher or Directory Assistance provider or otherwise, violates (1) or does or may violate (2), Customer understands that its listing information may, without advance notice, be rejected or removed from White Pages, Yellow Pages and Directory Assistance databases, and Customer will indemnify and hold AT&T and its Affiliates harmless from any and all losses, liability, damages, fines, claims, costs or expenses (including attorneys' fees) of any kind, suffered by AT&T, by any AT&T Affiliate, by Customer or by any third party as a result of Customer's breach of its obligation.

#### 5.3. Broadband Connectivity

This Pricing Schedule does not include transport necessary for the provision of AT&T Flexible Reach Service, Over Any Transport. Customer must obtain broadband connectivity separately under an AT&T or third-party contract.

#### 6. RATES

Discounts are applied to the applicable Service Publication rates.

#### 7. DISCOUNTS

MRC = Monthly Recurring Charge

NRC = Non-Recurring Charge

#### 7.1. US DISCOUNTS

#### I. Common Billable Elements

| Item  | Type of Charge           | Element Discount |
|---|--------------------------|------------------|
| US Off-Net Calling Charge<br>(US Terminated Off-Net Calling Charge) | Per Usage                | 20.00%           |
| Non-US Terminated Off-Net Calling Charge – fixed                    | Per Usage                | 20.00%           |
| Non-US Terminated Off-Net Calling Charge – mobile                   | Per Usage                | 20.00%           |
| AT&T IP Flexible Reach Enhanced Features Package Charge             | MRC, per Concurrent Call | 20.00%           |

#### II. Calling Plan Discounts

#### 7.1.3.

| ltem                   | Type of Charge           | Calling Plan Discount | AT&T IPTF Bundled Discount |
|------------------------|--------------------------|-----------------------|----------------------------|
| Calling Plan Setup Fee | NRC per Site             | 60.00%                | Not available              |
| Calling Plan Charge    | MRC, per Concurrent Call | 20.00%                | Not available              |

| Table B: Calling Plan B (IP Local a | Type of Charge           | Calling Plan Discount | AT&T IPTF Bundled Discount |
|-------------------------------------|--------------------------|-----------------------|----------------------------|
| Calling Plan Setup Fee              | NRC per Site             | 60.00%                | Not available              |
| Calling Plan Charge*                | MRC, per Concurrent Call | 20.00%                | Not available              |
| Telephone Number Charge             | MRC, per Number          | 50.00%                | Not Available              |

<sup>\*</sup> This charge is waived for all AT&T Voice DNA Sites.

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7.1.5.

| Item                    | Type of Charge           | Calling Plan Discount | AT&T IPTF Bundled Discount |
|-------------------------|--------------------------|-----------------------|----------------------------|
| Calling Plan Setup Fee  | NRC per Site             | 60.00%                | Not available              |
| Calling Plan Charge     | MRC, per Concurrent Call | 80.50%                | Not available              |
| Telephone Number Charge | MRC, per Number          | 50.00%                | Not available              |

7.1.6.

| Table D: Calling Plan G (AT&T IP Toll-Free Only) |                          |                       |  |
|--|--------------------------|-----------------------|--|
| Item   | Type of Charge           | Calling Plan Discount |  |
| AT&T IPTF Calling Plan Setup Fee                 | NRC, per Site            | 50.00%                |  |
| AT&T IPTF Calling Plan Charge                    | MRC, per Concurrent Call | 100.00%               |  |
| AT&T IPTF Calling Charge – US Interstate         | Usage                    | 20.00%                |  |
| AT&T IPTF Calling Charge – US Intrastate         | Usage                    | 20.00%                |  |
| AT&T IPTF Calling Charge – Canada to US          | Usage                    | 20.00%                |  |
| AT&T IPTF Calling Charge – US to Non-US          | Usage                    | 20.00%                |  |
| AT&T IPTF Calling Charge – Canada to Non-US      | Usage                    | 20.00%                |  |
| Routing Arrangement (APN) Charge                 | MRC, per Site            | 100.00%               |  |

## VI. AT&T IP Transfer Connect Features (available for specified services only)

7.1.8.

| Item   | Type of Charge | Discount |
|--|----------------|----------|
| IP Courtesy Transfer                           | NRC            | 100.00%  |
| IP Courtesy Transfer                           | MRC            | 30.00%   |
| IP Courtesy Transfer                           | Per Attempt    | 30.00%   |
| IP Courtesy Transfer to Non-8YY Off-Net        | Usage          | 30.00%   |
| IP Redirect / IP Redirect with Data Forwarding | NRC            | 100.00%  |
| IP Redirect / IP Redirect with Data Forwarding | Usage          | 20.00%   |
| IP InfoPack                                    | NRC            | 100.00%  |
| IP InfoPack                                    | MRC            | 30.00%   |
| IP InfoPack                                    | Per Call       | 30.00%   |

### VIII. Underlying Transport Services Support Charges

7.1.10.

| Table A: VoIP Module Card (AT&T  | MIS or AT&T MIS with MPLS PNT Transport Only)   |          |
|----------------------------------|---|----------|
| Item                             | Type of Charge  | Discount |
| VoIP Module Card (if applicable) | MRC, per Concurrent Call (where the list price will vary by number of Concurrent Calls) | 80.00%   |

7.1.11.

| Item                                      | Type of Charge | Element Discount |
|---|----------------|------------------|
| Help Desk Service Charge (not applicable) | MRC per Site   | 100.00%          |
| Equipment Setup Fee (optional)            | NRC per Site   | 100.00%          |
| VQM Charge (small)                        | MRC per Site   | 100.00%          |
| VQM Charge (medium)                       | MRC per Site   | 100.00%          |

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| VQM Charge (large)                                      | MRC per Site                     | 100.00% |
|---|----------------------------------|---------|
| VQM Charge (xl, xlii, sxl)                              | MRC per Site                     | 100.00% |
| VoIP Adapter – TDM, Service Establishment               | NRC per Site                     | 100.00% |
| VoIP Adapter – TDM                                      | MRC per Concurrent Call per Site | 100.00% |
| VoIP Adapter Functionality – SBC, Service Establishment | NRC per Site                     | 100.00% |
| VoIP Adapter Functionality – SBC, Aggregated Router     | MRC per Concurrent Call per Site | 100.00% |
| VoIP Adapter Functionality – SBC, Integrated Router     | MRC per Concurrent Call per Site | 100.00% |
| 7.1.12.   |                                  |         |

| Table C: AT&T IP Flexible Reach Hardware-impacting Move/Add/Change/Delete (MACD) Charges (apply only if AT&T VPN is the Underlying Transport Service) |                    |                  |  |  |
|---|--------------------|------------------|--|--|
| Item  | Type of Charge     | Element Discount |  |  |
| Concurrent Call Change Charge (only if a VQM change is also required)   | NRC per occurrence | 100.00%          |  |  |

### XII. AT&T Voice DNA®

7.1.14.

| Item   | Type of Charge          | Discount |
|--|-------------------------|----------|
| AT&T Voice DNA Setup Fee                             | NRC, per Site           | 100.00%  |
| Auto Attendant Setup Fee                             | NRC, per Auto Attendant | 0.00%    |
| Voice DNA VOIP Demarc / Site Survivability Setup Fee | NRC, per Site           | 100.00%  |

| Item     | Type of Charge    | Discount |
|----------|-------------------|----------|
| Standard | MRC, Per Quantity | 20.00%   |
| Enhanced | MRC, Per Quantity | 20.00%   |
| Premium  | MRC, Per Quantity | 20.00%   |

| Item                     | Type of Charge    | Discount |
|--------------------------|-------------------|----------|
| Auto Attendant           | MRC, Per Quantity | 20.00%   |
| Audio Conferencing       | MRC, Per Quantity | 20.00%   |
| Attendant Console        | MRC, Per Quantity | 20.00%   |
| Call Distribution Module | MRC, Per Quantity | 20.00%   |

| Table F: Voice DNA VoIP DeMarc / Site Survivability Featu | ures              |          |
|---|-------------------|----------|
| tem   | Type of Charge    | Discount |
| /OIP Demarc / Site Survivability                          | MRC, Per Quantity | 20.00%   |

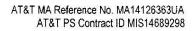
| Table G: AT&T Remote Worker/Remote Site   |                |          |  |
|---|----------------|----------|--|
| Item  | Type of Charge | Discount |  |
| Home Office Router with QoS (AT&T NetGate Standard)                                   | MRC, per Site  | 20.00%   |  |
| Small Office Router with QoS (AT&T NetGate High End)                                  | MRC, per Site  | 20.00%   |  |
| Small Office Router with QoS and Single Voice Tunnel (AT&T NetGate High End or Cisco) | MRC, per Site  | 20.00%   |  |

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| Remote Worker | Tuni | nel Software |           |    |         |                | MR    | C, per | Site |      |    | * 1  | 00.5 | 20.00%     | 6  |          |
|---------------|------|--------------|-----------|----|---------|----------------|-------|--------|------|------|----|------|------|------------|----|----------|
| NETGATE is    | а    | registered   | trademark | of | Rubicon | Communications | L.P., | and    | İS   | used | by | T&TA | by   | permission | of | Rubicon. |

This is the last page of the Pricing Document.

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# AT&T DEDICATED INTERNET PRICING SCHEDULE

| Customer   | AT&T   |  |
|--|--|--|
| Delaware County E911                                 | AT&T Corp.   |  |
|  |  |  |
| Street Address: 100 W Main St                        |  |  |
| City: Muncie State/Province: IN                      |  |  |
| Zip Code: 47305 Country: United States               | WOODS CONTRACTOR (VALUE OF TO THE TOTAL OF T |  |
| Customer Contact (for Notices)                       | AT&T Contact (for Notices)   |  |
| Name: Jim Flook                                      | Name:  |  |
| Title: IT Director                                   | Street Address:  |  |
| Street Address: 100 W Main St                        | City: State/Province:  |  |
| City: Muncie   | Zip Code: Country:   |  |
| State/Province: IN                                   | Telephone:   |  |
| Zip Code: 47305                                      | Email:   |  |
| Country: United States                               | Sales/Branch Manager:  |  |
| Telephone: 7657477738                                | SCVP Name:   |  |
| Email: jflook@co.delaware.in.us                      | Sales Strata: Sales Region:  |  |
|  | With a copy (for Notices) to:  |  |
|  | AT&T Corp.   |  |
|  | One AT&T Way   |  |
|  | Bedminster, NJ 07921-0752  |  |
|  | ATTN: Master Agreement Support Team  |  |
|  | Email: mast@att.com  |  |
| AT&T Solution Provider or Representative Information | (if applicable) 🛛  |  |
| Name: Chad OShell Company Name: Nordicom Tec         |  |  |
|  | State: MI Zip Code: 48375 Country: United States   |  |
| Telephone: 2489868449 Fax: Email: chad@nordicc       | omtech.com Agent Code: 43102   |  |

This Pricing Schedule is part of the Agreement between AT&T and Customer referenced above.

| Customer   | AT&T                               |  |  |
|--|------------------------------------|--|--|
| (by its authorized representative)   | (by its authorized representative) |  |  |
| By: Signatur   | Ву:                                |  |  |
| Name: Signature of On the State of On the Stat | Name:                              |  |  |
| Title:   | Title:                             |  |  |
| Date: Gontrage Date:   | Date:                              |  |  |

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# AT&T DEDICATED INTERNET PRICING SCHEDULE

#### 1. SERVICES

| Service                       | Service Publication Location                          |  |  |
|-------------------------------|---|--|--|
| AT&T Dedicated Internet (ADI) | http://serviceguidenew.att.com/sg_flashPlayerPage/MIS |  |  |
| AT&T Bandwidth Services       | http://serviceguidenew.att.com/sg_flashPlayerPage/BWS |  |  |

#### 2. PRICING SCHEDULE TERM AND EFFECTIVE DATES

| Pricing Schedule Term*                | 36 months                               |  |
|---------------------------------------|---|--|
| Pricing Schedule Term Start Date      | Effective Date of this Pricing Schedule |  |
| Effective Date of Rates and Discounts | Effective Date of this Pricing Schedule |  |

<sup>\*</sup>Price Stabilization does not apply to Services or Service Components that have been designated as grandfathered in the applicable Service Publication as of the Pricing Schedule Effective Date (Previously Grandfathered Service/Service Components). AT&T may change prices, discounts, terms or conditions for Previously Grandfathered Service/Service Components on 30 days' prior notice to Customer.

#### 3. MINIMUM PAYMENT PERIOD

| Service Components     | Percent of Monthly Charges Due Upon Termination Prior to<br>Completion of Minimum Payment Period | Minimum Payment Period<br>per Service Component*                     |
|------------------------|--|--|
| All Service Components | 50%  | Longer of 12 months or until the end of the<br>Pricing Schedule Term |

<sup>\*</sup>The Minimum Payment Period does not apply to Previously Grandfathered Service/Service Components.

#### 4. RATES (US Mainland, and HI only)

Section I: AT&T Dedicated Internet

Access Bandwidth -

Table 1: DNS Services

| Option   | Undiscounted MRC        |
|--|-------------------------|
| Additional Primary DNS (available in increments of up to 15 zones with a maximum of 150 Kilobytes of zone file data)   | \$100 per DNS increment |
| Additional Secondary DNS (available in increments of up to 15 zones with a maximum of 150 Kilobytes of zone file data) | \$100 per DNS increment |

Table 2: ADI Tele - Installation

**Discount: 100.00%** 

| ADI Speed                 | Undiscounted ADI Installation Fee | Undiscounted ADI w/ Managed Router<br>Installation Fee |
|---------------------------|-----------------------------------|--|
| 56 Kbps                   | \$1,000                           | \$1,000  |
| 128 Kbps - 1.5 Mbps       | \$1,000                           | \$1,000  |
| NxT-1                     | \$2,500                           | \$2,500  |
| Tiered/Full T-3           | \$5,000                           | N/A  |
| Tiered OC-3, OC-12, OC-48 | \$10,000                          | N/A  |
| Ethernet                  | \$1,500#                          | \$1,500**#   |
| 10 Gig Ethernet* and up   | \$1,500#                          | \$1,500  |

<sup>\*</sup> Service not available with MPLS PNT

AT&T and Customer Confidential Information Page 2 of 8 ASAP!

MIS Standard 2014 Rate Plan ROME ID: 1-08V98TL

# AT&T DEDICATED INTERNET PRICING SCHEDULE

Table 3: On-Site Installation

**Discount: 100.00%** 

| ADI Speed                 | Undiscounted ADI w/ Managed Router Only Installation Fee |
|---------------------------|--|
| 56 Kbps                   | \$999  |
| 128 Kbps - 1.5 Mbps       | \$999  |
| NxT-1                     | \$999  |
| Tiered/Full T-3           | \$1,000  |
| Tiered OC-3, OC-12, OC-48 | \$10,000   |
| Ethernet                  | \$1,500*   |
| 10 Gig Ethernet and up    | \$1,500  |
| Nx10Gig Ethernet          | \$3,500  |

<sup>\*</sup> Pricing also applies to Service locations in Alaska.

Table 4: LAN IP Block Size

| IPv4 LAN IP Block Size | Undiscounted MRC | Discount |
|------------------------|------------------|----------|
| /28                    | \$112            | 0.00%    |
| /27                    | \$224            | 0.00%    |
| /26                    | \$448            | 0.00%    |
| /25                    | \$896            | 0.00%    |
| /24                    | \$1,792          | 0.00%    |
| /23                    | \$3,584          | 0.00%    |
| /22                    | \$7,168          | 0.00%    |
| /21                    | \$14,336         | 0.00%    |
| /20                    | \$28,672         | 0.00%    |
| /19                    | \$57,344         | 0.00%    |

Table 5: Flexible Bandwidth Billing Option – Ethernet\*

| ADI & ADI w/Managed Ro<br>Applies to all Tiered Bar<br>override discount is indic | ndwidth Minimum Commitme   | Incremental Usage Fee Discount: 10.00% Applies to all Tiered Bandwidth Minimum Commitments in this table unless an override discount is indicated. |                                    |  |
|---|----------------------------|--|------------------------------------|--|
| Tiered Bandwidth Minimum Commitment  Undiscounted ADI MRC                         |                            | Undiscounted ADI w/<br>Managed Router MRC  | Undiscounted Incremental Usage Fee |  |
| ADI & ADI w   | Managed Router Discount fo | Incremental Usage Fee Discount for the following:  |                                    |  |
| 0.5 Mbps  | \$257                      | \$385  | \$940                              |  |
| 1.0 Mbps  | \$258                      | \$386  | \$510                              |  |
| 1.5 Mbps  | \$259                      | \$387  | \$380                              |  |
| 2 Mbps  | \$260                      | \$388  | \$355                              |  |
| 3 Mbps  | \$261                      | \$389  | \$340                              |  |

AT&T and Customer Confidential Information

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MIS Standard 2014 Rate Plan ROME ID: 1-08V98TL

<sup>\*\*</sup>Pricing available for ADI speeds of 100 Mbps and below and with electrical interfaces only.

<sup>#</sup> Pricing also applies to Service locations in Alaska

# AT&T DEDICATED INTERNET PRICING SCHEDULE

| 4 Mbps   | \$262  | \$390  | \$325  |
|--|--|--|--|
| 5 Mbps   | \$263  | \$391  | \$270  |
| 6 Mbps   | \$264  | \$392  | \$250  |
| 7 Mbps   | \$265  | \$393  | \$245  |
| 8 Mbps   | \$266  | \$394  | \$235  |
| 9 Mbps   | \$267  | \$395  | \$230  |
|  | aged Router Discount for the                 | Incremental Usage Fee Discount for the following: 92.00% |  |
| 10 Mbps  | \$268  | \$396  | \$198.00   |
| 15 Mbps  | \$359  | \$487  | \$162.33   |
| 20 Mbps  | \$449  | \$577  | \$144.25   |
| 25 Mbps  | \$542  | \$670  | \$134.00   |
| ADI & ADI w/   | Managed Router Discount f                    | or the following:  | Incremental Usage Fee Discount for the following:                                |
| 30 Mbps  | \$633  | \$761  | \$126.83   |
| 35 Mbps  | \$680  | \$854  | \$122.00   |
| 40 Mbps  | \$812  | \$945  | \$118.13   |
| 45 Mbps  | \$817  | \$950  | \$105.56   |
| -  | aged Router Discount for the                 | ne following: 92.00%                                     | Incremental Usage Fee Discount for the following: 92.00%                         |
| 50 Mbps  | \$813  | \$955  | \$95.50  |
| 60 Mbps  | \$946  | \$1,100  | \$91.67  |
| 70 Mbps  | \$1,032                                      | \$1,200  | \$85.71  |
| 75 Mbps  | \$1,118                                      | \$1,300  | \$86.67  |
| 80 Mbps  | \$1,204                                      | \$1,420  | \$88.75  |
| 90 Mbps  | \$1,290                                      | \$1,500  | \$83.33  |
| ADI & ADI w/ Mar                                     | aged Router Discount for the                 | ne following: 93.00%                                     | Incremental Usage Fee Discount for the following: 93.00%                         |
| 100 Mbps   | \$1,400                                      | \$1,555  | \$77.75  |
| 120 Mbps   | \$1,770                                      | \$1,937  | \$80.71  |
| 144 Mbps   | \$1,790                                      | \$1,960  | \$68.06  |
| 150 Mbps   | \$1,800                                      | \$1,965  | \$65.50  |
| 155 Mbps   | \$1,820                                      | \$2,020  | \$65.16  |
| ADI & ADI w/ Mar                                     | aged Router Discount for the                 | ne following: 89.00%                                     | Incremental Usage Fee Discount for the following: 89.00%                         |
| 200 Mbps   | \$2,000                                      | \$2,100  | \$52.50  |
| 250 Mbps   | \$2,150                                      | \$2,240  | \$44.80  |
| 300 Mbps   | \$2,250                                      | \$2,620  | \$43.67  |
|  | 00.500                                       |  | \$44.64  |
| 350 Mbps   | \$2,500                                      | \$3,125  | \$44.04  |
|  | \$2,500 aged Router Discount for the         |  | Incremental Usage Fee Discount for the   |
|  |  |  |  |
| ADI & ADI w/ Mar                                     | aged Router Discount for th                  | ne following: 94.00%<br>\$3,380                          | Incremental Usage Fee Discount for the following: 94.00%                         |
| ADI & ADI w/ Mar<br>400 Mbps<br>450 Mbps             | aged Router Discount for the \$2,700 \$3,000 | \$3,380<br>\$3,720                                       | Incremental Usage Fee Discount for the following: 94.00% \$42.25 \$41.33         |
| ADI & ADI w/ Mar<br>400 Mbps<br>450 Mbps<br>500 Mbps | \$2,700<br>\$3,000<br>\$3,500                | \$3,380<br>\$3,720<br>\$4,325                            | Incremental Usage Fee Discount for the following: 94.00% \$42.25 \$41.33 \$43.25 |
| ADI & ADI w/ Mar<br>400 Mbps<br>450 Mbps             | aged Router Discount for the \$2,700 \$3,000 | \$3,380<br>\$3,720                                       | Incremental Usage Fee Discount for the following: 94.00% \$42.25 \$41.33         |

AT&T and Customer Confidential Information

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MIS Standard 2014 Rate Plan ROME ID: 1-08V98TL

#### AT&T DEDICATED INTERNET PRICING SCHEDULE

| ADI & ADI w/ Man | aged Router Discount for th | e following: 90.00% | Incremental Usage Fee Discount for the following: 90.00% |
|------------------|-----------------------------|---------------------|--|
| 700 Mbps         | \$4,199                     | \$5,240             | \$37.43  |
| 800 Mbps         | \$4,301                     | \$5,440             | \$34.00  |
| 900 Mbps         | \$4,403                     | \$5,540             | \$30.78  |
| 1000 Mbps        | \$4,505                     | \$5,620             | \$28.10  |

<sup>\*</sup> Pricing also applies to Service locations in Alaska (Override discounts are not applicable to Service locations in Alaska).

Table 6: Class of Service Option - Tiered T-1, T-3 and Burstable Service - Monthly Charges

Discount: 94.00%

| Speed             | Class of Service ADI & ADI w/ Managed Router MRC* |  |
|-------------------|---|--|
| 56 Kbps**         | \$225   |  |
| 128 Kbps**        | \$225   |  |
| 256 Kbps**        | \$225   |  |
| 384 Kbps**        | \$225   |  |
| 512 Kbps**        | \$225   |  |
| 768 Kbps          | \$225   |  |
| 1024 Kbps**†      | \$225   |  |
| 1.5 Mbps          | \$225   |  |
| 2xT-1 (3 Mbps)    | \$225   |  |
| 3xT-1 (4.5 Mbps)  | \$225   |  |
| 4xT-1 (6 Mbps)    | \$225   |  |
| 5xT-1 (7.5 Mbps)  | \$225   |  |
| 6xT-1 (9 Mbps)    | \$225   |  |
| 7xT-1 (10.5 Mbps) | \$225   |  |
| 8xT-1 (12 Mbps)   | \$225   |  |
| 10 Mbps           | \$825   |  |
| 15 Mbps           | \$1,075   |  |
| 20 Mbps           | \$1,325   |  |
| 25 Mbps           | \$1,575   |  |
| 30 Mbps           | \$1,825   |  |
| 35 Mbps           | \$2,100   |  |
| 40 Mbps           | \$2,350   |  |
| 45 Mbps           | \$2,750   |  |
| 155 Mbps          | \$2,750   |  |

<sup>\*</sup> Charges waived for Sites with AT&T BVoIP Service.

#### Table 7: Class Of Service Option - Flexible Bandwidth Billing Option - Monthly Charges

Discount: 94.00%

| Speed          | Undiscounted ADI & ADI w Managed Router MRC ** |
|----------------|--|
| Up to 1.5 Mbps | \$225  |
| 2.0 Mbps       | \$285  |

AT&T and Customer Confidential Information Page 5 of 8 ASAP!

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<sup>\*\*</sup>no real-time class available. (†) Speed not available with MPLS PNT.

<sup>#</sup> Pricing also applies to Service locations in Alaska.

# AT&T DEDICATED INTERNET PRICING SCHEDULE

| 2.01 - 3.0 Mbps    | \$360   |
|--------------------|---------|
| 3.01 - 4.0 Mbps    | \$435   |
| 4.01 - 5.0 Mbps    | \$510   |
| 5.01 - 6.0 Mbps    | \$575   |
| 6.01 - 7.0 Mbps    | \$640   |
| 7.01 - 8.0 Mbps    | \$705   |
| 8.01 - 9.0 Mbps    | \$765   |
| 9.01 to 10.0 Mbps  | \$825   |
| 10.01 to 15.0 Mbps | \$1,075 |
| 15.01 - 20.0 Mbps  | \$1,325 |
| 20.01 - 25.0 Mbps  | \$1,575 |
| 25.01 - 30.0 Mbps  | \$1,825 |
| 30.01 - 35.0 Mbps  | \$2,100 |
| 35.01 - 40.0 Mbps  | \$2,350 |
| 40.01 – 45 Mbps    | \$2,750 |
| 45.01 – 155 Mbps   | \$5,000 |
| 200 - 250 Mbps     | \$5,400 |
| 300 - 350 Mbps     | \$5,800 |
| 400 - 600 Mbps     | \$6,200 |
| 622 Mbps           | \$7,000 |
| 700 – 1000 Mbps    | \$7,800 |
| 1.5 Gbps**         | \$7,900 |
| 2.0 Gbps**         | \$8,000 |
| 2.5 Gbps**         | \$8,100 |
| 3.0 Gbps**         | \$8,200 |
| 3.5 Gbps**         | \$8,300 |
| 4.0 Gbps**         | \$8,400 |
| 4.5 Gbps**         | \$8,500 |
| 5.0 Gbps**         | \$8,600 |
| 5.5 Gbps**         | \$8,700 |
| 6.0 Gbps**         | \$8,800 |
| 6.5 Gbps**         | \$8,900 |
| 7.0 Gbps**         | \$9,000 |
| 7.5 Gbps**         | \$9,100 |
| 8.0 Gbps**         | \$9,200 |
| 8.5 Gbps**         | \$9,300 |
| 9.0 Gbps**         | \$9,400 |
| 9.5 Gbps**         | \$9,500 |
| 10.0 Gbps and up** | \$9,600 |

<sup>\*</sup>Charges waived for Sites with AT&T BVoIP Service.

Table 8: Class Of Service Option − Aggregate Billing Option\*\* - Monthly Charges

Discount: 94.00%

Speed Undiscounted ADI & ADI w Managed Router MRC \*#

AT&T and Customer Confidential Information

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<sup>\*\*</sup> Speed not available with MPLS PNT.

<sup>#</sup> Pricing also applies to Service locations in Alaska.

# AT&T DEDICATED INTERNET PRICING SCHEDULE

| T3 (up to 45 Mbps)                            | \$2,750 |
|---|---------|
| OC3 (up to 155 Mbps)                          | \$5,000 |
| OC12 (up to 622 Mbps)                         | \$7,000 |
| Ethernet (up to 1000 Mbps)                    | \$7,800 |
| OC48 (up to 2500 Mbps)                        | \$8,100 |
| 10 Gigabit Ethernet (up to 10000 Mbps) and up | \$9,600 |

<sup>\*</sup>Charges waived for Sites with AT&T BVoIP Service.

#### Table 9: Class Of Service Option - Installation Fees

Discount: 100.00%

| Diocount. 100.00%                                |         |  |  |
|--|---------|--|--|
| Class of Service Undiscounted Installation Fee*# | \$1,000 |  |  |

<sup>\*</sup>Charges waived for Sites with AT&T BVoIP Service.

Table 10: Local Access without Diversity

| Location                                      | Access Bandwidth               | Local Access Non- | Local Access Net Monthly |
|---|--------------------------------|-------------------|--------------------------|
| Street, City, State, Zip                      |                                | Recurring Charge  | Recurring Charge         |
| 210 S Jefferson St, Muncie, IN, US, 473052816 | MIS Ethernet Access<br>10 Mbps | \$0.00            | \$367.32                 |

Section II: AT&T Business in a Box<sup>SM</sup>

Table 1: Service Component Replacement - Next Business Day Shipped (5x8) Monthly Charges

**Discount: 100.00%** 

| Service Component/Device     | Undiscounted MRC* |  |
|------------------------------|-------------------|--|
| Base Unit NextGen            | \$50              |  |
| Base Unit 12 Port            | \$50              |  |
| Base Unit 24 Port            | \$70              |  |
| Base Unit High Bandwidth     | \$70              |  |
| 8 Port Analog Module Add-On  | \$35              |  |
| 24 Port Analog Module Add-On | \$70              |  |

<sup>\*</sup> Pricing also applies to Service locations in Alaska.

### Table 2: On-Site Maintenance (24X7X4) Monthly Charges

**Discount**: 100.00%

| Option                      | Undiscounted MRC |  |
|-----------------------------|------------------|--|
| Base Unit NextGen           | \$75             |  |
| Base Unit 12 Port           | \$75             |  |
| Base Unit 24 Port           | \$95             |  |
| Base Unit High Bandwidth    | \$95             |  |
| 8 Port Analog Module Add-On | \$40             |  |

AT&T and Customer Confidential Information Page 7 of 8 ASAP!

MIS Standard 2014 Rate Plan ROME ID: 1-08V98TL

<sup>\*\*</sup>Not available with MPLS PNT.

<sup>#</sup> Pricing also applies to Service locations in Alaska.

# AT&T DEDICATED INTERNET PRICING SCHEDULE

| 24 Port Analog Module Add-On | \$80 |
|------------------------------|------|
|                              |      |

<sup>\*</sup> Pricing also applies to Service locations in Alaska.

#### Table 3: Life-Cycle Management Charges - Service Charges

Discount: 100.00%

| Per Site / Per Occurrence during Standard Business Hours (Monday-<br>Friday, 8:00 am- 5:00 pm, local time) | Undiscounted Charge * |
|--|-----------------------|
| Move, Addition, Change to Service  | \$260                 |
| Delete Service   | \$500                 |

<sup>\*</sup> Pricing also applies to Service locations in Alaska.

#### Table 4: Class of Service Option - when ordered with AT&T BVoIP Services only

Discount: 100.00%

| Class of Service Monthly Charges | \$225* |  |
|----------------------------------|--------|--|

<sup>\*</sup> Pricing also applies to Service locations in Alaska.

#### Table 5: IP Version Change

Discount: 100.00%

| IP Version Change – Per Site, Per Occurrence | \$500* |
|--|--------|
|  |        |

<sup>\*</sup> Pricing also applies to Service locations in Alaska.

#### Section III: Additional Service Fees

| Moving Fee (during hours)   | \$1,000 per location*          |  |
|---|--------------------------------|--|
| Additional Moving Fee (outside standard operating hours – 8:00 a.m. to 5:00 p.m. Monday through Friday) | Additional \$500 per location* |  |

<sup>\*</sup>Subject to availability, pricing also applies to Service locations in Alaska.

This is the last page of the Pricing Document.

AT&T and Customer Confidential Information
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ASAP!

MIS Standard 2014 Rate Plan ROME ID: 1-O8V98TL



Sales Contact Information OShell; Chad 248-449-6758 chad@nordicomtech.com

### **eSign Fax Cover Sheet**

AT&T Automated Fax Handling Service

From:

Fax: 877-374-4632 or 877-eSignFax

**Total Pages:** 1 (Excluding Fax Cover Sheet)

Or with Copiers / Scanners w/ email, Send To:

esign@att.com

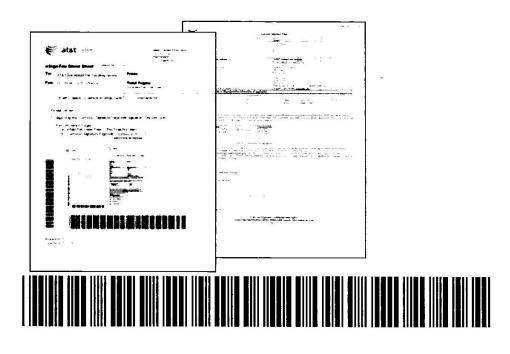
### To sign via fax:

- 1. Sign Only the Signature Page with Signature, Title and Date.
- 2. Fax Only two(2) Pages:
  - a. eSign Fax Cover Page This Page first, then,
  - b. Signature Page with

Contract Id: 6957339

(see Picture below)





Request Id: 3057106 Contract Id: 6957339 Department heads are responsible for ensuring that acquisitions of capital assets follow all policies, statutes, and regulations, including proper advertising, use of proper budgetary codes and accounting forms, and all required appropriation approvals.

The Delaware County Commissioners and the Auditor's Office may conduct spot checks of the asset inventory and condition on a random, unannounced basis.

### Responsibilities of the County Auditor's Office

The Delaware County Auditor's office is responsible for ensuring that accounting for capital assets is being exercised by establishing a capital asset inventory that is updated annually for additions, retirements, transfers, and items retroactively added. The Auditor's Office is responsible for securing a fixed asset advisor for the county, if deemed necessary, and for the financial repoliing of the capital assets, including depreciation expense and assets included in the inventory but not depreciated.

#### **DEPRECIATION METHODS**

Delaware County will depreciate capital assets by using the straight-line method. Assets will be depreciated based on the estimated useful life of each asset.

The following are the estimated useful lives for each asset class:

- I. Buildings-50years
- 2. Infrastructure being depreciated -50 years
- 3. Building components and improvements -20
- 4. Machinery and equipment- 5 to 15 years
- 5. Vehicles-5to 15 years

Car- 5 Years Sport Utility Vehicle (SUV) - 10 Years Large trucks - 15 Years machinery items, maintenance equipment, communication equipment, laboratory equipment, and data processing equipment. Supplies that typically get used within one year are not included.

- 4. Vehicles Motor vehicles include all vehicles for which title and license must be obtained including cars, trucks, buses, road-going trailers, dump trucks, and highway trucks. Vehicle accessories will be identified as a component asset of the vehicle to which they are attached.
- 5. Infrastructure -Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital and that are normally stationary in nature. Examples include new roads, bridges, storm water and drainage systems.

#### RESPONSIBILITIES FOR INVENTORY AND REPORTING OF CAPITAL ASSETS

#### **Responsibilities of County Departments**

Department heads are the stewards for each piece of propeliy utilized by their department. The steward will be the focal point for questions for availability, condition, and usage of the asset.

The steward shall be designated as the person to record the receipt of the asset, to examine the asset to make sure no damage was incurred during shipment, and to make sure the asset was received in working order. The steward is also responsible for arranging the necessary preventative maintenance and any needed repairs to keep the asset in working condition. The steward also ensures that the asset is used for the purpose for which it was acquired and that there is no personal or unauthorized use. The steward is responsible for repoliing any loss, theft, or damage to the assets.

Departments are to maintain inventories of all capital assets, including a) those that are capitalized and reported on the county's capital asset inventory and b) controllable assets with an acquisition cost of \$9,999 or less and which are tracked and inventoried.

Department heads are to report newly acquired assets, retired assets, transferred assets, and assets in use that previously were not included in the county's asset inventory to the Delaware County Auditor's Office. Department heads are required to use the Auditor's Office prescribed forms and to meet with the Auditor's Office, or its designee, if necessary, for the proper preparation of the capital asset reports.

Department heads must abide by all Auditor Office deadlines for the reporting. Typically, asset reporting is to be completed by the first Friday of the first full week in January each year.

Assets below the capitalization threshold but considered sensitive may include, but are not limited to, weapons, radios, computers, chain saws, small motor equipment and power tools. These minor but sensitive items shall be inventoried and controlled at the department level by the head of the operating department. Stated inventory shall be conducted annually. The County Auditor's office is to receive a copy of the inventory and/or updated inventories for minor but sensitive items.

All capital assets meeting the criteria will be included in the county's fixed asset inventory and reported in the county's financial statements. Assets that are not capitalized are expensed in the year of acquisition. Departments must maintain an inventory of capital assets under their supervision.

#### CAPITALIZATION THRESHOLD AND INVENTORY

#### Capitalization Threshold

To be considered a fixed asset for financial reporting purposes, an item must be at or above the capitalization threshold and have a cost greater than \$10,000. The cost of the asset will include all expenses necessary to make the asset fully operational. Assets acquired through lease purchase agreements that meet these specifications are to be capitalized. This cost will be determined as the present value or discounted value of the future stream of lease payments, and not the total lease.

Capital assets are recorded at actual cost. Normally the cost recorded is the purchase price or construction cost of the asset but may also include any other reasonable and necessary costs incurred to place the asset in its intended location and intended use, including:

- Legal and title fees and closing costs;
- Appraisal and negotiation fees, surveying costs;
- 3. Land preparation costs, demolition costs;
- 4. Architect, engineering and accounting fees;
- 5. Transpoliation charges.

Donated or contributed assets should be recorded at the fair market value on the date donated. If no cost is available for a fixed asset, a replacement cost or a historic cost index may be used. Items that do not meet the definition of capital assets are to be expensed in the year the asset is acquired.

#### Capital Assets Valuation

Capital assets are defined by the following categories:

- 1. Land Land is defined as specified land, lots, parcels, or acreage including rights of way owed by Delaware County.
- 2. Buildings and Improvements -All structures designed and erected to house equipment, services, or functions are included. This includes systems and fixtures within the buildings and attachments such as stairs, fire escapes, canopies, lighting fixtures, flagpoles, and other items that serve the building. Plumbing systems, lighting systems, heating, cooling, ventilating and air handling systems, sound systems, surveillance systems, elevators, built-in casework, walk-in coolers and freezers, fixed shelving, and other fixed equipment are included as building components.
- 3. Equipment -- Equipment includes all other types of physical propeliy, such as mechanical equipment, heavy equipment, office furniture, appliances, furnishings,

# ORDINANCE NO. 2024-013

# AN ORDINANCE CREATING A FIXED ASSET CAPITALIZATION AND INVENTORY POLICY

WHEREAS, the Delaware County Commissioners wish to increase accuracy and clarity of financial reporting and to better serve the citizens of the county and the county's constituents.

NOW THEREFORE, be it and it is hereby ordained that:

#### PURPOSE AND DEFINITION OF A CAPITAL ASSET POLICY

#### Purpose of a capital asset policy

The purpose of establishing a capital asset policy is:

- I. To safeguard the investments of the taxpayers of Delaware County;
- 2. To comply with the standards of the Government Accounting Standards Board Statement 34;
- 3. To fix responsibility for the custody of the assets;
- 4. To maintain accurate records of all fixed assets that are capitalized, including infrastructure:
- 5. To provide data for financial reporting for increased accuracy and clarity;
- 6. To demonstrate appropriate stewardship responsibility for public assets.

#### Definition of capital assets

Capital assets are defined as assets having a useful life of more than one year and an acquisition cost of \$10,000 or more. Capital assets include land, land improvements, buildings, building improvements, machinery and equipment, vehicles, construction work in progress, works of ail, historical treasures, and infrastructure, the latter of which are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly great number of years than most capital assets.

All items with a useful life of more than one year and a cost of \$10,000 or more shall be capitalized, including acquisitions by lease-purchase agreements and donated items. All land will be capitalized but not depreciated. Construction work in progress will be included in the capital asset inventory and will be depreciated once the project is complete and transferred to the appropriate county department. Items costing less than \$10,000 that are permanently installed as a pail of the cost of the original construction or installation of a larger building or equipment unit, or that prolong a fixed asset's economic life or expand its usefulness, will be in included in the cost of the larger unit.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, INDIANA ON THIS, THE ST DAY OF JULY , 2024.

BOARD OF COMMISSIONERS OF DELAWARE COUNTY, INDIANA

James King, Commissioner

Sherry Riggin, Commissioner

Shannon Henry, Commissioner

ATTEST:

Edward Carroll, Auditor Delaware County, Indiana



### Delaware County Weights & Measures

100 W. Main Street, Room 309B Muncie, IN 47305 Phone: 765-747-7714 Fax: 765-284-1875 Email: estrauch@co.delaware.in.us

June 15, 2024

Delaware County Commissioners Delaware County Building 100 W. Main Street Room 300 Muncie, IN 47305

#### Commissioners:

Enclosed is the monthly report for Delaware County Weights and Measures. This report covers the period of May 16, 2024 through June 15, 2024.

Respectfully submitted,

Eric D. Strauch

Eric D. Strauch, Inspector Delaware County Weights & Measures

**Enclosure** 

Inspector: Eric Strauch Jurisdiction: Delaware

Date Start: May 16, 2024 Date End: June 15, 2024

#### .YEIGHTS AND MEASURES MONTHLY REPORT State Form 44196 (R2/10-99)

Indiana Division of Weights & Measures 2525 N Shadeland Ave., Ste D3, Indianapolis, Indiana 46219 Office: (317) 356-7078 \* Fax: (317) 351-2877 www.in.gov



Equity in the Marketplace

COMMENTS

| (ATA)                     |
|---------------------------|
| INDIANA WEIGHTS & MEASURE |
|                           |

| INSPECTION ACTIVITIES            | Correct | Rejected                                 | Red Tags                              | TOTAL   |
|----------------------------------|---------|--|---------------------------------------|---|
| SCALES                           |         |  |                                       |   |
| Vehicle - State Police           |         |  |                                       |   |
| Vehicle - State Inspection       |         |  |                                       |   |
| Vehicle - City or County         | 5       |  |                                       | 5   |
| Railroad Scales                  |         |  |                                       |   |
| Belt Conveyor Scales             |         |  |                                       |   |
| Livestock Scales                 |         |  |                                       | 1.00  |
| Portable & Dormant Scales        |         |  |                                       |   |
| Hopper Scales                    | 1       |  |                                       | 1   |
| Computing Scales                 | 1       |  |                                       | 1   |
| Suspension Scales                |         | 1 1000                                   | 320 1                                 |   |
| Prescription Scales              |         |  | S151191                               |   |
| Gram Scales                      | 7       |  | AT 1985 BU 150AU 150A                 |   |
| Non-Commercial Scales            |         |  |                                       | Victoria de Santa de |
| MEASURING DEVICES                |         |  |                                       | 54 - W  |
| LPG Meters                       |         |  |                                       |   |
| CNG Meters                       |         |  |                                       |   |
| Vehicle Truck Meters             |         |  |                                       |   |
| Gasoline, Kerosene, Diesel Tests | 425     | 43                                       |                                       | 468   |
| High Flow Diesel Tests           |         |  |                                       |   |
| Mass Flow Meters                 |         |  |                                       |   |
| Taxi Melers                      |         |  |                                       |   |
| Timing Devices                   |         |  |                                       |   |
| CALIBRATIONS AND TESTS           |         |  |                                       |   |
| Commercial Weights               |         |  |                                       | F815 1120 2002  |
| Prescription Weights             |         | 8 - Marian                               |                                       |   |
| Wheel Weighers                   |         |  |                                       | **  |
| Test Weights                     |         |  |                                       | 3   |
| Liquid Measures                  |         |  |                                       |   |
| Linear Measures                  |         | 8  |                                       | **  |
| Miscellaneous                    |         |  |                                       |   |
| OTHER ACTIVITIES                 |         |  |                                       |   |
| Packages Checked                 |         |  |                                       |   |
| Firewood                         | 150     | 555000000000000000000000000000000000000  |                                       | 150   |
| LP Gas Cylinders                 |         | 10 10 10 10 10 10 10 10 10 10 10 10 10 1 |                                       | NI (CASSOCIESTO)  |
| Octane samples                   |         | 99,000                                   | 2000340790447                         | NO NOOE   |
| Mulch                            | 5 5000  |  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |   |
| Misc. Determinations             |         |  | 2000                                  |   |
| GRAND TOTAL                      | 582     | 43                                       |                                       | 625   |

| (Explain Miscellaneous Tests and Activities) |   |  |  |
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