

COMMISSIONERS JOURNAL NO. 62 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD APRIL 9, 2015

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

Present:
Gary Merrell, President
Barb Lewis, Vice President
Ken O'Brien, Commissioner

9:45 AM Public Hearing #1 For 2015 Community Development Block Grant Funding

RESOLUTION NO. 15-409

IN THE MATTER OF APPROVING THE ELECTRONIC RECORD OF THE PROCEEDINGS FROM REGULAR MEETING HELD APRIL 6, 2015:

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

WHEREAS, the Board of Commissioners of Delaware County, Ohio (the "Board") met in regular session on April 6, 2015; 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 Mrs. Lewis Aye Mr. O'Brien Aye

PUBLIC COMMENT

ELECTED OFFICIAL COMMENT

RESOLUTION NO. 15-410

IN THE MATTER OF APPROVING PURCHASE ORDERS, THEN AND NOW CERTIFICATES, AND PAYMENT OF WARRANTS IN BATCH NUMBERS CMAPR0408:

It was moved by Mr. O'Brien, seconded by Mrs. Lewis to approve Then And Now Certificates, payment of warrants in batch numbers CMAPR0408 and Purchase Orders as listed below:

PR Number	Vendor Name	Line Desc	Line Account	Line Amount	Line
R1501854	CHILDRENS HOSPITAL MEDICAL CENTER	RESIDENTIAL TREATMENT	22511607 - 5342	\$15,000.00	0001
R1502697	CT CONSULTANTS INC	PROFESSIONAL SERVICE GALENA BRICK TRAIL	10011102 - 5365	\$32,990.00	0001
R1502816	MAIL PRO 1 LLC	BILL PRINTING AND MAILING SERVICES 5 1-12 31 15	66211901 - 5313	\$ 5,800.00	0001
R1502865	DLZ OHIO INC	GEOTECHNICAL INSPECTION SERVICES	66211902 - 5301	\$20,224.75	0001
R1502890	QUALITY CONTROL INSPECTION INC	CONTRACTED INSPECTION SERVICES	66211902 - 5301	\$49,999.00	0001
R1502956	ANDRITZ SEPARATION INC	MISC SPARE STOCK PARTS FOR CENTRIFUGE AT OECC	66211903 - 5201	\$16,168.00	0001
R1503006	POMEGRANATE HEALTH SYSTEMS	RESIDENTIAL TREATMENT	22511607 - 5342	\$15,000.00	0001
R1503010	HENRY P THOMPSON CO INC	ANNUAL COMMUNICATION PACKAGE - OECC	66211903 - 5330	\$ 4,000.00	0001

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R1503010	HENRY P THOMPSON CO INC	ANNUAL COMMUNICATION PACKAGE - ALUM CREEK	66211904 - 5330	\$ 3,500.00	0002
R1503010	HENRY P THOMPSON CO INC	ANNUAL COMMUNICATION PACKAGE - TARTAN	66211906 - 5330	\$ 3,000.00	0003
R1503010	HENRY P THOMPSON CO INC	ANNUAL COMMUNICATION PACKAGE - SCIOTO RESERVE	66211907 - 5330	\$ 2,000.00	0004
R1503010	HENRY P THOMPSON CO INC	ANNUAL COMMUNICATION PACKAGE - HOOVERWOODS	66211909 - 5330	\$ 1,000.00	0005
R1503010	HENRY P THOMPSON CO INC	ANNUAL COMMUNICATION PACKAGE - SCIOTO HILLS	66211910 - 5330	\$ 1,000.00	0006

Vote on Motion Mrs. Lewis Aye Mr. Merrell Aye Mr. O'Brien Aye

RESOLUTION NO. 15-411

IN THE MATTER OF APPROVING TRAVEL EXPENSE REQUESTS:

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

The Court of Common Pleas is requesting that Jarrod Burton, Laurie Winbigler, Mark Taglione, Mike Jurecko and Matt Proto attends an Ohio Community Corrections Association Conference in Columbus, Ohio from April 23-24, 2015 at the cost of \$1,125.00 (fund number 25622303).

Vote on Motion Mr. O'Brien Aye Mr. Merrell Aye Mrs. Lewis Aye

**SHERIFF MARTIN
PRESENTATION ON FACILITY NEEDS, DELAWARE COUNTY SHERIFF'S OFFICE**

RESOLUTION NO. 15-412

IN THE MATTER OF DONATING PERSONAL PROPERTY NOT NEEDED FOR PUBLIC USE TO BIG WALNUT SCHOOL DISTRICT, BUCKEYE VALLEY SCHOOL DISTRICT, AND THE DELAWARE AREA CAREER CENTER:

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

WHEREAS, Delaware County currently owns certain personal property, specifically a 5 Hydrofarm Grow Lights, 6 Sunsystems Grow Lights, 2 Radiant 6 Grow Lights, and 2 generic grow lights, and 15 Galaxy Electronic Ballasts, that are no longer needed for use by Delaware County; and

WHEREAS, pursuant to section 307.12(D) of the Revised Code, the Board of County Commissioners (the "Board") may sell or donate county personal property to any political subdivision of the state without advertisement or public notification, regardless of the property's value; and

WHEREAS, Big Walnut School District has expressed a need for and can utilize 5 Hydrofarm Grow Lights and 5 Galaxy Electronic Ballasts ("Property 1"); and

WHEREAS, Buckeye Valley School District has expressed a need for and can utilize 5 Sunsystems Grow Lights and 5 Galaxy Electronic Ballasts ("Property 2"); and

WHEREAS, Delaware Area Career Center has expressed a need for and can utilize 1 Sunsystems Grow Lights, 2 Radiant 6 Grow Lights, and 2 generic Grow Lights, and 5 Galaxy Electronic Ballasts ("Property 3"); and

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

Section 1. The Board hereby approves the donation of the Property 1 to Big Walnut School District, the donation of Property 2 to Buckeye Valley School District, and the donation of Property 3 to Delaware Area Career Center.

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Section 2. Pursuant to section 307.12(D) of the Revised Code, the Board makes no determination of the value of the Property, and the Property shall be donated upon the condition that the Property is accepted "as is."

Section 3. The President of the Board is hereby authorized to execute any documents necessary to complete the donation of the Property approved herein.

Section 4. The Clerk of the Board shall provide a certified copy of this Resolution to the Presidents of the Buckeye Valley, Big Walnut, and Delaware Area Career Center school boards.

Vote on Motion Mr. Merrell Aye Mr. O'Brien Aye Mrs. Lewis Aye

RESOLUTION NO. 15-413

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

It was moved by Mr. O'Brien, seconded by Mrs. Lewis 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.

March 23, 2015

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

This letter of arrangement between 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.

Summary of Services

We will audit the County's basic financial statements as of and for the year ended December 31, 2014. 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, 2015.

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 Randy Turner and Stacie Scholl, Assistant Chief Auditors, who will be responsible for assuring the overall quality, value, and timeliness of our services to you;

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

* Jill Trader, 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

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the County's basic statements and other financial information.

We will conduct our audit in accordance with U.S. generally accepted auditing standards (GAAS) and the Comptroller General of the United States' standards for financial audits included in *Government Auditing Standards*, 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, noncompliance may have occurred. However, our audit provides no assurance that noncompliance generally will be detected and only reasonable assurance that we will detect noncompliance directly and materially affecting the determination of financial statement amounts. We will inform you regarding material error or noncompliance 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 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 County 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 Schedule of Federal Awards Expenditures 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 County 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 noncompliance of which you are aware to us.
7. Making available to the auditor draft financial statements and any accompanying other information in time to

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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 County (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, noncompliance, 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 to identify significant deficiencies.

In assessing risk, we consider internal control relevant to the County'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 County'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.

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

Service organizations of which we are aware are:

- Sedgwick Management, which processes your County's worker's compensation claims.
- Ohio Department of Taxation, which collects and disburses the County's permissive sales tax.
- Cott Systems, which processes internet receipts for the Recorder's office

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 Auditor's Report on Compliance With Requirements Applicable To Each Major Federal Program and on Internal Control Over Compliance Required by 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 Schedule of Federal Awards Expenditures 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 Schedule of Federal Awards Expenditures.

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 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 electronic submission requirements.

Beginning fiscal year 2014, you are responsible for providing electronic files that are unlocked, unencrypted and in an 85% text searchable PDF format for your County's single audit submission of the reporting package to the Federal Audit Clearinghouse.

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 Schedule of Federal Awards Expenditures 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 County'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 position 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.

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- Events occurring subsequent to the fiscal year end requiring adjustment to or disclosure in the financial statements or Schedule of Federal Awards Expenditures.

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 (if 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;
- 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. Circumstances may require the Auditor of State to confirm balances with your financial institution resulting in additional nominal charges which will not require an amendment to this agreement. 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*.

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

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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 \$84,706.

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 we will issue an unmodified opinion. 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 Auditor's 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 County'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 County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Independent Auditor's Report on Compliance With Requirements Applicable To Each Major Federal Program and on Internal Control Over Compliance Required by 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 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. However, AOS policy requires we retain working papers for seven years or longer, as needed.

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 Kim Blake, Senior Audit Manager at 1-800-443-9275. Very truly yours, Dave Yost Auditor of State of Ohio.

Vote on Motion Mr. O'Brien Aye Mr. Merrell Aye Mrs. Lewis Aye

**PRESENTATION FROM DELAWARE COUNTY AGRICULTURAL SOCIETY
-Follow-Up On Water Issues On Delaware County Fair Grounds**

RESOLUTION NO. 15-414

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IN THE MATTER OF APPROVING THE SANITARY SUBDIVIDER'S AGREEMENT FOR LONDON CROSSING:

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

Whereas, the Director of Environmental Services recommends approval of the Sanitary Subdivider's agreement for London Crossing;

Therefore, Be It Resolved the Board of Commissioners approve the Sanitary Subdivider's Agreement for London Crossing:

**SUBDIVIDER'S AGREEMENT
DELAWARE COUNTY SANITARY ENGINEER**

THIS AGREEMENT executed on this 9th day of April 2015, by and between **Romanelli and Hughes Building Company**, 148 West Schrock Road, Westerville, Ohio 43082, herein after called "SUBDIVIDER", and the BOARD OF COUNTY COMMISSIONERS (hereinafter called "COUNTY COMMISSIONERS" or "COUNTY") of Delaware County, Ohio, as evidenced by the **London Crossing** Subdivision Plat filed or to be filed with the Delaware County Recorder, Delaware County, Ohio, is governed by the following considerations and conditions, to wit:

There are **13** single family residential equivalent connections approved with this AGREEMENT. The existing home at 6425 Freeman Road (permit 80-38) has previously been tapped into the County Sewer. The County understands this existing home and its existing sewer connection will be removed. There is 1 (one) capacity fee credit available to the current owner of 6425 Freeman Road, which may be used within the London Crossing development. Capacity shall be reserved for one year from the date of this AGREEMENT, unless the COUNTY COMMISSIONERS grant an extension in writing. Capacity is not guaranteed until the final Subdivision Plat is recorded. If the final Subdivision Plat is not recorded prior to expiration of the reservation deadline as set forth herein, the SUBDIVIDER agrees and acknowledges that capacity shall not be guaranteed.

Said SUBDIVIDER is to construct, install or otherwise make all public improvements shown and set forth to be done and performed in compliance with the approved engineering drawings and specifications for **London Crossing Sanitary Sewer Improvements**, all of which are a part of this AGREEMENT. The SUBDIVIDER shall pay the entire cost and expense of said improvements.

OPTIONS:

- (1) Should SUBDIVIDER elect to record the plat prior to beginning construction, SUBDIVIDER shall execute Bond, certified check, irrevocable letter of credit, or other approved financial warranties equal to the cost of construction (**\$44,424.32**) which is acceptable to the COUNTY COMMISSIONERS to insure faithful performance of this AGREEMENT and the completion of all improvements in accordance with the Subdivision Regulations of Delaware County, Ohio.
- (2) Should SUBDIVIDER elect to proceed with construction prior to recording the plat, no approved financial warranties are necessary until such time as SUBDIVIDER elects to record the plat. At that time, the SUBDIVIDER shall execute Bond, certified check, irrevocable letter of credit, or other approved financial warranties equal to the cost of construction remaining to be completed as determined by the SANITARY ENGINEER.

The SUBDIVIDER hereby elects to use Option **2** for this project.

The SUBDIVIDER shall indemnify and save harmless the County, Townships and/or Villages and all of their officials, employees and agents from all claims, suits, actions and proceedings which may originate from or on account of any death, injuries or damages to persons or property received or sustained as a consequence of any action, or omissions of the SUBDIVIDER, and any of its contractors or sub-contractors, or from any material, method or explosive used in said work or by or on account of any accident caused by negligence or any other act or omission of SUBDIVIDER, and any of its contractors or the contractors' agents or employees.

All public improvement construction shall be performed within one (1) year from the date of the approval of this AGREEMENT by the COUNTY COMMISSIONERS, but extension of time may be granted if approved by the COUNTY COMMISSIONERS.

The SUBDIVIDER shall have a competent representative who is familiar with the project on site during construction. The representative shall be capable of reading the plans and specifications and shall have authority to execute the plans and specifications and alterations required by the COUNTY. The representative shall be replaced by the SUBDIVIDER, when in the opinion of the COUNTY, the representative's performance is deemed inadequate.

The SUBDIVIDER further agrees that any violations of or noncompliance with any of the provisions and stipulations of this AGREEMENT shall constitute a breach of contract, and the COUNTY shall have the right to stop work forthwith and act against the performance surety for the purpose of proper completion of the public

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improvements within this Subdivision.

Should the SUBDIVIDER become unable to carry out the provisions of this AGREEMENT, the SUBDIVIDER'S heirs, successors or assigns shall complete and comply with all applicable terms, conditions, provisions, and requirements of this AGREEMENT. Notwithstanding any other provision of this Agreement, the COUNTY shall have no obligation to construct any improvements contemplated herein, and any construction thereof on the part of the COUNTY shall be strictly permissive and within the COUNTY'S sole discretion.

SANITARY SEWER CONSTRUCTION

It is further agreed that upon execution of this AGREEMENT, the SUBDIVIDER shall pay the DELAWARE COUNTY SANITARY ENGINEER three and one-half percent (3½%) of the estimated construction cost of the IMPROVEMENTS for plan review of **London Crossing Sanitary Sewer Improvements (\$1,554.85)**. The SUBDIVIDER shall also deposit with the DELAWARE COUNTY SANITARY ENGINEER the sum of **\$3,775.00** estimated to be necessary to pay the cost of inspection for **London Crossing Sanitary Sewer Improvements** by the DELAWARE COUNTY SANITARY ENGINEER. The DELAWARE COUNTY SANITARY ENGINEER shall in his or her sole discretion inspect, as necessary, the IMPROVEMENTS being installed or constructed by the SUBDIVIDER and shall keep accurate records of the time spent by his or her employees and agents in such inspections for which the SANITARY ENGINEER shall be reimbursed from charges against said deposit. At such time as said fund has been depleted to a level of \$600.00 or less, as a result of charges against the same at the rate of:

INSPECTOR \$75.00 per hour
CAMERA TRUCK \$150.00 per hour

for time spent by said SANITARY ENGINEER or his or her staff, the SUBDIVIDER shall make an additional deposit of \$600.00 to said fund. On completion of all IMPROVEMENTS provided herein and acceptance of same by the COUNTY, any unused portions of the inspection fund shall be repaid to the SUBDIVIDER less an amount equal to \$0.75 per foot of sewer which will be deducted to cover re-inspection.

The SUBDIVIDER, for a period of five (5) years after acceptance of the IMPROVEMENTS by the COUNTY, shall be responsible for defective materials and/or workmanship. All warranties for equipment installed as a part of the IMPROVEMENTS shall be the same as new equipment warranties and shall be assigned to the COUNTY upon acceptance of the IMPROVEMENTS.

The SUBDIVIDER shall provide to the COUNTY all necessary easements or rights-of-way required to complete the IMPROVEMENTS, all of which shall be obtained at the expense of the SUBDIVIDER. All IMPROVEMENTS, including, but not limited to, public sanitary sewers, force mains, manholes, and private laterals to offsite properties shall be located within a recorded permanent, exclusive sanitary easement on file at the Delaware County Recorder's Office, the language of which shall be approved by the DELAWARE COUNTY SANITARY ENGINEER. The dimensions of all easements shall be as shown on the approved engineering drawings. If any onsite easement or necessary right of way is not to be recorded as part of a subdivision plat, such easements and rights-of-way shall be recorded and provided to the DELAWARE COUNTY SANITARY ENGINEER before a preconstruction meeting will be permitted and before construction may begin on the improvements. All offsite easements must be recorded prior to signing the plans unless otherwise permitted by the SANITARY ENGINEER.

If, due to unforeseen circumstances during construction activities, the SUBDIVIDER must install any of the IMPROVEMENTS to a different location than shown on the approved and signed construction plans, the SUBDIVIDER shall request a revision to the construction plans and the SANITARY ENGINEER shall evaluate this request. If the request for a revision is approved in writing by the SANITARY ENGINEER, SUBDIVIDER shall provide and record revised permanent, exclusive sanitary easements prior to the COUNTY'S acceptance of the sewer. The language and dimensions of the revised permanent exclusive sanitary easements shall be acceptable to the SANITARY ENGINEER.

The COUNTY shall, upon certification in writing from the DELAWARE COUNTY SANITARY ENGINEER that all construction is complete according to the plans and specifications, by Resolution accept the IMPROVEMENTS described herein and accept and assume operations and maintenance of the same.

After said acceptance, the capacity charge **and any surcharges** shall be paid by the applicant upon request to the DELAWARE COUNTY SANITARY ENGINEER for a tap permit to connect to the sanitary sewer.

ALL CONSTRUCTION UNDER COUNTY JURISDICTION:

The SUBDIVIDER shall within thirty (30) days following completion of construction, and prior to final acceptance, furnish to DELAWARE COUNTY as required:

- (1) "as built" drawings of the IMPROVEMENTS which plans shall become the property of the COUNTY and shall remain in the office of the DELAWARE COUNTY SANITARY ENGINEER and DELAWARE COUNTY ENGINEER. The drawings shall be on reproducible MYLAR (full

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size), two paper copies (one full size & one 11"x17"), and a Compact Diskette with the plans in DWG format & PDF format.

- (2) an Excel spreadsheet, from a template as provided by the DELAWARE COUNTY SANITARY ENGINEER, shall accompany the plan submittal showing the locations of the manholes in Ohio State Plane North Coordinates NAD 1983 (NAVD 1988 datum) and other miscellaneous project data.
- (3) an itemized statement showing the cost of IMPROVEMENTS
- (4) an affidavit or waiver of lien from all Contractors associated with the project that all material and labor costs have been paid. The SUBDIVIDER shall indemnify and hold harmless the COUNTY from expenses or claims for labor or materials incident to said construction of the IMPROVEMENTS.
- (5) documentation showing the required sanitary easements

The SUBDIVIDER shall within thirty (30) days following completion of construction, and prior to final acceptance, furnish to the DELAWARE COUNTY SANITARY ENGINEER a five (5) year maintenance Bond, or other approved financial warranties, equal to ten percent (10%) of the construction cost.

The SUBDIVIDER shall during the construction and maintenance periods, comply with all rules and regulations and conform to all procedures established by the COUNTY regarding submission of shop drawings, construction schedules, operation of facilities and other matters incident hereto.

The SUBDIVIDER shall obtain all other necessary utility services incident to the construction of said IMPROVEMENTS AND FOR THEIR CONTINUED OPERATION. The SUBDIVIDER shall be responsible for all utility charges and installation costs. The utility user charges shall be paid by the SUBDIVIDER and maintained in continuous use throughout the construction and testing phases until accepted for operation and maintenance by the COUNTY.

IN CONSIDERATION WHEREOF, the DELAWARE COUNTY BOARD OF COMMISSIONERS hereby grants the SUBDIVIDER or its agent the right and privilege to make the IMPROVEMENTS stipulated herein and as shown on the approved plans.

Vote on Motion Mr. Merrell Aye Mrs. Lewis Aye Mr. O'Brien Aye

RESOLUTION NO. 15-415

IN THE MATTER OF ACCEPTING SANITARY EASEMENTS WITHIN SCIOTO RESERVE GOLF COURSE FOR THE HARVEST POINT DEVELOPMENT:

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

WHEREAS, Sanitary Easements are required across various portions of the existing Scioto Reserve Golf Course for the Harvest Point Development,

NOW, THEREFORE, BE IT RESOLVED that the Board hereby accepts the sanitary sewer easements granted by Scioto Reserve, LLC on the attached Exhibits 1 and 2.

Exhibits 1

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SANITARY EASEMENT

KNOW ALL MEN BY THESE PRESENTS, SCIOTO RESERVE LLC, the Grantor(s) for good and valuable considerations to it by the Board of County Commissioners of Delaware County, Ohio, Grantee, whose address is 101 North Sandusky Street, Delaware, Ohio, the receipt whereof is hereby acknowledged, does hereby grant, bargain, sell, convey and release to said Grantee, its successors and assigns, forever, a perpetual, exclusive sanitary sewer easement over, through, under, within, upon, and across the area described on the attached Exhibit A, together with ingress and egress over reasonable routes across Grantor's tracts that adjoin the easement area when exercising the purposes of this easement, solely for construction, operation and maintenance of public and or private sanitary sewers, sanitary sewer service connections, sanitary force mains, sanitary manholes, sanitary valves, and other sanitary appurtenances.

No other utility shall be located within the sanitary easement except for crossings as described herein; right angle or near right angle utility crossings ("near right angle" is defined as an angle between eighty (80) degrees and one-hundred (100) degrees) over, across, or under the sanitary sewer line or force main and over, across, under, or through this sanitary easement are not restricted, except that all utility crossings under the sanitary sewer or force main shall be subject to the review and approval of the Delaware County Sanitary Engineer; any utility crossing within the sanitary easement resulting in an angle less than 80 degrees shall only be permitted if approved in writing by the Delaware County Sanitary Engineer; no buildings, sheds, decks, pools, or other such structures, or the footers or foundations of any structures or features shall be constructed above or below ground within the limits of the sanitary easement unless said structure is approved in writing by the Delaware County Sanitary Engineer; any new landscaping features, such as, but not limited to, trees, fences, signs, retaining walls, etc., within the sanitary sewer easement area shall be reviewed for approval by the Delaware County Sanitary Engineer prior to installation; the addition or removal of any dirt, soil, fill, or other changes to the ground elevation above the sanitary sewer and/or within the sanitary

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easement shall be subject to approval of the Delaware County Sanitary Engineer; the Delaware County Sanitary Engineer reserves the right to require that all earthwork within the sanitary sewer easement be graded to such a level that will, in his or her opinion, not jeopardize the structural integrity of or limit the County's reasonable access to the sanitary sewer or force main

Grantor acknowledges that Grantee is not the original entity which will construct the sanitary sewer or force main improvements ("The Improvements") through the easement area. Grantor also acknowledges that, until such time that The Improvements are completed by parties other than the Grantee, and accepted into public use by the Grantee via resolution, restoration of the property to its prior existing condition, including returning the subject area to its former grade and restoring the surface to its former condition, (and using best efforts to protect trees and minimize any damage to the Grantor's property and/or surrounding areas) is the responsibility of the part(ies) constructing the Improvements and is not the responsibility of the Grantee.

Following public acceptance of the improvements, and upon subsequent entry within the easement area by Grantee, its agents, successors and assigns, Grantee shall, as soon as is practical after construction, installation, repair, replacement or maintenance in the easement area, promptly restore the property to its prior existing condition, which shall include returning the subject area to its former grade and restoring the surface to its former condition, and shall use its best efforts to protect trees and minimize any damage to the Grantor's property and/or surrounding areas.

TO HAVE AND TO HOLD said easements and right-of-way unto the Grantee, its successors and assigns forever.

And the said Grantor for itself and for its successors and assigns, hereby covenants with said Grantee, its successors and assigns, that it is the true and lawful owner of said premises as recorded in O.R. Volume 18, Page 2352-2374 of the Recorder's Office, Delaware County, Ohio and is lawfully seized of the same in fee simple, and has good right and full power to grant, bargain, sell, convey and release the same in the manner aforesaid, and that the same are free and clear from all liens and encumbrances whatsoever and that it will warrant and defend the same against all claims of all persons whomsoever. Such easements are granted in perpetuity.

The Grantor(s) (has/have) executed this instrument on this 3rd day of April, 2015.

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SCIOTO RESERVE LLC, an Ohio Limited Liability Company, by its duly authorized Member, **Kenney Family Partnership**, an Ohio General Partnership, but its duly authorized General Partner, **DRK Family Limited Partnership**, by its duly authorized General Partner.




Donald R. Kenney

STATE OF OHIO
COUNTY OF DELAWARE ss:

The foregoing instrument was acknowledged before this 3rd day of April, 2015, by Donald R. Kenney, as General Partner of DRK Family Limited Partnership, an Ohio limited partnership, as General Partner of Kenney Family Partnership, an Ohio general partnership, as Member of Scioto Reserve LLC, an Ohio limited liability company, on behalf of said partnerships and company.



Kara L Perry
Notary Public, State of Ohio
MY COMMISSION EXPIRES 8/9/15



Notary Public

This instrument prepared by:

Jill S. Tangeman, Esq.
Vorys, Sater, Seymour & Pease
52 East Gay Street
Columbus, OH 43215

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EXHIBIT

A-1

SANITARY SEWER EASEMENT
0.056 ACRE

Situated in the State of Ohio, County of Delaware, Township of Concord, in Farm Lot 30, Quarter Township 2, Township 3, Range 19, United States Military Lands, being 0.056 acre of Lot 6459 shown on the subdivision entitled "Scioto Reserve Golf Course" of record in Plat Cabinet 3, Slide 373, (all references refer to the records of the Recorder's Office, Delaware County, Ohio), and more particularly bounded and described as follows:

BEGINNING at a point in the northerly line of said Lot 6459, the common southerly corner of Lots 5164 and 5165 of that subdivision entitled "Scioto Reserve Section 4 Phase 2", of record in Plat Cabinet 2, Slide 378, the northeasterly corner of a sanitary/drainage/utility easement as shown on said "Scioto Reserve Golf Course";

thence South 75° 10' 08" East, with the northerly line of said Lot 6459, the southerly line of said Lot 5165, a distance of 72.04 feet to a point at the northwesterly corner of a 20 foot sanitary sewer easement as shown on said "Scioto Reserve Golf Course";

thence across said Lot 6459, the following courses and distances:

South 03° 34' 54" West, with the westerly line of said 20 foot sanitary easement, a distance of 21.43 feet to a point;

North 83° 48' 17" West, leaving said westerly line, a distance of 104.73 feet to a point on the easterly line of said sanitary/drainage/utility easement; and

North 51° 27' 35" East, with said easterly easement line, a distance of 45.79 feet to the POINT OF BEGINNING, containing 0.056 acre, more or less.

Bearings herein are based on the bearings shown upon the plat entitled "Scioto Reserve Golf Course" of record in Plat Cabinet 3, Slide 373,

EVANS, MECHWART, HAMBLETON & TILTON, INC.



Date
02/26/2015

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SANITARY EASEMENT

KNOW ALL MEN BY THESE PRESENTS, SCIOTO RESERVE LLC, the Grantor(s) for good and valuable considerations to it by the Board of County Commissioners of Delaware County, Ohio, Grantee, whose address is 101 North Sandusky Street, Delaware, Ohio, the receipt whereof is hereby acknowledged, does hereby grant, bargain, sell, convey and release to said Grantee, its successors and assigns, forever, a perpetual, exclusive sanitary sewer easement over, through, under, within, upon, and across the area described on the attached Exhibit A, together with ingress and egress over reasonable routes across Grantor's tracts that adjoin the easement area when exercising the purposes of this easement, solely for construction, operation and maintenance of public and or private sanitary sewers, sanitary sewer service connections, sanitary force mains, sanitary manholes, sanitary valves, and other sanitary appurtenances.

No other utility shall be located within the sanitary easement except for crossings as described herein; right angle or near right angle utility crossings ("near right angle" is defined as an angle between eighty (80) degrees and one-hundred (100) degrees) over, across, or under the sanitary sewer line or force main and over, across, under, or through this sanitary easement are not restricted, except that all utility crossings under the sanitary sewer or force main shall be subject to the review and approval of the Delaware County Sanitary Engineer; any utility crossing within the sanitary easement resulting in an angle less than 80 degrees shall only be permitted if approved in writing by the Delaware County Sanitary Engineer; no buildings, sheds, decks, pools, or other such structures, or the footers or foundations of any structures or features shall be constructed above or below ground within the limits of the sanitary easement unless said structure is approved in writing by the Delaware County Sanitary Engineer; any new landscaping features, such as, but not limited to, trees, fences, signs, retaining walls, etc., within the sanitary sewer easement area shall be reviewed for approval by the Delaware County Sanitary Engineer prior to installation; the addition or removal of any dirt, soil, fill, or other changes to the ground elevation above the sanitary sewer and/or within the sanitary

easement shall be subject to approval of the Delaware County Sanitary Engineer; the Delaware County Sanitary Engineer reserves the right to require that all earthwork within the sanitary sewer easement be graded to such a level that will, in his or her opinion, not jeopardize the structural integrity of or limit the County's reasonable access to the sanitary sewer or force main

Grantor acknowledges that Grantee is not the original entity which will construct the sanitary sewer or force main improvements ("The Improvements") through the easement area. Grantor also acknowledges that, until such time that The Improvements are completed by parties other than the Grantee, and accepted into public use by the Grantee via resolution, restoration of the property to its prior existing condition, including returning the subject area to its former grade and restoring the surface to its former condition, (and using best efforts to protect trees and minimize any damage to the Grantor's property and/or surrounding areas) is the responsibility of the part(ies) constructing the Improvements and is not the responsibility of the Grantee.

Following public acceptance of the improvements, and upon subsequent entry within the easement area by Grantee, its agents, successors and assigns, Grantee shall, as soon as is practical after construction, installation, repair, replacement or maintenance in the easement area, promptly restore the property to its prior existing condition, which shall include returning the subject area to its former grade and restoring the surface to its former condition, and shall use its best efforts to protect trees and minimize any damage to the Grantor's property and/or surrounding areas.

TO HAVE AND TO HOLD said easements and right-of-way unto the Grantee, its successors and assigns forever.

And the said Grantor for itself and for its successors and assigns, hereby covenants with said Grantee, its successors and assigns, that it is the true and lawful owner of said premises as recorded in O.R. Volume 18, Page 2352-2374 of the Recorder's Office, Delaware County, Ohio and is lawfully seized of the same in fee simple, and has good right and full power to grant, bargain, sell, convey and release the same in the manner aforesaid, and that the same are free and clear from all liens and encumbrances whatsoever and that it will warrant and defend the same against all claims of all persons whomsoever. Such easements are granted in perpetuity.

The Grantor(s) (has/have) executed this instrument on this 3rd day of April, 2015.

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EXHIBIT

A-1

SANITARY SEWER EASEMENT
1.090 ACRES

Situated in the State of Ohio, County of Delaware, Township of Concord, in Farm Lot 30, Quarter Township 2, Township 3, Range 19, United States Military Lands, being on, over and across Lot 6460 of the subdivision entitled "Scioto Reserve Golf Course" of record in Plat Cabinet 3, Slide 373, (all references refer to the records of the Recorder's Office, Delaware County, Ohio), and more particularly bounded and described as follows:

BEGINNING at the common corner of said Lot 6460, the subdivision entitled "Harvest Point", of record in Official Record _____, Page _____, that tract conveyed to Paolo G. I. and Cynthia A. Rosi by deed of record in Official Record 316, Page 58, and that tract conveyed to Gregory L. Rhinehart and Deborah Ann Rhinehart by deed of record in Official Record 108, Page 757;

thence North 86° 55' 35" West, with the northerly line of said Rhinehart tract and the northerly line of that tract conveyed to Clarence Larry Dulin by deed of record in Deed Book 459, Page 631, a distance of 970.84 feet to a point;

thence crossing said Lot 6460 the following courses and distances:

North 59° 29' 05" West, a distance of 43.13 feet to a point;

North 12° 16' 27" West, a distance of 107.89 feet to a point;

North 87° 56' 54" West, a distance of 137.86 feet to a point; and

South 85° 24' 08" West, a distance of 14.99 feet to a point in the easterly right of way of Scioto Chase Boulevard on the arc of a curve to the left;

Thence with said easterly right of way line and with the arc of said curve, having a central angle of 00° 37' 46", a radius of 1830.00 feet, an arc length of 20.10 feet, a chord bearing of North 10° 18' 55" West and chord distance of 20.10 feet to a point;

thence crossing said Lot 6460 the following courses and distances;

North 85° 24' 08" East, a distance of 18.15 feet to a point;

South 87° 56' 54" East, a distance of 154.55 feet to a point;

South 12° 16' 27" East, a distance of 109.10 feet to a point;

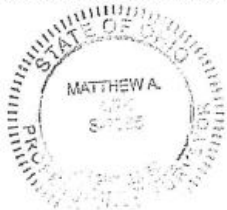
South 83° 30' 24" East, a distance of 295.32 feet to a point;

North 47° 36' 14" East, a distance of 42.80 feet to a point;

South 86° 11' 12" East, a distance of 501.27 feet to a point; and

South 86° 47' 13" East, a distance of 168.38 feet to a point in the westerly line of said Harvest Point;

thence South 04° 05' 42" West, with said westerly line, a distance of 45.01 feet to the POINT OF BEGINNING, containing 1.090 acres of land, more or less.



EVANS, MECHWART, HAMBLETON & TILTON, INC.

Matthew A. Kirk
Matthew A. Kirk
Registered Surveyor No. 7865

15 SEP 14
Date

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EXHIBIT
A-2

TEMPORARY CONSTRUCTION EASEMENT
0.092 ACRE

Situated in the State of Ohio, County of Delaware, Township of Concord, in Farm Lot 30, Quarter Township 2, Township 3, Range 19, United States Military Lands, being on, over and across Lot 6460 of the subdivision entitled "Scioto Reserve Golf Course" of record in Plat Cabinet 3, Slide 373, (all references refer to the records of the Recorder's Office, Delaware County, Ohio), and more particularly bounded and described as follows:

Beginning, for reference, at the southwesterly corner of Lot 5130 of the subdivision entitled "Scioto Reserve Section 4 Phase 2", of record in Plat Cabinet 2, Slide 378, in the easterly right of way line of Scioto Chase Boulevard;

thence with said easterly right of way line and with the arc of a curve to the right, having a central angle of $00^{\circ} 54' 26''$, a radius of 1830.00 feet, an arc length of 28.98 feet, a chord bearing of South $11^{\circ} 05' 00''$ East and chord distance of 28.98 feet to a point;

thence crossing said Lot 6460 the following courses and distances:

North $85^{\circ} 24' 08''$ East, a distance of 18.15 feet to a point;

South $87^{\circ} 56' 54''$ East, a distance of 154.55 feet to the TRUE POINT OF BEGINNING for this description;

South $87^{\circ} 56' 54''$ East, a distance of 10.32 feet to a point;

South $12^{\circ} 16' 27''$ East, a distance of 99.38 feet to a point;

South $83^{\circ} 30' 24''$ East, a distance of 296.89 feet to a point;

South $47^{\circ} 36' 14''$ West, a distance of 13.27 feet to a point;

North $83^{\circ} 30' 24''$ West, a distance of 295.32 feet to a point; and

North $12^{\circ} 16' 27''$ West, a distance of 109.10 feet to the TRUE POINT OF BEGINNING, containing 0.092 acre of land, more or less.

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EXHIBIT
A-3

TEMPORARY CONSTRUCTION EASEMENT
0.035 ACRE

Situated in the State of Ohio, County of Delaware, Township of Concord, in Farm Lot 30, Quarter Township 2, Township 3, Range 19, United States Military Lands, being on, over and across Lot 6460 of the subdivision entitled "Scioto Reserve Golf Course" of record in Plat Cabinet 3, Slide 373, (all references refer to the records of the Recorder's Office, Delaware County, Ohio), and more particularly bounded and described as follows:

Beginning, for reference, at the northwesterly corner of Lot 5129 of the subdivision entitled "Scioto Reserve Section 4 Phase 2", of record in Plat Cabinet 2, Slide 378, in the easterly right of way line of Scioto Chase Boulevard;

thence with said easterly right of way line and with the arc of a curve to the left, having a central angle of 01° 02' 28", a radius of 1830.00 feet, an arc length of 33.25 feet, a chord bearing of North 09° 09' 56" West and chord distance of 33.25 feet to the TRUE POINT OF BEGINNING for this description;

thence with said easterly right of way line and with the arc of a curve to the left, having a central angle of 00° 18' 52", a radius of 1830.00 feet, an arc length of 10.04 feet, a chord bearing of North 09° 50' 36" West and chord distance of 10.04 feet to a point;

thence crossing said Lot 6460 the following courses and distances;

North 85° 24' 08" East, a distance of 14.99 feet to a point;

South 87° 56' 54" East, a distance of 137.86 feet to a point;

South 12° 16' 27" East, a distance of 10.32 feet to a point;

North 87° 56' 54" West, a distance of 139.83 feet to a point; and

South 85° 24' 08" West, a distance of 13.49 feet to the TRUE POINT OF BEGINNING, containing 0.035 acre of land, more or less.

EVANS, MECHWART, HAMBLETON & TILTON, INC.

Matthew A. Kirk
Matthew A. Kirk
Registered Surveyor No. 7865

15 SEP 14
Date

Vote on Motion Mrs. Lewis Aye Mr. Merrell Aye Mr. O'Brien Aye

RESOLUTION NO. 15-416

IN THE MATTER OF AUTHORIZING THE USE OF A PROCUREMENT CARDS FOR THE REGIONAL SEWER DISTRICT:

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

WHEREAS, pursuant to Ohio Revised Code Section 301.29, the Board of Commissioners of Delaware County, by Resolution No. 04-1193 dated September 30th, 2004, adopted a policy for the use of County Procurement Cards. In addition, the Board of Commissioners of Delaware County, by Resolution No. 11-1040 dated October 3rd 2011, adopted amendments to the Policies and Procedures for the county procurement card program; and

WHEREAS, the appointing authority for the procurement card being the Board of Commissioners has adopted the procurement card policy for the use of the card to pay for specific classes of work related expenses, without submitting a monthly estimate of the expenses, pursuant ORC 301.29 (F)(2).

NOW THEREFORE BE IT RESOLVED, that the Board of Commissioners of Delaware County, State of Ohio, authorize the use of the following procurement cards to the limits indicated and for specific work related expenses designated in the Procurement Card Policy without submitting a monthly estimate of expenses:

Name on Card 1: Mark Chandler

Appointing Authority: Board of Commissioner
Office/Department: Regional Sewer District:

Daily spending per card: \$24,999
Monthly spending per card: \$50,000
Single transaction limit: \$24,999
Daily number of transactions per card: 10
Monthly number of transactions per card: 20

Department Coordinator: Jan Fawcett

Name on Card 2: Matt Ice

Appointing Authority: Board of Commissioner
Office/Department: Regional Sewer District:

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Daily spending per card: \$10,000
Monthly spending per card: \$25,000
Single transaction limit: \$10,000
Daily number of transactions per card: 10
Monthly number of transactions per card: 50

Department Coordinator: Jan Fawcett

Vote on Motion Mr. O'Brien Aye Mr. Merrell Aye Mrs. Lewis Aye

RESOLUTION NO. 15-417

IN THE MATTER RESCINDING RESOLUTION 15-396 (IN THE MATTER OF SETTING THE DATE AND TIME FOR PUBLIC HEARING #1 FOR 2015 COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING):

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

WHEREAS, the Board desires to rescind Resolution 15-396 adopted on April 6, 2015.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, OHIO:

The Board hereby rescinds Resolution 15-396.

Vote on Motion Mr. Merrell Aye Mr. O'Brien Aye Mrs. Lewis Aye

RESOLUTION NO. 15-418

IN THE MATTER OF SETTING THE DATE AND TIME FOR PUBLIC HEARING #1 AND PUBLIC HEARING #2 FOR 2015 COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING:

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

WHEREAS, Delaware County, by and through the Delaware County Board of Commissioners (the "Board") is a designated subrecipient of Community Development Block Grant ("CDBG") funding; and

WHEREAS, the citizen participation requirements within the Housing and Community Development Act and applicable federal regulations require two public hearings to allow public input regarding the use of CDBG funding; and

WHEREAS, the first public hearing is conducted at the initial stage of application preparation and is intended to provide information and seek input regarding the funds available and the general scope of eligible projects;

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

Section 1. The Board hereby sets the First Public Hearing for Thursday, April 23, 2015, at 9:40 AM, during the regularly scheduled Board of Commissioners meeting held at 101 North Sandusky Street in Delaware, Ohio as the date, time, and place for public hearing #1 for 2015 CDBG funding, and the Board hereby sets the Second Public Hearing for Thursday, May 14, 2015 at 9:40 AM, during the regularly scheduled Board of Commissioners meeting held at 101 North Sandusky Street in Delaware, Ohio as the date, time, and place for public hearing #2 for 2015 CDBG funding.

Section 2. The Economic Development Coordinator is hereby directed to cause public notice to be issued via alternative options per Ohio Development Services Agency Policy Notice OCD 07-01, notifying the public of the hearing.

Vote on Motion Mrs. Lewis Aye Mr. O'Brien Aye Mr. Merrell Aye

RESOLUTION NO. 15-419

**COMMISSIONERS JOURNAL NO. 62 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD APRIL 9, 2015**

IN THE MATTER OF AUTHORIZING THE COUNTY ADMINISTRATOR TO APPROVE AND EXECUTE THE SPONSORSHIP AGREEMENT FOR THE 40TH MEMORIAL GOLF TOURNAMENT:

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

WHEREAS, the 40th Memorial Golf Tournament will take place June 1 – 7, 2015, at the Muirfield Village Golf Club, which lies mostly within Delaware County; and

WHEREAS, the positive community exposure for Delaware County offered by this event is one of the best economic development tools to distinguish Delaware County as a regional leader in the business community; and

WHEREAS, the Memorial Tournament projects a regional impact of millions of dollars for central Ohio and will engage the services of the Delaware County Sheriff's Office and other service departments, including EMS and EMA personnel and equipment, to effectively operate the event, and the tournament will host a breakfast for potential and current CEOs intent on expanding business into Delaware County; and

WHEREAS, this event will be broadcast throughout the United States and many other countries and territories, and Delaware County will be branded as a host sponsor for the event, along with other community partners; and

WHEREAS, the Delaware County Board of Commissioners (the "Board") has been offered the opportunity to represent Delaware County at several events, through the purchase of a sponsorship package; and

WHEREAS, the Board may expend public funds if it determines that such expenditures are a "public purpose" and are necessary to perform a statutory function or power, provided the determination is not manifestly arbitrary or unreasonable; and

WHEREAS, the Board's determination must be memorialized by a duly enacted resolution and may have prospective effect only;

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

Section 1. The Board hereby determines that the expenditure of public funds for the sponsorship of the 40th Memorial Golf Tournament constitutes a public purpose that reasonably necessary to achieve the purposes set forth in sections 307.07 and 307.692 of the Ohio Revised Code.

Section 2. The Board hereby authorizes the County Administrator to approve and execute the sponsorship agreement for the 40th Memorial Golf Tournament.

Section 3. The Board hereby accepts the sponsorship passes for the purpose of promoting Delaware County as a whole by encouraging economic development within Delaware County and promoting tourism to and within Delaware County and hereby authorizes the Delaware County Administrator to cause distribution of the passes in order to further the purposes stated herein.

Vote on Motion Mr. O'Brien Aye Mr. Merrell Aye Mrs. Lewis Aye

RESOLUTION NO. 15-420

IN THE MATTER OF APPROVING PERSONNEL ACTIONS:

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

The Director of Environmental Services recommends hiring Kelly Thiel as a Staff Engineer II with the Sewer District; effective date April 20, 2015;

Therefore Be It Resolved, the Board of Commissioners approve hiring Kelly Thiel as a Staff Engineer II with the Sewer District; effective date April 20, 2015.

The Director of Environmental Services recommends a compensation adjustment for Mason Janczak with the Sewer District; effective date April 4, 2015;

Therefore Be It Resolved, the Board of Commissioners approve a compensation adjustment for Mason Janczak with the Sewer District; effective date April 4, 2015.

The Director of Job and Family Services recommends terminating the employment of Timothy LaVigne as a Social Services Worker III with the JFS Department; effective March 27, 2015;

Therefore Be It Resolved, that the Board of Commissioners terminate the employment of Timothy LaVigne as a Social Services Worker III with the JFS Department; effective March 27, 2015.

**COMMISSIONERS JOURNAL NO. 62 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD APRIL 9, 2015**

Vote on Motion Mr. Merrell Aye Mrs. Lewis Aye Mr. O'Brien Aye

RESOLUTION NO. 15-421

IN THE MATTER OF CHANGING THE STARTING TIME FOR THE COMMISSIONERS' SESSION SCHEDULED FOR MONDAY APRIL 20, 2015 FROM 9:30AM TO 1:30PM:

It was moved by Mrs. Lewis, seconded by Mr. Merrell to change the starting time for the Commissioners' Session scheduled for Monday April 20, 2015 from 9:30am to 1:30pm.

Vote on Motion Mrs. Lewis Aye Mr. Merrell Aye Mr. O'Brien Aye

RESOLUTION NO. 15-422

IN THE MATTER OF CANCELING THE COMMISSIONERS' SESSIONS SCHEDULED FOR MONDAY MAY 18, 2015; MONDAY JUNE 22, 2015 AND THURSDAY JULY 2, 2015:

It was moved by Mr. O'Brien, seconded by Mrs. Lewis to cancel the Commissioners' sessions scheduled for Monday May 18, 2015; Monday June 22, 2015 And Thursday July 2, 2015.

Vote on Motion Mr. O'Brien Aye Mr. Merrell Aye Mrs. Lewis Aye

RESOLUTION NO. 15-423

IN THE MATTER OF THE DELAWARE COUNTY BOARD OF COMMISSIONERS APPROVING A RESOLUTION SUPPORTING THE CONCORD TOWNSHIP BOARD OF TRUSTEES IN THEIR REQUEST TO THE STATE OF OHIO REAL ESTATE DIVISION TO CONSIDER ALLOWING THE PROPERTY LOCATED AT DUBLIN ROAD AND HOME ROAD TO BE AVAILABLE FOR PRIVATE COMMERCIAL DEVELOPMENT;

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

Whereas, the Concord Township Board of Trustees have recently been in contact with the State of Ohio Real Estate Division regarding the former Scioto Juvenile Detention Center located at Dublin and Home Roads; and

Whereas, the Concord Township Board of Trustees have learned of a proposal for the complete sale of the property by the State of Ohio to the City of Columbus; and

Whereas, in recent years, control of property in Delaware County by municipalities outside of its borders has proven to be a significant challenge to the landowners adjacent to it, particularly along waterways and reservoirs; and

Whereas, the Concord Township Board of Trustees have strong concerns with permitting the City of Columbus to continue expanding their control in Concord Township; and

Whereas, with limited opportunities for commercial development in Concord Township, the Concord Township Board of Trustees in partnership with the Delaware County Board of Commissioners instead propose that the State consider a partial sale of the property. This would open the land to private development; provide opportunities for job creation; increase revenue to local governments and school districts; and promote general economic growth. Private development would be the most effective way to realize the full potential value of this property, which has been determined by the Township to be of great importance to the future growth of the area; and

Whereas, leaving the land in the hands of government would not foster the economic growth and job creation that are characteristic of commercial development; and

Whereas, the government should not stand in the way of economic growth by preventing valuable lands from being developed by the private sector. Instead, the State should allow for the market to utilize the property and increase its value within the local community;

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

1. Support the request of the Concord Township Board of Trustees that the State of Ohio Real Estate Division allow the property of the former Scioto Juvenile Detention Center located at Dublin Road and Home Road be made available to private commercial developers.
2. Request that the State of Ohio keep the best interests of Delaware County and Concord Township residents at the forefront of any discussion regarding the disposal of this parcel.
3. Authorize staff to send a copy of this resolution to the Concord Township Board of Trustees.

COMMISSIONERS JOURNAL NO. 62 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD APRIL 9, 2015

Vote on Motion Mr. Merrell Aye Mr. O'Brien Aye Mrs. Lewis Aye

ADMINISTRATOR REPORTS

Tim Hansley

-Wanted to let everyone know that the tower outside the commissioner's office took a direct hit this morning during the storm. As a result, the phone lines for the county employees were effected. Our Facilities manager is working diligently to fix the problem. The Emergency number (911) is not effected with this.

Dawn Huston-Assistant County Administrator

-CORSA will be sending out an adjustor this afternoon for damages

COMMISSIONERS' COMMITTEES REPORTS

Commissioner O'Brien

-We do have redundancies in place for power outages for Emergency Communications if that issue should ever arise.

Commissioner Lewis

-No reports

Commissioner Merrell

-Attended Judge Hejmanowski's court graduation yesterday. It was great to see those individuals make such an accomplishment

RESOLUTION NO. 15-424

IN THE MATTER OF ADJOURNING INTO EXECUTIVE FOR TO CONSIDER THE PURCHASE OF PROPERTY FOR PUBLIC PURPOSES; TO CONSIDER THE SALE OF PROPERTY AT COMPETITIVE BIDDING; FOR PENDING OR IMMINENT LITIGATION:

It was moved by Mr. O'Brien, seconded by Mrs. Lewis to adjourn into Executive Session at 10:36AM.

Vote on Motion Mrs. Lewis Aye Mr. O'Brien Aye Mr. Merrell Aye

RESOLUTION NO. 15-425

IN THE MATTER OF ADJOURNING OUT OF EXECUTIVE SESSION:

It was moved by Mr. O'Brien, seconded by Mrs. Lewis to adjourn out of Executive Session at 11:53 AM.

Vote on Motion Mr. O'Brien Aye Mr. Merrell Aye Mrs. Lewis Aye

There being no further business, the meeting adjourned.

Gary Merrell

Ken O'Brien

Barb Lewis