

**COMMISSIONERS JOURNAL NO. 53 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD DECEMBER 10, 2009**

THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY MET IN REGULAR SESSION ON THIS DATE WITH THE FOLLOWING MEMBERS PRESENT:

Present: Todd Hanks, Ken O'Brien, Tommy Thompson

RESOLUTION NO. 09-1523

IN THE MATTER OF APPROVING THE ELECTRONIC RECORD OF THE PROCEEDINGS FROM REGULAR MEETING HELD DECEMBER 7, 2009:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve the following:

WHEREAS, the Board of Commissioners of Delaware County, Ohio (the "Board") met in regular session on December 7, 2009; and

WHEREAS, the Clerk of the Board has certified, pursuant to section 305.11 of the Ohio Revised Code, that the entire record of the proceedings at that meeting is completely and accurately captured in the electronic record of those proceedings;

NOW, THEREFORE, BE IT RESOLVED that the Board hereby approves the electronic record of proceedings at the previous meeting.

Vote on Motion Mr. Thompson Aye Mr. Hanks Aye Mr. O'Brien Aye

PUBLIC COMMENT

RESOLUTION NO. 09-1524

IN THE MATTER OF APPROVING PURCHASE ORDERS, THEN AND NOW CERTIFICATES, AND PAYMENT OF WARRANTS IN BATCH NUMBERS CMAPR1209, MEMO TRANSFERS IN BATCH NUMBERS MTAPR1209:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve Then And Now Certificates, payment of warrants in batch numbers CMAPR1209, memo transfers in batch numbers MTAPR1209 and Purchase Orders as listed below:

PR Number	Vendor Name	Line Desc	Line Account	Line Amount	Line Number
R0907297	INFILCO DEGREMONT INC	30 UV BALLAST	66290402 - 5270	\$22,379.10	0001
R0907297	INFILCO DEGREMONT INC	3 COOLING FANS	66290402 - 5270	\$392.04	0002
R0907385	LIVINGSTON MICROGRAPHICS	210 UV LAMPS - SPARE UV LAMPS - ALUM CREEK	66290402 - 5270	\$3,725.40	0001
R0907385	LIVINGSTON MICROGRAPHICS	72 UV LAMPS AND 72 QUARTZ SPARE LAMPS AND SLEEVES	66290702 - 5270	\$2,554.56	0002
R0907554	EAST JORDAN IRON WORKS INC	SPARE CASTINGS AND GRADE RINGS	66290305 - 5292	\$10,100.00	0001
R0907554	EAST JORDAN IRON WORKS INC	SPARE CASTINGS AND GRADE RINGS	66290405 - 5292	\$10,100.00	0002

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R0907655	SAFETY SOLUTIONS INC	PERSONAL PROTECTIVE EQUIPMENT	66290306 - 5225	\$4,405.50	0001
R0907655	SAFETY SOLUTIONS INC	PERSONAL PROTECTIVE EQUIPMENT	66290406 - 5225	\$4,405.50	0002
R0907669	VARGO MATERIAL HANDLING INC	SHELVING UNIT WITH DRAWERS TO STORE SPARE PARTS	66290306 - 5260	\$9,837.11	0001

Vote on Motion Mr. Hanks Aye Mr. Thompson Aye Mr. O'Brien Aye

RESOLUTION NO. 09 -1525

IN THE MATTER OF APPROVING TRAVEL EXPENSE REQUESTS:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve the following:

The Sheriff's Office is requesting an amendment to a previously approved travel request for Sheriff Davis to attend a Training Conference in Lima, Ohio in the amount of \$18.80 (Fund Number 10031301).

The Sheriff's Office is requesting a K9 Training in Cleveland, Ohio December 7-11, 2009, at the cost of \$463.15 (CPT Funds).

The Sheriff's Office is requesting that Troy Gibson attend a K9 Evaluators Course in Port Clinton, Ohio December 8-10, 2009, at the cost of \$165.00 (CPT Funds).

Vote on Motion Mr. O'Brien Aye Mr. Thompson Aye Mr. Hanks Aye

RESOLUTION NO. 09-1526

IN THE MATTER OF APPROVING PLAT FOR SHEFFIELD PARK SECTION 3 PHASE B PART 1:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve the following:

Whereas, the plat for the following developments have been approved by the County Engineer, and

Whereas, the County Engineer recommends that the Commissioners approve the following plat;

Now Therefore Be It Resolved, that the Delaware County Board of Commissioners approve the following plat.

Sheffield Park Section 3, Phase B, Part 1

Situated In The State Of Ohio, County Of Delaware, Township Of Genoa, Farm Lot 14, Quarter Township 2, Township 3, Range 17, United States Military Lands, Containing 8.680 Acres Of Land, More Or Less, Said 8.680 Acres Being Part Of That Tact Of Land Conveyed To Grand Communities, Ltd. By Deed Of Record In Official Record 826, Page 1324, All Being Of Record In The Recorder's Office Delaware County Ohio. Cost \$60.00

Vote on Motion Mr. Thompson Aye Mr. Hanks Aye Mr. O'Brien Aye

RESOLUTION NO. 09-1527

IN THE MATTER OF APPROVING CONTRACT LETTER BETWEEN DELAWARE COUNTY AND THE AUDITOR OF STATE'S OFFICE:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve the following:

Whereas, the Delaware County Auditor recommends approval of the contract letter between the Delaware County and the Auditor of State's Office;

Therefore Be It Resolved, that the Commissioners approves the contract letter between the Delaware County

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and the Auditor of State's Office.

Dear Mr. Kaitsa:

This letter is to confirm our understanding of the terms and objectives of our engagement with Delaware County and the nature and limitations of the services we will provide.

We will provide the following services:

Using our conversion software and information provided by the County, the Local Government Services Section of the Office of the Auditor of State (LGS) will compile the basic financial statements for Delaware County for the year ending December 31, 2009.

We will compile the financial statements and issue an accountant's report thereon in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to present, in the form of financial statements, information that is the representation of management without undertaking to express any assurance on the financial statements.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Therefore, a compilation does not provide a basis expressing any level of assurance on the financial statements being compiled.

If for any reason we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement. Subsequent to the completion of the compilation, LGS will provide technical assistance in assembling the County's Comprehensive Annual Financial Report (CAFR). The CAFR may be used to fulfill the County's annual report filing requirement if completed by May 30, 2010.

Delaware County remains responsible for the compiled basic financial statements. It is therefore the responsibility of the County to be in a position in fact and appearance to make informed judgments while reviewing, evaluating, and approving the services provided under this engagement.

Local Government Services Section
88 E. Broad St. / Sixth Floor / Columbus, Ohio 43215-3506
Telephone: (614) 466-4717 (800) 345-2519 Fax: (614) 728-8027
www.auditorstate.oh.us

It is also Delaware County's responsibility to establish and maintain internal controls, including monitoring ongoing activities. To demonstrate that the County is fulfilling these responsibilities, the following safeguards will be observed. The County will designate a management-level individual to be the primary contact accountable for overseeing this engagement and who will take responsibility for the appropriateness of the results of this engagement. The County will provide documentation to support that individual's knowledge and capability to perform this role. This documentation may include education and training related to the matters covered in this engagement. We will meet with this individual periodically to update our progress and to allow the individual to monitor engagement performance to ensure it meets management's objectives. This individual will perform all management functions and make all management decisions related to this conversion and compilation and will accept full responsibility for such decisions. Accordingly, this individual will review and approve all proposed adjustments. Finally, this individual will evaluate the adequacy of the services performed under this engagement by the Local Government Services Section of the Office of the Auditor of State.

It is understood and agreed that the performance of this engagement by LGS will not lessen the scope and extent of the audit work to be performed by the Financial Audit Group of the Office of the Auditor of State.

The hours of service offered in this letter are based upon the following information being provided by the Delaware County:

1. Information required to confirm appropriate fund classification and major fund status;
2. Information regarding estimated revenues and appropriations for use in the preparation of budgetary statements, including original budget amounts for all funds required to be presented in the basic financial statements and documentation to insure that financial records are in agreement with amended certificates requested and appropriations passed by the County Commissioners during the year;
3. A current, complete, and appropriately classified record of all cash receipts and disbursements made during the year, along with bank reconciliations of all County funds and bank accounts as of year end;
4. Documentation for receivables including taxes, intergovernmental, and accounts receivable, inventory, and prepaid items as of year end;

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5. number not used
6. The balances for all governmental capital assets by program and type and proprietary capital assets by fund and type as of the beginning and end of the year, including appropriate information regarding accumulated depreciation, as well as current year additions (including accounts charged for related expenditures) and deletions (including any related proceeds and accumulated depreciation on the deleted asset). In addition, information is required that presents depreciation expense by fund and type for proprietary capital assets and by program and type for general capital assets for the year;
7. Information regarding accrued salaries, compensated absences (both current and long-term), accounts payable, workers' compensation, retirement, and other current and long-term liabilities as of year end;
8. Information regarding short-term debt (notes) including a schedule of changes in short-term debt that details balances at the beginning and end of the year, increases and decreases, and the purpose for which the short-term debt was issued;
9. Information regarding long-term debt balances as of the beginning and end of the year and information regarding additions and payments that occurred during the year. Information that details issuance costs, premiums, and discounts for additions should be identified separately.
10. Copies of amortization schedules that distinguish between principal and interest for each outstanding debt issue;
11. Information to support necessary modified accrual and accrual adjustments at year end;
12. Information regarding transfers by fund including the amount and purpose for each transfer;
13. The transmittal letter and statistical section; and
14. Management's Discussion and Analysis.

It is important that you provide financial records that balance and documentation that is adequate to support the necessary journal entries. If we discover inadequacies in the records or documentation you provide, we will return the information to you for correction.

All documents provided to LGS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. must be redacted of any personal information before submission. Personal information is defined as social security numbers, dates of birth, drivers' license numbers, or financial institution account numbers associated with an individual. The County shall redact all personal information from electronic records before they are transmitted to LGS. This information should be fully blacked out in all paper documents prior to sending them to LGS. If personal information cannot be redacted from any records or documents, the County must identify these records to LGS prior to their submission.

If redacting this personal information impairs the ability of LGS to provide the contracted services, the County and the Auditor of State's Office will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates hardship on the County in terms of resources, recordkeeping, or other issues, the County and LGS may collaborate on alternative methods of providing the County's data to LGS without compromising the personal information of individuals served or employed by the County.

As part of the annual financial report, you will be required to prepare a Management's Discussion and Analysis (MD&A). LGS assistance with respect to the MD&A will be limited to reviewing the MD&A to determine that all required topics have been addressed and to insure that the amounts presented in the MD&A match the amounts presented in the financial statements.

During the course of the compilation, from financial records and supporting documentation you provide, LGS will propose journal entries for the preparation of the basic financial statements, review records and other information to determine whether data is being gathered at the required level to permit the preparation of the financial statements, enter usable information from the prior year trial balances to the trial balances that will be used for the year being reported, and input approved journal entries into the trial balances. LGS will also discuss with you the requirements for budgetary presentations and assist in the identification of original budgetary information.

LGS assistance with respect to capital assets will be limited to explaining the information necessary for report preparation. If additional assistance in the review of policies or significant guidance related to the calculation of capital assets is required, this engagement will need to be amended.

All work papers prepared by the Office of the Auditor of State will remain the property of the Auditor of State. Accordingly, we are responsible for their care and custody. At the conclusion of the project, we will provide copies of any of the work papers you would like to have for your records. However, the work papers should not be regarded as a part of, or a substitute for, your accounting records.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential.

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It is estimated that two hundred hours will be needed to complete this project. Our fees for these services will be billed monthly to Delaware County at a rate of \$50 per hour, and the total cost is not anticipated to exceed \$10,000. If additional time or services should be necessary, we will notify Delaware County regarding any amendment to this contract that may be required.

If you are in agreement with the terms of this contract, please sign and certify this engagement letter in the appropriate places and return it to me no later than December 31, 2009. If we do not hear from you by December 31, 2009, we will assume Delaware County does not wish to contract the services of the Local Government Services Section of the Office of the Auditor of State. Should you have any questions concerning this letter, please do not hesitate to contact Belinda L. Miller, Chief Project Manager, at 1- 800-345-2519.

Sincerely,
 MARY TAYLOR, CPA Auditor of State
 Unice S. Smith
 Chief of Local Government Services

Vote on Motion Mr. Hanks Aye Mr. Thompson Aye Mr. O'Brien Aye

RESOLUTION NO. 09-1528

IN THE MATTER OF AMENDING THE CHILD CARE PROVIDER CONTRACTS BETWEEN THE DELAWARE COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES, THE DELAWARE COUNTY COMMISSIONERS AND CHILD CARE PROVIDER AS LISTED:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve the following:

Whereas, Delaware County contracts with Child Care providers in accordance with state and federal regulations, and

Whereas, the Director of Job & Family Services recommends approval of the following contract amendments;

Now Therefore Be It Resolved that the Delaware County Board of Commissioners approve the following contract amendments for Child Care:

Liberty Community Center

AMENDMENT TO PURCHASE OF CHILD CARE SERVICES CONTRACT
 AMENDMENT NO. 3

This amendment, effective January 1, 2009, is to amend the Purchase of Child Care Services Contract between the Delaware County Department of Job and Family Services and Liberty Community Center entered into on the 1st day of January 2009.

Article 4. Cost and Delivery of Purchased Services:

(A) Payment Rates: The total amount of services to be reimbursed under this contract is increased from \$225,000 to \$275,000.

The Learning Center/Worth.-Galena

AMENDMENT TO PURCHASE OF CHILD CARE SERVICES CONTRACT
 AMENDMENT NO. 2

This amendment, effective August 23, 2009 is to amend the Purchase of Child Care Services Contract between the Delaware County Department of Job and Family Services and The Learning Center/Worth.-Galena entered into on the 1st day of January, 2009

RATE CHANGES:

	Hourly
Summer School Age	\$ 6.40

Kindercare /Sawmill Rd

AMENDMENT TO PURCHASE OF CHILD CARE SERVICES CONTRACT
 AMENDMENT NO. 1

This amendment, effective August 23, 2009 is to amend the Purchase of Child Care Services Contract between the Delaware County Department of Job and Family Services and Kindercare /Sawmill Rd. entered into on the 1st day of January, 2009

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<u>RATE CHANGES:</u>	Full Time	Part Time	Hourly
Infants	\$ 215.73	\$ 143.90	\$ 6.62
Toddlers	\$ 190.01	\$ 118.65	\$13.07
Pre-K	\$ 163.44	\$ 79.87	\$ 6.81
School Age	\$ 94.56	\$ 63.00	\$ 5.75
Summer	\$ 149.76	\$ 100.33	\$ 7.49
Before or After	\$ 94.56	\$ 63.00	\$ 5.75

YWCA-Alcott

AMENDMENT TO PURCHASE OF CHILD CARE SERVICES CONTRACT
AMENDMENT NO. 2

This amendment, effective August 23, 2009 is to amend the Purchase of Child Care Services Contract between the Delaware County Department of Job and Family Services and YWCA-Alcott entered into on the 1st day of January, 2009

<u>RATE CHANGES:</u>	Full Time	Part Time	Hourly
Am Only	\$ 37.44	\$ 37.44	\$ 5.48
10% discount	\$ 33.72	\$ 33.72	\$ 4.93
Pm Only	\$ 47.21	\$ 47.21	\$ 5.48
10% discount	\$ 42.56	\$ 42.56	\$ 4.93
Am & Pm	\$ 73.72	\$ 60.00	\$ 5.48
10% discount	\$ 66.51	\$ 60.00	\$ 4.93
Summer School Age	\$142.63	\$ 95.55	\$ 6.40

The Learning Center/Charring

AMENDMENT TO PURCHASE OF CHILD CARE SERVICES CONTRACT
AMENDMENT NO. 1

This amendment, effective August 23, 2009 is to amend the Purchase of Child Care Services Contract between the Delaware County Department of Job and Family Services and The Learning Center/Charring entered into on the 1st day of January, 2009

<u>RATE CHANGES:</u>	Full Time	Part Time	Hourly
Infants	\$ 205.46	\$ 137.05	\$ 6.30
Toddlers	\$ 180.96	\$ 113.00	\$12.45
Pre-K	\$ 155.66	\$ 76.07	\$ 6.49
School Age	\$ 90.06	\$ 60.00	\$ 5.48
Summer	\$ 142.63	\$ 95.55	\$ 7.13

Vote on Motion Mr. O'Brien Aye Mr. Thompson Aye Mr. Hanks Aye

RESOLUTION NO. 09-1529

IN THE MATTER OF AMENDING THE PREVENTION, RETENTION, AND CONTINGENCY PLAN TO INCLUDE SUBSIDIZED EMPLOYMENT:

It was moved by Mr. Thompson, seconded by Mr. Hanks to approve the following:

WHEREAS, the Department of Job and Family Services provides Prevention, Retention and Contingency Services to low income eligible TANF Delaware County Residents, and

WHEREAS, these services include work related assistance, and

WHEREAS, A Subsidized Employment Program is an allowable service in the Prevention, Retention, and Contingency Plan, and

WHEREAS, Ohio Job and Family Services has provided a special allocation of funds through June 30, 2010 for a Subsidized Employment Program,

BE IT THEREFORE RESOLVED, that the Prevention, Retention and Contingency Plan will be amended to include a Subsidized Employment Program.

Vote on Motion Mr. Thompson Aye Mr. Hanks Aye Mr. O'Brien Aye

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RESOLUTION NO. 09-1530

IN THE MATTER OF APPROVING TRANSFER OF APPROPRIATIONS FOR COMMON PLEAS COURT:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to approve the following:

Transfer of Appropriation

From	To			
10021201-5217	10021201-5301			
Common Pleas Whitney/Books	Common Pleas Whitney/Prof Services	\$	600.00	
10021201-5250	10021201-5301			
Common Pleas Whitney/Minor Tools	Common Pleas Whitney/Prof Services	\$	400.00	

Vote on Motion Mr. Hanks Aye Mr. Thompson Aye Mr. O'Brien Aye

**COMMISSIONERS' COMMITTEES REPORTS
(Refer To CD Minutes For Entire Record)**

Commissioner O'Brien
 -Participated In A RPC Executive Meeting
 -Hearing Budget Comments From Others In The County
 -Attend And Participated In A DKMM Policy Meeting

Commissioner Hanks
 -On The 8th Attended A Roundtable Discussion On 36/37
 --Letter To The Editor In Tuesday's Gazette About WWII Memorials

Commissioner Thompson
 -Office Holiday Lunch Gathering Went Well; Thanked The Staff For Help

RESOLUTION NO. 09-1531

IN THE MATTER OF ADJOURNING INTO EXECUTIVE SESSION FOR CONSIDERATION OF PENDING OR IMMINENT LITIGATION AND FOR COLLECTIVE BARGAINING:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to adjourn into Executive Session at 9:47AM.

Vote on Motion Mr. O'Brien Aye Mr. Thompson Aye Mr. Hanks Aye

RESOLUTION NO. 09-1532

IN THE MATTER OF ADJOURNING OUT OF EXECUTIVE SESSION:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to adjourn out of Executive Session at 11:00AM.

Vote on Motion Mr. Thompson Aye Mr. Hanks Aye Mr. O'Brien Aye

RESOLUTION NO. 09-1533

IN THE MATTER OF ADJOURNING THE MEETING:

It was moved by Mr. Hanks, seconded by Mr. O'Brien to adjourn the meeting.

Vote on Motion Mr. Hanks Aye Mr. Thompson Aye Mr. O'Brien Aye

Todd Hanks

Ken O'Brien

Tommy Thompson