

COMMISSIONERS JOURNAL NO. 58 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD FEBRUARY 28, 2013

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

Present:
Ken O'Brien, President
Dennis Stapleton, Vice President
Gary Merrell, Commissioner

- 9:45 AM Public Hearing To Discuss The Potential Issuance By Franklin County Of Its Revenue Bonds Pursuant To Chapter 140, Ohio Revised Code, To Finance And Refinance Hospital Facilities For The Benefit Of Ohiohealth Corporation And Affiliates Of Ohiohealth Corporation Located Or To Be Located In Franklin County, Delaware County And Marion County And Approving The Issuance Of The Bonds Pursuant To Section 147(F) Of The Internal Revenue Code
- 6:00 PM Final Hearing By The Commissioners For The Roof #397 Watershed Area Drainage Improvement Petition Project

RESOLUTION NO. 13-191

IN THE MATTER OF APPROVING THE ELECTRONIC RECORD OF THE PROCEEDINGS FROM REGULAR MEETING HELD FEBRUARY 25, 2013:

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

WHEREAS, the Board of Commissioners of Delaware County, Ohio (the "Board") met in regular session on February 25, 2013; and

WHEREAS, the Clerk of the Board has certified, pursuant to section 305.12 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. Merrell Aye Mr. Stapleton Aye Mr. O'Brien Aye

PUBLIC COMMENT

KELLY BELL-WENZLAFF, ANNOUNCEMENT FROM APBA, THE RETURN OF POWER BOAT RACING TO ALUM CREEK STATE PARK, ALUM CREEK THUNDER

ELECTED OFFICIAL COMMENT

RESOLUTION NO. 13-192

IN THE MATTER OF APPROVING PURCHASE ORDERS, THEN AND NOW CERTIFICATES, AND PAYMENT OF WARRANTS IN BATCH NUMBERS CMAPR0227, MEMO TRANSFERS IN BATCH NUMBERS MTAPR0227:

It was moved by Mr. Stapleton, seconded by Mr. Merrell to approve Then And Now Certificates, payment of warrants in batch numbers CMAPR0227, memo transfers in batch numbers MTAPR0227 and Purchase Orders as listed below:

<u>Vendor</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>	
PO' Increase				
Ports Petroleum	Fuel	10011106-5228	\$ 30,000.00	
PR				
PR Number	Vendor Name	Line Description	Line Account	Line Amount
MOVING FORWARD OHIO GRANT – SERVICES AND CHARGES				
R1302659	B&K LEHNER EXCAVATING LLC	LEFFLER HOUSE DEMO MOF PROGRAM	22911716 – 5301	12,490.00
SANITARY ENGINEER – SERVICES AND CHARGES				
R1302962	ROCKFORD HOMES INC	RETURN UNUSED INSPECTION FEES: OLENTANGY FALLS	66211902 – 5319	5,784.00

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

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RESOLUTION NO. 13-193

IN THE MATTER OF GRANTING THE ANNEXATION PETITION OF 2.75 ACRES OF LAND IN LIBERTY TOWNSHIP TO THE CITY OF POWELL:

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

Whereas, on January 30, 2013, the Clerk to the Board of the Delaware County Commissioners received an annexation petition filed by Thomas L. Hart, with Wiles, Boyle, Burkholder & Bringardner, Co. LPA, agent for the petitioners, of 2.75 acres, more or less, in Liberty Township to the City of Powell; and

Whereas, ORC Section 709.023-Expedited Type 2 Annexation Petition; Petitions By All Property Owners With Or Without Consent of Municipality & Township(s) – If the Municipality or Township does not file an objection within 25 days after filing of annexation, the Board at its next regular session shall enter upon its journal a resolution granting the proposed annexation; and

Whereas, 25 days have passed and the Clerk of the Board has not received an objection from the City of Powell or the Township of Liberty;

Therefore, Be It Resolved, the Delaware County Board of Commissioners grants the annexation petition request to annex 2.75 acres, more or less, in Liberty Township to the City of Powell.

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

RESOLUTION NO. 13-194

IN THE MATTER OF APPROVING A LETTER OF ARRANGEMENT BETWEEN DELAWARE COUNTY AND THE AUDITOR OF STATE’S OFFICE:

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

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

Therefore Be It Resolved, that the Commissioners approves the letter of arrangement between the Delaware County and the Auditor of State’s Office.

February 1, 2013
Mr. George Kaitsa, County Auditor and County Commissioners
Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

This letter of arrangement between the Delaware County, Ohio (the County) and the Auditor of State describes the objective and scope of the services we will provide, the County's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services satisfy the County's audit requirements.

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Summary of Services

We will audit the County's basic financial statements as of and for the year ended December 31, 2012. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. The objective of an audit is to express our opinion concerning whether the basic financial statements present fairly, in all material respects, the County's financial position, changes in financial position, required budgetary comparisons, and cash flows (where applicable), in conformity with U.S. generally accepted accounting principles.

We expect to deliver our report on or about June 30, 2013.

We will audit to form an opinion on the basic financial statements. We will also opine on whether supplementary information is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

We will apply certain limited procedures to required supplementary information. However, we will not opine or provide any assurance on this information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We also will read the other information included in the introductory and statistical sections of the Comprehensive Annual Financial Report (CAFR) and consider whether this information, including the manner of its presentation, is materially consistent with information appearing in the financial section. However, we will not express an opinion or any other assurance on the introductory or statistical sections of the CAFR.

Engagement Team

The engagement will be led by:

*Mark Long, Chief Auditor and Randall Turner, Assistant Chief Auditor, who will be responsible for assuring the overall quality, value, and timeliness of our services to you:

*Stacie Scholl, Senior Audit Manager, who will be responsible for managing the delivery of our services to you; and

*Nick Neuerer, Audit Manager, who will be responsible for on-site administration of our services to you.

The Auditing Process

Our Responsibilities:

The Summary of Services above describes our responsibilities for the County's basic statements and other financial information.

We will conduct our audit in accordance with U.S. generally accepted auditing standards and the Comptroller General of the United States' standards for financial audits included in Government Auditing Standards (GAAS), and the Single Audit Act Amendments of 1996, and the provisions of Office Of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards require that we plan and perform the audit to reasonably assure that the financial statements are free of material misstatement.

Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatement may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We may limit certain procedures to selective testing of data. Therefore we might not detect material error and fraud if it exists. It is not cost-efficient to design procedures to detect immaterial error or immaterial fraud. Also, because of the characteristics of fraud, including attempts at concealment through collusion and forgery, a properly designed and executed audit may not detect a material fraud.

We will communicate all instances where we believe fraud may exist to you. These would include instances where we:

- Have persuasive evidence that fraud occurred.
- Determined fraud risks exist and were unable to obtain convincing evidence to determine that fraud was unlikely.

Similarly, illegal acts may have occurred. However, our audit provides no assurance that illegal acts generally will be detected and only reasonable assurance that we will detect illegal acts directly and materially affecting the determination of financial statement amounts. We will inform you regarding material error or illegal acts that come to our attention.

If we find indications of abuse, we will expand our tests to determine its financial statement effect. Government Auditing Standards defines abuse as behavior which while not necessarily a legal violation, is behavior a prudent person would deem improper or deficient. Because this determination is subjective, Government Auditing Standards does not expect auditors to provide reasonable assurance of detecting abuse.

If for any reason we are unable to complete the audit or are unable to form an opinion, we may disclaim an opinion on your financial statements. In this unlikely event, we will communicate the reason for disclaiming an opinion to

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you, and to those charged with governance, in writing.

Your Responsibilities and Identification of the Applicable Reporting Framework:

We will audit assuming that management and those charged with governance acknowledge and understand they are responsible for:

1. Preparing the financial statements and other financial information, including related disclosures and selecting and applying accounting principles in accordance with accounting principles generally accepted in the United States of America.
2. Providing us with:
 - a. Access to all information of which management is aware that is relevant to preparing and fairly presenting the financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
3. Inform us of events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements.
4. Preparing supplementary information, including the Federal Awards Expenditure Schedule, in accordance with the applicable criteria.
 - a. Include our report on the supplementary information in any document that includes the supplementary information and that indicates that the auditor has reported on this supplementary information.
 - b. Present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
5. Coordinating the completion of component unit audit to meet the County's reporting deadlines.
6. Reporting fraud and illegal acts of which you are aware to us.
7. Making available to the auditor draft financial statements and any accompanying other information in time to allow the auditor to complete the audit in accordance with the proposed timeline.
8. Reviewing drafts of the audited financial statements, footnotes, any supplemental information, auditor's reports and any findings; and informing us of any edits you believe may be necessary.
9. Designing and implementing programs and controls to prevent and detect fraud.
You should not rely on our audit as your primary means of detecting fraud.

Compliance with Laws and Regulations

Our Responsibilities

As part of reasonably assuring whether the financial statements are free of material misstatement, we will test the County's compliance with certain provisions of laws, regulations, contracts, and grants if noncompliance might reasonably directly and materially affect the financial statements. However, except for major federal financial assistance programs, our objective is not to opine on overall compliance with these provisions.

Your Responsibilities:

Management and those charged with governance are responsible for:

1. Being knowledgeable of, and complying with, laws, regulations, contracts, and grants applicable to the County.
2. Identifying for us other financial audits, attestation engagements, performance audits, internal audits, reports from regulators or other studies related to the Organization (if any), and the corrective actions taken to address these audits' significant findings and recommendations,
3. Tracking the status of prior audit findings.
4. Taking timely and appropriate steps to remedy fraud, illegal acts, violations of provisions of laws, regulations, contracts or grant agreements, or abuse we may report.
5. Providing your views and planned corrective action on audit findings we may report.

Internal Control

Our Responsibilities:

As a part of our audit, we will obtain an understanding of your County and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or

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to identify significant deficiencies.

In assessing risk, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of opining on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Your Responsibilities:

Design, implement and maintain internal control relevant to compliance and the preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error. Appropriate supervisory reviews are necessary to reasonably assure that adopted policies and prescribed procedures are followed.

Your Responsibility for Service Organizations:

Service organizations are entities to which you have outsourced accounting functions. Service organizations process transactions reflected in your County's financial statements, and therefore fall within the scope of our audit. While service organizations are responsible for establishing and maintaining their internal control, you are responsible for being aware of the service organizations your County uses, and for establishing controls to monitor the service organization's performance. Because the complexity of service organization transaction processing can vary considerably, your monitoring activities can vary accordingly.

When transaction processing is complex and the volume of transactions is relatively high, obtaining and reviewing a service organization auditor's Independent Service Auditor's Report on Management's Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls Report (Type 2 Service Organization Control Report (SOC 1)) may be the most effective method of meeting your responsibility to monitor a service organization, and may also be the only efficient means by which we can obtain sufficient evidence regarding their internal controls. AT Section 801, Reporting on Controls at a Service Organization (SSAE No. 16) discusses the aforementioned report. (In some circumstances, we can accept a suitably-designed agreed-upon procedures report (AUP) in lieu of a SSAE No. 16.) Our staff can discuss SSAE No. 16 and possible monitoring controls you might use with you.

You are responsible for informing our staff of the service organizations your government uses, and for monitoring these service organizations' performance.

Service organizations of which we are aware are:

- Sedgwick Management, which processes your County's workers' compensation claims.

Please confirm to us that, to the best of your knowledge, the above listing is complete.

Additional Responsibilities and Reporting Under Circular A-133

Our Responsibilities:

As OMB Circular A-133 requires, we will consider and test the County's internal control policies and procedures used in administering the federal award programs we determine to be major programs, using criteria from A-133. Based on this consideration and these tests, we will assess risk and determine the nature, timing, and extent of tests of compliance with requirements that, if not complied with, could materially affect a major federal financial assistance program's compliance.

In accordance with A-133, we will prepare the following report:

Independent Accountants' Report on Compliance With Requirements Applicable To Each Major Federal Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Our report on compliance will include our opinion on compliance with major federal financial assistance programs and also describe instances of noncompliance with Federal requirements we detect that require reporting per Circular A-133. This report will also describe any significant deficiencies and/or material weaknesses we identify relating to controls used to administer Federal award programs. However, this report will not opine on internal control used to administer Federal award programs.

We are also responsible for completing certain parts of OMB Form SF-SAC (the Data Collection Form).

Your Responsibilities:

You are responsible for identifying laws and regulations relating to Federal award programs, and for complying with them. You are responsible for compiling the Federal Awards Expenditure Schedule and accompanying notes. You are also responsible for establishing and maintaining internal control sufficient to reasonably assure compliance with laws and regulations relating to Federal award programs and controls related to preparing the Federal Awards Expenditure Schedule.

You are responsible for following up and taking corrective action on audit findings. You are also responsible for informing us of significant subrecipient relationships and vendor relationships, when a vendor is responsible for

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complying with Federal program requirements.

You are responsible for completing your County's Data Collection Form and assuring the reporting package (including the Data Collection Form) is filed in accordance with the revised electronic submission requirements effective for audit periods ending in 2008.

Representations from Management

Your Responsibilities

Upon concluding our engagement, management and, when appropriate, those charged with governance will provide to us written representations about the audit that, among other things, will confirm, to the best of their knowledge and belief:

- Management's responsibility for preparing the financial statements in conformity with generally accepted accounting principles, and the Federal Awards Expenditure Schedule in conformity with the applicable accounting basis;
- The availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings;
- Management's responsibility for the entity's compliance with laws and regulations;
- The identification and disclosure to the auditor of all laws, regulations, and provisions of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and;
- The absence of fraud involving management or employees with significant roles in internal control.

Additionally, we will request representations, as applicable, regarding:

- The inclusion of all component units, and the disclosure of all joint ventures and other related organizations;
- The proper classification of funds, net assets and fund balances;
- The proper approval of reserves of fund equity;
- Compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws or ordinances; compliance with any tax or debt limits, and any debt covenants;
- Representations relative to GASB-required supplementary information;
- The identification of all federal assistance programs, and compliance with grant requirements.
- Events occurring subsequent to the fiscal year end requiring adjustment to or disclosure in the financial statements or Federal Awards Expenditure Schedule.

Management is responsible for adjusting the financial statements to correct misstatements we may detect during our audit and for affirming to us in the representation letter that the effects of any uncorrected misstatements we aggregate during our engagement and pertaining to the latest period the statements present are immaterial, both individually and in the aggregate, to the opinion units. (Financial statements include the related footnotes and required and other supplemental information).

Communication

Our Responsibilities

As part of this engagement the Auditor of State will communicate certain additional matters (Of applicable) to the appropriate members of management and to those charged with governance. These matters include:

- The initial selection of and changes in significant accounting policies and their application;
- The process management uses to formulate particularly sensitive accounting estimates and the basis for their conclusions regarding the reasonableness of those estimates;
- Audit adjustments, whether posted or waived;
- Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our opinion; a Our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
- Major issues that were discussed with management related to retaining our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and
- Serious difficulties we encountered in dealing with management during the audit.

We will present those charged with governance our Summary of Unadjusted Differences (if any) at the conclusion of our audit.

Terms and Conditions Supporting Fee

As a result of our planning process, the County and the Auditor of State have agreed to an approach designed to meet the County's objectives for an agreed-upon fee, subject to the following conditions,

Our Responsibilities:

In providing our services, we will consult with the County regarding matters of accounting, financial reporting or other significant business issues. Accordingly, our fee includes estimated time necessary for this consultation. However, should a matter require research, consultation or audit work beyond this estimate, the Auditor of State and the County will agree to an appropriate revision in services and fee. These revisions will also be set forth in the form of the attached Amendment to Letter of Arrangement.

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Your Responsibilities:

The County will provide in a timely manner all financial records and related information to us, an initial list of which has been furnished to you, including timely communication of all significant accounting and financial reporting matters, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason the County is unable to provide these schedules, information and assistance, the Auditor of State and the County will mutually revise the fee to reflect additional services, if any, we require to achieve these objectives. These revisions will be set forth in the form of the attached Amendment to Letter of Arrangement

Confidential Information:

You should make every attempt to minimize or eliminate the transmission of personal information to the Auditor of State (AOS). All documents you provide to the AOS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. should be redacted of any personal information. Personal information includes social security numbers, date of birth, drivers' license numbers or financial institution account numbers associated with an individual. The public office should redact all personal information from electronic records before they are transmitted to the AOS. This information should be fully blacked out in all paper documents prior to sending to the AOS. If personal information cannot be redacted from any records or documents; the public office must identify these records to the AOS.

If redacting this personal information compromises the audit or the ability to prepare financial statements, the public office and the AOS will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates a hardship on the public office in terms of resources, recordkeeping or other issues, the public office and the AOS may collaborate on alternative methods of providing the public office's data to the AOS without compromising the personal information of individuals served by the public office. The AOS is willing to work with the public office and it is our intent to greatly reduce the amount of personal information submitted to the AOS for audit or financial statement preparation purposes. It is important that the public office review internal policies to find ways to eliminate as much personal information from financial records as possible by substituting non-personal information (i.e., change social security numbers to employee identification numbers).

Fee

Except for any changes in fees and expenses which may result from the circumstances described above, we expect our fees and expenses for our audit services will not exceed \$86,531.

Pursuant to Ohio Rev. Code Section 117.13, you may charge all of this audit's cost to the general fund or you may allocate the cost among the general fund and other eligible funds in accordance with Auditor of State Bulletin 2009-011.

Reporting

We will issue a written report upon completing our audit of your financial statements, We will address our report to those charged with governance. We cannot assure you that that we will issue an unqualified opinion expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter paragraph(s), or withdraw from the engagement.

Upon completing our audit, we will also issue a written report in accordance with Government Auditing Standards on internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

Access to Our Reports and Working Papers

AU-C 905—Alert That Restricts the Use of the Auditor's Written Communication requires our reports to disclose the following:

Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards:

This report describes only the scope of our tests of internal control over financial reporting and on compliance and other matters and the results of these tests, and does not opine on the effectiveness of the Government's internal control over financial reporting or on compliance or other matters. This report is an integral part of an audit performed under Government Auditing Standards in considering the entity's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Independent Accountants' Report on Compliance With Requirements Applicable To Each Major Federal Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133:

This report describes the scope of our tests of compliance and internal control over compliance and the results of these tests. While this report does opine on the County's compliance with OMB Circular A-133 requirements, it does not provide a legal determination on the County's compliance with these requirements or an opinion on the effectiveness of internal control over compliance. Accordingly, this report is not suitable for any other purpose.

AU-C 905 requires us to include this restrictive language in our reports due to concerns that other readers may not fully understand the purpose of the report, the nature of the procedures applied in its preparation, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood, when taken out of the context for which it was

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intended.

However, under Revised Code Section 117.26, an audit report becomes a public record under Section 149.43, Revised Code, when we file copies of the report with the public officers enumerated in the Revised Code. When we file the reports, our working papers become available to the public upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. AU-C 905 does not affect public access to our reports or working papers.

Under generally accepted auditing standards, we must retain working papers for five years after the release date of our opinion.

Peer Review Report

As required by Government Auditing Standards, we have attached a copy of our most recent external quality control review report (Peer Review). The report was unqualified.

Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. If you have any questions, please call Stacie Scholl, Senior Audit Manager at 1-800-443-9275.

Very truly yours, Robert R. Hinkle, CPA, CGFM Chief Deputy Auditor
Mark Long, Chief Auditor

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

RESOLUTION NO. 13-195

IN THE MATTER OF ADOPTING A RESOLUTION DECLARING A NECESSITY AND THE INTENT OF THE DELAWARE COUNTY BOARD OF COMMISSIONERS TO APPROPRIATE PROPERTY:

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

WHEREAS, the Board of Delaware County Commissioners (the "Board"), in conjunction with the Ohio Department of Transportation ("ODOT"), deems it necessary to make improvements to Home Road, SR 257 and South Section Line Road in Delaware County, Ohio (the "Improvement"); and

WHEREAS, the Board has entered into a Real Estate Agreement with ODOT, whereby the Board will acquire the additional right-of-way necessary for the Improvement and then transfer the same to ODOT; and

WHEREAS, the Board has determined that additional land is necessary for the Improvement and that the Board and property owners were unable to agree on the terms of conveyance through good faith negotiations;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Delaware County, State of Ohio, as follows:

Section 1. The Board deems it necessary, and it is hereby declared to be the intention of the Board, to appropriate the following property necessary for the Improvement:

<u>Property Owner</u>	<u>Interest to be Appropriated</u>
William Hopkins	7-WD and 7-T
City of Columbus	1-WD, 1-WDV, 1-T, and 1-TV

The parcel identifiers listed above are taken from the approved right-of-way plans and highway construction plans for the Improvement, which are, by this reference, fully incorporated herein and are on file and available for inspection or copying at the Office of the Delaware County Engineer, 50 Channing Street, Delaware, Ohio 43015.

Section 2. The Board hereby directs the Delaware County Prosecuting Attorney to commence the appropriation proceedings on behalf of the Board.

Section 3. This Resolution shall take effect and be in force immediately upon passage

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

RESOLUTION NO. 13-196

IN THE MATTER OF ESTABLISHING A NEW ORGANIZATIONAL KEY FOR SHERIFF'S OFFICE GRANT:

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

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Establish New Org Key

28631338

Leap Forward Grant 2012

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

COMMISSIONERS' COMMITTEES REPORTS**Commissioner Merrell****-Participated In The Drainage Petition On Monday****-Attended An ODOT Meeting Liberty Township On State Rt. 315 And 257****-Attend An Orange Township Meeting As A Member Of The Audience; Residents Have Concerns Over A Proposed Apartment Complex Effects On Traffic, Schools System And School Bus Stops****Commissioner Stapleton****-The Community Action Organization Meeting Scheduled For Last Week Was Canceled****Commissioner O'Brien****-No Comments Today****RESOLUTION NO. 13-197**

9:45AM PUBLIC HEARING TO DISCUSS THE POTENTIAL ISSUANCE BY FRANKLIN COUNTY OF ITS REVENUE BONDS PURSUANT TO CHAPTER 140, OHIO REVISED CODE, TO FINANCE AND REFINANCE HOSPITAL FACILITIES FOR THE BENEFIT OF OHIOHEALTH CORPORATION AND AFFILIATES OF OHIOHEALTH CORPORATION LOCATED OR TO BE LOCATED IN FRANKLIN COUNTY, DELAWARE COUNTY AND MARION COUNTY AND APPROVING THE ISSUANCE OF THE BONDS PURSUANT TO SECTION 147(F) OF THE INTERNAL REVENUE CODE:

It was moved by Mr. Merrell, seconded by Mr. Stapleton to open the public hearing at 9:45AM.

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

RESOLUTION NO. 13-198

IN THE MATTER OF APPROVING, FOR A SPECIFIC OCCURRENCE, A SUSPENSION OF RULE 3-SPEAKER REGISTRATION; RULE 4-LIMITATIONS AND RULE 7-PUBLIC COMMENT PROCEDURE FROM THE RULES GOVERNING PUBLIC COMMENT BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DELAWARE COUNTY, OHIO:

It was moved by Mr. Stapleton, seconded by Mr. Merrell to approve, for a specific occurrence, a suspension of Rule 3-Speaker Registration; Rule 4-Limitations; Rule 7-Public Comment Procedure from the Rules Governing Public Comment Before The Board Of County Commissioners Of Delaware County, Ohio

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

RESOLUTION NO. 13-199

IN THE MATTER OF CLOSING THE PUBLIC HEARING TO DISCUSS THE POTENTIAL ISSUANCE BY FRANKLIN COUNTY OF ITS REVENUE BONDS PURSUANT TO CHAPTER 140, OHIO REVISED CODE, TO FINANCE AND REFINANCE HOSPITAL FACILITIES FOR THE BENEFIT OF OHIOHEALTH CORPORATION AND AFFILIATES OF OHIOHEALTH CORPORATION LOCATED OR TO BE LOCATED IN FRANKLIN COUNTY, DELAWARE COUNTY AND MARION COUNTY AND APPROVING THE ISSUANCE OF THE BONDS PURSUANT TO SECTION 147(F) OF THE INTERNAL REVENUE CODE:

It was moved by Mr. Stapleton, seconded by Mr. Merrell to close the public hearing at 9:47AM.

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

RESOLUTION NO. 13-200

A RESOLUTION APPROVING THE POTENTIAL ISSUANCE BY FRANKLIN COUNTY OF ITS REVENUE BONDS PURSUANT TO CHAPTER 140, OHIO REVISED CODE, TO FINANCE AND REFINANCE HOSPITAL FACILITIES FOR THE BENEFIT OF OHIOHEALTH CORPORATION AND AFFILIATES OF OHIOHEALTH CORPORATION LOCATED OR TO BE LOCATED IN FRANKLIN COUNTY, DELAWARE COUNTY AND MARION COUNTY AND APPROVING THE ISSUANCE OF THE BONDS PURSUANT TO SECTION 147(f) OF THE INTERNAL REVENUE CODE.

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

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MINUTES FROM REGULAR MEETING HELD FEBRUARY 28, 2013**

WHEREAS, the County of Franklin, Ohio (“Franklin County”), as a “public hospital agency,” as defined in Chapter 140, Revised Code (the “Act”), is authorized and empowered by the Act to (a) acquire, construct, improve and equip “hospital facilities,” as defined in the Act, and (b) issue its revenue bonds to refund bonds and other obligations issued to pay the “costs of hospital facilities,” as defined in the Act;

WHEREAS, pursuant to the Act and certain public hearings, including a hearing held by the County Hospital Commission of Franklin County on February 27, 2013, and a hearing held by this Board of County Commissioners on February 28, 2013, Franklin County anticipates issuing its Hospital Facilities Revenue Refunding and Improvement Bonds, Series 2013 (OhioHealth Corporation) (whether designated as described in this Resolution or in the final bond indenture securing such bonds, the “Series 2013 Bonds”) in one or more series, a portion of the proceeds of which are to be used by the OhioHealth Corporation (the “Corporation”), Grady Memorial Hospital or Marion General Hospital to finance and refinance the costs of the acquisition, construction, installation and equipping of certain “hospital facilities” located or to be located within the County of Franklin, Ohio, the County of Delaware, Ohio and the County of Marion, Ohio (the “Projects”);

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Delaware, Ohio, that:

Section 1. Approval. The issuance of the revenue bonds is hereby approved by this Board, as an “applicable elected representative” of Delaware County, solely for the purpose of satisfying the requirements of Section 147(f) of the Internal Revenue Code of 1986, as amended.

Section 2. No Obligation. The costs of issuance of the Series 2013 Bonds by Franklin County shall be paid from the proceeds of the Series 2013 Bonds, or from moneys made available by the Corporation, Grady Memorial Hospital or Marion General Hospital. The Series 2013 Bonds do not constitute a general obligation, debt or bonded indebtedness of Franklin County or this County and neither the faith or credit or taxing power of Franklin County or this County or any other political subdivision is pledged to the payment of principal of or interest on the Series 2013 Bonds and the holders or owners thereof shall not be given the right and have no right to have excises or taxes levied by Franklin County or this County for the payment of principal of and interest thereon. Further, no part of the Series 2013 Bonds are to be issued, or shall be deemed issued, for or on behalf of this County.

Section 3. Bond Terms. The terms and provisions of the Series 2013 Bonds shall be as provided for in or pursuant to resolutions of the County Hospital Commission of Franklin County and the Board of County Commissioners of Franklin County authorizing the issuance, sale and delivery of the Series 2013 Bonds.

Section 4. Execution of Other Documents. Any member of this Board, the Clerk of this Board, the County Auditor and other County officials, as appropriate, are each authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Resolution.

Section 5. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution were taken in an open meeting of this Board and that all deliberations of this Board and of any committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 6. Effectiveness. This Resolution shall be in full force and effect immediately upon its adoption.

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

RESOLUTION NO. 13-201

IN THE MATTER OF ADJOURNING INTO EXECUTIVE SESSION FOR CONSIDERATION OF APPOINTMENT; EMPLOYMENT; PROMOTION AND COMPENSATION OF A PUBLIC EMPLOYEE OR PUBLIC OFFICIAL AND FOR PENDING OR IMMINENT LITIGATION:

It was moved by Mr. Merrell, seconded by Mr. Stapleton to adjourn into Executive Session at 9:50AM.

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

RESOLUTION NO. 13-202

IN THE MATTER OF ADJOURNING OUT OF EXECUTIVE SESSION:

It was moved by Mr. Merrell, seconded by Mr. Stapleton to adjourn out of Executive Session at 11:14AM.

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

RECESS /RECONVENE AT 6:00PM

RESOLUTION NO. 13-203

**COMMISSIONERS JOURNAL NO. 58 - DELAWARE COUNTY
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6:00PM FINAL HEARING FOR THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PETITION PROJECT:

It was moved by Mr. Merrell, seconded by Mr. O'Brien to open the Hearing at 6:00PM.

Vote on Motion Mr. Merrell Aye Mr. Stapleton Absent* Mr. O'Brien Aye

RESOLUTION NO. 13-204

IN THE MATTER OF APPROVING, FOR A SPECIFIC OCCURRENCE, A SUSPENSION OF RULE 3-SPEAKER REGISTRATION; RULE 4-LIMITATIONS AND RULE 7-PUBLIC COMMENT PROCEDURE FROM THE RULES GOVERNING PUBLIC COMMENT BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DELAWARE COUNTY, OHIO:

It was moved by Mr. Merrell, seconded by Mr. O'Brien to approve, for a specific occurrence, a suspension of Rule 3-Speaker Registration; Rule 4-Limitations; Rule 7-Public Comment Procedure from the Rules Governing Public Comment Before The Board Of County Commissioners Of Delaware County, Ohio

Vote on Motion Mr. Stapleton Absent* Mr. Merrell Aye Mr. O'Brien Aye

(*Due to a prior commitment Commissioner Stapleton was not present for the opening of the hearing)

FINAL REPORT OF DELAWARE COUNTY ENGINEER ON ROOF #397

RECESS /RECONVENE AT 6:34PM

TESTIMONY MAIN "B"

TESTIMONY MAIN "A", INCLUDING LATERALS A AND B1

RESOLUTION NO. 13-205

IN THE MATTER OF COMMISSIONERS ACCEPTING EXHIBIT "A" AS EVIDENCE FOR GRANTING THE PETITION FOR THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PETITION PROJECT:

It was moved by Mr. Stapleton, seconded by Mr. Merrell to accept the following:

Whereas, on February 4, 2010, a Drainage Improvement Petition For The Roof #397 Watershed Area was filed with the Board of Commissioners of Delaware County (the "Board"); and

Whereas, on August 2, 2010, the Board of Commissioners of Delaware County held a public hearing and with Resolution No. 10-1009 determined the action necessary, conducive to the public welfare, and the benefits derived exceed the cost incurred for the improvement/maintenance of The Roof #397 Watershed Area Drainage Improvement Petition Project, and

Whereas, the Board on February 28, 2013, held a final public hearing for The Roof #397 Watershed Area Drainage Improvement Petition Project to consider finding affirming order and confirming the assessments; and

Whereas, before the close of the hearing a landowner or landowners submitted Exhibit(s) "A" as evidence for granting the petition;

Therefore, Be It Resolved, by the Board of Commissioners of Delaware County, Ohio accepts for review and consideration Exhibit(s) "A" as evidence for granting the petition.

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

RESOLUTION NO. 13-206

IN THE MATTER OF CLOSING THE PUBLIC HEARING TO ADDRESS THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PETITION PROJECT:

It was moved by Mr. Stapleton, seconded by Mr. Merrell to close the Hearing at 7:15PM.

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

RESOLUTION NO. 13-207

**COMMISSIONERS JOURNAL NO. 58 - DELAWARE COUNTY
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IN THE MATTER OF FINDING IN FAVOR OF THE IMPROVEMENT AND AFFIRMING THE ORDER FOR THE MAIN "B" PART OF THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PETITION PROJECT:

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

Whereas, on February 4, 2010, a Drainage Improvement Petition For The Roof #397 Watershed Area was filed with the Board of Commissioners of Delaware County (the "Board"); and

Whereas, the Board on August 2, 2010 with Resolution 10-1009 directed The Delaware County Engineer To Proceed With Preparation Of Plans, Reports, And Schedules For The Roof #397 Watershed Area Drainage Improvement Petition Project, and

Whereas, the Board on February 28, 2013, held a final public hearing to determine if the action is necessary, conducive to the public welfare, and the benefits derived exceed the cost incurred for The Roof #397 Watershed Area Drainage Improvement Petition Project; and

Whereas, after hearing testimony from property owners; considering the schedules, plans, and reports filed by the County Engineer; and-considering the cost of location and construction, the compensation for land taken, the effect on land along or in the vicinity of the route of the improvement, the effect on land below the lower terminus of the improvement that may be caused by constructing the improvement, the sufficiency of the outlet, the benefits to the public welfare, and the special benefits to land needing the improvement, the Board is prepared to issue its findings on the proposed improvements.

Therefore, Be It Resolved, by the Board of Commissioners of Delaware County, Ohio as follows:

The Board hereby finds that the proposed improvement is necessary and that it will be conducive to the public welfare. The Board also finds that it is reasonably certain that the cost of the proposed improvement will be less than the benefits. Accordingly, the Board hereby grants the prayer of the petition and approves the maps, profiles, plans, schedules and reports prepared by the Delaware County Engineer, and

This Board finds and determines that all formal actions taken by this Board concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board and that all deliberations of this Board that resulted in said formal actions were in meetings open to the public, in compliance with the laws of the State of Ohio.

Vote on Motion Mr. Stapleton Nay Mr. Merrell Aye Mr. O'Brien Aye

RESOLUTION NO. 13-208

IN THE MATTER OF COMMISSIONERS CONFIRMING THE ASSESSMENTS; APPROVING THE PAYMENT SCHEDULE AND ORDERING THE LETTING OF THE CONTRACTS FOR THE MAIN "B" PART OF THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PROJECT:

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

Whereas, the Board on February 28, 2013, held a final public hearing and with resolution NO. 13-207 found affirming order for The Main "B" Part of the Roof #397 Watershed Area Drainage Improvement Petition Project; and

Whereas, after hearing testimony from property owners on the assessments for the improvement, the Board is prepared to issue its findings on the assessments.

Therefore, Be It Resolved, by the Board of Commissioners of Delaware County, Ohio as follows:

The Board hereby approves The Roof #397 Watershed Area Drainage Improvement Petition Project assessments prepared by the Delaware County Engineer, and

FURTHER BE IT RESOLVED, That once the watershed is confirmed, the Delaware County Engineer's estimated assessments are hereby approved and confirmed, and the Engineer is ordered to receive bids for the construction of the improvement, and

FURTHER BE IT RESOLVED, The County Engineer is hereby directed to prepare the necessary bid documents and legal advertisements; and

FURTHER BE IT RESOLVED, That the County Engineer be and he is hereby directed to give at least two weeks public notice as required by law of the time when and the place where bids will be received for furnishing any material for the improvement, or for the construction of the improvement, and

FURTHER BE IT RESOLVED, That the Board fixes June 10, 2013 as the date and time for the County Engineer

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to receive bids for the construction of the improvement, and all bids shall be received at the office of the Delaware County Engineer, 50 Channing Street, Delaware, Ohio, and

FURTHER BE IT RESOLVED, That county borrow funds to pay for the improvement, and that eight years shall be the period of time, in semi-annual installments, as taxes are paid, given the owners of land benefited, to pay the assessments that may be made for the improvement, and that interest shall be charged on the installments at the same rate charged to the Commissioners for the borrowing of the money, if after the deadline for the landowners to pay their assessments upfront passes and the total remaining construction cost to be borrowed is less than \$10,000.00 then the County will up front the remaining cost of the Construction and Commissioners will no longer borrow the money.

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

RESOLUTION NO. 13-209

IN THE MATTER OF FINDING IN FAVOR OF THE IMPROVEMENT AND AFFIRMING THE ORDER FOR THE MAIN "A" PART OF THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PETITION PROJECT:

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

Whereas, on February 4, 2010, a Drainage Improvement Petition For The Roof #397 Watershed Area was filed with the Board of Commissioners of Delaware County (the "Board"); and

Whereas, the Board on August 2, 2010 with Resolution 10-1009 directed The Delaware County Engineer To Proceed With Preparation Of Plans, Reports, And Schedules For The Roof #397 Watershed Area Drainage Improvement Petition Project, and

Whereas, the Board on February 28, 2013, held a final public hearing to determine if the action is necessary, conducive to the public welfare, and the benefits derived exceed the cost incurred for The Roof #397 Watershed Area Drainage Improvement Petition Project; and

Whereas, after hearing testimony from property owners; considering the schedules, plans, and reports filed by the County Engineer; and-considering the cost of location and construction, the compensation for land taken, the effect on land along or in the vicinity of the route of the improvement, the effect on land below the lower terminus of the improvement that may be caused by constructing the improvement, the sufficiency of the outlet, the benefits to the public welfare, and the special benefits to land needing the improvement, the Board is prepared to issue its findings on the proposed improvements.

Therefore, Be It Resolved, by the Board of Commissioners of Delaware County, Ohio as follows:

The Board hereby finds that the proposed improvement is necessary and that it will be conducive to the public welfare. The Board also finds that it is reasonably certain that the cost of the proposed improvement will be less than the benefits. Accordingly, the Board hereby grants the prayer of the petition and approves the maps, profiles, plans, schedules and reports prepared by the Delaware County Engineer, and

This Board finds and determines that all formal actions taken by this Board concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board and that all deliberations of this Board that resulted in said formal actions were in meetings open to the public, in compliance with the laws of the State of Ohio.

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

RESOLUTION NO. 13-210

IN THE MATTER OF COMMISSIONERS CONFIRMING THE ASSESSMENTS; APPROVING THE PAYMENT SCHEDULE AND ORDERING THE LETTING OF THE CONTRACTS FOR THE MAIN "A" PART OF THE ROOF #397 WATERSHED AREA DRAINAGE IMPROVEMENT PROJECT:

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

Whereas, the Board on February 28, 2013, held a final public hearing and with resolution NO. 13-209 found affirming order for The Main "A" Part Of The Roof #397 Watershed Area Drainage Improvement Petition Project; and

Whereas, after hearing testimony from property owners on the assessments for the improvement, the Board is prepared to issue its findings on the assessments.

Therefore, Be It Resolved, by the Board of Commissioners of Delaware County, Ohio as follows:

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The Board hereby approves The Roof #397 Watershed Area Drainage Improvement Petition Project assessments prepared by the Delaware County Engineer, and

FURTHER BE IT RESOLVED, That once the watershed is confirmed, the Delaware County Engineer's estimated assessments are hereby approved and confirmed, and the Engineer is ordered to receive bids for the construction of the improvement, and

FURTHER BE IT RESOLVED, The County Engineer is hereby directed to prepare the necessary bid documents and legal advertisements; and

FURTHER BE IT RESOLVED, That the County Engineer be and he is hereby directed to give at least two weeks public notice as required by law of the time when and the place where bids will be received for furnishing any material for the improvement, or for the construction of the improvement, and

FURTHER BE IT RESOLVED, That the Board fixes June 10, 2013 as the date and time for the County Engineer to receive bids for the construction of the improvement, and all bids shall be received at the office of the Delaware County Engineer, 50 Channing Street, Delaware, Ohio, and

FURTHER BE IT RESOLVED, That county borrow funds to pay for the improvement, and that eight years shall be the period of time, in semi-annual installments, as taxes are paid, given the owners of land benefited, to pay the assessments that may be made for the improvement, and that interest shall be charged on the installments at the same rate charged to the Commissioners for the borrowing of the money, if after the deadline for the landowners to pay their assessments upfront passes and the total remaining construction cost to be borrowed is less than \$10,000.00 then the County will up front the remaining cost of the Construction and Commissioners will no longer borrow the money.

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

There being no further business, the meeting adjourned.

Gary Merrell

Ken O'Brien

Dennis Stapleton

Jennifer Walraven, Clerk to the Commissioners