

County leaders respond to audit results

Transparent government: easy to say, difficult to achieve

By Debbie Lowe
Staff writer

Indiana State Board of Accounts (SBOA) audit results for 2006 were printed in the *Comet* two weeks ago. That was the first time in recent history the newspaper has run the results as a news story.

Except for collection errors found at Emergency Medical Services, which resulted in the potential loss of valuable county dollars and the negligence of health department staff to deposit monies collected in a timely fashion, the report centers on accounting and bookkeeping issues between the treasurer's and auditor's offices.

Although not segregated by an additional report, the auditor received criticism within the treasurer's report.

The first paragraph of that report states in part... "The record balances maintained by the auditor were not reconciled to the balance statements provided by the respective depositories."

Department heads and taxpayers alike have asked in the past few months, "What happened? How could the county be out of money all of a sudden?" The answer lies in looking at the past four years' expenses compared to income. As noted in the previous *Comet* article, the county has consistently received less than was disbursed in the general fund for the past four years. The same is expected for 2007.

The 2006 audit results only paint a partial picture of what happened in the county which led to the current financial crisis. For the past four years,

SBOA audit results have pinpointed issues between the auditor and the treasurer - specifically stating that those offices did not balance with each other monthly as dictated by state law. It is suspected the accounts still do not balance, for the fifth year.

Past audit reports indicate the president of the council, Rob Baker, auditor Beth Myers and treasurer Jane Brewington all heard negative comments from SBOA for past years, similar to this year's report. Former commissioners' president Bill Brown heard the comments for three of those years and current president Loren Hylton was present for the 2006 SBOA exit conferences.

Baker and Hylton both reported that SBOA audit results were neither distributed to the other commissioners and council members nor were the issues discussed in open meetings to reach a solution to the problems.

Baker, Hylton, and Myers sat down with the *Comet* to answer questions and discuss the situation. Council members Ann Brown and Ron Slavens, both members of the council's finance committee established last January to investigate a suspected county finance issue, were also interviewed. Repeated efforts to engage Brewington in an interview were unsuccessful.

According to Brown it was not until late last December that the matter came to the forefront. She said Brewington approached her privately to say she was concerned the county was low on funds. Brown said she believes problems and issues should be discussed openly and in the public eye (transparent government).

Baker, Brown and Slavens said council members did not understand they were on the path to deficit spending until early this past spring.

Baker said yearly SBOA reports were not routinely discussed after they were made available to the public. He said although end-of-the-year reports are published in the *Comet*, some of the information contained in them went unnoticed and was not discussed.

Hylton, Baker and Brown reported commissioners and council members were not offered monthly financial reports by the auditor and/or the treasurer for the past four-and-a-half years and neither governing body asked for them. They saw the reports when it was time to develop the next year's budget.

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Sholty to marshal Christmas parade

By Kevin Schnepf
Staff writer



Donna Sholty

years. She still works with the church youth group and is on the Christian Education Committee.

As a day care provider, Sholty said she became very attached to those who came to her as newborns or small babies and stayed until they were 10 to 12 years old. For the past nine years she has cared for the second generation of several children whose parents she watched when they were young.

"I've never counted how many children I have cared for," she said. "It's been a lot."

Sholty was a 4-H leader for 13 years beginning in 1986 and served on the 4-H Exhibit Board from 1989 to 1995. She was awarded the Outstanding Service Award in 1991.

She also volunteered as a Cub Scout leader for three years in the early 1990s and served on the scout board for two additional years. In the mid-90s she helped organize a Bike-A-Thon to raise money for St. Jude's Hospital.

Sholty said the Lions have helped her with the parade for many years both financially and by supplying manpower for her needs.

"These men have been great to work with," she commented.

This year she decided to relinquish parade coordination efforts to the community service-oriented club.

"I feel the Lions Club will keep the Christmas parade going for a long time," she said. "They are a great bunch of guys for doing this because they are a kid-oriented group and the Christmas parade is for the kids, no matter what the age."

Delphi Lions Club selected parade founder Donna Sholty to be grand marshal for the 2007 Christmas parade Dec. 1 at 1 p.m. Sholty and youth from Delphi First Presbyterian Church started the parade in 1992.

Donna married Edward Sholty 43 years ago in Lafayette. The couple moved to Delphi in late 1964 and has lived there ever since. They have two sons, Thomas, his wife, Christina, and their daughter, Micaiah, reside in Dayton. Brian is a resident of Lafayette.

Donna said she loves working with children, evidenced by the amount of volunteer work she has performed on their behalf through the years. She was a Sunday School teacher at Delphi Presbyterian Church for several years and operated a day care in her home for 33

Calhouns are chosen as Distinguished Family



Recognizing strong families

Family Services Inc., Lafayette, honored the Bill and Pat Calhoun family of Flora as one of three recipients of the Distinguished Family Award for 2007. The award was presented Monday evening at the National Family Week Awards Dinner held at the Lafayette Country Club. Calhoun family members pictured are (l-r): Lindsay, Jason, Aspen, Pat, Bill and Mark Calhoun. Comet photo by Jennifer Archibald

Comet staff report

The Bill and Pat Calhoun family of Flora was recognized at the National Family Week Awards dinner Monday night in Lafayette. The family was one of three families recognized as 2007 Distinguished Families. Several other awards were presented during the evening.

Sponsored by Family Services, Inc., the Distinguished Family Award was established in 2004 to honor strong families of all ages whose members work together to solve problems and support each other.

According to Family Services' nomination criteria, well-functioning families provide emotional, physical and economic support to their members, and foster the development of important assets that are essential for lifelong happiness and success.

The Calhoun family was nominated for the award by their eldest son, Mark, and his wife, Sara. Included in his nomination were his brother, Jason, and his family - wife, Lindsay, and daughter, Aspen; and his maternal grandmother, Delores Thomson.

In the letter of nomination, Mark spoke of his family's support when during his third year at Purdue he decided to join the Indiana National Guard.

Even though his family did not approve, "they supported my decision," he wrote.

He has since been mobilized for a year in Afghanistan and will be deployed again the first of the year, this time to Iraq.

"As a single soldier," Calhoun wrote, "the letters, the packages, the conversations on the phone, and most of all the love from home gave me

the tools I needed to perform well in the midst of many challenging situations."

"I truly believe, that it was my parents' approach in raising me, that encouraged and empowered me to do amazing things as a young adult like: teach English in Poland for over a year; join the Army National Guard and go to officer school; go back to school at age 27 for a full-time MBA; move to Chicago for better job opportunities; and most of all, to stand firmly with resolve on good ole' country virtues, values and beliefs in every part of life."

Mark also wrote about his family's roots in farming.

"The farm is a very special part of my family's life. It has been handed down from generation to generation and unless something significantly changes, will continue moving down many generations to come."

"Although I take great pride in the Calhoun farm, from a very young age I knew that it really was my brother's to come back to and manage when we got older. Whether it was the skill sets, the dreams, the relationships established with our father and the hired man, or simply it was the best fit, it was always expected that Jason would come back to farm and I would move on to other things in my civilian life..."

He continued, "As a farming family in middle Indiana, boundaries and expectations have controlled us, challenged us and at times changed us but the way my family has dealt with the boundaries and the expectations has not only strengthened our relationships but has made the family who we are."

"So many things simply
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\$1 million loan to help fund CJSHS improvement project

By Jennifer Archibald
Staff writer

Carroll School Board is in the process of borrowing a million dollars for improvements to Carroll Jr.-Sr. High School.

The improvements include piping, digital temperature controls, an additional small boiler, and heat exchangers. The small boiler will be used to heat the pool and domestic hot water. The heat exchangers are for the conversion from steam heat to hot water heat.

Total cost of the project is \$1,498,400, with \$498,400 to be funded through the corporation's Capital Projects fund.

Carroll superintendent John Sayers explained that the Capital Projects portion is money already collected.

There is currently no tax rate in the Debt Service Fund, but the board plans to add a tax rate of .2205 cents per \$100 assessed valuation in order to pay back the loan. This will affect property taxes in 2008.

Sayers said if the tax rate is approved, the corporation will lower the Capital Projects tax rate in an effort to keep the overall tax rate about the same.

Steps that have been taken so far to carry out the above plans include: Legal notices in the newspaper (informing the public), adoption of three resolutions at board meetings, securing approval to proceed with the project from the state School Property Tax Control Board, and establishing a common construction wage scale. A resolution adopted Nov. 20

calls for an additional appropriation for the loan amount.

Sayers said the next step is to obtain bids from local banks on interest rates for the short-term loan. The board is expecting to open the bids at the second meeting in December.

Sayers said the whole project still needs approval from the Commissioner of Local Government Finance.

Sayers is expecting to get that approval before the end of the year.

"If not, we can't borrow funds," he said.

Grant from NRECA

In other business, at the Nov. 20 board meeting, fourth grade teacher Jenelle Gish told about a grant she wrote and received from the National Rural Electric Cooperative Association.

The \$500 grant will fund a study unit and study trip in April for all Carroll Elementary fourth graders.

Gish said the grant money will be used to purchase various size batteries, wire, bolts, and other supplies for use by students in building electromagnets. The students will work in groups of two.

"The students will find that they can increase the strength of their electromagnet by increasing the size of battery they are using, increasing the size of bolt, or by increasing the number of coils wrapped around the bolt," Gish said in her grant proposal.

Half of the grant funds will be used to purchase digital cameras to be used by students to record their progress on the

project. They will then give a PowerPoint presentation.

Gish said another component of the grant project is for students to tour Oak Dale Dam and find out how the generators are powered and how they produce electricity. Then the students will meet with a speaker from the Carroll County REMC, who will tell students about the electricity in their homes.

"I have found that if I can help students make real life applications from simple concepts such as the electromagnet, to generators, to the electricity used in their homes, the learning becomes much more meaningful," Gish said. "When learning is meaningful, students make connections."
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