

July 5, 2016

Agenda

Pledge of Allegiance

1:15 *Brine Permit Hearing* *The Belden Brick Company*

Approve Minutes

Supplemental Appropriation

Interfund Transfer/Advance

Before & After Expenditures

Temporary Cash Advance – Block Grant

Accept Amendment #1 Letter of Arrangement – Auditor of State

Pay Bills

Other Business

Adjourn

THE BOARD OF COMMISSIONERS OF TUSCARAWAS COUNTY MET IN REGULAR SESSION, TUESDAY THE 5th DAY OF JULY, 2016, WITH THE FOLLOWING MEMBERS PRESENT:

Chris Abbuhl
Belle Everett

Commissioner Abbuhl presiding.
Commissioner Metzger absent-vacation

The Lord's Prayer was said.
The Pledge of Allegiance was said.

RESOLUTION (625-2016) APPROVE MINUTES

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the minutes of the previous meeting as written.

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (626-2016) SUPPLEMENTAL APPROPRIATIONS

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following supplemental appropriations:

DEPARTMENT	FROM	TO	AMOUNT	REASON
Park Department	S95-S20	S95-S17	\$2.39	Program Activities

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (627-2016) INTERFUND TRANSFER/ADVANCE

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following interfund transfer/advance as per State Auditor's recommendation:

Treasurer, Tusc. Co.	Park Dept. Grant 1 st Half	\$27,500.00
Treasurer, Tusc. Co.	Q90 Building Improvement Fund (Courthouse Dome)	\$198,365.00

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (628-2016) BEFORE & AFTER EXPENDITURES

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following before/after expenditures:

Town & Country Vet. Care (Commissioners)	268.28
Jim's Towing (Engineer)	500.00

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (629-2016) TEMPORARY CASH ADVANCE TO BLOCK GRANT FUND (T005)

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following cash advance:

From: A00 County General
To: T005 Block Grant Fund
Amount: \$40,000.00

This will be re-paid when grant funds are received or when other funds are received. These funds are necessary due to the extended closure of the State of Ohio's financial grant drawdown system and in order to keep various Block Grant project's invoices paid and the projects moving forward. The funds will be returned as soon as the State's system processes the appropriate drawdowns and reimburses the County Block Grant Fund.

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (630-2016) ACCEPT AMMENDMENT #1 LETTER OF ARRANGEMENT AUDITOR OF STATE

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following:



Dave Yost • Auditor of State

AMENDMENT #1 TO LETTER OF ARRANGEMENT

June 27, 2016

Larry Lindberg, County Auditor
Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

Dear Mr. Lindberg:

The letter of arrangement dated May 6, 2016 between the Auditor of State and the County is hereby amended to reflect the following:

Description of / Causes for Amendment	Estimated Fee Effect
1 In 2015 the County's report included the financial activity of the Tuscarawas County Tax Incentive Review Council. Additional time was required to review the minutes and evaluate the activity of this Council.	\$20.50
2 Due to the inclusion of the draft abuse finding related to severance payments paid in 2015, additional time has been used and is expected to be incurred to draft the report finding and complete required communications.	225.50
3 Additional time was incurred, when performing required internal control procedures. This time was required, as additional account cycles were addressed in 2015 and as application controls were tested for operating effectiveness in 2015.	922.50
4 Additional time was required for testing of Intergovernmental Receivables. This was due to this account balance being material for additional opinion units from prior audits, additional work being performed to gain assurance over the material account balance, and errors identified during testing of the account balance.	246.00

Description of / Causes for Amendment (Continued)	Estimated Fee Effect
5 Additional time has been incurred for the testing of Internal Balances. This was due to errors identified in the posting of Interfund Payable amounts.	143.50
6 Unplanned time was incurred in order to gain assurances over account balances related to the reporting of pension, as required with the implementation of GASB 68. Additional time was required due to the County's different pension accounts and differences identified in the County's allocation of the liability/expenses from those audit recalculated.	861.00
7 Additional time was required to gain assurances over the Charges for Services Account balance of the Water and Sewer Funds. Changes were noted in the allocation of receipts to the account codes that make up the Charges for Services account balance, increasing the difficulty in analyzing the account for the first year.	246.00
8 Additional time was required to perform testing over non-payroll disbursements. The number of transactions required to be tested increased by 80% from the prior audit.	451.00
9 Due to the implementation of the Uniform Guidance and immaterial errors identified during testing, additional time was required to complete testing procedures over the County's Federal Schedule.	225.50

<u>Description of / Causes for Amendment (Continued)</u>	<u>Fee Effect</u>
<p>Additional time has been incurred and is expected to be incurred to complete testing over the Ecoomic Development and Finance Alliance (EDFA). Additional time was incurred for reviewing the minutes. Discrepancies were noted in the cash reconciliation, which were required to be investigated. The number of disbursements required to be tested increased by 4.5 times from the last year that testing was performed. Additionally, time has been required to obtain supporting documentation for transactions selected. Accounts Receivable has been identified as an expected additional material account for 2015. Additional revenue accounts included in the amount presented as Charges for Servcies on the County's financial statements are required to be tested. Finally, additional time has been incurred in the planning and performing of the EDFA portion of the audit, due to delays in obtaining</p> <p>10 the EDFA financial report.</p>	<p><u>1,332.50</u></p>
Total this amendment	\$4,674.00
Previous fee estimate	<u>\$86,961.00</u>
Revised fee estimate	<u><u>\$91,635.00</u></u>

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call Amy Wilson, Senior Audit Manager, at 740-432-6371.

Very truly yours,

Dave Yost
Auditor of State of Ohio



David M. Shoemaker, CPA
Chief Auditor
Southeast Region

cc: Board of County Commissioners
Fiscal Report Review Committee

ACCEPTED BY:



County Auditor

6/28/2016

Date



County Commissioner

7/5/2016

Date

VOTE:

Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (631-2016) PAYMENT OF BILLS

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve for payment the following bills.

Auditor

Times Reporter	Financial Report Notice	62.00
Treasurer State of OH	LGS Audit	8,150.00
Tusc Co IT Dept	Supplies	719.32

Child Support

Tusc Co Clerk of Courts	IV-D Contract	567.78
Graphic Enterprises	Copier Maintenance	75.68
Staples Advantage	Supplies	167.48
Jeffrey Mamarella	IV-D Contract/Juvenile Court	9,156.60
First Communications	Long Distance	131.65
The OH CSEA Director's Association	Clear Contract Fees	318.00
Dominion East Ohio Gas	Service	29.90

Clerk of Courts

Courtview	Services	1,007.50
Jeanne Stephen	Travel	175.26
Jeanne Stephen	Travel	5.06

Commissioners

Samuel J Hitchcock	Humane Agent Salary	500.00
Dominion East Ohio Gas	Utilities/JFS	127.06
Lehigh Endsley Insurance	Bond	50.00
Blasenhauer Plumbing	Replacement A/C Unit #10/Courthouse	3,180.00
Brandywine Valley Development	Royalty Sharing	166.25
OMEGA	Registration	5.00
Times Reporter	Legal Advertising	41.85
Simplex Grinnell	Sprinkler Test	1,274.96
Thyssen Krupp Elevator	Elevator Service	1,120.26
US Bank Equipment Finance	Copier Lease	89.00
Miller's Clothing	Uniforms/Korns	89.88
Distillata	Supplies	84.26
Distillata	(3) Water Fountains	1,200.00

Common Pleas

Quickprint Center	Supplies	100.00
Business Information System	Digital Sound Recording Software	15,948.50

Community & Economic Development

Tucson	B-F-14-1CT-1, Act #2	20,965.41
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Dog Pound

Verizon Wireless	Service	101.25
Scott's Lawn Care	Summer Mowing Services	166.68
Tusc Co IT Dept	Supplies	176.62
Town & Country Vet Clinic	Medical Care	78.25
Wendy Ivette Oehlers	Online Dog Subscription	200.00

Emergency Management

Greg Kimble	Reimb/Emergency Tire Purchase	137.00
Emergency Management Assoc of OH	Registration	30.00

Engineer

Lowe's Business Account	Bridge & Culvert Supplies	129.92
American Electric Power	Electric	2,178.50
Pleasant Valley Ready Mix	Concrete per bid	3,510.00
Asphalt Materials	Mat'l per bid	112,389.62
Southeastern Equipment Co	Repairs/Parts	938.40
Fastenal	Bridge & Culvert Supplies	470.89
Snyder Brothers Sales & Service	Parts	257.67
The McClean Co	Repairs/Parts	148.00
Joe Bachman	Travel & Misc Expenses	566.74
Clark Company/Clark Clay	Mat'l per bid	11,926.80

Human Resources

Kris Lowdermilk	Travel	22.16
Tusc Co IT Dept	Supplies	118.22

Information Technology

April Beachy	Travel	193.20
Provantage	Supplies	231.70

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

OTHER BUSINESS: Commissioner Everett wanted it noted that she received a call from a citizen regarding the county's recent acquisition of property. The caller incorrectly believed Tuscarawas County Commissioners still own the building located at the corner of N. Broadway and Fair Ave. (162 N. Broadway) and wanted to know why it is not used for storage. Commissioner Everett explained that Tuscarawas County Commissioners no longer own that property. The lettering (Tuscarawas County Office Building) was never removed when the building was sold and it causes confusion. Commissioner Abbuhl said he would like to consider contacting the property's owner to have it removed.

RESOLUTION (632-2016) RECESS

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to recess out of regular business at 1:09 p.m. for the purpose of a Brine permit Hearing for The Belden Brick Company at 1:15 p.m.

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

Commissioner Abbuhl called the meeting out of recess at 1:15 p.m. for the purpose of Brine Permit Hearing-The Belden Brick Company.

HEARING-BRINE PERMIT- KIMBLE COMPANY

This being the day and time set aside for the hearing for the Brine Permit as requested by The Belden Brick Company. Commissioner Abbuhl opened the hearing at 1:15p.m.

There being no one present to speak for or against and there was no other correspondence regarding said permit.

The Public Hearing was closed and moved back into regular session from the Public Hearing at 1:16 p.m.

Commission Abbuhl requested a motion for a resolution to approve the permit.

RESOLUTION (633-2016) APPROVE BRINE PERMIT-THE BELDEN BRICK COMPANY

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following brine permit for The Belden Brick Company:

The Tuscarawas county Commissioners wish to permit the surface application of brine for The Belden Brick Company on private property roads situated in Tuscarawas County, such brine to be obtained from company owned wells in Tuscarawas County, Ohio.

Therefore the Tuscarawas County Commissioners hereby adopt the following resolution which grants The Belden Brick Company the right to apply said brine to the road surfaces of above mentioned roads.

Prior to the acceptance of this resolution permitting surface application of brine, a public hearing was held at the Tuscarawas County Commissioner's Office, New Philadelphia, Ohio. A notice of the time, place, and content of hearing was published by the Tuscarawas County Commissioners in "The Times Reporter", a newspaper of general circulation in Tuscarawas County, Ohio, at least five days prior to the date of the public hearing, and the fifty dollars (\$50.00) permit fee having been paid as required by H.B.501-1590226H.

The surface application of brine in Tuscarawas County shall be regulated as per O.R.C. 1509.226 as follows:

Brine may not be applied (a) to a water-saturated surface; (b) directly to vegetation near or adjacent to surfaces being treated; (c) within twelve feet of structures crossing bodies of water or drainage ditches; or (d) between sundown and sunrise, except for ice control.

The discharge of brine through the spreader bar must stop when the application stops.

The applicator vehicle must be moving at least five (5) miles per hour at all times while the brine is being applied.

The maximum spreader bar nozzle opening must be three-quarters of an inch in diameter.

The maximum uniform application rate of brine must be 3,000 gallons per mile on a twelve (12) foot wide road or three (3) gallons per sixty (60) square feet on unpaved lots.

The applicator vehicle discharge valve must be closed between the brine collection point and the specific surfaces that have been approved for brine application.

Any valve that provides for tank draining other than through the spreader bar must be closed during the brine application and transportation.

The angle of the discharge from the applicator vehicle spreader bar must not be greater than sixty (60) degrees from the perpendicular to the unpaved surface.

Only the last 25% of the applicator vehicle's contents must be allowed to have a pressure greater than atmospheric pressure, therefore, the first 75% of the applicator vehicle's contents must be discharged under atmospheric pressure.

Furthermore, be it known that a copy of this resolution permitting application of brine to above mentioned road shall within thirty (30) days after the adoption of the Resolution be submitted to the Chief of the Division of Oil & Gas of the State of Ohio.

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

Commissioner Metzger closed the Brine Permit Hearing at 1:16 p.m. and called the meeting back into Regular Session.

NO FURTHER BUSINESS COMING BEFORE THE BOARD

RESOLUTION (634-2016) ADJOURN

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to adjourn at 1:16 p.m. to meet in Regular Session, Thursday, the 7th day of July, 2016.

VOTE: Kerry Metzger, absent;
Chris Abbuhl, yes;
Belle Everett, yes;

We hereby certify the above and foregoing to be a true and correct account of the proceedings as had by and before us on the day and year first written above.

Kerry Metzger, absent

Chris Abbuhl

Belle Everett

Attest: *Maria Lautenschlager*
Clerk of the Board

