

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
TOWN OF PRINCE'S LAKES
JOHNSON COUNTY, INDIANA
January 1, 2002 to December 31, 2005



FILED
04/19/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jill L. Jackson	01-01-00 to 12-31-03
	Debbie S. Workman	01-01-04 to 12-31-07
President of the Town Council	Diane Bieszczat	01-01-02 to 12-31-03
	Charlie Bourne	01-01-04 to 12-31-06



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF PRINCE'S LAKES, JOHNSON COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of the Town of Prince's Lakes (Town), for the period of January 1, 2002 to December 31, 2005. The Town's management is responsible for the schedules. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the schedule of receipts, disbursements, and cash and investment balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above present fairly, in all material respects, the cash transactions of the Town for the years ended December 31, 2002, 2003, 2004, and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 11, 2006

TOWN OF PRINCE'S LAKES
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2002, 2003, 2004, And 2005

	Cash and Investments		Cash and Investments	
	01-01-02	Receipts	Disbursements	12-31-02
Governmental Funds:				
General	\$ 92,592	\$ 317,484	\$ 305,975	\$ 104,101
Motor Vehicle Highway	99,978	91,082	81,113	109,947
Local Road and Street	70,567	21,091	7,805	83,853
Donations	1,075	-	-	1,075
Police Donations	452	583	924	111
Law Enforcement Continuing Education	2,531	569	-	3,100
Park and Recreation	5,458	18,228	3,936	19,750
Community Development Donation Walking Trail	13,241	4,522	3,847	13,916
Culvert Donations	1,642	-	-	1,642
Public Affairs Donation	64	589	299	354
Unsafe Building Donation	974	46	-	1,020
Cumulative Capital Improvement	19,015	6,960	10,000	15,975
Cumulative Capital Development	26,013	13,328	-	39,341
Proprietary Funds:				
Water Utility - Operating	364,498	758,899	747,789	375,608
Water Utility - Bond and Interest	101,194	63,313	62,256	102,251
Water Utility - Depreciation	37,632	-	-	37,632
Water Utility - Customer Deposit	77,495	3,480	3,695	77,280
Wastewater Utility - Operating	67,851	838,516	857,983	48,384
Wastewater Utility - Bond and Interest	77,178	429,524	419,801	86,901
Wastewater Utility - Reserve	45,004	87,085	71	132,018
Fiduciary Fund:				
Payroll	3,076	155,958	155,179	3,855
Totals	\$ 1,107,530	\$ 2,811,257	\$ 2,660,673	\$ 1,258,114

	Cash and Investments		Cash and Investments	
	01-01-03	Receipts	Disbursements	12-31-03
Governmental Funds:				
General	\$ 104,101	\$ 338,400	\$ 338,810	\$ 103,691
Motor Vehicle Highway	109,947	60,879	108,888	61,938
Local Road and Street	83,853	19,805	31,000	72,658
Donations	1,075	-	107	968
Police Donations	111	15	26	100
Law Enforcement Continuing Education	3,100	418	958	2,560
Park and Recreation	19,750	5,829	10,233	15,346
Community Development Donation Walking Trail	13,916	716	14,612	20
Culvert Donations	1,642	175	-	1,817
Public Affairs Donation	354	-	354	-
Unsafe Building Donation	1,020	-	-	1,020
Cumulative Capital Improvement	15,975	2,540	-	18,515
Cumulative Capital Development	39,341	13,184	27,448	25,077
Proprietary Funds:				
Water Utility - Operating	375,608	686,366	842,543	219,431
Water Utility - Bond and Interest	102,251	58,729	64,440	96,540
Water Utility - Depreciation	37,632	-	-	37,632
Water Utility - Customer Deposit	77,280	8,450	9,770	75,960
Wastewater Utility - Operating	48,384	743,305	762,347	29,342
Wastewater Utility - Bond and Interest	86,901	393,558	422,012	58,447
Wastewater Utility - Reserve	132,018	80,366	-	212,384
Fiduciary Fund:				
Payroll	3,855	172,230	161,623	14,462
Totals	\$ 1,258,114	\$ 2,584,965	\$ 2,795,171	\$ 1,047,908

The accompanying notes are an integral part of the schedules.

TOWN OF PRINCE'S LAKES
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2002, 2003, 2004, And 2005
(Continued)

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
General	\$ 103,691	\$ 373,979	\$ 338,551	\$ 139,119
Motor Vehicle Highway	61,938	79,167	101,193	39,912
Local Road and Street	72,658	22,287	30,028	64,917
Donations	968	-	-	968
Police Donations	100	-	-	100
Law Enforcement Continuing Education	2,560	407	-	2,967
Park and Recreation	15,346	134	6,551	8,929
Park and Recreation Nonreverting Operating	-	173	-	173
Community Development Donation Walking Trail	20	95	-	115
Rainy Day Fund	-	7,997	-	7,997
Culvert Donations	1,817	-	-	1,817
Public Affairs Donation	-	289	-	289
Unsafe Building Donation	1,020	-	-	1,020
Cumulative Capital Improvement	18,515	5,620	-	24,135
Cumulative Capital Development	25,077	13,132	20,242	17,967
Proprietary Funds:				
Water Utility - Operating	219,431	777,552	715,829	281,154
Water Utility - Bond and Interest	96,540	22,065	61,500	57,105
Water Utility - Depreciation	37,632	-	-	37,632
Water Utility - Customer Deposit	75,960	8,389	8,524	75,825
Wastewater Utility - Operating	29,342	835,224	748,329	116,237
Wastewater Utility - Bond and Interest	58,447	464,283	423,901	98,829
Wastewater Utility - Reserve	212,384	96,310	-	308,694
Fiduciary Fund:				
Payroll	14,462	139,950	156,946	(2,534)
Totals	\$ 1,047,908	\$ 2,847,053	\$ 2,611,594	\$ 1,283,367

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 139,119	\$ 333,183	\$ 305,813	\$ 166,489
Motor Vehicle Highway	39,912	98,445	112,144	26,213
Local Road and Street	64,917	25,896	19,725	71,088
Donations	968	-	-	968
Police Donations	100	-	-	100
Law Enforcement Continuing Education	2,967	568	-	3,535
Park and Recreation	8,929	3,059	5,480	6,508
Park and Recreation Nonreverting Operating	173	-	-	173
Community Development Donation Walking Trail	115	387	-	502
Rainy Day Fund	7,997	-	-	7,997
Culvert Donations	1,817	-	-	1,817
Public Affairs Donation	289	192	-	481
Unsafe Building Donation	1,020	136	-	1,156
Cumulative Capital Improvement	24,135	2,756	-	26,891
Cumulative Capital Development	17,967	13,045	-	31,012
Proprietary Funds:				
Water Utility - Operating	281,154	922,760	755,151	448,763
Water Utility - Bond and Interest	57,105	3,827	-	60,932
Water Utility - Depreciation	37,632	-	-	37,632
Water Utility - Customer Deposit	75,825	11,127	7,528	79,424
Wastewater Utility - Operating	116,237	1,020,487	835,747	300,977
Wastewater Utility - Bond and Interest	98,829	429,430	423,717	104,542
Wastewater Utility - Reserve	308,694	93,497	-	402,191
Fiduciary Fund:				
Payroll	(2,534)	153,610	152,381	(1,305)
Totals	\$ 1,283,367	\$ 3,112,405	\$ 2,617,686	\$ 1,778,086

The accompanying notes are an integral part of the schedules.

TOWN OF PRINCE'S LAKES
NOTES TO SCHEDULES

Note 1. Introduction

The Town was established under the laws of the State of Indiana. The Town provides the following services: public safety, culture and recreation, general administrative services, water and waste-water utilities.

Note 2. Fund Accounting

The Town uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Town in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the Town on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Town to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

TOWN OF PRINCE'S LAKES
NOTES TO SCHEDULES
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Town contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

Note 7. Long-Term Debt

The Town and its Utilities have entered into debt such as a State Revolving Fund loan for wastewater plant improvements and capital leases for a copy machine and a dump truck. The outstanding principal at December 31, 2005, was \$6,737,867 and \$15,291, respectively.

TOWN OF PRINCE'S LAKES
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations were presented for examination, but did not reconcile to the Town's fund report.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

INTEREST ON INVESTMENTS

In some instances, interest earned on investments was automatically added to the principal and not recorded in the Town's records.

Interest on investments should not be automatically added into the investment. Instead, interest on investments should be paid to the governmental unit at each maturity date and posted to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in the prior three audit reports, were again present during the current examination period:

1. Cash balances in the funds ledger were not reconciled monthly to the Town's bank accounts.
2. Numerous errors were discovered during an attempt to reconcile, including receipts and disbursements not posted, interest from investments not posted, and nonsufficient funds fees and checks not posted correctly.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TIMELY RECORDKEEPING

We were informed that there were some instances for which receipts and disbursements were not recorded in the Town's funds ledger until the bank statement was received. We noted that December 2003 receipts for the Utilities were not recorded in the funds ledger.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF PRINCE'S LAKES
EXAMINATION RESULTS AND COMMENTS
(Continued)

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use or were not used in the prescribed manner, Register of Investments (Form 350), Ledger of Receipts, Disbursements and Balances (Form 208) and Claims Form (Town Form 39 and Utility Form 301).

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the examination period:

1. Claims were not presented for all disbursements.
2. Prior to 2004, some claims were not adequately itemized or did not agree with supporting invoice or bill.
3. Some claims did not have Board approval.
4. Some claims were not certified by the fiscal officer.
5. Prior to 2004, some claims or invoices were not accompanied by evidence in support of the receipt of goods or services.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

TOWN OF PRINCE'S LAKES
EXAMINATION RESULTS AND COMMENTS
(Continued)

CUSTOMER DEPOSIT POLICY

The Town paid interest on customer deposits without a formal policy that stated interest was due upon redemption of customer deposits.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CUSTOMER DEPOSIT REGISTER

The detailed customer deposit register does not reconcile with the customer deposit amount recorded on the fund report.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CAPITAL ASSET RECORDS

The Town did not record some of the assets purchased that met the capital asset policy threshold. The Town's capital asset listing contains items that were not deleted when they were disposed of.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

SALARY ORDINANCE

The Town Council passed a salary ordinance for 2003, setting the maximum salary or hourly rates for each employee. Throughout the year, one twenty-sixth of the annual salary amount was paid to salaried employees on a biweekly basis. Due to the timing of payroll periods, there were twenty-seven pay dates in 2003. As a result, a number of employees were paid in excess of authorized amounts per the ordinance.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

On December 18, 2006, the Town Council passed an ordinance, retroactively amending the 2003 salary ordinance, correcting any overpayments that had been made to non-elected employees.

TOWN OF PRINCE'S LAKES
EXAMINATION RESULTS AND COMMENTS
(Continued)

OVERPAYMENT OF CLERK-TREASURER'S SALARY

The Town Council passed a salary ordinance for 2003, setting the maximum salary for the Clerk-Treasurer at \$43,260.

During 2003, the former Clerk-Treasurer, Jill L. Jackson, received compensation totaling \$44,923.95.

Indiana Code 36-5-3-2 states in part:

"(b) The town legislative body shall, by ordinance, fix the compensation of its own members, the town clerk-treasurer and the town marshal. The legislative body shall provide reasonable compensation for other town officers and employees.

(c) The compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year."

Former Clerk-Treasurer, Jill L. Jackson, was asked to repay \$1,663.95 to the town. (See Summary, page 40)

REDUCTION OF CURRENT CLERK-TREASURER'S SALARY

Compensation paid to the incoming Clerk-Treasurer, who took office beginning January 1, 2004, was less than that paid to the former Clerk-Treasurer in 2003.

Indiana Code 36-5-3-2 states in part:

"(b) The town legislative body shall, by ordinance, fix the compensation of its own members, the town clerk-treasurer and the town marshal. The legislative body shall provide reasonable compensation for other town officers and employees.

(c) The compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year."

TOWN OF PRINCE'S LAKES
EXIT CONFERENCE

The contents of this report were discussed on January 17, 2007, with Charlie Bourne, President of the Town Council; Deborah S. Workman, Clerk-Treasurer; and Donna L. Von Schrittz, Accounting Clerk. The official response has been made a part of this report and may be found on page 13.

The contents of this report were discussed on January 18, 2007, with Jill L. Jackson, former Clerk-Treasurer. The official response has been made a part of this report and may be found on pages 14 through 37.



" Everybody should have a place to go fishin "

January 23, 2007

TO: The State Board of Accounts

I am asking that this be part of my audit for the Town of Prince's Lakes. This is my first audit as Clerk-Treasurer for the Town. It has been a very challenging three years. First, coming into an office where all of the office staff was new. I can't say enough good things about my staff. I have been blessed with a staff who has worked very hard learning their jobs and helping me in any way they can.

We were all anxious for our first audit so we would be able to find out what we were doing wrong & how to correct it. This is where I feel we were very fortunate to have the auditors who were very helpful in guiding us in the right direction and working with us on our shortcomings. I feel that Ryan Preston and Brandon Knight were very helpful in guiding us with future Town record keeping. Kerry Fleming and both Ryan and Brandon were very professional through the entire audit yet gave us the guidance we needed. Thank you for having such a helpful & professional staff.

Sincerely,

**Debbie Workman
Clerk Treasurer**



Jill L. Jackson

CLERK
JOHNSON CIRCUIT AND SUPERIOR COURTS

COURT HOUSE P.O. BOX 368 FRANKLIN IN 46131

CLERK
(317) 736-3708
(317) 736-3749 FAX

VOTER REGISTRATION
(317) 736-3789

January 23, 2007

Mr. Mike Bozynski
Deputy State Examiner
State Board of Accounts
302 W. Washington Street
Room E-418
Indianapolis, IN 46204

Dear Mr. Bozynski:

With regards to a Town of Prince's Lakes audit that is on its way to your desk for your review, I respectfully request that you review and consider the information enclosed.

I was the Clerk-Treasurer in Prince's Lakes from 1996-2003. The most recent audit that was performed on the Town covered my last two years in office.

My last year in office, I learned early in January 2003 from Charlie Pride at a Clerk-Treasurer's meeting, to "beware of the 27th check". When I returned from the meeting, I added up the payrolls for 2003 and discovered that Prince's Lakes payroll would receive 27 bi-weekly payroll checks in 2003. Charlie advised that salary ordinances should be structured to read "bi-weekly" amounts to avoid any problems on the 27th payroll year.

I've enclosed a copy of the January 21, 2003 Town Council minutes, where I brought this issue to the Council, who discussed the issue and agreed to amend and restate the salary ordinance to "restate" how the Clerk-Treasurer would be paid.

Although it took quite awhile for the Town Attorney to produce the Ordinance, the Amended and Restated Ordinance was presented at the August 18, 2003 meeting, and approved on 1st reading by the Town Council. The minutes of this meeting are also enclosed.

The second reading and final approval of the Amended and Restated Ordinance was presented and approved at the September 15, 2003 meeting. This Amended and Restated Ordinance is also enclosed.

My point in providing you with this information is that the Prince's Lakes Town Council was fully aware of what they were paying me and restated their ordinance so that I could receive 27 checks in 2003 without any problems and at the current bi-weekly rate that I was being paid. The Council, Town Attorney and I thought that by "restating" "how" payroll was paid was within the law. Everything was done honestly, publicly and above board.

The auditors, while in Prince's Lakes, never received the Amended and Restated Ordinance from the Clerk-Treasurer. Their report was based on the Original Salary Ordinance that was passed in 2002.

I was told by Kerry Fleming that he is turning in a charge because my W-2 in 2003 was more than the original salary ordinance. He also went back 10 years ago to evaluate all of my W-2's against the salary ordinances and discovered that in 1997, I was paid \$456.23 over the salary ordinance, which he added to his charge against me. First of all, in 1996 when I took office, I do not believe that I took my first paycheck because the Clerk-Treasurer before me paid herself 2 checks on her final payroll. The records clearly show that she received 27 paychecks, stopped her deductions, etc. I have requested my 1996 W-2 from the Prince's Lakes Clerk-Treasurer, as did the auditors; however, the Town cannot produce it. There was not an approved salary ordinance for 1996 until the new Council took office, because of sour grapes over the 1995 elections. Because the ordinance was not approved in 1995, the Clerk-Treasurer had to be paid according to the 1995 salary ordinance. If there were only 26 payrolls in 1996 (and that hasn't been confirmed either), the former bi-weekly rate of \$965.97 times 26 payrolls would equal \$25,115.28, which is what the auditors believe I got paid, however, there is not a W-2 to confirm this. I would also have been entitled to the 5% additional compensation in lieu of a retirement plan, which was approved by the Council and stated in the salary ordinance. (Prior to my tenure, the town was not enrolled in the Public Employees Retirement Fund, so at the end of each year, the employees were entitled to the additional 5% of their salary in lieu of.) \$25,115.28 times 5% totals \$1,255.76 that I did not receive.

I have requested to view all of the carbon payroll checks from 1997 to see why the auditors believe I was paid \$456.23 over the salary ordinance in 1997, as there must be an explanation for this. After all, several audits have been performed on the town since 1997 and this was never an issue before. According to the auditors report, I was underpaid in some fashion every single year that I was in office except for 1997 and 2003. When I requested the carbon checks from the Clerk-Treasurer so that I could go payroll by payroll through the year to see where this discrepancy was, she informed me that the roof blew off the building where the records were stored and were damaged by rain. She said she would check, but doesn't believe that the records are salvageable. JUST MY LUCK!!

I am respectfully requesting that you remove the charge to me for several reasons above. I.C. 36-5-6-6 (b) was passed exactly for mishaps like this. I didn't steal any money and was paid exactly like every other employee in Prince's Lakes in 2003. Every employee received a 27th check. We thought by restating the salary ordinance we were within the law. There was no gross negligence on the Town Council or myself. I didn't take the money and run from public service. I left Prince's Lakes to serve the entire Johnson County as their Clerk of the Circuit & Superior Courts. I take public service very seriously and have run my offices with the utmost integrity and would never intentionally do anything to tarnish that.

I not only do not have the money to pay back a charge that I do not believe is due, I can't imagine after 10 years how you can go back and fix my State and Federal reported income, amend my taxes, adjust my reported PERF contributions from the Town, refund my health insurance premiums and my personal PERF contributions, etc. I also do not understand how this became my charge, when the Town Council approved every single payroll claim, approved the amended salary ordinance and knew exactly what I was being paid.

I truly appreciate you taking the time to read this long winded explanation and pray that you will remove the charge to me according to I.C. 36-5-6-6 (b).

If you have any questions, please feel free to contact me at (317) 933-9530, or I will be happy to meet with you personally. Your consideration is greatly appreciated.

Sincerely,



Jill L. Jackson, Clerk
Johnson Circuit & Superior Courts

MINUTES
OF A
SPECIAL MEETING
OF THE
PRINCE'S LAKES TOWN COUNCIL
TUESDAY, JANUARY 21, 2003

This Special Meeting of the Prince's Lakes Town Council (the "Council") convened on Tuesday, January 21, 2003, at the Prince's Lakes Town Hall.

MEMBERS PRESENT: DIANE BEISZCZAT, PRESIDENT
ANGELA MANGUS, VICE PRESIDENT
CHARLIE BOURNE, MEMBER
FRANCES DENNEY, MEMBER
PETE KETCHUM, MEMBER

CLERK-TREASURER PRESENT: JILL L. JACKSON, CMC

STAFF PRESENT: DAVID DAY
GREG SOUTHERS
JEFF HOLE

TOWN ATTORNEY PRESENT: J. LEE ROBBINS

GUESTS PRESENT: MAGGIE LIGHT
JOELLEN ADCOCK
RICHARD GIGER
DEBBIE WORKMAN
SANDI NICHOLS
KAREN HARRISON

President Diane Bieszczat called the Special Meeting to order and led the Pledge of Allegiance.

Diane Bieszczat opened the floor for nominations for Town Council President. Charlie Bourne moved to nominate Angela Mangus as the 2003 Council President. Pete Ketchum seconded the motion. There were no other nominations. The motion was carried by a 4-1 vote with Frances Denney being the dissenting vote.

Angela Mangus moved to nominate Diane Bieszczat for Vice President. Charlie Bourne seconded the motion which was passed unanimously.

Diane Bieszczat suggested she conduct the remainder of the meeting due to the full agenda.

GUEST SPEAKER – PRECEPTOR BETA SIGMA SORORITY

Maggie Light presented a report on behalf of the Preceptor Beta Sigma Sorority regarding the Sorority's philanthropic contributions to the Indian Creek community including the Prince's Lakes area. This information was to be used for the Council's consideration in determining whether the Sorority should be charged a fee for use of the Town Hall for the Sorority's regular meetings. JoEllen Adcock, also representing the Sorority, added that the Sorority does not meet 3 months out of the year. The Council reiterated their offer to the Sorority of an annual rental fee of \$150 for the year, instead of the normal \$25 per month fee. The Sorority will meet at the Town Hall on January 22, 2003, at no charge, to decide whether or not to continue to use the Town Hall as their meeting place. They will inform the Clerk-Treasurer of their decision.

Richard Giger, Lakeview Drive, shared some historical information regarding the repair to Nineveh Road. This information indicated that the County is responsible for maintaining and repairing the damaged section of road near Salt Creek Realty. Town Attorney Lee Robbins stated he would check into the question of the County's liability.

APPROVAL OF MINUTES

Angela Mangus moved to adopt the December 16, 2002, and December 20, 2002, minutes. The motion was seconded by Frances Denney and passed unanimously.

Diane Bieszczat acknowledged that the newsletter from the Ed's Trading Post, thanked the Street Department for keeping the roads clean and Marshal Southers for the hunter safety classes.

Ms. Bieszczat questioned whether any Council members were interested in attending the East/West Corridor meeting with the Johnson County Commissioners. The Clerk-Treasurer volunteered to attend the meeting on January 27, 2003 at 1:00 p.m. No Council members planned to attend.

WASTEWATER DEPARTMENT REPORT

David Day reported Quality Repair is responsible for repairing our grinder pumps, but has not received an account number from Barnes and Crane, and consequently cannot order the needed parts. Barnes and Crane has assured Mr. Day that an account number will be forthcoming. In the meantime, pumps are being used that were taken from properties where the occupants are gone for the winter.

David Day reported a broken slide rail on a grinder station. The cost for Allied Resources to change the slide rail is \$1,096. Mr. Day stated he will find some other way to change it.

Superintendent Day ordered 5 starters and various parts for grinder pumps. The cost for the parts will likely exceed \$500. Charlie Bourne moved to approve pump parts in excess of \$500. Pete Ketchum seconded the motion which passed unanimously.

David Day requested approval of an expenditure of \$655.85 for repairs on a service truck. Angela Mangus moved to approve payment for the repairs in the amount of \$655.85. Charlie Bourne seconded the motion which was carried unanimously.

Charlie Bourne moved to authorize the Public Works Superintendent to spend up to \$1,000 for emergency Water and Sewer purchases. Diane Bieszczat seconded the motion which passed unanimously.

WATER DEPARTMENT REPORT

David Day reported that the reservoir ran dry on Wednesday, January 15, 2003, due to the alarm not working properly. He requested approval to purchase a lap top computer to take with him after hours to monitor equipment from home. The Council advised Mr. Day to present three quotes before requesting the purchase of the lap top computer.

STREET DEPARTMENT REPORT

Superintendent Jeff Hole opened the only bid for repairs to Nineveh Road. The bid from Milestone was \$47,9023.25. The award was tabled.

The Council discussed using our Street Department equipment and staff to clean the Nineveh Fire Department parking lot during snow. Charlie Bourne made a motion to allow Jeff Hole to coordinate with the Nineveh Fire Department for the removal of snow on the fire station's parking lot. The motion was seconded by Pete Ketchum and carried unanimously.

POLICE DEPARTMENT REPORT

Marshal Southers reported, in an effort to decrease the amount of gasoline used by his department, the 1997 Expedition was parked for Reserve use only. He noted the Council's concern regarding the amount of gasoline the Police Department used in 2002 and is taking steps to improve gas mileage, in spite of the fact that the Department operates three vehicles requiring more gasoline than average. Marshal Southers is also requiring deputies to be at the Police station during the daylight hours and early evening, making them more visible and accessible to the public, while saving gasoline.

In an effort to more closely monitor gasoline use, Marshal Southers is now requiring deputies to turn in mileage at the beginning and end of each shift for review by the Marshal each morning. Also, Marshal Southers communicated to his officers that

vehicles are not to be left running for long periods of time when not on patrol and asked that his deputies try and reduce or eliminate off-duty mileage.

Marshal Southers reported that Spring Clean Up will begin in February. The cost of towing abandoned vehicles is \$50 plus mileage, which can be recouped from the homeowner.

Marshal Southers commended Officer Kurt Heminger and Reserve Officer Don Freshour for doing case reports and collecting evidence so that several burglary cases were solved. Recovery of stolen property is underway.

Officer Ken Black, a certified mechanic, has developed a new maintenance program for all Police vehicles.

Nascar Association of North Carolina is offering brand new Crown Victoria police vehicles for \$1. The cars display Nascar-related advertising. The Council agreed to allow Marshal Southers to check into obtaining a car.

Charlie Bourne moved that the Personnel Policy Manual be amended to allow Police Department employees to take holidays in half-day increments. Frances Denney seconded the motion which was carried unanimously.

Angela Mangus stated she will set a date for a Special Meeting to review and accept the Police Department's Standard Operating Procedures (SOP) Manual.

PLAN COMMISSION/BZA

Sandi Nichols requested the re-appointment of Plan Commission members, Sandi Nichols and Al Soltis whose terms expired 12/31/02 and 12/31/01 respectively. She also requested the re-appointment of Board of Zoning Appeals members Al Soltis and Bill Cobb, whose terms expired 12/31/01 and 12/31/02 respectively. Diane Bieszczat moved to appoint Sandi Nichols and Al Soltis to the Plan Commission and Al Soltis and Bill Cobb to the Board of Zoning Appeals (BZA). Angela Mangus seconded the motion which passed unanimously. Plan Commission appointed terms for Sandi Nichols and Al Soltis expire 12/31/06 and 12/31/05 respectively. BZA appointed terms for Al Soltis and Bill Cobb expire 12/31/05 and 12/31/06 respectively.

Sandi Nichols, President of the Plan Commission, reported that during the December, 2002, regular meeting, it was decided by majority vote to conditionally accept Celestial Woods subdivision. The conditions were that the culvert grade work be completed, two additional fire hydrants be installed (one at each end of Howard Prince Drive), as-built plans be recertified by Stephen Alexander after the new hydrants were installed and grade work is completed, and the maintenance bond be revised, submitted and accepted by the Town Attorney.

At the January regular meeting Sandi Nichols found that core and compaction tests that were originally agreed upon by Stephen Alexander, were not received. She included this in the conditional acceptance the Plan Commission is submitting to the Town Council. To date, the grade work has not been completed. The additional hydrants have been installed, but there is an existing hydrant on Howard Prince Drive that is still too high off the ground. Although Mr. Alexander was told by Public Works Superintendent, David Day, that he needed to lower the hydrant, Mr. Alexander chose to mound dirt up around the hydrant in an effort to shorten the gap between the hydrant's breakaway ring and the ground. Mr. Day said the hydrant still needs to be lowered approximately 14 inches. The as-built plans have not yet been recertified and the revised maintenance bond has not been received by the Town Attorney which nullifies all else.

WALKING TRAIL

Angela Mangus requested approval to sign the Recycling Grant Contract with the Department of Commerce, Energy Division for the fall material for the Walking Trail Playground area. Diane Bieszczat moved to authorize Angela Mangus to sign the Recycling Grant Contract. Charlie Bourne seconded the motion which carried 4-1, with Frances Denney as the dissenting vote.

PARK REPORT

Frances Denney presented the lowest bid from Troyer Group of \$2,700 for the schematic drawings for two ball diamonds, including a concession stand, lights, small playground equipment and parking. The other bids were Commonwealth - \$4,200 and Franklin Engineering - \$5,000. Angela Mangus moved to allow Frances Denney to award the bid to Commonwealth if they will reduce their bid to \$2,700. If not, Frances Denney will award the bid to Troyer for \$2,700. Diane Bieszczat seconded the motion which carried unanimously.

Frances Denney advised changes need to be made to the Little League contract. Ms. Denney suggested that a clause be added that requires the contract holder to remove all equipment from the concession stand. The Clerk-Treasurer suggested that the deposit be increased to cover the cost of re-keying all park facilities. She will check to see what the cost will be to re-key all park facilities and add that amount to the existing \$100 deposit.

Frances Denney announced that March will be her last meeting as a Council Member, as she will be moving to Franklin in April.

CLERK-TREASURER REPORT

Angela Mangus made a motion to approve claims in the amount of \$166,229.31. Charlie Bourne seconded the motion which passed unanimously.

Jill Jackson presented a Build Indiana Fund request No. 02-03 in the amount of \$1,114 for the purchase of various items for the new Sewer Building. Angela Mangus moved to submit the Build Indiana Fund request in the amount of \$1,114. Charlie Bourne seconded the motion which carried unanimously.

Jill Jackson reported that Virginia Bryant resigned her position in the Clerk-Treasurer's Office on Friday, January 17, 2003.

Ms. Jackson provided the Council with copies of a draft to amend the salary ordinance. She is interested in amending the salary ordinance to read that our positions pay "up to \$XXX". Another change is that the County mileage rate increased from .28 per mile to .30 per mile. Ms. Jackson is working with Stephen Watson to complete the changes.

Ms. Jackson presented a new copy of the County Election Agreement to be submitted to the County Clerk. Angela Mangus moved to accept the County Election Agreement with the date to be supplied by the County Clerk. Charlie Bourne seconded the motion which passed unanimously.

Ms. Jackson reminded Council members she called each of them to report her computer crashed and needed to be replaced. The total cost of the replacement was \$1,104, nearly \$1,400 less than anticipated during budget forecasts. Ms. Jackson stated she will get three quotes for replacement of the other 1996 computer.

Ms. Jackson reported that the Volunteer Council at the Indian Creek Intermediate School contacted her to offer their services again to stuff the eggs for the Easter Egg Hunt. The Council welcomed their assistance.

ATTORNEY REPORT

Lee Robbins advised the Council to table action with the cable contract until further communication from Charter Cable Company.

Mr. Robbins reported that the Zoning Ordinance does not contain any requirements the Town needs to act upon for a cell tower. Mr. Robbins is waiting to hear from Larry Trawick before further action of the Council is required.

Mr. Robbins discussed his review of a contract with Commonwealth regarding a preliminary study of low water pressure for \$24,200. The actual cost will not be less than the quoted figure, but not more. The Water Utility will not reimburse for mileage or any other additional expenses unless the scope of work changes.

OLD BUSINESS

Diane Bieszczat reported that she spoke with Scott Bourland, Pastor of the First Baptist Church, which meets at Town Hall. Mr. Bourland communicated that the church's architect has submitted plans for their new church building to the State for approval. They are planning to break ground in March 2003.

Frances Denney suggested that the Council reconsider the employees' visitor policy. She suggested that employees could meet family members in designated areas. Lee Robbins suggested that if the Council's primary purpose for the policy is security, the policy should remain as it stands. If the Council's purpose for the policy is personal safety and protecting the Town from liability, the Town could designate areas for family members to meet with employees. Charlie Bourne suggested that visitors on the work premises be restricted to family members or significant others and only during off-the-clock breaks or during emergencies. Mr. Robbins will work on amending the policy to be presented for action at the next Council meeting.

NEW BUSINESS

Diane Bieszczat presented three requests for waiver of Town Hall rental fees. White Lake Conservancy District included a damage deposit with a request for reservations on January 12 at 1:00 p.m., April 19 at 1:00 p.m., July 19 at 1:00 p.m., and October 18 at 1:00 p.m. and possibly August 18 and 28 at 7:00 p.m. Charlie Bourne noted that the Conservancy is required to meet quarterly. Mr. Bourne moved to waive the rental fees for the above dates, which was seconded by Pete Ketchum. The motion carried unanimously.

The Police Department requested waiver of Town Hall rental fees for February 2 from 12:00 to 3:00 p.m. for CPR and AED (defibrillator) training to be provided for Town employees and Reserve Officers. Angela Mangus stated that in their circumstance, a waiver was not necessary since it was a Police function and was provided for Town employees.

Diane Bieszczat read a written request for waiver of Town Hall rental fees from herself, as Precinct Committeewoman, Nineveh 2. The Republican Party was requesting use of the Town Hall to hold a caucus on January 31, at 7:30 p.m. for the purpose of replacing Rita Fulp, Township Trustee, who has resigned her position. Pete Ketchum moved to waive the rental fee for the above meeting. Frances Denney seconded the motion which was carried unanimously.

Diane Bieszczat spoke with Betty Bush, of the Alliance, concerning the Town's insurance renewal date so that the policy would be effective January to December. Ms. Bush's suggestion, knowing that insurance rates were increasing, was to wait so that the

Town can keep the lower rate until June. Ms. Bush's company is shopping around for additional carriers who will insure municipalities.

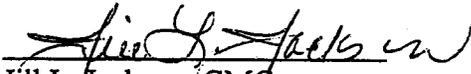
The Easter Egg Hunt will be April 12, 2003.

PUBLIC FORUM

Debbie Workman reported that according to Connie Nass' report, a town can clean up a property and the cost is billed through the Treasurer's Office as a lien. If the lien is not paid within eighteen months, the property is eligible for tax sale. The town is reimbursed for its expenses when the lien is paid. Lee Robbins questioned the information given and stated he would check into the statute.

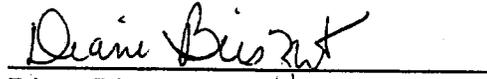
Angela Mangus moved to adjourn this meeting of the Council, which was seconded by Pete Ketchum. The motion carried unanimously. The meeting adjourned at 9:05 p.m.

Respectfully submitted,



Jill L. Jackson, CMC
Clerk-Treasurer

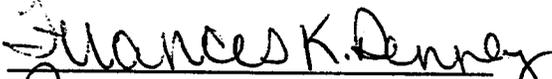
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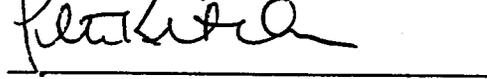
Diane Bieszczat, Vice President



Charlie Bourne, Member



Frances Denney, Member



Pete Ketchum, Member

MINUTES
OF A
REGULAR MEETING
OF THE
PRINCE'S LAKES TOWN COUNCIL
MONDAY, AUGUST 18, 2003

This Regular Meeting of the Prince's Lakes Town Council (the "Council") convened on Monday, August 18, 2003, at the Prince's Lakes Town Hall.

MEMBERS PRESENT:	DIANE BIESZCZAT, PRESIDENT CHARLIE BOURNE, VICE PRES. J. P. RENNER, MEMBER PETE KETCHUM, MEMBER BRYCE PIERSON, MEMBER
CLERK-TREASURER:	JILL JACKSON
TOWN ATTORNEY:	LEE ROBBINS
STAFF PRESENT:	DAVID DAY, UTILITY SUPT. GREG SOUTHERS, TOWN MARSHAL
GUESTS PRESENT:	KELLY PIERSON, RANDY WIDENER, DENNIS FINCH, MIKE RILEY, DEB WORKMAN, KAREN HARRISON, TRAVIS RAMEY, JEANNE NASH, WALLACE JEFFS

President Diane Bieszczat called this Regular Meeting to order at 6:35 p.m. and led the Pledge of Allegiance.

APPROVAL OF MINUTES

Charlie Bourne moved to approve the minutes of the July 21, 2003, Regular Meeting. Pete Ketchum seconded the motion which passed 5-0.

GUEST SPEAKER – MICHAEL RILEY, AMERICAN RED CROSS

Mr. Riley informed the Council of the services provided by the Red Cross. He then introduced Randy Widener and Dennis Finch who have been hired by the Red Cross to work on the safe neighborhood program. Mr. Widener explained that they are developing a neighborhood watch program that will prepare people for emergency situations and teach them to respond correctly until professional help arrives.

Mr. Riley asked for Council approval to use the Town Hall for neighborhood watch meetings. He suggested a team of ten volunteers to serve as key members to plan how to address and educate the community to be prepared for emergency situations. Preparedness brochures are available through the Red Cross and need to be distributed to the community. J.P. Renner volunteered to coordinate the initial meeting and video tape the meeting for those who are unable to attend. Pete Ketchum moved to waive Town Hall rental fees for the initial meeting and coordinate use of the Town sign to advertise the meeting. Bryce Pierson seconded the motion which carried unanimously. Mr. Renner stated he will donate the \$50.00 refundable damage deposit.

WATER DEPARTMENT REPORT

Mr. Day reported the existing telemetry probe computer system is not compatible with the new Water Plant's computer system. Jerry Williams, engineer of the system, informed Mr. Day that it is the Town's responsibility to correct the problem. B.L. Anderson quoted \$16,000 to update the current system to work with the new system. Mr. Robbins will write a letter to investigate.

Mr. Day stated that water hook on fees should be adjusted according to the size meter required for the new service. Some customers are requesting larger service lines as well as meters which are more expensive, so connection fees should be adjusted accordingly. Mr. Robbins will read the ordinance to determine if the Water Utility can recoup the actual costs of the installation.

Mr. Day reported that he obtained a quote for uniforms from Cintas, a rental company. After comparing the price, Mr. Day determined it was less expensive to continue purchasing from the current vendor. The Council agreed to allow Mr. Day to purchase uniform shirts now and discuss, at a later date, a fair and equitable method for the purchase of boots.

Mr. Day reported that the Water Utility employees will build a roof on each of the well buildings to repair them.

Mr. Day stated that the old water tower at the plant will be torn down by way of a wrecking ball.

Charlie Bourne moved to purchase a new CSCD pit for \$765.00. Mr. Ketchum seconded the motion which passed unanimously.

Mr. Ketchum moved to purchase a new hydrant and valve for Tipton Trail in Nineveh, at the cost of \$178.00 for the hydrant and \$350.00 for the valve. Mr. Bourne seconded the motion which passed unanimously.

Mr. Ketchum moved to approve the addition of a new phone line for the telemetry at the new Water Plant. Mr. Pierson seconded the motion which passed unanimously.

WASTEWATER DEPARTMENT REPORT

Mr. Day stated that he is checking into a new locking/security system for the dump station.

Mr. Day stated that the First Baptist Church sewer will have to connect into Dunham Drive. Salt Creek Realty has indicated they have a client who would like to develop property for two retail businesses in the semi turnaround on Nineveh Road. Mr. Robbins suggested mandating the church to install a bigger line so other new properties developed subsequently could attach to the church line. Mr. Day will check with the engineers to find out what is needed.

STREET DEPARTMENT REPORT

The Street Superintendent was not in attendance due to illness.

Mr. Hole requested a block be placed on the Street Department phone for long distance calls. Mr. Bourne suggested that long distance service be discontinued completely to prevent unauthorized users from placing long distance calls. Mr. Day suggested that Street Department employees could use the phone in the new Sewer building if they must place long distance calls.

POLICE DEPARTMENT REPORT

The Clerk-Treasurer, Jill Jackson, swore in Reserve Deputy Eric Harden.

Marshal Southers reported that East Lake Lot Owners Association (E.L.L.O.A.) contacted him regarding the rising geese population on their lake. E.L.L.O.A. requested a controlled hunt September 1 to September 15, 2003, using 12 gauge shotguns with steel shot, to reduce the geese population. Town Ordinance #3 states that the use of firearms in the Town limits is prohibited. The Council decided to table the issue until suitable alternatives are presented.

Marshal Southers stated that he is checking into Sprint's ISDN (an integrated digital network) that would allow Prince's Lakes Police Department to connect to the County's Spillman Radio system. Sprint is offering a two-year contract for ISDN service at \$65.80 per month with free installation. Mr. Renner moved to accept the two-year contract at \$65.80 per month pending Attorney review. Mr. Ketchum seconded the motion which passed unanimously.

Marshal Southers reported that the Police Department received two motorcycles from DRMO (Demobilized Reserve Military Operations) and questioned whether the Council wanted to accept them. He stated that officers will need to attend a motorcycle endorsement course. Marshal Southers said if the Town decides to return the motorcycles, it will not jeopardize future equipment receipts. Mr. Bourne commented that insurance coverage should be checked into before accepting the bikes. The Council tabled the issue.

Mr. Bourne moved to allow the Police Department to take vacation, sick and personal days as a day for a day. Holidays will count as 12 hours if worked and 8 hours if not worked. Holidays are to be used within 45 days. Mr. Renner seconded the motion which passed unanimously.

PLAN COMMISSION/BZA REPORT

Plan Commission President Sandi Nichols was not in attendance due to illness.

Ms. Bieszcza announced that Al Soltis, former Building Inspector, passed away.

Mr. Ketchum moved to appoint Angela Mangus to the BZA. Mr. Bourne seconded the motion which carried unanimously.

PARK REPORT

Mr. Bourne stated that he received a call inquiring about use of the Park for a softball tournament on the 30th of this month. However, he has not received a formal request in writing nor a contract. After discussion, the Council agreed more time is needed to develop a plan and contract for events such as softball tournaments, which can be developed over the winter months.

Ms. Bieszcza suggested a special contract be drafted for rental of the Park facilities for family reunions, special functions, etc.

WALKING TRAIL REPORT

Ms. Bieszcza reported that the playground equipment will be installed Tuesday, August 26, 2003.

CLERK-TREASURER'S REPORT

Ms. Jackson reported that she received the final budget order for the 2003 budget in July and the budget was cut \$6,002.00. The majority of the cuts occurred in the MVH fund.

Charlie Bourne moved to approve claims in the amount of \$167,906.15. Mr. Ketchum seconded the motion which passed unanimously.

Mr. Pierson moved to adopt Resolution 03-01, regarding a new plan from PERF, allowing employees to make additional contributions to their annuity accounts. Mr. Bourne seconded the motion which carried unanimously.

Ms. Jackson presented a proposal for a new copier. Joe Arnold, of Pitney Bowes, submitted a proposal for a new copier with more features for a lower cost. Mr. Renner moved to approve the new copier lease. Mr. Pierson seconded the motion which passed unanimously.

Ms. Jackson presented an amended and restated salary Ordinance #310. She pointed out that the wage for the new Building Inspector was \$16.00, and had not been approved by the Council. Ms. Bieszczaat stated this wage was to be effective only until the end of the calendar year. Ms. Jackson requested a salary amount for the Building Inspector's position for the 2004 budget. Ms. Bieszczaat moved to adopt the amended and restated Ordinance #310 on the first reading. Mr. Renner seconded the motion which carried unanimously.

Ms. Jackson reported that the installation of the new playground equipment is not included in the total cost. However, \$10,000.00 was encumbered from 2002 and those funds will be used to reimburse the Park fund and pay for the installation. Ms. Jackson will make the necessary 2003 budget adjustments.

Ms. Jackson will meet with Jeff Birk, with BGBC, on Wednesday, August 27, 2003, regarding the water rate study.

ATTORNEY'S REPORT

Mr. Bourne moved to adopted Ordinance #316, regarding burning within Town limits, on the second reading. Mr. Pierson seconded the motion which carried with a vote of 3-2, with Mr. Renner and Mr. Ketchum being the dissenting votes. Mr. Robbins advised that the Ordinance will not be effective until it is published, as it carries a penalty for violations.

Mr. Robbins recommended discussing the Nineveh Road repair issue in an Executive Session. He also recommended discussion of the Sewer litigation in Executive Session. Council Members will schedule an Executive Session.

OLD BUSINESS

Ms. Bieszczaat reported that the Disaster Plan for the Clerk-Treasurer's Office is nearly complete. Other departments are completing their portions as well.

NEW BUSINESS

Ms. Bieszczaat presented a letter from Mr. Bay, owner of the Nineveh Laundromat, claiming lost income of \$118 per day, due to brown water when the tower was low. Mr. Robbins felt the costs were excessive and that the Town has no liability. Mr. Day will tell Mr. Bay that the Town is not liable.

Ms. Bieszczaat reported that Marla Alexander contacted her regarding a parcel of land in Prince's Lakes that is not buildable due to the size of the lot. She is requesting a letter from the Town stating that the lot is not buildable, so that the taxes on the lot can be reduced. Mr. Robbins advised that Ms. Alexander should submit her request in writing to the Plan Commission, who will issue a letter stating that the property is currently zoned R-1 and the minimum lot size is 40,000 square feet.

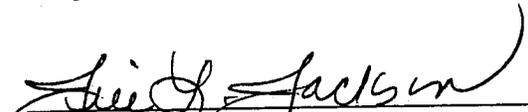
PUBLIC FORUM

No issues or comments were introduced.

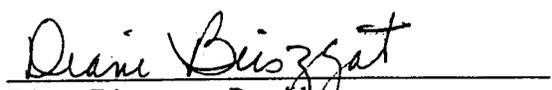
Mr. Pierson moved to adjourn. Mr. Ketchum seconded the motion which passed unanimously. The meeting adjourned at 9:17 p.m.

Respectfully submitted,

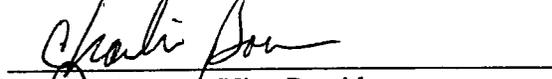
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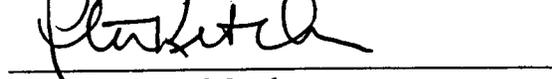
Jill L. Jackson, IAMC, CMC
Clerk-Treasurer



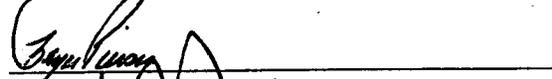
Diane Bieszczat, President



Charlie Bourne, Vice President



Pete Ketchum, Member



Bryce Pierson, Member



J. P. Renner, Member

AMENDED AND RESTATED

ORDINANCE NO. 310 2003 SALARY ORDINANCE OF THE TOWN OF PRINCE'S LAKES, INDIANA

WHEREAS, The Town Council of the Town of Prince's Lakes now desires to amend Ordinance 310, the 2003 Salary Ordinance, adopted November 18, 2002, for clarification of the Clerk-Treasurer's salary and other salary provisions, to provide an increase in the building inspector's salary and to increase the mileage reimbursement to be consistent with Johnson County's reimbursement;

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees; and

WHEREAS, I.C. 36-5-3-2 further provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, I.C. 36-5-3-2(b), still further provides that the Town Legislative body shall, by ordinance fix the compensation of its own members and the Town Clerk-Treasurer;

WHEREAS, I.C. 36-5-3-2(c) still further provides that the compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year; and

WHEREAS, The Town Council of the Town of Prince's Lakes legislative body, now desires to comply with the relevant provisions of Indiana law and fix the compensation of its members and the Clerk-Treasurer for the year ensuing;

NOW, THEREFORE BE IT HEREBY ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PRINCE'S LAKES, INDIANA, THAT THE FOLLOWING COMPENSATION SHALL BE PAID FOR THE YEAR 2003, UNTIL FURTHER NOTICE:

A. COUNCIL MEMBERS

The total of said yearly compensation for each at-large Council member is \$3,600 which shall be due and payable to the Council Members at the rate of \$300 per month by the 30th of each month. The total annual compensation for all five Council Members will be \$18,000.

B. CLERK-TREASURER (Elected Officer)

For purposes of clarification, the Clerk-Treasurer has consented pursuant to the terms of I.C. 36-5-6-7, to the following workers in the Office of the Clerk-Treasurer occupying the following positions:

- (1) Deputy Clerk
- (2) Utility Clerk
- (3) Part-time Utility Clerk
- (4) Temporary Employees

(1) The salary of the Clerk-Treasurer shall be paid biweekly and shall be hereby fixed as set forth below:

(A) The compensation for a Clerk-Treasurer possessing two or more relevant professional certifications (CMC, MMC) from a generally accepted professional association including but not limited to Indiana League of Municipal Clerks and Treasurer's, International Institute of Municipal Clerks, Municipal Treasurers' Association, Government Finance Officers Association, Society of Management Accountants or the American Society of Public Accounts, is hereby fixed at \$1,663.85 biweekly; and,

(B) The compensation for a Clerk-Treasurer possessing one relevant professional certification (CMC) from a generally accepted professional association including but not limited to Indiana League of Municipal Clerks and Treasurer's, International Institute of Municipal Clerks, Municipal Treasurers' Association, Government Finance Officers Association, Society of Management Accountants or the American Society of Public Accounts is hereby fixed at \$1,538.46 biweekly; and,

(C) The compensation for an accredited Clerk-Treasurer possessing the certification of an IAMC from the Indiana League of Municipal Clerks and Treasurers, is hereby fixed at \$1,304.08 biweekly; and,

(D) The compensation for a Clerk-Trasurer possessing no relevant professional

certification(s), from a generally accepted professional association is hereby fixed at \$1,288.62 biweekly.

The Clerk-Treasurer is entitled to all benefits offered to employees, including the Public Employees Retirement Plan.

C. ATTORNEY

The Town Attorney is appointed by the Town Council. The Town Attorney shall be paid a fee of \$85.00 per hour in connection with the Town Council and other Committees, including but not limited to all meetings requesting attorneys attendance.

In addition, the attorney shall be paid \$85.00 per hour for all work done for the water and sewage utilities, as well as, any other matters. The Town Attorney shall file an accounts payable voucher with the Clerk-Treasurer, monthly, for this compensation.

D. TOWN MARSHAL

The Town Marshal shall be paid a salary not to exceed \$36,269 annually.

E. OTHER TOWN EMPLOYEES (INCLUDING UTILITY EMPLOYEES)

The attached biweekly salary amounts shall apply from January 1, 2003 until changed. Payment shall be biweekly following completion of the work week. Merit raises shall be recommended by Department Heads and the Clerk-Treasurer and set by the Town Council, as outlined in the 2003 Salary Rate Chart. Amounts in the 2003 Salary Rate Chart are maximum rates of pay. Positions may be paid less but cannot be paid more unless amended and fixed by the Town Council.

F. ELIGIBLE HOURLY RATE INCREASES

A utility employee who successfully qualifies for a DS, DSL, PF, AT, Class II or Class III Water or Wastewater License, may receive an increase of .25 cents per hour, upon recommendation of the Superintendent and approval of the Town Council.

Other hourly employees qualify for .25 cents per hour increases upon successful completion of 40 hours of classroom instruction of approved training classes which benefit the job of the employee and the Town. Classes must be approved by the Town Council (or the Clerk-Treasurer for those employees who serve at the Clerk-Treasurer's pleasure) in order to qualify for the .25 cents/hour increase.

G. OTHER SALARY INFORMATION

1. Overtime hours of hourly employees shall be compensated at one and one-half (1-½) times the hourly wage for all hours worked, in excess of 40 hours per week. Vacation and Sick days off will **not** be considered time worked for computing overtime. Holidays are an exception and will be calculated as time worked.
2. All travel expense reimbursement shall be paid at .30 cents per mile, when using a personal vehicle.
3. The Town shall pay all of the employee's health, life, dental, vision and disability insurance, except for twenty-five cents (.25) per bi-weekly pay. The Town shall pay seventy five percent (75%) of the dependent insurance.
4. The Clerk-Treasurer has the authority to issue the bi-weekly payroll without prior Council approval along with, payroll taxes, payroll deductions and benefit payments, utility bills and postage.
5. All employees are required to follow the time clock procedures as adopted into the Personnel Policy Manual.
6. Part-time employees shall be entitled to Holiday pay at ½ the rate of full-time employees. Part-time employees shall be entitled to two (2) paid days off per year, providing part-time employee has continuously been employed with the Town, with uninterrupted service for two (2) years.
7. Full-time employees shall participate in the Public Employees Retirement Plan.
8. Employees averaging a C+ or better Grade Point Average (GPA) in a College Class, may be eligible for tuition reimbursement up to \$1,000/year with prior Council approval. Eligible Classes, obviously, should benefit the employees job and the Town.

PRINCE'S LAKES YEAR 2003 SALARY RATE CHART

<u>CLASS</u>	<u>JOB TITLE</u>	<u>2001 RATE</u>	<u>2002 RATE</u>	<u>2003 RATE***</u>
1	Town Council	\$ 15,000 / 5	\$ 18,000 / 5	\$ 18,000/5
1	Certified Clerk-Treas.(2)	36,645	42,000	43,260
1	Certified Clerk-Treas.(1)			40,000
1	Accredited Clerk-Treas.			33,906
1	Uncertified Clerk-Treas.(0)			33,504
1	Dep. Clerk-Treas.	13.63/hr.	14.94/hr.	15.39/hr.
1	Building Inspector	9.42/hr.	10.02	10.42/hr. \$16.00/hr.
2	Marshal	31,192	35,000	36,269
2	Deputy Marshal 1	27,925	30,500	31,550
2	Deputy Marshal 2	27,925	30,500	31,550
2	Deputy Marshal 3	24,500	25,500*	29,321
3	Street Superintendent			12.00/hr.
3	Street Laborer 1	9.42/hr.	9.79/hr.**	
3	Street Laborer 2	9.00/hr.	9.00/hr.	9.36/hr.
4	Public Works Supt.	45,021	46,777	46,777
4	Asst. Superintendent	15.51/hr.	16.29/hr.	16.66/hr.
4	W/S Maint. Leader	15.73/hr.	16.34/hr.	16.71/hr.
4	Maint. Relief Operator	11.99/hr.	12.46/hr.	13.87/hr.
4	Maint. Relief Operator	9.99/hr.	10.38/hr.	10.00/hr.
4	Utility Clerk	11.17/hr.	12.55/hr.	13.57/hr.
5	Part-Time Utility Clerk/s	9.21/hr.	10.02/hr.	10.42/hr.
5	W/S Maint. Operator	13.54/hr.	14.07/hr.	14.56/hr.
5	WW Maint. Relief Op.	9.96/hr.	10.35/hr.	10.87/hr.
5	WW Maint. Relief Op.	9.00/hr.	9.00/hr.	9.00/hr.
1	Temporary Employees (Clerk's Office)		9.00/hr.	9.00/hr.

*Salary may increase to \$27,925 after successfully completing & graduating from the Indiana Law Enforcement Academy.

**Street Laborer 1 hourly rate may increase to \$10.58/hr. if promoted to Lead Man.

***These are maximum rates of pay for each position listed for the year 2003.

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PRINCE'S LAKES, INDIANA, THAT THESE CHANGES BE MADE AND AMENDED INTO THE 2003 SALARY ORDINANCE #310, EFFECTIVE RETROACTIVE TO NOVEMBER 18, 2002.

PASSED AND ADOPTED THIS 15th DAY OF September, 2003.

ATTEST:

Jackie CMC

TOWN COUNCIL MEMBERS:

Diana Buszgat
Diana Buszgat, Council President

Charles Bourne
Charles Bourne, Council Vice-President

Mike Kitchum
Mike Kitchum, Member

Bryon Piening
Bryon Piening, Member

J.P. Ruppel
J.P. Ruppel, Member

Information Maintained by the Office of Code Revision Indiana Legislative Services Agency
01/24/2007 12:07:34 AM EST

IC 36-5-6

Chapter 6. Town Clerk-Treasurer

IC 36-5-6-1**Application of chapter**

Sec. 1. This chapter applies to all towns.

As added by Acts 1980, P.L.212, SEC.4.

IC 36-5-6-2**Clerk and fiscal officer**

Sec. 2. The clerk-treasurer elected under this chapter is both the town clerk and the town fiscal officer.

As added by Acts 1980, P.L.212, SEC.4.

IC 36-5-6-3**Residency; term of office**

Sec. 3. (a) The clerk-treasurer must reside within the town as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The clerk-treasurer forfeits office if the clerk-treasurer ceases to be a resident of the town.

(b) Except as provided in subsection (c) or (d), the term of office of the clerk-treasurer is four (4) years, beginning at noon January 1 after election and continuing until a successor is elected and qualified.

(c) The term of office of a clerk-treasurer elected under IC 36-5-1-10.1 following the incorporation of the town:

(1) begins at noon November 30 following the election; and

(2) continues until noon January 1 following the next municipal election scheduled under IC 3-10-6-5 or IC 3-10-7-6 and until the clerk-treasurer's successor is elected and qualified.

(d) The term of office of a clerk-treasurer subject to an ordinance described by IC 3-10-6-2.6 is:

(1) one (1) year if the clerk-treasurer is elected at the next municipal election not conducted in a general election year; and

(2) four (4) years for the successors of the clerk-treasurer described in subdivision (1); beginning at noon January 1 after the clerk-treasurer's election and continuing until the clerk-treasurer's successor is elected and qualified.

(e) The term of office of a clerk-treasurer subject to an ordinance described by IC 3-10-7-2.7 is:

(1) three (3) years if the clerk-treasurer is elected at the next municipal election not conducted in a general election year; and

(2) four (4) years for the successors of the clerk-treasurer described in subdivision (1); beginning noon January 1 after the clerk-treasurer's election and continuing until the clerk-treasurer's successor is elected and qualified.

As added by Acts 1980, P.L.212, SEC.4. Amended by P.L.3-1987, SEC.562; P.L.3-1993, SEC.277; P.L.4-1996, SEC.104.

IC 36-5-6-4**Election**

Sec. 4. The clerk-treasurer shall be elected under IC 3-10-6 or IC 3-10-7 by the voters of the whole town.

As added by Acts 1980, P.L.212, SEC.4. Amended by P.L.5-1986, SEC.56.

IC 36-5-6-5**Oaths, depositions, and acknowledgments**

Sec. 5. The clerk-treasurer may administer oaths, take depositions, and take acknowledgments of instruments required by statute to be acknowledged.

As added by Acts 1980, P.L.212, SEC.4.

IC 36-5-6-5.1**Office space provided**

Sec. 5.1. If office space exists in a building owned or leased by the town, the legislative body shall provide suitable office space for the:

- (1) clerk-treasurer; and
- (2) staff and records of the clerk-treasurer.

As added by P.L.69-1995, SEC.12.

IC 36-5-6-6**Powers and duties**

Sec. 6. (a) The clerk-treasurer shall do the following:

- (1) Receive and care for all town money and pay the money out only on order of the town legislative body.
- (2) Keep accounts showing when and from what sources the clerk-treasurer has received town money and when and to whom the clerk-treasurer has paid out town money.
- (3) Prescribe payroll and account forms for all town offices.
- (4) Prescribe the manner in which creditors, officers, and employees shall be paid.
- (5) Manage the finances and accounts of the town and make investments of town money.
- (6) Prepare for the legislative body the budget estimates of miscellaneous revenue, financial statements, and the proposed tax rate.
- (7) Maintain custody of the town seal and the records of the legislative body.
- (8) Issue all licenses authorized by statute and collect the fees fixed by ordinance.
- (9) Serve as clerk of the legislative body by attending its meetings and recording its proceedings.
- (10) Administer oaths, take depositions, and take acknowledgment of instruments that are required by statute to be acknowledged, without charging a fee.
- (11) Serve as clerk of the town court under IC 33-35-3-2, if the judge of the court does not serve as clerk of the court or appoint

a clerk of the court under IC 33-35-3-1.

- (12) Perform all other duties prescribed by statute.

(b) A clerk-treasurer is not liable, in an individual capacity, for any act or omission occurring in connection with the performance of the requirements set forth in subsection (a), unless the act or omission constitutes gross negligence or an intentional disregard of the requirements.

As added by Acts 1980, P.L.212, SEC.4. Amended by Acts 1981, P.L.17, SEC.27; P.L.189-1988, SEC.5;

P.L.10-1997, SEC.33; P.L.33-1998, SEC.11; P.L.98-2004, SEC.162.

IC 36-5-6-7

Deputies and employees

Sec. 7. (a) The clerk-treasurer shall appoint the number of deputies and employees needed for the effective operation of the office, with the approval of the town legislative body. The clerk-treasurer's deputies and employees serve at the clerk-treasurer's pleasure.

(b) If a town owns a utility and the clerk-treasurer is directly responsible for the billing and collection of that utility's rates and charges, the clerk-treasurer shall appoint those employees who are also responsible for that billing and collection. These employees serve at the clerk-treasurer's pleasure.

As added by Acts 1980, P.L.212, SEC.4. Amended by P.L.189-1988, SEC.6.

IC 36-5-6-8

Employment of attorneys or legal research assistants

Sec. 8. (a) A clerk-treasurer may hire or contract with competent attorneys or legal research assistants on terms the clerk-treasurer considers appropriate.

(b) Appropriations for the salaries of attorneys and legal research assistants employed under this section shall be approved in the annual budget.

(c) Appropriations for the salaries of attorneys and legal research assistants employed under this section shall be approved in the annual budget and must be allocated to the clerk-treasurer for the payment of attorneys' and legal research assistants' salaries.

As added by P.L.69-1995, SEC.13. Amended by P.L.98-2000, SEC.24.

Jill L. Jackson
592 W. 550 South
Trafalgar, IN 46181

*****SENT VIA FAX 3/2/07, HARD COPY IN MAIL*****

March 2, 2007

Mr. Michael H. Bozymski, CPA
Deputy State Examiner
State Board of Accounts
302 West Washington St., Room E418
Indianapolis, IN 46204-2765

Dear Mr. Bozymski:

Pursuant to our phone conversation Tuesday afternoon and in response to your letter dated February 20, 2007, I want to inform you that I am planning on settling your request to the Town of Prince's Lakes; however, I respectfully request that a 30 day extension be made on the time allowed to settle.

Not only is this a large amount of money to come up with, but because my public service warrants extended hours, especially during an election cycle, it is extremely difficult to manage personal issues during these busy times.

I respectfully request that the report not be filed as a public document until I can satisfactorily settle no later than April 6, 2007. The election ballot layout and proofing should be done and to the printer by the end of this month which will allow adequate time to gather my personal finances and make settlement.

Please indicate your approval in writing to the above address. Thank you for your consideration.

Sincerely,



Jill L. Jackson, Clerk
Johnson Circuit & Superior Courts
Former Prince's Lakes Clerk-Treasurer

JLJ/hos

Cc: Todd Austin

Jill L. Jackson
592 W. 550 South, Trafalgar, IN 46181

April 6, 2007

Mr. Michael H. Bozymski, CPA
Deputy State Examiner
State Board of Accounts
302 West Washington St., Room E418
Indianapolis, IN 46204-2765

Dear Mr. Bozymski:

Because I did not receive a response from my March 2, 2007, letter to you, I assumed my request was approved for an extension of time to settle your request to reimburse the Town of Prince's Lakes. As promised, enclosed please find my check in the amount of \$1,663.95.

This settlement is being paid under protest, as I do not believe I should have been charged for receiving a paycheck that was ONLY issued upon the complete approval and consent of the Prince's Lakes Town Council and under the advisement of the Prince's Lakes Town Attorney, as clearly stated in the minutes of the Prince's Lakes Town Council. I also believe that the Town of Prince's Lakes is in debt to me for all of my withholding deductions for the 27th check. At this point, they have been overpaid by me because your audit result did not accurately reflect the insurance deductions, for which I never received the benefit. The Town has also now inaccurately reported my federal, state and local withholding taxes for calendar year 2003, as well as, my PERF contributions.

I was told by Todd Austin that all of my correspondence to State Board of Accounts concerning my explanation of this situation would be included as my official response, even though there were several letters with attachments. I truly appreciate that all documents will be made part of the public record of the Town of Prince's Lakes. I will assume that this letter as well, will be included. I have attached all pertinent information again, to assure that you have all documents.

Please forward my check to the proper public treasury to show full satisfaction.

Sincerely,

Jill L. Jackson
Former Prince's Lakes Clerk-Treasurer

Enclosures

Cc: Todd Austin

TOWN OF PRINCE'S LAKES
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Jill L. Jackson, former Clerk-Treasurer Overpayment of Salary, page 11 Paid by Jill L. Jackson, former Clerk-Treasurer April 16, 2007, Receipt 5833	\$ 1,663.95	\$	\$
	<u> </u>	<u>1,663.95</u>	<u> </u> -
Totals	<u>\$ 1,663.95</u>	<u>\$ 1,663.95</u>	<u>\$ </u> -