

Time to dig in – and dig out

Delphi gets feedback from SBOA for 2007 records conditions

By Debbie Lowe
Staff writer

The financial condition of governmental entities is scrutinized by the Indiana State Board of Accounts (SBOA) annually. The purpose of the review, more commonly known as an "audit," is to identify deficiencies in accounting practices of the units of government which control taxpayer money.

According to the independent accountant's report for the City of Delphi, "the city's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination."

SBOA discussed the 2007 audit results with clerk-treasurer Janice Roe, mayor Randy Strasser and city council president Carolyn Pearson Oct. 7. The reviewers' notes indicated the officials concurred with the findings presented. Of those three officials noted, two were interviewed for this story. Strasser declined an interview.

The SBOA audit report for the City of Delphi can be found on the Internet on the SBOA Web site at www.in.gov/sboa, click on "audit reports."

SBOA expressed opinion about the apparent inadequate conditions of old outstanding checks, records, expenditures which equaled more than appropriation, payroll deductions, the customer deposit register, deposits, capital asset

records, delinquent wastewater accounts, collection of amounts due at the airport, internal controls for hangar rent billing, receipting and recording the financial activities at the airport and airport board meetings minutes as insufficient.

Roe told the *Comet* Friday she firmly believes it is the right of the residents, taxpayers and the general public to know the condition of the city finances for which she is largely responsible.

"This should matter to the taxpayers," she said. "The public is due the best that we can do in that office."

"I take this job very seriously," she added.

Roe said that up to this time, although her office has been cited for some of the same deficiencies in past years, she has not closely monitored the posting, billing and recording of transactions. Roe explained posting is equal to documentation which is essentially a paper trail for all financial transactions handled by the office. She said she does no posting but that is expected to change.

Roe said after she received the formal review for 2007, she met with her staff to begin the plan for correction of all errors. She said there were things not being done in accordance with SBOA regulations and those procedures are now being instituted.

One issue cited paralleled a similar situation at the county

level of past years. City fund balances did not match the bank balances by \$41,172.75 on Dec. 31, 2007. Roe said although that amount is on the positive for the city, she is responsible to reconcile the deposits, the fund balances and the bank accounts monthly.

"I'm a lot smarter now than I was in 2004 when I was appointed to this position," she said. "Because this was the audit basically for the condition of the books at the end of 2007, I have to review all account balances for 2008 to avoid the same negative opinion from the SBOA next year. I am looking at each balance, fund by fund, to reconcile the accounts. This is the only way I can do it."

"And it will be done by the time the SBOA returns," she added.

Roe said she has faced some

challenges her predecessor did not, such as monitoring investments. She said although her duties have increased, the office is managed, and physically resembles, the office she inherited. She said there is a need for her to be networked via computer with those she is responsible to monitor and a need for her to have some "space" to be able to perform tasks without waiting on customers and answering the telephones. She said she lacks sufficient time to perform all the duties she now understands are crucial to the health of city finances.

Another issue Roe raised was she was not clear who was responsible for financial accounting at the airport. The report indicated that the amount of delinquent hangar rentals totaled \$7,922, which a similar comment was made for 2006.

Council zeroes in on final budget figures

By Debbie Lowe
Staff writer

Carroll County Council met with James Higgins from London Witte Group LLC, the firm hired to advise the group about how to enact the most effective Local Option Income Tax hike for 2009. No decision was made and no vote was taken.

Higgins reported what the tax revenue would be from one option, which he believed council would adopt. However, all three LOIT options were discussed and weighed against current conditions in the county.

"There's only so much money in the general fund," council member Jerry Hendress said. "And there's only so many places it can go."

"How can we ask taxpayers to pay more?" Ann Brown asked, noting the national economy has changed significantly in the past few months resulting in lost jobs and the potential loss of tax revenues.

Three ordinances will be presented at the Nov. 24 budget adoption hearing. A decision about which options would benefit the county is expected at that time.

Other business

County assessor Doris McLeland was granted permission to replace outgoing first clerk Mary Ann Burton as well as the second deputy who will also move to the recorder's office when Burton assumes those duties Jan. 1.

A resolution to begin the process to explore options to

sell the land around Carroll Manor to Indiana Packers Corporation was approved as presented by Carroll County Economic Development Director Daryl Smith. He refused to disclose appraisal information in a public meeting as requested by Hendress.

Ashby said he was against the sale of the land but would consider a land-swap. He said the land around the Manor was the guarantee the county could honor the \$500,000 grant which funded recent facility renovations.

"I feel we have to start this process," Hendress said, calling IPC "community people."

Transfers approved:

- Custodian - \$1,500 from repair buildings to repair equipment;

- Highway - \$5,804.59 from stone, gravel and sand and \$38 from trucks to calcium chloride salt; \$1,000 from weed spray to tires and tubes; \$1,075 and \$830 from contractual service to uniforms and testing and safety supplies respectively; and \$265 from office records to cleaning supplies; a request for \$17,268.15 from trucks to other road equipment for a balloon payment on a road was tabled to receive more information about the proposed transaction.

The council was unable to address all transfer requests due to time constraints. Those items will be completed at the next meeting.

The next meeting will be Nov. 20 at 8:30 a.m.

"Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute... Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control." Roe said the former procedure was the airport board was responsible to monitor hangar renter and city property user contracts and leases. She said she has been the receiver of airport monies, but has not filed liens on personal property to ensure payments, which differs from the procedure for other city utility customers. She said she would discuss the issue with the council to determine the appropriate course of action.

Council president Pearson said city leaders have to be united without doing "a lot of finger-pointing." She said the

issues needed to be addressed and needed to be corrected. However she said there was hardly anything in the report for the council to address.

Pearson said she would expect the council to support the clerk to find a resolution to the issues. She said one option would be to hire financial advisor to examine and assess the situation to make recommendations to resolve issues and to suggest safeguards.

"We want to make sure these things get corrected," she said. "This all has to be open and we as a council have to give some assurances the issues will be resolved."

"These issues are disturbing and are being addressed," Roe concluded. "Mistakes have been made. Corrections and clarifications are in the works."

Roe invited the public to contact her at (765) 564-2097 or visit her office to discuss the report and ask questions.

Camden resident injured in tree-stand fall

Comet staff report

Wayne Fisher, 68, of rural Camden, was flown by Samaritan helicopter to Methodist Hospital in Indianapolis with injuries sustained in a fall from a tree-stand while deer hunting.

According to Conserva-

tion Officer Todd Pekny, Fisher was not wearing a fall-restraint harness and fell 11 and one-half feet from a homemade stand.

Indiana Conservation Officer Matt Tholen recommends always wearing a fall-restraint harness when hunting from a tree-stand and to never hunt alone.

Looking Back



Blacksmith and wagon shop, west side of courthouse square, Delphi, 1855

From the files of Hoosier Democrat, Delphi Journal, Journal-Citizen and Carroll County Comet. Photo provided by Carroll County Historical Museum.

10 YEARS AGO

Bob and Bonnie Stephan of Flora will lead the Flora Christmas parade this year as marshals.

With hog prices around \$16 per cwt. and production costs around \$35-\$40, Indiana and Carroll County pork producers are in the worst financial situation since the great depression of the 1030s.

Steve Nichols, Carroll County Extension Educator-Ag., pointed out several factors have combined to send hog prices to the lowest level in more than two decades. He says it comes down to the fact that there is one basic fact – too many hogs. One relatively young hog farmer told us several weeks ago that he and his partner might be losing as much as \$1000 a day.

25 YEARS AGO

Due to inappropriate language, two members of the Flora Police Department have been temporarily replaced following an emergency meeting of the Flora Town Board.

The Delphi Fire Department was called to Peters-Revington Mfg. Co. at 12:33 p.m. Monday. Apparently dust and sawdust triggered an explosion in the northeast corner of the mill room causing an estimated \$4,000 damage.

The fire department was at the scene approximately 1 1/2 hours.

50 YEARS AGO

R.L. Sieber, Delphi's busy postmaster, has found another way of adding more and better service for many customers. A big hold was cut in the wall and 69 new boxes were placed therein so that customers may have their own private boxes and get their mail on Sundays and other times when the windows

are closed. Many who formally had to call at the window to ask for their mail from the general delivery "pigeon hole" may now enjoy the privilege of a private box.

75 YEARS AGO

Attention of Cutler high school pupils was directed toward the inter-class basketball tourney this week. Tuesday noon the Sophomores defeated the Juniors in an overtime contest 15 to 10. Wednesday noon the Seniors defeated the lowly Freshmen by a score of 30-2. The finals were played before a capacity house on Thursday evening. In the consolation game, the Juniors defeated the Freshmen team by a score of 19-4. In the main go the Seniors defeated the Sophomores by a score of 25-20 in a hard fought game. Some wise birds might tell you that the game was in the bag before the game, due to the fact that Sam Kirkpatrick helped misplace Joe Kirkpatrick's pants but we'd not be so bold as to even suggest that a Senior would try to get a Sophomore's goat especially his own brother.

100 YEARS AGO

Lebovics Marton, the owner of the only genuine skunk farm in the United States, has introduced a new Industry at his farm located near Delphi, which will be quite an addition to his already large business. The industry is the manufacture of skunk oil for medical purposes, the manufacture of soap grease and the manufacture of fertilizer.

In the manufacture of the fertilizer the country will be scoured for dead animals and the carcasses will be hauled to the factory.

The hides of course will yield their share of profit, then the oil will be taken from the fat of the skunk and finally what can be used no where else will be made into rich fertilizer.

(574) 967-4630

Lasting Impressions
Day Spa

Michelle Sisson
Certified Massage Therapist

Hours by Appointment Only

Therapeutic Deep Tissue Massage Relaxation-Swedish Massage Lymphatic Drainage	Hot Stone Therapy Massage Rain Drop Therapy Technique Seated Chair Massage
---	--

Wagoner Professional Building
19 S. Division Street - Flora, IN

Gift certificates available

• Low fixed and adjustable rate farm real estate loans

• Low fixed and adjustable rate machinery equipment loans

• Farm Machinery and Building Leases

• Operating loans

Brian L. Troyer,
Financial Services Officer

Farm Credit Services
OF MID-AMERICA

888-232-9000
www.e-farmcredit.com
BTroyer@e-farmcredit.com

421 Meijer Drive
Lafayette, IN 47905

PARRETT'S MEAT BUNDLES

BEEF

#1

- 8- PACKS OF 2 T-BONES
- 8-PACKS OF 2 RIBEYES
- 20# GROUND BEEF
- 4- 3# CHUCK ROASTS
- 2- 3# ARM ROASTS
- 8- PACKS OF 2 CUBED STEAKS
- 1- 3# RUMP ROAST
- 1- 3# SIRLOIN TIP ROAST

\$309.00

#2

- 4- PACKS OF 2 T-BONES
- 4-PACKS OF 2 RIBEYES
- 10# GROUND BEEF
- 2- 3# CHUCK ROASTS
- 1- 3# ARM ROASTS
- 4- PACKS OF 2 CUBED STEAKS
- 1- 3# RUMP ROAST

\$155.00

BEEF & PORK

#3

- 6- PACKS OF 2 T-BONES
- 6-PACKS OF 2 PORK CHOPS
- 6-PACKS OF 2 RIBEYES
- 2- 3# CHUCK ROASTS
- 2- 3# PORK SHOULDER ROAST
- 10# GROUND BEEF
- 10# SAUSAGE
- 5# BACON

\$275.00

STEAKS ARE CUT 3/4 INCH THICK

PARRETT'S
MEAT PROCESSING & CATERING, INC
CRAIG M. MEADE
603 S. Railroad St., Flora, IN 46929
Phone (574) 967-3711 • 1-800-779-3711



All great holidays should end on a sweet note – especially Thanksgiving. Here are a few variations on some traditional favorites. Holiday Butter Cake with Broiled Icing has a hint of spice and everything nice. Pumpkin Layer Pie is so good you don't even have to top with whipped cream (I said you don't have to, but I'd do it anyway!).

Next week: Turkey leftovers! Happy eating!

Holiday Butter Cake with Broiled Icing

1/2 cup butter
1/2 cup shortening
1 1/2 cups granulated sugar
3 eggs, beaten
1/2 teaspoon vanilla
2 cups all-purpose flour
1/4 teaspoon salt
1 teaspoon baking powder
1 teaspoon baking soda
2 teaspoons ground or freshly grated nutmeg
1 cup buttermilk

Topping:
6 tablespoons melted butter
1/2 cup brown sugar
1/4 cup cream
1/2 teaspoon vanilla
1 cup flaked coconut

Cream butter, shortening, and granulated sugar; add eggs and vanilla and beat well. Add sifted dry ingredients, alternating with the buttermilk. Beat until well blended. Pour batter into greased and floured 13x10x2-inch baking pan. Bake at 350° for 25 minutes, or until cake springs back when

lightly touched. Combine topping ingredients; spread over warm cake then brown under the broiler, about 5 inches from heat source.

Pumpkin Layer Pie

Crust:
20 cup gingersnap crumbs, about 20 to 24 cookies
1/2 cup finely chopped pecans
3 tablespoons melted butter

Cream Cheese Layer:
1 (8-oz.) pkg. cream cheese, softened
1/4 cup sugar
1 teaspoon vanilla
1 egg

Pumpkin Layer:
1 can (15 ounces) pumpkin puree
1/3 cup evaporated milk
1/2 cup granulated sugar
2 eggs
1 teaspoon ground cinnamon
1/4 teaspoon ground ginger
dash ground nutmeg
dash salt

Combine gingersnap crumbs, pecans and butter. Press into bottom and up sides of a 9-inch deep-dish pie plate. Combine softened cream cheese, 1/4 cup sugar, and vanilla, blending with electric mixer. Blend in egg. Pour cream cheese mixture over crust. Combine remaining ingredients in another bowl; mix to blend well. Pour over cream cheese mixture. Bake at 325° for about 1 hour and 15 minutes or until set. Chill. Serve with whipped topping or whipped cream.

Your High Speed Wireless Internet Provider!

Fairnet

High-Speed Internet from \$24.95*

No phone line needed! • Available in town and in the country! • Always on! • Great for gaming! • Fastest uploads around!

*Introductory Offer

321 N. Main • PO Box 820, Monticello, IN 47960 Phone: 574-583-9906 - 1-888-523-9271 - Fax: 574-583-6460

www.fairnetwireless.com • sales@ffni.com