

Meeting Agenda July 6th, 2020

- 1) Call to Order
- 2) Roll Call
- 3) Approval of Previous Meeting Minutes (June 15, 2020)
- 4) Reports
 - a) Mayor's Court Report
 - b) RPPD
 - c) Finance Meeting Report
 - d) Indian Joint Fire District Report
- 5) Ordinances and Resolutions
 - a) Resolution 20-936 – Coronavirus Relief
 - b) Resolution 20-938 – Coronavirus Relief Fund
- 6) Citizen Comments
- 7) Old Business
 - a) Rates & Fees Ordinance Update
- 8) New Business
 - a) 2018 & 2019 Financial Audit
 - b) Tear Down of 533 Grand Ave.
- 9) Next Council Meeting July 20, 2020
- 10) Adjournment
- 11) Upcoming Meetings and Events
 - a) BPA July 13, 2020 at 6:30 p.m.

**INDIAN LAKE OHIO
VILLAGE OF RUSSELLS POINT
COUNCIL MEETING**

MEETING MINUTES

June 15, 2020

Due to COVID-19 this meeting was held by public teleconference via GoToMeeting.

Mayor Reames called the Meeting to order at 7:00 p.m.

Roll Call: Ms. Joan Hinterschied, present; Mr. John Huffman, present; Ms. Kelly Huffman, present; President Pro-Tem, Mr. Greg Iiams, present; Ms. Joan Maxwell, present; Ms. Shannon Stinemetz, present.

Recorder: Fiscal Officer Jeff Weidner

Guests: Mr. Joe Freyhof, Police Chief
Ms. Dianne Gauder, Mayor's Court Clerk
Ms. Sharon DeVault, 209 Elliott, Russells Point

Minutes: **June 15, 2020 Council Meeting Minutes**

Ms. Shannon Stinemetz moved to approve the June 15, 2020 Council Meeting Minutes as submitted. Mr. John Huffman seconded the motion.

*The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;
Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.*

The motion passed: 6 yeas – 0 nays

Reports: **Fiscal Officers Report -**

Council was provided the May 2020 bank reconciliation, cash summary reports, and payment register. The reconciliation report shows the Village books reconciled with the bank statement. The Village has a pooled cash balance of \$4,650,838.07.

Mr. Greg Iiams moved to approve the Fiscal Officers Report as submitted. Ms. Joan Hinterschied seconded the motion.

*The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;
Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.*

The motion passed: 6 yeas – 0 nays

Police Department Report –

Chief Freyhof reported everything is going fine in the department and no overwhelming calls for service. Officer Myers has been averaging one to two OVI's per weekend. He is still looking for one or two part-time officers. Due to the fireworks display at the St. Mary of the Woods Festival, an incident accident plan has been established, like that setup for the Chamber of Commerce Fireworks.

Chief reported that over the weekend he was notified that Leppich Field was needed for a 62-team baseball tournament. Other than mowing the grass, the village has not done any other maintenance to the fields, and there are maintenance issues with the other parks as well. He proposed that council consider hiring a part-time seasonal individual at \$10.00 per hour, 10-20 hours per week, to maintain the village parks. He expects that the group that planned the tournament will make a monetary donation to the parks department for the use of the fields.

Parks Report –

Ms. DeVault thought that the hiring of a park's employee is a good idea. She has also spoken to the Mayor and effective no later than August 1, 2020 she would like to remain on the parks committee but would like to retire her position as the park board chair that she has held for nearly ten years. She feels that the committee should be chaired by a council member like the

other committees. She has also sent an email to Eric Evans of Total Recreation to find out when the replacement parts will be installed on the playground equipment and was followed up with an email from Jeff Weidner. There has been no response to either of the emails sent. Mr. Iiams asked that Ms. DeVault remain in her position until August 1, 2020 and allow council time to consider the hiring of an employee to maintain the parks. Chief Freyhof will try to obtain a job description from another entity that could be used.

Maintenance Department Report –

Council was provided a written report from Mr. Reese outlining the various projects they have been working on since the last report. Mr. Huffman wanted to know if the Maintenance Team could install the replacement parts on the playground equipment. Mayor Reames said that she spoke with Mr. Reese and the department would not be able to install the two large posts in the ground, and if the council would like to hire it out to someone other than Total Recreation, that it should be another playground installer. Hydrant flushing is being done south of U.S. 33 and west of SR 708.

Code Enforcement Report –

Ms. Gauder provided a written report on recent permits, contractor registrations, and notices of violations. Mayor Reames added that they have interviewed one candidate for the Code Enforcement position, and they are exploring further options.

Indian Lake EMS Report –

Mayor Reames reported on the recent EMS meeting.

ORDINANCES & RESOLUTIONS:

A. Resolution 20-936; Coronavirus Relief Fund

A RESOLUTION PASSED BY THE VILLAGE OF RUSSELLS POINT, OHIO AFFIRMING THAT FUNDS FROM THE LOGAN COUNTY CORONAVIRUS RELIEF DISTRIBUTION FUND WILL BE EXPENDED ONLY TO COVER COSTS OF THE VILLAGE OF RUSSELLS POINT, OHIO CONSISTANT WITH THE REQUIREMENTS OF SECTION 5001 OF THE CARES ACT AS DESCRIBED IN 42 U.S.C. 601 (D), AND ANY APPLICABLE REGULATIONS AS IS NECESSARY PURSUANT TO H.B. BEFORE RECEIVING SAID FUNDS, AND DECLARING AN EMERGENCY.

Mr. Greg Iiams made a motion to table Resolution 20-936 since legislation has not been signed by the State of Ohio. Ms. Joan Hinterschied seconded the motion.

The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;

Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.

The motion passed: 6 yeas – 0 nays.

B. Resolution 20-937; Army Corps Participation

A RESOLUTION AUTHORIZING PARTICIPATION AND RATIFYING PRIOR PARTICIPATION OF THE VILLAGE OF RUSSELLS POINT, LOGAN COUNTY, OHIO, WITH THE DEPARTMENT OF THE ARMY CORPS OF ENGINEERS FOR THE DESIGN AND CONSTRUCTION OF THE STORM SEWER IMPROVEMENT PROJECT, AND AUTHORIZING THE MAYOR OF THE VILLAGE OF RUSSELLS POINT AND OTHER APPROPRIATE VILLAGE OFFICIALS, TO ACT FOR AND ON BEHALF OF THE VILLAGE OF RUSSELLS POINT, IN EXECUTING, ACCEPTING OR OTHERWISE APPROVING ALL DOCUMENTS, AGREEMENTS, INSTRUMENTS, OR OTHER NECESSARY DOCUMENTS, AGREEMENTS, INSTRUMENTS, OR OTHER NECESSARY DOCUMENTATION REQUIRED BY THE DEPARTMENT OF THE ARMY TO IMPLEMENT SAID PARTICIPATION IN THE PROJECT.

Mr. Greg Iiams made a motion waive the three-reading rule and declare an emergency. Ms. Joan Maxwell seconded the motion.

The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;

Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.

The motion passed: 6 yeas – 0 nays.

Mr. Greg Iiams made a motion to accept Resolution 20-937 by title. Ms. Joan Maxwell seconded the motion.

*The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;
Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.*

The motion passed: 6 yeas – 0 nays.

CITIZEN COMMENTS:

A. Ms. Sharon DeVault

Ms. DeVault, Mayor Reames, and Mr. Pat Beam of Beam Designs will be inspecting the progress of the John and Mary Rudolph Nature Area on Wednesday, June 17, 2020 at 10:00 a.m.

B. Chief Freyhof

Due to various complaints of speeding on Main Street between Sunnyside and the west corporation limit the speed sign was setup to record motorists speed. The results showed minimal speeders, but due to the area it appears that vehicles are going too fast. He would like to have the solicitor check to see if the village can petition the State to reduce the speed limit to 25 mph in that area.

OLD BUSINESS:

A. Yard Waste

Residents will be able to dispose of yard waste on Sunday, June 21, 2020 from 10:00 a.m. to noon.

B. Golf Cart Permits

Golf cart permits will be issued Saturday, June 20, 2020 from 10:00 a.m. to 2:00 p.m.

NEW BUSINESS:

A. IL Area Historical Society Banner

The Historical Society has requested that council consider waiving the \$100.00 fee and allow them to permanently display a banner identifying the museum on the front of their building between Memorial Day and Labor Day.

Mr. John Huffman made a motion to waive the permit fee of \$100.00 for both 2020 and 2021.

Ms. Joan Hinterschied seconded the motion.

*The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;
Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.*

The motion passed: 6 yeas – 0 nays

Mr. John Huffman made a motion to allow the banner to be permanently displayed between Memorial Day and Labor Day of 2020 and 2021. Ms. Kelly Huffman seconded the motion.

*The Vote: Ms. Joan Hinterschied, yea; Mr. John Huffman, yea; Ms. Kelly Huffman, yea;
Mr. Greg Iiams, yea; Ms. Joan Maxwell, yea; Ms. Shannon Stinemetz, yea.*

The motion passed: 6 yeas – 0 nays

B. Schedule of Rates and Fees

Council was provided a draft copy of the amended Schedule of Rates and Fees ordinance for review. Many sections of the codified ordinances reference a specific fee. Per Solicitor Dinkler, each codified ordinance referencing a specific fee will need to be amended to remove the fee and replaced with reference to the schedule.

C. Feral Cat Ordinance

Mayor Reames has found an ordinance from another municipality regarding feral cats. She and Ms. Hinterschied will review the ordinance.

D. U.S. Department of Justice Grant

Mr. Weidner reported that he has filed for grant funding through the DOJ to pay for overtime for law enforcement due to COVID-19.

E. Finance Meeting

The finance committee will meet Thursday, June 18, 2020 at 7:00 p.m.

Ms. Joan Maxwell made a motion to adjourn the meeting and seconded by Ms. Kelly Huffman.
The meeting was adjourned at 8:00 p.m.

Next Ordinance: 20-1182 Next Resolution: 20-938

Scheduled Meetings:

A. **Council Meeting: Monday, July 6, 2020 at 7:00 p.m.**

B. Board of Public Affairs Meeting: Monday, July 13, 2020 at 6:00 p.m.

Fiscal Officer Jeff Weidner

Mayor Robin Reames

Date Passed

**MAYOR'S MONTHLY STATEMENT
TO COUNCIL OF FINES AND OTHER MONEYS COLLECTED OR RECEIVED
OF THE VILLAGE OF RUSSELLS POINT, OHIO**

The following is a full statement of all fines and forfeitures in ordinance cases and all fees collected by me, or which have in any manner come into my hands, due me as Mayor or to Marshal, Chief of Police or other officer of the municipality, and any other fees and expenses which have been advanced out of the municipal treasury, and all moneys received by me as Mayor for the use of the municipality and paid over by me into the Treasury of the municipality as required by law, on the first Monday, the 6th day of July 2020

RESPECTFULLY SUBMITTED, THIS 6th day of July 2020

ROBIN REAMES, MAYOR

| DESCRIPTION OF ACCOUNT | ACCOUNT NUMBER | MONTH TO DATE | SAME MONTH LAST YEAR | 2020 YTD | 2019 YTD |
|---------------------------|-------------------|--------------------|-------------------------|--------------------|--------------------|
| Court Costs | 1000-611-0000 | 15.00 | 35.00 | 56.00 | 35.00 |
| Fines | 1000-612-0000 | 25.00 | 155.50 | 112.50 | 420.00 |
| Bond | 1000-619-0010 | 0.00 | 0.00 | 0.00 | 0.00 |
| Waivers | 1000-619-0011 | 1,285.00 | 1,593.00 | 3,786.00 | 5,041.00 |
| Bench Warrants | 1000-619-0012 | 25.00 | 25.00 | 25.00 | 25.00 |
| Parking Tickets | 1000-619-0013 | 0.00 | 0.00 | 0.00 | 0.00 |
| DUI | 2081-612-0000 | 10.00 | 0.00 | 198.00 | 218.00 |
| Miscellaneous (NSF, etc.) | 1000-892-0000 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| TOTAL | | \$ 1,360.00 | \$ 1,808.50 | \$ 4,177.50 | \$ 5,739.00 |

| | | | | |
|---|-------------|---------------|--------|----------|
| VILLAGE CHECK | \$ 1,360.00 | (Check #1689) | | |
| STATE PAYMENT - TREASURER OF STATE | \$ 527.00 | (ACH Debit) | YTD \$ | 1,637.50 |
| LOGAN COUNTY AUDITOR - IDAT | \$ 18.00 | (Check #1688) | YTD \$ | 55.50 |
| TOTAL DISBURSEMENTS - June 2020 | \$ 1,905.00 | | | |
| TOTAL RECEIPTS - June 2020 | \$ 1,905.00 | | | |

* Effective January 28, 2013, per a mandate from the State Treasurer of Ohio, Josh Mandel, all monthly State of Ohio Reparations Rotary payments of more than \$100 must be made via their website and processed as an ACH Debit Transaction.

** Per House Bill 1, effective January 1, 2010, all Courts will impose, collect, and submit to the State of Ohio new costs for misdemeanor traffic violations (\$20.00) and non-moving traffic violations (\$10.00) for the "Indigent Defense Support Fund (General Revenue Fund)". The previous State of Ohio charge per ticket remains at \$9.00 to Victims of Crime Fund per ticket issued through Mayor's Court.

*** Per ORC 2949.094 "Additional Court Costs for Moving Violations", additional funds to be disbursed to the Ohio Treasurer of State and Logan County Auditor. This consists of \$10.00 per Moving Violation distributed as follows: 35% or \$3.50 to the Drug Law Enforcement/Justice Program Services Fund (TOS), 15% or \$1.50 to the Indigent Drivers Alcohol Treatment Fund - IDAT (LC Auditor), 50% or \$5.00 to the Indigent Defense Support Fund - IDSF (TOS). TOS funds are submitted electronically with the monthly Reparations Rotary Online submittal system. Notification was received from the Ohio Dept. of Public Safety via phone call from Joe Eckstein on June 19, 2019. The new disbursements to begin in June 2019.

| | |
|----------------------|---|
| Revenue | |
| 9901-611 | 15.00 Court Costs |
| 9901-612 | 1,345.00 Other fines, waivers, etc. |
| 9901-613 | 545.00 State & County Funds Collected |
| \$ | 1,905.00 Total Revenue |
| Disbursements | |
| 9901-882-640 | 545.00 Pmt. To Other Political Subdivision - State & County |
| 9901-882-690 | 1,360.00 Other - Payment to General Revenue |
| \$ | 1,905.00 Total Disbursement |

Indian Lake, Ohio
VILLAGE OF RUSSELLS POINT
FINANCE MEETING
June 18, 2020 at 7:00 P.M.

Committee members present: Mayor Reames, Joan Maxwell, Jeff Weidner, Greg Iiams, Libby Stidam.

2020 Appropriations

The committee discussed the estimated reduction in revenues due to COVID-19 to determine if any changes should be made to the budget.

The estimated revenue for 2020 is \$541,403 as compared to 2019 revenue of \$672,218. The estimated reduction in revenue are primarily due to the following estimates based from January – May revenues:

| | |
|--------------------------------|------------|
| Income Tax..... | (\$50,806) |
| Interest..... | (\$45,227) |
| Misc. Operating..... | (\$11,474) |
| Local Govt. Distribution | (\$4,870) |
| Waivers (Mayor's Court) | (\$4,651) |
| Impounds (Police) | (\$3,320) |

The estimated expenses for 2020 is \$551,170 with the following capital improvement projects removed from the budget:

| | |
|--|----------|
| 2 Tear Downs | \$18,000 |
| Municipal Building Window/Door Replacement..... | \$50,000 |
| HVAC System for Municipal Building..... | \$60,000 |
| Village Entry Signage | \$8,000 |
| New Playground Equipment | \$25,000 |
| Additional Repairs for Playground Equipment..... | \$5,700 |
| Dugouts for Leppich Field | \$5,000 |
| Nature Area Signage | \$5,000 |

The committee reviewed the list to determine if certain projects should be removed and to prioritize the remaining items. After a lengthy discussion, the committee recommended that the items listed below be prioritized in the following order, knowing that priorities may change at any time.

1. HVAC – replaced only if needed
2. New Playground Equipment
3. Tear Downs
4. Nature Area Signage
5. Dugouts for Leppich
6. Additional Playground Repairs
7. Municipal Building Window/Door Replacement
8. Village Entry Signage

Greg made a motion to adjourn the meeting and seconded by Libby. Motion carried.
The meeting was adjourned at 7:49 pm.

Respectfully submitted by Jeff Weidner, Fiscal Officer

NEXT MEETING: To be determined.

July 6, 2020 Russells Point Council Meeting

Indian Joint Fire District Report

From June 16, 2020

Joan Maxwell



IJFD trustees teleconferenced June 16, 2020 with all trustees present.

1. Upon approval of the May 19, 2020 minutes and financial statement, regular business was completed.
2. Trustees were informed of the upcoming audit which will cost the department \$2,200.
3. There was approximately 1,000 gallons of water usage this reporting period.
4. Chief Gibson reported that 4 firefighters completed the level 2 training course with three of them passing the final test, Joe Freyhof, Steve Reid and Jason Richter. The 4th firefighter will retake the exam soon as he was only a few points away from passing.
5. Chief Gibson noted progress on the Standard Operating Procedures Handbook . It has been finished and submitted by IJFD attorney, David Comstock for trustees to review. After receiving department comments trustees will discuss the final version before accepting the document and will then facilitate distribution.
6. The department acquired firefighting equipment, including a Jaws of Life.
7. A site plan at the John and Mary Rudolph open space for launching of a fireworks display by St. Mary of the Woods Catholic Church on June 20, 2020 was reviewed. Joe and Chief Gibson finalized the safety and logistics plans. No traffic disruptions are expected.
8. Hose and ladder testing is scheduled in the coming month, including UL testing of the aerial truck ladder.
9. Tim Reese and Chief Gibson have been busy with hydrant flow testing.

The next IJFD meeting will be July 21, 2020 at 5:00 p.m.

Respectfully submitted, *Joan Maxwell*

RESOLUTION NO: 20 – 936

**A RESOLUTION PASSED BY THE VILLAGE OF RUSSELLS POINT,
OHIO AFFIRMING THAT FUNDS FROM THE LOGAN COUNTY CORONAVIRUS
RELIEF DISTRIBUTION FUND WILL BE EXPENDED ONLY TO COVER COSTS OF
THE VILLAGE OF RUSSELLS POINT, OHIO CONSISTENT WITH THE
REQUIREMENTS OF SECTION 5001 OF THE CARES ACT AS DESCRIBED IN 42
U.S.C. 801(D), AND ANY APPLICABLE REGULATIONS AS IS NECESSARY
PURSUANT TO H.B. 481 BEFORE RECEIVING SAID FUNDS, AND DECLARING AN
EMERGENCY**

WHEREAS, the Coronavirus Aid, Relief, and Economic Security Act, 116 Public Law 136, (the CARES Act) was signed into law by the President of the United States on March 27, 2020; and

WHEREAS, the Ohio General Assembly established a process for distributing funds provided by the “Coronavirus Aid, Relief, and Economic Security Act” in Senate Bill 310, now H.B. 481 of the 133rd General Assembly (S.B. 310); and

WHEREAS, S.B. 310, now H.B. 481 requires subdivisions receiving funds under Section 1 of the Act, to pass a Resolution affirming that funds from the County Coronavirus Relief Distribution Fund may be expended only to cover costs of the subdivision consistent with the requirements of Section 5001 of the CARES Act as described in 42 U.S.C. 801(d), and any applicable regulations before receiving said funds; and

WHEREAS, the Village of Russells Point, Ohio is requesting its share of funds from the Logan County Coronavirus Relief Distribution Fund.

NOW THEREFORE, be it resolved by the Council of the Village of Russells Point, Ohio, that:

SECTION 1: That the Council of the Village of Russells Point, Ohio affirms that all funds received from the Logan County Coronavirus Relief Distribution Fund pursuant to S.B. 310, now H.B. 481 be expended only to cover costs of the Village of Russells Point, Ohio consistent with the requirements of Section 5001 of the CARES Act as described in 42 U.S.C. 801(d), and any applicable regulations and guidance only to cover expenses that:

- (1) Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- (2) Were not accounted for in the Village of Russells Point’s most recently approved budget as of March 27, 2020; and
- (3) Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

SECTION II: That the Council of the Village of Russells Point, in compliance with S.B. 310, now H.B. 481, be it resolved that the Fiscal Officer take all necessary action to:

- (1) On or before October 15, 2020, pay any unencumbered balance of money in the Village of Russells Point’s local Coronavirus Relief Fund to the Logan County Treasurer;

- (2) On or before December 28, 2020, pay the balance of any money in the Village of Russells Point's local Coronavirus Relief Fund to the State Treasury in the manner prescribed by the Director of the Ohio Office of Budget and Management; and
- (3) Provide any information related to any payments received under S.B. 310, now H.B. 481 to the Director of the Ohio Office of Budget and Management as requested.

SECTION III: The Clerk of Council is directed to file a certified copy of this Resolution with the Ohio Office of Budget and Management's (OBM) and the Logan County Auditor.

SECTION IV: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council, and any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of the Ohio Revised Code.

SECTION V: This Resolution is being passed as an emergency measure pursuant to O.R.C. 731.30 because the immediate passage of the Resolution is necessary so that the Village of Russells Point can begin receiving COVID-19 reimbursements as soon as possible, and this Resolution shall be in full force and effect upon its adoption.

Passed in Council this _____ day of June, 2020.

Robin Reames, Mayor

ATTEST: _____
Jeff Weidner, Fiscal Officer

APPROVED:

Approved as to form this _____ day of June, 2020.

Lynnette Dinkler, Esq.
Village Solicitor

CERTIFICATE OF COPY
STATE OF OHIO

Village of Russells Point of Logan County, Ohio
(LPA)

I, Jeff Weidner, as Clerk of Council of the Village of Russells Point, Ohio, do hereby certify that the foregoing is a true and correct copy of Resolution 2020-936, adopted by the Council of the said Village of Russells Point on the 15th day of June, 2020; and that publication of such Resolution is not required pursuant to the Village of Russells Point's Charter; and that Resolutions are not subject to referendum per the Village of Russells Point's Charter.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal, this
_____ day of June, 2020.

(Seal)

Clerk of Council

Resolution 20-938

The Village of Russells Point met in regular open session on this date of July 6, 2020, with _____ present.

_____ moved that the following resolution be adopted:

RE: A RESOLUTION ESTABLISHING CORONA VIRUS RELIEF FUND AND MAKING SUPPLEMENTAL APPROPRIATIONS AND AMENDING THE PERMANENT APPROPRIATIONS RESOLUTION.

Now, Therefore, be it Ordained, the Village of Russells Point:

WHEREAS, the State of Ohio has been appropriated funding from the federal "Coronavirus Aid, Relief, and Economic Security Act" (CARES Act) to fund necessary COVID-19 pandemic-related expenses; and

WHEREAS, Am. S.B. 310 of the 133rd G.A. provides for the distribution of funds to eligible counties, municipal corporations, and townships; and

WHEREAS, before receiving a payment a subdivision is required to adopt a resolution affirming that the subdivision will spend funding only on pandemic-related expenses as required under the CARES Act; and

WHEREAS, any funds remaining unencumbered as of October 15, 2020 are required to be returned to the County Auditor; and

WHEREAS, any unspent balance of the funds received are required to be returned to the State Treasury by December 28, 2020; now therefore, be it

WHEREAS, The fiscal officer is requested to establish the fund for the service of Corona Virus Aid, Relief and Economic Security Act" and establish the following appropriations:

- a. _____ (account number) _____ (amount)
- b. _____ (account number) _____ (amount)
- c. _____ (account number) _____ (amount)
- d. _____ (account number) _____ (amount)

RESOLVED by Village of Russells Point to request CARES Act funding to be distributed by the County Auditor and by adopting this resolution affirm that the revenue will only be used for the purposes prescribed in the CARES Act, section 5001 of the 'Coronavirus Aid, Relief, and Economic Security Act,' as described in 42 U.S.C. 601(d), and any applicable regulations, for necessary expenditures incurred due to the public health emergency connected with the COVID-19 pandemic, provided those expenses are incurred between March 1 and December 20, 2020, and are not accounted for in the current budget and certify such to the State Director of Office of Budget and Management and the County Auditor, and be it further

RESOLVED that the Village of Russells Point will comply with the procedure created by Am. S.B. 310 of the 133rd G.A. to receive funds under the act, and be it further

RESOLVED that this resolution is necessary for the immediate preservation of the public peace, health, safety, and the financial integrity of [political subdivision]; WHEREFORE this Resolution is declared to be an emergency measure and shall take effect upon its passage.

_____ seconded that the resolution be adopted.

_____, _____
_____, _____
_____, _____
_____, _____
_____, _____
_____, _____
_____, _____

Attest and Certify:

Fiscal Officer

Date

**VILLAGE OF RUSSELLS POINT
LOGAN COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2019 and 2018**

| FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS | |
|---|----------|
| Finding Number | 2019-001 |

Significant Deficiency - Financial Statement Presentation:

Management is responsible for preparing a complete and accurate financial statement in accordance with the applicable financial reporting framework. Control and monitoring activities typically associated with the period-end financial reporting process include reviewing and approving manual journal entries, consolidating entries, and any entries that are recorded directly to the financial statement. For the Village, this could also include reviewing the fiscal year-end UAN detailed reports to ensure activity is reported in the correct line items.

Certain adjustments were made to the financial statements to properly account for the classification of receipts and fund balances.

- During 2019, the Village received money from Logan County as a pass-through which was recorded in "Property and Other Taxes" receipt in the OPWC Paving Fund, which is a Capital Projects Fund. This amount should have been recorded under "Intergovernmental" receipts. An adjustment was recorded to decrease "Property and Other Taxes" receipts by \$146,168 and increase "Intergovernmental" receipts by \$146,168.
- During 2019, the Village received money from Logan County as a pass-through which was recorded in "Other Financing Sources" in the Permissive Tax Fund, which is a Special Revenue Fund. This amount should have been recorded under "Intergovernmental" receipts. An adjustment was recorded to decrease "Other Financing Sources" by \$44,194 and increase "Intergovernmental" receipts by \$44,194.
- During 2018, the Village's general fund had appropriations and encumbrances higher than the estimated receipts for 2019. The Village recorded this amount under "unassigned" classification. An adjustment was recorded to decrease the "unassigned" fund balance by \$251,523 and increase the "assigned" fund balance by \$251,523.
- During 2019, the Village's general fund had appropriations and encumbrances higher than the estimated receipts for 2020. The Village recorded this amount under "unassigned" classification. An adjustment was recorded to decrease the "unassigned" fund balance by \$253,855 and increase the "assigned" fund balance by \$253,855.

Modifications were also made to the note disclosures to accurately reflect the activity of the Village and to agree to the financial statements.

A lack of proper policies and procedures for control and monitoring activities associated with the period-end financial reporting process could lead to financial statement and note disclosure adjustments, which if uncorrected, could lead to a misrepresentation of the Village's activity.

We recommend the Village design and implement additional procedures to facilitate more accurate and detailed financial reporting. The Village should consider having an outside third-party, or Council member with financial experience, review the financial report prior to filing the Hinkle System. Further, the Village should reach out to its auditor throughout the fiscal year if questions arise on how to properly account for receipts or disbursements.

Client Response: The Village will closely monitor all transactions to ensure accurate financial reporting in the future.