

COMMISSIONERS JOURNAL NO. 54 - DELAWARE COUNTY  
MINUTES FROM REGULAR MEETING HELD DECEMBER 30, 2010

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

**Present: Ken O'Brien, Dennis Stapleton, Tommy Thompson**

**RESOLUTION NO. 10-1676**

**IN THE MATTER OF APPROVING THE ELECTRONIC RECORD OF THE PROCEEDINGS FROM REGULAR MEETING HELD DECEMBER 27, 2010:**

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

WHEREAS, the Board of Commissioners of Delaware County, Ohio (the "Board") met in regular session on December 27, 2010; 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. Stapleton Aye Mr. O'Brien Aye

**PUBLIC COMMENT**

**RESOLUTION NO. 10-1677**

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

It was moved by Mr. O'Brien, seconded by Mr. Stapleton 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 and the Auditor of State's Office.

**Mary Taylor, CPA  
Auditor of date  
December 1, 2010**

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Honorable George Kaitsa  
Delaware County Auditor  
140 North Sandusky Street  
P.O. Box 8006  
Delaware, Ohio 43015

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, 2010.

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, 2011.

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.

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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. If the County has determined that someone other than the individual with whom we worked last year will fulfill this role, the County must submit documentation to support the new designee's knowledge and capability to perform this function. 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;
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;

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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.

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, 2010. If we do not hear from you by December 31, 2010, 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

(A copy of the contract letter is available in the Commissioners' Office And Auditor's Office until no longer of administrative value).

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

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**GEORGE KAITSA, AUDITOR, THE COUNTY HAS RECEIVED THE “MAKING YOUR TAX DOLLARS COUNT” AWARD**

**RESOLUTION NO. 10-1678**

**IN THE MATTER OF APPROVING PERSONNEL ACTIONS:**

It was moved by Mr. O’Brien, seconded by Mr. Stapleton to approve the following:

The Director Emergency Medical Services recommends to accept the retirement resignation of Tom Grewell from the EMS Department; effective date January 1, 2011.

Therefore Be It Resolved, that the Board of Commissioners accept the retirement resignation of Tom Grewell from the EMS Department; effective date January 1, 2011.

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

**RETIREMENT TRIBUTE; TOM GREWELL’S RETIREMENT FROM EMS**

**RESOLUTION NO. 10-1679**

**IN THE MATTER OF ACCEPTANCE OF THE SANITARY SEWERS FOR PERRY TAGGART SANITARY SEWER IMPROVEMENTS:**

It was moved by Mr. O’Brien, seconded by Mr. Stapleton to approve the following:

Whereas, the Director of Environmental Services recommends accepting sanitary sewers for ownership, operation, and maintenance by Delaware County as follows:

**Perry Taggart Sanitary Sewer Improvements**

696 feet of 8- inch sewer	68- manholes
3,667 feet of 12- inch sewer	
4,703 feet of 36- inch sewer	
17,608 feet of 42- inch sewer	

Therefore be it resolved, that the Board of Commissioners approve and accept the above sanitary sewers for ownership, operation, and maintenance by Delaware County.

Vote On Motion Mr. Thompson Aye Mr. O'Brien Aye Mr. Stapleton Aye

**RESOLUTION NO. 10-1680**

**IN THE MATTER OF AUTHORIZING THE CONTINUATION OF ADVANCES FROM GENERAL FUND DOLLARS TO VARIOUS FUNDS FOR THE YEAR 2011:**

It was moved by Mr. O’Brien, seconded by Mr. Stapleton to approve the following:

Whereas advances were made in the year 2010 to various funds, and

Whereas these funds are not able to repay the general fund at this time, it is necessary to carry over the advances into the year 2011.

Whereas, these dollars are expected to be repaid to the general fund in the year 2011.

Therefore be it resolved that the following advances be carried over to the year 2011

21411306	911	\$ 264,466.74
23212103	JAG Drug Prosecutor Grant	\$ 20,840.19
23311324	Re-Entry Task Force Grant	\$ 30,000.00
24531324	Sheriff ARRA Jag Grant	\$ 99,243.00
28531309	Ballistic Vest Grant	\$ 6,905.75
28631319	201 Leap Grant	\$ 60,537.47
28631329	Leap Forward Grant	\$ 89,400.00

Vote On Motion Mr. Stapleton Aye Mr. O'Brien Aye Mr. Thompson Aye

**RESOLUTION NO. 10-1681**

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**IN THE MATTER OF APPROVING THE REPAYING OF AN ADVANCE TO THE GENERAL FUND AND APPROVING A TRANSFER OF FUNDS TO FUND 238:**

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

Whereas the general fund advanced \$175,000 to the Clean Ohio Trails Grant Fund, and

Whereas the trail is completed and the grant monies are available to repay the general fund a part of the advance;

Therefore be it Resolved to repay the General Fund \$155,532.62 and reclassify the amount of \$19,467.38 as a transfer of funds.

Vote On Motion            Mr. O'Brien     Aye     Mr. Thompson     Aye     Mr. Stapleton     Aye

**RESOLUTION NO. 10-1682**

**IN THE MATTER OF APPROVING TRANSFER OF APPROPRIATIONS AND DECREASE OF APPROPRIATIONS:**

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

**Appropriations**

23212103-5305	JAG Drug Prosecutor Grant/Training	\$	(110.90)
23212103-5308	JAG Drug Prosecutor Grant/Memberships	\$	(583.20)
23212103-5310	JAG Drug Prosecutor Grant/Travel	\$	(424.20)
23212103-5101	JAG Drug Prosecutor Grant/Insurance	\$	(3,900.00)
23212103-5001	JAG Drug Prosecutor Grant/Compensation	\$	(6,481.70)
23811001-5301	Clean Ohio Trail Grant/Professional Serv	\$	(108,513.66)
24026326-5319	Jv Crt Restitution/Reimbursements	\$	(4,000.00)
22311611-5348	Workforce Investment/Client Services	\$	(50,649.04)
22311611-5201	Workforce Investment/General Supplies	\$	(21,073.41)
27426313-5301	Crime Victims Grant/Professional Services	\$	(654.11)
27426313-5001	Crime Victims Grant/Compensation	\$	(4,000.00)
27526315-5101	State Victims Grant/Insurance	\$	(2,700.00)
28631320-5250	Special Drug Task Force/Minor Tools	\$	(10,000.00)
28631320-5260	Special Drug Task Force/Inv Tools	\$	(11,000.00)
40940411-5425	Radnor Bridge/Bridge Construction	\$	(64,236.20)
29440409-5425	M&G Old 3 C Bridge/Construction	\$	(840,247.00)
29440423-5420	Home Road Grade/Construction	\$	(584,635.91)

**Transfer of Appropriation**

<b>From</b>	<b>To</b>		
61311923-5370 Workers Comp/Claims	61311923-5001 Workers Comp/Compensation	\$	750.00
61311923-5370 Workers Comp/Claims	61311923-5120 Workers Comp/PERS	\$	105.00
40111402-5268 Perm Inprov/Improvements	40111402-5328 Perm Improv/Maint & Repair	\$	17,000.00
10022202-5801 Adult Crt Serv/Transfers	10022202-5001 Adult Crt Serv/Compensation	\$	500.00
26626205-5001 Family Drug Court/Comp	26626205-5120 Family Drug Court/Benefits	\$	0.20
10011303-5101 EMS/Insurance	10011303-5001 EMS/Compensation	\$	47,666.00
10011303-5345 EMS/Safety & Security	10011303-5001 EMS/Compensation	\$	6,500.00

Vote On Motion            Mr. Thompson     Aye     Mr. O'Brien     Aye     Mr. Stapleton     Aye

**COMMISSIONERS' COMMITTEES REPORTS**

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**Commissioner Stapleton**  
-Nothing Additional At This Time

**Commissioner O'Brien**  
-The End Of The Term Original Started By Kris Jordan Is Ending, The New 4 Year Term Will Be Starting-  
Oath At 11:00am Today  
-Thank-You To Commissioners And Thank-You To Central Committee

**Commissioner Thompson**  
-Thank-You To Dennis Stapleton For His Willingness To Start His Time Early  
-Happy New Year

**RESOLUTION NO. 10-1683**

**IN THE MATTER OF ADJOURNING THE MEETING:**

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

Vote On Motion            Mr. O'Brien      Aye      Mr. Thompson      Aye      Mr. Stapleton      Aye

\_\_\_\_\_  
Ken O'Brien

\_\_\_\_\_  
Dennis Stapleton

\_\_\_\_\_  
Tommy Thompson

\_\_\_\_\_  
Jennifer Walraven, Clerk to the Commissioners