



# QUEST

## Message from the President

Greetings!

Conference! Conference! Conference! My Deputies are stamping and labeling the registrations forms. Everyone should have received one by the time this *Quest* goes out. If you failed to get one we have enclosed a set in this issue. I hope everyone will be able to attend. The Chairs are working very hard on this conference. Remember if you want to use the Spa, please make your appointments now. You can call the Spa at 1-800-457-4042.

I attended the weeklong ILMCT Institute at Ball State. What a week! The Institute and Academy seem to get better each year. Deb, Kay and Rose worked very hard to pull this

week off and I commend them very highly for a job well done! As you have heard or will read in this *Quest*, Rose will be leaving us as of June 30, 2003. This is not her choice, but that of her superiors. She has been a great asset to the Education Committee and will be missed. Her successor is very eager to work with our group and is thrilled to have this opportunity. I welcome them and wish them luck on the transition.

In closing, for those of you who have family and/or friends fighting in this war my prayers are for our troops and for a safe return home.

God Bless You!  
Rita Ducharme, IAMC/CMC

## Veteran Clerk-Treasurer Takes County Position

With Clerk-Treasurers, County Officials, and the local media in attendance, long time St. John Clerk-Treasurer Judy Companik was administered the oath of office as the Chief Deputy Auditor of Lake County on Wednesday, January 8th, 2003.

Newly elected Lake County Auditor Bob Stiglich told the group that with the uncertainties facing taxing bodies over the next several years, the post Judy is filling is expected to be key not only to the fulfillment of Stiglich's goals for the Auditor's office, but to area taxpayers and fiscal officers. "Judy's qualifications speak for themselves," Auditor's Counsel James Wieser said. Judy's professional certifications (IAMC and CMC) were cited several times as a big part of the professionalism Judy brings to the Auditor's office.

In accepting the job, Companik said she realizes the appointment will be a challenge. "But it's a challenge I can live up to," she said. She

praised her former staff in St. John, saying it was a tough call to leave them.

Judy's presence will certainly be missed at both ILMCT and IACT functions. Among many things she did beyond the scope of her official duties, were serving on the IACT Executive Committee and, most recently, serving as Co-Chair of the 66th ILMCT Conference in Merrillville.

In an e-mail message to her former colleagues Judy wrote: "All Clerk-Treasurers are a breed of their own. It takes a special kind of person to do what we do (what I did). I am going to miss you all but intend to keep in touch."

"Every chance I get I will plug Clerk-Treasurers and somehow hope I can get you all some of the recognition you so justly deserve. My heart will always be with the Clerk-Treasurers. My best to all of you."

# Institute Update by Education Committee

Co-Chairs: Deb Twitchell and Kay Brown

In August 2002, the League Education Development Committee was notified of the need to end the relationship between the Center for Economic Development at Ball State University (the "Center") for the ILMCT's Institute/Academy education programs and administrative support.

The Center is a university department created by the legislature, not the university, and is not wholly funded by BSU. The BSU School of Extended Education does not have a department that is equipped or properly funded to be able to handle the League education contract. The Indiana Department of Commerce (DOC) pays the salary of Institute/Academy Director Rose Scovel. The Center has been free to do consulting work like the contract with the League to contribute to the Center's budget. The DOC has reorganized and cut their budget, which means that the Center cut their budget and staff. The DOC requested that the Center complete any other contracts, including the League contract, before the next fiscal year. The League contract with the Center expires June 30, 2003.

In order to continue the League Institute/Academy for the 2003 – 2004 fiscal year, a sub-committee of the League Education Development Committee was created to seek a new host for the League education program. Members of the sub-committee were President Rita Ducharme, Vice President Kim Forker, Immediate Past President Michael Griffin, and Education Development Committee Co-Chairs Kay Brown and Deb Twitchell. Institute/Academy Director Rose Scovel acted in an advisory capacity and attended the committee meetings.

In October, letters of invitation were mailed to the IU Northwest Local Government Academy, IUPUI Center for Urban Policy and the Environment, the Indiana Association of Cities and Towns, Indiana State University, and HR Unlimited Resources. IU Northwest, IACT, ISU, and HR accepted the invitation to meet in November with the sub-committee for information sharing purposes. ISU ultimately canceled their appointment with the sub-committee due to university budget cuts. In addition, IIMC and APT of the US&C were notified of the transition and questions were asked of IIMC and APT about the process for transition regarding accepting the new host organization, possibly without a university affiliation.

Representatives from IU Northwest, IACT, and HR met with the sub-committee in November in Kendallville. The sub-committee agreed to solicit proposals from all three organizations. In December, proposals were received from all three organizations and two addressed the requirements of the request for proposal, IACT and HR. Follow-up letters were mailed in January to IACT and HR to clarify the sub-committee's unanswered questions. In addition, the sub-committee determined that IUPUI was



inadvertently removed from the process because IUPUI was told that IU Northwest would invite IUPUI to submit a joint proposal.

In February, the sub-committee met with IUPUI in Indianapolis. IUPUI was presented with a proposal and given two weeks to offer a response which IUPUI did not. Consequently, the full education committee was asked to attend a meeting in Muncie on February 28 to determine the new host organization for the League education program.

The education committee used a decision analysis process to determine the new host. Factors important to the League education program (i.e. university affiliation, institute director, transcripts, facilities access, support staff, program content, passion, organizational skills, municipal knowledge, experience, and cost to participant) were listed and rated on a scale from one to 10, five being of medium importance. The committee then rated IACT and HR on a scale from one to five, three being average, on each of the factors and multiplied the HR and IACT rating by the factor rating, resulting in a score. Totalling the scores determined the new host for the League education program.



On March 1, HR Unlimited Resources was notified of the League education program contract award effective July 1, 2003. HR

accepted the invitation of Institute/Academy Director Rose Scovel to shadow during the weeklong March institute and academy and to attend as many education activities as possible to acquaint HR to the League and to the education program. HR will also work closely with Rose for the next several months to have their education proposal recognized by IIMC and APT.

BSU will mail transcripts in July to all League education program participants with a letter explaining the transition and the need to keep the transcript in case of a problem in transitioning the transcript software.

The League is most grateful to Institute/Academy Director Rose Scovel for her unending willingness to see that the League education program continues as smoothly as possible and for her guidance during the decision making process to select the new host. Rose has served the League admirably for three years and we wish her well in everything she chooses to do now and in the future.

# How Will You Meet Your July Payroll?

by Buddy Downs and Lisa Lee • Ice Miller

It may seem like a silly question, but many counties will not have reassessment completed in time to have tax rates and levies certified by February 15. As a consequence, those counties (and the cities, towns, and other taxing units within those counties) should be developing plans to address this, and other related cash flow problems, that may result if the county is unable to bill for and collect property taxes, and underlying units do not receive their property tax settlement in June.

The problems that may arise if cities and towns do not receive property taxes by June are numerous. They range from the obvious, such as insufficient funds to make payroll and required payments to the Public Employees' Retirement Fund (or other pension obligations); to purchase needed supplies and equipment; and to pay operating costs, such as utilities, for municipal buildings. For many municipalities, the worst problem that may arise will be the lack of funds to pay debt service on general obligation bonds, special taxing district, or tax increment finance bonds, or to pay lease rentals which are in turn used to pay debt service on bonds.

The municipality may face serious legal consequences if it fails to pay the debt service on outstanding bonds, or fails to make lease rental payments and the building corporation is then unable to pay debt service on its bonds. When a city or town issues bonds, it enters into a contract, promising to pay principal and interest to bondholders on certain dates in certain amounts. If the municipality is unable to make those payments, the municipality is "in default" and bondholders may sue the city or town, requiring payment of their bonds and requesting the costs they incur in filing the lawsuit.

Municipalities faced with these cash flow problems have a variety of options available to them. Under the general borrowing statutes applicable to cities, a city may obtain loans, evidenced by "time warrants" of the city, in anticipation of city revenues that are expected to be levied and collected during the term of the loans. The term of a loan may not be more than five years. The ordinance authorizing the loan must appropriate and pledge a sufficient amount of the revenues in anticipation of which the warrants are issued and from which they are payable. Tax anticipation warrants generally are required to be repaid within a few days after the city receives the revenues which were pledged to pay the warrants, although that is not a statutory requirement. The common council may only authorize the issuance of tax anticipation warrants through the adoption of an ordinance. Unless unanimous consent of all the council members present is obtained, an ordinance will need to be considered in two separate meetings or on two different days.

The general borrowing statutes applicable to towns authorize towns to obtain loans, evidenced by time warrants, in antici-

pation of town revenues that are expected to be levied and collected during the term of the loans. The term of a loan may not be more than five years. The ordinance authorizing the loan must appropriate and pledge a sufficient amount of the revenues in anticipation of which the warrants are issued and from which they are payable. Tax anticipation warrants generally are required to be repaid within a few days after the town receives the revenues which were pledged to pay the warrants, although that is not a statutory requirement. The town council may only authorize the issuance of tax anticipation warrants through the adoption of an ordinance. Unless unanimous consent of all the council members present is obtained, an ordinance will need to be considered in two separate meetings or on two different days.

Tax anticipation warrants, and the notes evidencing a five year loan generally must be sold at a competitive, public sale, unless they are sold to the Indiana Bond Bank, or to a local public improvement bond bank, if one exists in that municipality. Although some municipalities believe a public sale of tax anticipation warrants may be too cumbersome, complicated or expensive, may eliminate participation by local banks, or may not be flexible enough to match the timing of the municipality's cash flow deficit with the delivery of funds, our experience is that a public sale can be conducted with great efficiency, at little cost to the municipality, and in a way that encourages the participation of local banks. Bond counsel can also discuss your particular situation with you to determine whether a direct negotiated sale is possible.

It is extremely important for municipal officials to discuss, as soon as possible, the timing of the completion of reassessment in their county with the local assessing officials and county auditor in order to determine if, and when, the municipality may need to borrow money to avoid a cash flow problem, to continue to make required payments on bonds and leases, to make payroll, and to keep the city or town functioning. Understanding this timing will enable municipal officials to plan the introduction and adoption of an ordinance authorizing the municipality to borrow, and the timing of any sale and the receipt of funds from the sale in a manner that will be the most beneficial to the municipality.

Ice Miller serves as Special Counsel to the Indiana Association of Cities and Towns and has been working with the Association to understand the cash flow challenges that may be presented as a result of delays in the completion of reassessment. If you would like more information on the county's borrowing options, or timetables and documents, please feel free to contact Buddy Downs at (317) 236-2339.

## Meet Your New Institute Director: Michael Dowd

Michael Dowd has had an interest in education for more than 30 years. He was a middle school teacher in Walkerton and Upland. He was a manufacturing accountant at Westinghouse Electric Corporation and ABB in cost accounting, financial planning and budgeting. In addition, Mike was Executive Director of Finance, Region 6, Ivy Tech State College responsible for the Business Office, Computer Service and Technology, Facilities and Bookstores on the Muncie, Anderson and Marion campuses.



Mike has been an active member of the Institute of Manufacturing Accountants for more than 25 years. He has served as North Central Indiana chapter president, VP Administration, and currently is the VP of Communication and the editor of the chapter newsletter.

Mike has had many years of experience with computers and computer training. He has been a user of spreadsheet programs, word processing programs and graphic presentation programs since its inception into the business world. He has completed the Certified Training Consultant Institute and is MOUS certified in Excel and Word. Mike is an approved independent contractor by Ball State University COR.

Mike has been actively involved in youth programs: Boy Scouts of America, Royerton Baseball Association and Delta boys swimming programs. He has been a registered adult leader in Boy Scouts for more than 20 years and continues to be active in Troop 1, Muncie, Golden Eagle District, and Crossroads of America Council. He is Wood Badge trained and has served on three Wood Badge Training staffs training adult leaders, the University of Scouting for Crossroads of America and a trainer at the district and counsel levels. He received the Silver Beaver Award, Boy Scouts of America for Distinguished Service to Youth and the ABB Outstanding Achievement in Community Service Award.

## Display Booth

The League unveiled its new professional display booth at the IACT conference in Indianapolis last fall. ILMCT participated in the vendor exhibit hall to raise the profile of our League with city and town officials and provide a one-stop center for League information at the conference. Our booth displayed information about ILMCT's activities, including our educational programs, conferences, and national affiliations. League volunteers, coordinated by our education committee, manned the booth. The booth is very versatile. Displays can be changed easily, set up is a cinch, and it travels in its own protective container. Look for it at ILMCT and IACT events throughout the year. The idea for a professional quality booth came out of a homegrown pilot run put together by Judy Rhodes and Rita Washington at a prior conference. Stop by the ILMCT booth at the annual conference in June!

## We Support our Troops

ILMCT would like to acknowledge the following individuals who have been called to active duty in the Operation Iraqi Freedom Fight. Please keep them and their families in your thoughts and prayers as they continue to fight for our continued freedom and the freedom of the Iraqi people.

- Terry Grove, City of Washington: Iraq
- Jonathon Eaton, nephew of Beverly Stout-Waynetown: Kuwait
- Joe Holloway, son of Brenda Jackson, Secretary to the Mayor of Bluffton: Iraq
- Josh Weber, nephew of Mishawaka Officers Matt and Don Weber: Iraq
- Sgt. Joseph Padgett, nephew of Janet Alexander, Clerk Treasurer of Franklin: Kuwait
- Brooks Yon, Peterson Volunteer Fireman: Kuwait
- Julie Mishler, daughter of Clar Mishler, Elkhart City Hall: Kuwait
- Joseph Milewski, Lawrence Fire Department
- Brian Lucas, Lawrence Police Department
- Glenn Roach, Mishawaka Police Department

If there is anyone that you would like to add to this list, please contact Debbie Block, Quest Editor at [dblock@mishawaka.com](mailto:dblock@mishawaka.com), fax 574-258-1728, or phone 574-258-1616.

Thank you and may God Bless America!!!

## New Clerk/Clerk-Treasurers

WELCOME...

St. John – Sherry Sury replaces Judy Companik





**67<sup>th</sup> ANNUAL CONFERENCE/STATE BOARD OF ACCOUNTS SCHOOL**  
**INDIANA LEAGUE OF MUNICIPAL CLERKS AND TREASURERS**  
**FRENCH LICK SPRINGS RESORT & SPA**  
**FRENCH LICK, INDIANA**  
**JUNE 16 ~ 20, 2003**

**TO BE ELIGIBLE FOR EARLY BIRD DRAWING,  
 PAID REGISTRATION MUST BE IN BY MAY 16, 2003**

NAME(S) \_\_\_\_\_

TITLE(S) \_\_\_\_\_

NAME FOR BADGE(S) \_\_\_\_\_

ADDRESS/CITY/ZIP \_\_\_\_\_

PHONE \_\_\_\_\_

FAX \_\_\_\_\_

CIRCLE ONE:    First Timer            Associate            Guest            Past-President

		<u>On or Before 5/16</u>	<u>After 5/16</u>
Registration for Full Conference (per person) • Member		\$ 205.00 _____	\$ 215.00 _____
<i>Includes: SBA School; Banquet; National Historic Landmark Tour Ranch not included</i>			
	• Non-Member	\$ 215.00 _____	\$ 225.00 _____
State Board of Accounts School <b>ONLY</b>	• Member (Per Day)	\$ 55.00 _____	\$ 65.00 _____
June 17, 18, and 19 - Circle days attending			
<i>Includes: National Historic Landmark Tour. Ranch not included.</i>	• Non-Member (Per Day)	\$ 65.00 _____	\$ 75.00 _____
Wilstem Guest Ranch (June 17)		\$ 40.00 _____	\$ 50.00 _____
Tour Historic Landmark West Baden (June 18)		\$ 5.00 _____	\$ 10.00 _____
Reception & Banquet <b>ONLY</b> (June 19)		\$ 50.00 _____	\$ 60.00 _____
<b>TOTAL AMOUNT ENCLOSED</b>		\$ _____	\$ _____

Make checks payable to I.L.M.C.T.  
 (All Registrations must be accompanied by payment)

PLEASE MAIL TO:                      Fred Lewis, Clerk-Treasurer  
 301 N Chestnut Street  
 Seymour, IN 47274  
 Phone: (812) 523-5881  
 FAX: (812) 523-6687

**ANY food allergies please contact Barbara Ewing at 812-547-2349 no later than June 9, 2003**

FOR A FULL CANCELLATION REFUND, NOTICE MUST BE  
 GIVEN NO LATER THAN JUNE 6, 2003

**REMINDER: BRING YOUR DOOR PRIZE!**

*Thank You!*

**67<sup>th</sup> ANNUAL CONFERENCE/STATE BOARD OF ACCOUNTS SCHOOL**  
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	• Non-Member	\$ 215.00 _____	\$ 225.00 _____
State Board of Accounts School <b>ONLY</b>	• Member (Per Day)	\$ 55.00 _____	\$ 65.00 _____
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 GIVEN NO LATER THAN JUNE 6, 2003

**REMINDER: BRING YOUR DOOR PRIZE!**

*Thank You!*



*“Come Join Us. . .  
Where the Past is Always Present”*

**TENTATIVE AGENDA**

- Sunday: Pre-Conference Registration
- Monday: Ball State Class (separate registration forms)  
Lunch for Class participants only  
Ball State Class (separate registration forms)  
Conference Registration  
Welcome Reception (50's & 60's attire)
- Hula Hoop Contest
  - Name that Tune Contest
  - The Twist
  - Limbo Contest
  - Bubble Gum Blowing
- Tuesday: Conference Registration  
ILMCT Stomp  
SBA & DLGF  
Lunch  
ILMCT Opening Session  
Wilstem Guest Ranch (Bring your western clothes)
- Wednesday: Conference Registration  
Continental Breakfast with Exhibitors  
Exhibit Hall Open  
SBA & DLGF (Budget School)  
Lunch  
Budget School (con't.)  
Break with Exhibitors and drawings  
Tour the National Historic Landmark West Baden  
Dinner & Dancing
- Thursday: Conference Registration  
SBA & DLGF (Budget School)  
Lunch  
SBA & DLGF (Budget School)  
Banquet
- Friday: Hearty Breakfast  
Closing session

\*NOTE\* If you are using the Spa please make reservations early  
1-800-457-4042

**67th ANNUAL CONFERENCE  
in conjunction with the  
STATE BOARD OF ACCOUNTS SCHOOL  
INDIANA LEAGUE OF MUNICIPAL CLERKS AND TREASURERS**

**FRENCH LICK SPRINGS RESORT & SPA  
8670 WEST STATE ROAD 56  
FRENCH LICK, INDIANA 47432  
812-936-9300  
FAX 812-936-2430  
RESERVATIONS 1-800-457-4042**

Hotel Reservations are to be made directly with the hotel

NAME OF GROUP: ILMCT

CONFERENCE DATES: JUNE 16 ~ 20, 2003  
RESERVATION DEADLINE: MAY 16, 2003

SPECIAL CONFERENCE RATES:

SINGLE \$ 90.00  
DOUBLES \$ 95.00

TYPE OF ACCOMMODATIONS REQUESTED: \_\_\_\_\_

NUMBER OF ROOMS REQUESTED: \_\_\_\_\_

LAST NAME: \_\_\_\_\_ FIRST: \_\_\_\_\_ M.I. \_\_\_\_\_

COMMUNITY/COMPANY NAME: \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_

ARRIVAL DATE \_\_\_\_\_ ARRIVAL TIME \_\_\_\_\_ DEPARTURE DATE \_\_\_\_\_

DEPOSIT \_\_\_\_\_ VISA/MC \_\_\_\_\_ DISCOVER \_\_\_\_\_ OTHER \_\_\_\_\_

CREDIT CARD NO. \_\_\_\_\_ EXP. DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_

6% SALES TAX AND 2% BED TAX ARE NOT INCLUDED IN ABOVE RATES.  
All reservations must be guaranteed in advance by major credit card or deposit.  
CHECK IN TIME IS 4:00 P.M. ~ CHECK OUT TIME IS 12:00 NOON

IF you are paying with a city/town check then you may use your tax exempt certificate.

## Ask Charlie:

Charlie Pride  
State Board of Accounts



**Question:** *May a city or town borrow money from its wastewater utility in anticipation of taxes levied and to be collected during the current or following year?*

Answer: Yes. However, since IC 8-1.5-3-12 does not apply to wastewater utilities and there are no statutory guidelines for loans included in the wastewater utility law in IC 36-9-23, a home rule ordinance would have to be adopted to authorize the loan. Such ordinance should set out the amount of the loan, the terms of repayment, and the rate of interest, if interest is to be charged.

## Paige's Corner

Paige Gilpin, Department of Local Government Finance  
Pgilpin@tcb.state.in.us

**Question:** *Should I wait until I get a final 2003 budget order from the DLGF before proceeding with the establishment of a cumulative fund for 2003 pay 2004?*

Answer: No, you should proceed with the normal procedures for establishment of a cumulative fund if your city/town intends to have a cumulative fund for 2004. You do not need to wait until you receive a final 2003 budget order. You may find an instructional bulletin on the DLGF website ([www.in.gov/dlgf/](http://www.in.gov/dlgf/)) that describes the cumulative fund procedures.

**Question:** *Can the DLGF approve additional appropriations if a budget order has not been issued yet for 2003?*

Answer: No, the DLGF cannot approve additional appropriations for any of the units in a given county until all of the budgets for each taxing unit within that county have been finalized and budget orders are issued. Taxing units may send the appropriation to our office (DLGF) and we will retain them on file until we are able to process them.

## a message from... Matt

On March 13, the State Budget Agency issued a press release warning counties and municipalities that the national recession has caused a decline in state income taxes resulting in lower distribution of local option income taxes to Indiana's counties. The method of distributing local option taxes is based on estimates; therefore, many counties have received more revenue than what was actually collected. As a remedy, units of government will forgo future local option tax revenue until such time that the overpayment is cured.

The distribution represents collections from three taxes: county option income tax, county adjusted gross income tax and county economic development income tax. Eighty-five (85) counties have adopted at least one of the local option taxes. In 2003, the state reduced the distribution to counties by 5.8% and in 2004 the distribution will be reduced by 7.1%

This announcement comes at a crucial time for our municipalities. Faced with uncertainty of property tax revenue distribution due to a protracted reassessment and recent unforeseen budget impacts like snow removal and street repair, cities and towns were depending on local option tax revenue as a way to ease their financial burdens.

Units of government should pay particularly close attention to how this situation will be resolved. Units will need to consult with their financial advisors concerning the impacts a delay in option income tax revenue will have on current and future financings.

## Congrats!

Rae Baker Gipson, Clerk-Treasurer of Rising Sun, has been awarded the distinguished title of Certified Municipal Finance Administrator (CMFA). She is only the 5th active Clerk-Treasurer to receive this distinction.

## In Memoriam

• Joanna Kay Schoettle, former C/T of Jamestown and President of ILMCT from 1986-1987, lost her long battle with Alzheimer's Disease on March 2, 2003. The family requested that no flowers be sent. Contributions may be made to the Alzheimer's Association, 9135 N. Meridian Street, Indianapolis, IN 46260; the Association will notify the family.

# INDIANA LEAGUE OF MUNICIPAL CLERKS AND TREASURERS

10 West Market Street, Ste. 1720  
Indianapolis, IN 46204

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# QUEST

*Quest* is published quarterly for and about Indiana's Clerks, Clerk-Treasurers and Controllers by the Indiana League of Municipal Clerks and Treasurers.

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## Upcoming Events

May 6, 2003

Primary Election Day

May 18-22, 2003

IIMC Conference/Columbus, OH

June 16-19, 2003

ILMCT Conference/State Board of  
Accounts School/French Lick

September 28-October 2, 2003

IACT Conference/South Bend

October, 2003

ILMCT District Meetings

November 4, 2003

General Election Day

December 9-13, 2003

National League of Cities  
Congress of Cities-Nashville, TN

December, 2003

Newly Elected Officials Training  
Indianapolis