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SBOA recommends department heads check monthly audit reports against their own records to find posting errors and discrepancies. According to Tammy White, SBOA Office Supervisor for Counties, if the books in the auditor's and treasurer's offices do not balance as Indiana Code dictates, it is impossible to know how much money is in each account and how much money the county truly has.

County leaders do not agree about the severity of the problem facing the county. When asked if they believed the county was out of money, Baker said "we're low," Slavens gave an emphatic "oh yes," and Myers qualified her answer with, "in county general and we don't have any surplus."

Brown said, "I think we are out of available funds - we have some protected funds, but they are protected for a reason."

Brown and Slavens were present when the SBOA held audit result exit conferences last September. Brown said the meeting could have been an opportunity to ask key questions which would lead them to develop a sound financial plan designed to rectify the current problem.

However, she and Slavens were observers rather than participants in the proceedings. She said she was frustrated because she and Slavens were told they were there to listen, but not participate. She said Baker cautioned her against speaking because he did not "want any confrontation."

Brown stated that one issue confronting the council is that they are sometimes left out of critical financial planning matters.

For instance, for each of the past four years a transfer of funds into E-911 was approved by the council. Brown said the money is not in the E-911 account balance, as reported by the treasurer. She said presumably the funds were kept in the general fund, which, at the time of the interview, had a deficit balance on the daily cash sheet.

The deposit of property tax rebate money received from the state in the last 10 days shows the general fund to have a surplus balance currently.

"You can't keep operating with books that are incorrect,"

Brown said. "Those errors must be corrected to get a true picture of the county financial situation," she added.

Brown said the auditor is the chief finance officer of the county, but she does not have powers that supercede the council. She explained that when the Indiana Department of Local Government Finance (DLGF) instructed approximately \$337,000 be removed from the 2007 budget, the auditor made that adjustment without council involvement. Slavens, with a four-year degree in accounting and the newest member of the council, had stronger words to describe how county leaders have ignored the growing problem.

"The finance committee as early as March of this year had recommendations about the problems we were seeing," he said. "We were noting a loss of money over the past three to four years. But we weren't allowed by president Baker to bring all of those concerns forward to the full council at one time."

Slavens said it was necessary for committee members to disseminate information to the full council in the budget process last summer as topics and departments were discussed. And when the 2006 audit results were made public, Slavens said the council's finance committee provided copies to each of the other council members to ensure they had the up-to-date information.

He said he did not understand why the financial arm of county government did not have ready financial information at each meeting.

"We shouldn't have to request information," he said. "I was in disbelief that we haven't balanced our checkbook since 2003. I was very shocked this information was not passed on to the full council."

Slavens predicted the county would finish the year with a negative balance in the general fund. He said taxpayers should expect to pay more in property taxes in 2008 to provide a remedy for the dilemma.

"The big story is yet to come," he said. "The taxpayers will pay for this."

"Until the county taxpayer becomes involved, things aren't going to change the way they need to change," Slavens concluded.

Myers had a different take on the county financial situation and

her role. She said she told council members in 2006 the Department of Local Government Finance recommended they no longer approve additional appropriations because the cash reserve was low.

She said she informed council members last spring that a \$22,000 additional appropriation would not be approved by the DLGF. She said that was a message to them the county no longer had a cash reserve.

"I didn't pass the budget," she said.

Myers insisted the special funds accounts are balanced with the treasurer's office. County general is the fund that does not balance by approximately \$3,000.

Myers, in her fifth year as auditor, said when she was first elected to the office, no one in her office knew how to do the end of the year report, which is published when the books are closed for the year.

[The reports are to be published the following January per state law. However, the last time that deadline was met was in 2002 for 2001.]

Myers said after 2003 she began looking for mistakes and adjustments, but she did not know which balance to balance to in the treasurer's office.

Myers said one way the county arrived in the current financial crunch was that in 2004 the council appropriated \$500,000 to the highway department for payroll. She said the DLGF advised her against that measure. Myers said she reported that to council members either in a meeting or on an individual basis.

Myers said she did not know Baker had not shared information given to him with the other council members.

Myers said E-911 money figures, allegedly not transferred, were in fact transferred. She explained however the "actual cash balance did not grow." She said the department head was aware of the situation in 2005 or 2006.

Myers said an estimated \$1.2 million tax settlement will be received and the situation "will be fixed."

"It's nothing that we're hiding," she said.

Myers said the council's finance committee was helpful to the other council members because they were able to share information. However, Myers said the information would have come forth without the work of the committee.

"I had been trying to tell them," she said.

Myers also took exception to criticism about not automatically providing financial reports.

"I believe if they need information, they need to request it," she said.

Myers said although she believes in the open door law, government officials should be allowed to work out problems not in front of the public.

Myers predicted the budget submitted in September will not

be accepted by the DLGF and "there will be more cuts."

SBOA Field Supervisor Rick Cole, Office Supervisor for Counties Tammy White and Field Examiner Lori Rogers met with county leaders Tuesday morning in the Carroll County Courthouse to answer procedural questions.

"The State Board of Accounts is out there to answer questions anytime," Cole said. "One strength Carroll County has now is the involvement of officials and government boards who are willing to sit down as a team. It appears they are developing a strategic plan to address the current issue."

White said it was not the SBOA recommendation for Carroll County to use the property tax rebate money to bring the general fund balance into the black. She called the county's financial picture "not good."

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come out of being raised in a small Indiana community but I guess this is really where my mom shines in so many ways," he wrote.

"The Army says great leaders/teachers come from leading by example," continued Mark. "My mom has set that example very high. As a member on several boards at church, from Sunday school to community service, what I remember most about my mom's service was how she delivered church bulletins to senior citizens at the Brethren Home/Senior Center after church each Sunday."

"Her constant dedication to that small task has encouraged

me to volunteer at multiple agencies throughout my life."

Speaking of his upcoming mobilization in January, Mark wrote, "I have no doubt we will grow as family and be stronger in whatever is about to come our way. I have no doubt that my family will be thinking of me every day and will be proud of what I do and each day as I talk to them on the phone it will be a constructive, positive and loving conversation. I have no doubt that I will receive the positive enrichment, encouragement, and love I need just as I did when I was at Purdue, in Poland, going to ISU, living in Chicago, surviving in Afghanistan, and as I do

Rogers said she performed the SBOA audits the past two years and "has seen a change in attitude" in that time.

"From our discussions, we feel they've made major strides," Cole concluded.

Obituaries

Kenneth Cooke

Kenneth Cooke, 85, of Carmel, died Nov. 16, 2007, due to a car accident.

Born April 22, 1922, in Carroll County, he was the son of Chester C. and Lottie Ann Brown Cooke.

Mr. Cooke was the first principal of Carroll High School after the consolidation and was previously the principal at Flora High School. In 1987, he retired as superintendent of the Northwestern School Corporation.

He was a U.S. Navy veteran of World War II.

Surviving are his wife, Barbara Bennett Cooke; four sons, Will, Tom (wife: Jill), Dave (wife: Kim) and Tony (wife: Lisa); nine grandchildren; and two great-grandchildren.

A memorial service was held Saturday in Indianapolis.

Memorials may be made to Second Presbyterian Church, Indianapolis, or Rotary International Foundation.

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Ivy Tech to offer information sessions for prospective students

Comet staff report

Looking at college options? Ivy Tech will hold several information sessions scheduled on the Kokomo campus during the next month for the upcoming spring semester. The sessions will provide information about admission to the college, financial aid, and a variety of support services available to Ivy Tech students. Sessions last approximately one hour.

Ivy Tech Community College of Kokomo will be offering one general information session, two health information sessions, and six combined sessions for prospective students

during December. Those dates include the following:

- Dec. 4, 5:30 p.m. - Health
- Dec. 5, 10 a.m. - General
- Dec. 11, 9 a.m. - Health
- Dec. 12, 5:30 p.m. - Both General and Health
- Dec. 13, 10 a.m. - Both General and Health
- Dec. 18, 5:30 p.m. - Both General and Health
- Dec. 19, 10 a.m. - Both General and Health
- Dec. 20, 5:30 p.m. - Both General and Health
- Jan. 2, 10 a.m. - Both General and Health

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tions that can last a lifetime." She said fourth grade teachers intend to apply for some kind of grant every year.

Other presentations to the board this month have been from FFA members who attended the National FFA Convention in Indianapolis, and from FCCLA members who attended the National Cluster meeting in Buffalo, N.Y.

Personnel

On Nov. 6, the board approved the hiring of Steve Keown as varsity football coach for the 2008-2009 school year. Celsie Myers will fill the maternity leave for first grade teacher Megan Coomler, and Tina Miller will serve as fifth grade cheerleading coach. Tamara Stephens resigned as sixth grade cheerleading coach.

Also on Nov. 6, the board approved the purchase of three new doors for the new concession stand at the baseball/softball fields. The doors will be purchased from John Kinzie Construction at a cost of \$10,050.

Among recent conference and field trips approved were the Spanish Club trip to the 2007 International Festival at the Indiana State Fairgrounds in November, the FFA Dairy Team to the FFA Dairy Evaluation June 18 to July 1 in Europe, and band members to Cedar Point in May.

Maintenance supervisor Tom Allbaugh said he and the head custodian would attend a MRSA conference. He also reported installing hand sanitizers at the schools.

Fall team GPA honors

Each sports season there is a competition among teams to see who has the highest grade point average. For fall sports, the girls' golf team and the girls' cross country team tied for the honor, each with a GPA

of 3.51. For junior high, the honor went to the boys' and girls' cross country team with a GPA of 3.66.

The board appointed Pat Rolfs as the school corporation's representative on the Flora-Monroe Township board of directors.

Sayers announced that the corporation has applied for a Safe and Drug Free Schools grant.

Teacher Melissa Keown reported receiving a recycling grant from the Northwest Indiana Solid Waste District. She also announced that certain AP science classes will receive dual credit with life science courses at Purdue.

The next regular board meeting will be Dec. 4 at 7:30 p.m. at the Administration Building.

Births

Isaac and Abby Runkle Thompson of Shaw Air Force Base, S.C., are parents of a 5-pound, 8-ounce son, Logan Lee, born Nov. 5 at Clarendon Memorial Hospital in Manning, S.C. Grandparents are Dave and Francie Thompson of Delphi and Bill Runkle of Lafayette. Great-grandparents are Virginia Thompson of Delphi and Billy Jo Siefert of Phoenix, Ariz.

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* - Survey conducted by the National Newspaper Association and the Center for Advanced Social Research at the Missouri School of Journalism at the University of Missouri-Columbia. Researchers surveyed adults 18 years old and up in markets with fewer than 100,000 residents.

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