

**REGULAR SESSION FEBRUARY 24, 2021**

This day the Board of Morrow County Commissioners met in their office at 80 North Walnut St., Ste. A, Mt. Gilead, Ohio with the following members present: Mr. Abraham, Mr. Siegfried and Mr. Whiston.

Public in attendance: Andy Ware (Development), Dixie Shinaberry (Recorder), Bill Griffith, Mike Sumner and Chief Swank (MG Fire).

The meeting was opened with prayer and pledge of allegiance to the flag, and then called to order by Mr. Whiston, who then proceeded with the business at hand. The following matters came before the Board for their consideration and approval.

**IN THE MATTER OF  
APPROVAL OF THE MINUTES  
OF REGULAR SESSION OF FEBRUARY 22, 2021: 21-R-129**

Mr. Abraham made a motion to approve the minutes of regular session of February 22, 2021, as recorded in the Commissioners Journal # 49.

Mr. Siegfried duly seconded this motion

Roll Call Vote: ...,Mr. Abraham..., "yea" ...,Mr. Siegfried..., "yea" .., Mr. Whiston..., "yea"

**IN THE MATTER OF  
APPROVAL OF BILLS FOR PAYMENT: 21-R-130**

Mr. Siegfried made a motion to approve payment of bills numbered 1 through 55 submitted by the Morrow County Auditor's office.

Mr. Whiston duly seconded this motion

Roll Call Vote: ...,Mr. Abraham..., "yea" ...,Mr. Siegfried..., "yea" .., Mr. Whiston..., "yea"

**IN THE MATTER OF  
PAY-INS: 21-R-131**

The following pay-ins were made to Patricia K. Davies, Morrow County Auditor:

- Pay-in #210563 Payment received from Ketterman customers for sewer fund 5121 \$335.04
- Pay-in #210564 Payment received from Johnsville customers for sewer fund 5100 \$59.00
- Pay-in #210565 Payment received from Chesterville customers for sewer fund 5159 \$60.00
- Pay-in #210566 Payment received from Somoco customers for sewer fund 5110 \$4,705.76
- Pay-in #210567 Payment received from Delaware County for Mar 2021 WIC office rent 2072-1070-470802 \$650.00

**IN THE MATTER OF  
APPROPRIATION OF UNAPPROPRIATED CERTIFIED MONIES – BOARD  
OF ELECTIONS FUND 2097 HAVA GRANT: 21-A-025**

At the request of April Brown, Deputy Director, a motion was made by Mr. Abraham to appropriate from the unappropriated certified monies to the following accounts due to a check from the Ohio Secretary of State for CARES grant additional reimbursement:

2097-0016-530319	Professional Services	\$1,693.75
2097-0016-540410	Office Supplies	\$2,000.00

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Abraham..., "yea" ..,Mr. Siegfried..., "yea" .., Mr. Whiston..., "yea"

**IN THE MATTER OF  
APPROVAL OF COMPILATION PROPOSAL FROM JULIAN & GRUBE FOR THE  
MORROW COUNTY TRANSPORTATION IMPROVEMENT DISTRICT: 21-R-132**

Mr. Siegfried made a motion to approve the compilation proposal from Julian & Grube prepared for the Morrow County Transportation Improvement District:

**JULIAN & GRUBE  
COMPILATION PROPOSAL  
Morrow County Transportation Improvement District**

We greatly appreciate the opportunity to submit our proposal to assist the Morrow County Transportation Improvement District (the "TID") in preparing the TID's basic financial statements (BFS) in compliance with accounting principles generally accepted in the United States of America (GAAP) for the year ended December 31, 2020, including the related note to the financial statements, and to perform a compilation engagement with respect to those financial statements.

**Project Scope**

J&G would assist the TID in the preparation of its BFS (cash-basis financial statements). Our role would be primarily to:

- a. Perform a review of the TID's current accounting and financial reporting procedures and determine changes necessary to comply with GAAP.
- b. Delineate responsibility for completing tasks and develop a timetable for completion of the project after meeting with the TID management and other personnel.
- c. Prepare and post all current year adjusting accrual entries to the cash-basis financial statements and reverse the prior year's adjusting accrual entries.
- d. Prepare all footnote disclosures and assist with the preparation of the MD&A and other required supplementary information.
- e. Submit to your auditors a complete, ready-for-audit BFS, and file the BFS with the Auditor of State on or before May 29, 2021.

**Professional Fees**

The fee for this service is \$85/hour with a billing maximum fee of \$500. You will be billed upon report completion.

The terms as stated in this proposal will remain open until February 28, 2021.

I accept your proposal to assist the Morrow County Transportation Improvement District in preparing its BFS and to performing a compilation engagement with respect to those same financial statements for the year ended December 31, 2020. Acknowledged and agreed on behalf of the TID by:

s/Patricia Davies, Morrow County Auditor

s/Tom E. Whiston, Morrow County Commissioner

s/Timothy Siegfried, Morrow County Commissioner

s/Tim Abraham, Morrow County Commissioner

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Abraham..., "yea" ..,Mr. Siegfried..., "yea" .., Mr. Whiston.., "yea"

**IN THE MATTER OF  
APPROVAL TO SUBMIT REVISED RETENTION SCHEDULE (RC-2) TO RECORDS  
COMMISSION: 21-R-133**

Mr. Abraham made a motion to approve the revised retention schedule (RC-2) to be submitted to the Morrow County Records Commission at their next meeting and forwarded to the State for approval.

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Abraham..., “yea” ..,Mr. Siegfried..., “yea” .., Mr. Whiston..., “yea”

**IN THE MATTER OF  
APPROVAL TO RECESS SESSION: 21-R-134**

Mr. Siegfried made a motion to recess session at 9:12 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ...,Mr. Abraham..., “yea” ...,Mr. Siegfried..., “yea” .., Mr. Whiston..., “yea”

**IN THE MATTER OF  
APPROVAL TO RETURN TO REGULAR SESSION: 21-R-135**

Mr. Whiston made a motion to return to regular session at 10:23 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ...,Mr. Abraham..., “yea” ...,Mr. Siegfried..., “yea” .., Mr. Whiston..., “yea”

**IN THE MATTER OF  
APPROVAL TO APPOINT TIMOTHY SIEGFRIED TO THE MORROW COUNTY  
LAND BANK: 21-R-136**

**WHEREAS**, due to the expiration of the term held by Commissioner Burgess Castle on the Morrow County Land Bank;

Mr. Whiston made a motion to appoint Timothy Siegfried on the Morrow County Land Bank effective immediately.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Abraham..., “yea” ..,Mr. Siegfried..., “yea” .., Mr. Whiston..., “yea”

There being no further matters to bring before the board, a motion to adjourn was made by Mr. Siegfried and duly seconded by Mr. Whiston.

Roll Call Vote: ...,Mr. Abraham..., “yea” ...,Mr. Siegfried..., “yea” .., Mr. Whiston..., “yea”

We hereby certify the foregoing to be true and correct.

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CHAIRMAN

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CLERK

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ASSISTANT CLERK

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MORROW COUNTY COMMISSIONERS