

The Board of Huron County Commissioners met this date in Regular Session. Roll being called found the following members present: Terry Boose, Harry Brady and Bruce Wilde.

The following were also in attendance: Vickie Ziemba, Administrator/Clerk; Randal Strickler, Assistant Prosecutor; Madeline Anderson, Norwalk Ohio News; Lee Tansey, Engineer; Scott Sparks, Airport; Patricia Didion, Citizen; James Sitterly, Prosecutor.

Pursuant to Ohio Revised Code Section 305.14 the Record of the Proceedings of the July 16, 2024 meeting(s) were presented to the Board. Bruce Wilde made the motion to waive the reading of the minutes of the July 16, 2024 meeting(s) and approve as presented. Harry Brady seconded the motion. Voting was as follows:

Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde

At 9:05 a.m. Public comment - None

24-257

IN THE MATTER OF CERTIFYING CLAIMS SCHEDULE FOR PAYMENT BATCHES TO THE HURON COUNTY AUDITOR FOR PAYMENT:

Bruce Wilde moved the adoption of the following resolution:

WHEREAS, as per Ohio Revised Code 305.10, a resolution must be made by the Board of Huron County Commissioners to accompany the Claims Schedule to the Huron County Auditor’s Office for payment; now therefore

BE IT RESOLVED, that the Board of Huron County Commissioners does hereby approve the Claim Register for Payment Batch #384664 and authorize the Huron County Auditor to make the necessary warrant; and further

BE IT RESOLVED, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Harry Brady seconded the motion.

***Discussion:** Mr. Wilde discussed the payment to FTMC for the nursing contract. They are charging extra because they cannot hire enough staff to fulfill the contract. He would like the Board’s permission to sit down with representatives from FTMC and the Sheriff’s Office to get this worked out. The Sheriff is going to run out of money. Mr. Boose recommends that Mr. Wilde also speak with Mr. Strickler to review the contract ahead of time. Mr. Strickler would also like to attend the meeting. The Board is in support.

Mr. Boose noted on page two the commissioners paid for a rebuilt backflow at the fairgrounds. These are expenses that need to be done. People don’t realize all the additional things that go into the buildings.

Mr. Boose also noted the fuel expenses for the jail are high; \$3000 a month.

The roll being called upon its adoption, the vote resulted as follows:

Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde

Claims Register for Payment Batches

Claims Register for Payment Batches

Claims Register for Payment Batches

Table with columns: Warrant Date, Claimant, PO #, Line #, Line Description, Amount. Includes entries for Department: Sheriff, Department: Building and Grounds, Department: Adult Probation, Department: Police, Department: Jail, Department: Health, Department: Juvenile, Department: Treasurer, Department: Prosecutor, Department: Precinct, Department: Reuser-West, Department: Reuser-East, Department: Reuser-South, Department: Reuser-North, Department: Reuser-Center, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast.

Table with columns: Warrant Date, Claimant, PO #, Line #, Line Description, Amount. Includes entries for Department: Sheriff, Department: Building and Grounds, Department: Adult Probation, Department: Police, Department: Jail, Department: Health, Department: Juvenile, Department: Treasurer, Department: Prosecutor, Department: Precinct, Department: Reuser-West, Department: Reuser-East, Department: Reuser-South, Department: Reuser-North, Department: Reuser-Center, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast.

Table with columns: Warrant Date, Claimant, PO #, Line #, Line Description, Amount. Includes entries for Department: Sheriff, Department: Building and Grounds, Department: Adult Probation, Department: Police, Department: Jail, Department: Health, Department: Juvenile, Department: Treasurer, Department: Prosecutor, Department: Precinct, Department: Reuser-West, Department: Reuser-East, Department: Reuser-South, Department: Reuser-North, Department: Reuser-Center, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast.

Claims Register for Payment Batches

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Claims Register for Payment Batches

Table with columns: Warrant Date, Claimant, PO #, Line #, Line Description, Amount. Includes entries for Department: Adult Probation, Department: Police, Department: Jail, Department: Health, Department: Juvenile, Department: Treasurer, Department: Prosecutor, Department: Precinct, Department: Reuser-West, Department: Reuser-East, Department: Reuser-South, Department: Reuser-North, Department: Reuser-Center, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast.

Table with columns: Warrant Date, Claimant, PO #, Line #, Line Description, Amount. Includes entries for Department: Adult Probation, Department: Police, Department: Jail, Department: Health, Department: Juvenile, Department: Treasurer, Department: Prosecutor, Department: Precinct, Department: Reuser-West, Department: Reuser-East, Department: Reuser-South, Department: Reuser-North, Department: Reuser-Center, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast.

Table with columns: Warrant Date, Claimant, PO #, Line #, Line Description, Amount. Includes entries for Department: Adult Probation, Department: Police, Department: Jail, Department: Health, Department: Juvenile, Department: Treasurer, Department: Prosecutor, Department: Precinct, Department: Reuser-West, Department: Reuser-East, Department: Reuser-South, Department: Reuser-North, Department: Reuser-Center, Department: Reuser-Southwest, Department: Reuser-Northeast, Department: Reuser-Central, Department: Reuser-Southeast.

Claims Register for Payment Batches

Table with columns: Warrant Date, Claimant, Batch ID, PO #, Line #, Line Description, Amount, Warrant #. Includes entries for Precision Paving Inc, White Automotive Services LLC, AC Pro Ohio LLC, etc.

Claims Register for Payment Batches

Table with columns: Warrant Date, Claimant, Batch ID, PO #, Line #, Line Description, Amount, Warrant #. Includes entries for Republic Services #633, New Bank 1891454, etc.

Claims Register for Payment Batches

Table with columns: Warrant Date, Claimant, Batch ID, PO #, Line #, Line Description, Amount, Warrant #. Includes entries for ESAA Reunification-Children-Kear Family, ESAA Reunification-Children-Kear Family, etc.

Claims Register for Payment Batches

Table with columns: Warrant Date, Claimant, Batch ID, PO #, Line #, Line Description, Amount, Warrant #. Includes entries for CCMP WCA Youth-Lapco-S Herriot, CCMP WCA Youth-Lapco-S Herriot, etc.

Warrant Date	Claimant	Batch ID	PO #/Line #	Line Description	Amount	Warrant #
08/08/2024	Department: Senior Services Center	384664		2024-2nd 1st Real Estate Settlement	\$283,003.86	
08/08/2024	Account 183.183.00240 (Expansions) Total:				\$283,003.86	
08/08/2024	Department Senior Services Center Total:				\$283,003.86	
08/08/2024	Fund 183 - Senior Services Center Total:					
08/08/2024	Fund: 193 - 9-1-1 & Countywide Communications	384664		2024-09/02/21 911 Fee July	\$95.62	
08/08/2024	Account 193.193.00475 (Other Expenses) Total:			2024-09/02/21 Monthly Payment	\$95.62	
08/08/2024	Account 193.193.00525 (Contract Services) Total:			2024-09/01/21 Frontline Monthly Payment	\$449.26	
08/08/2024	Department 193-1-1 & Countywide Communications Total:				\$723.18	
08/08/2024	Fund 193 - 9-1-1 & Countywide Communications Total:				\$809.80	
08/08/2024	Department: Landfill	384664		2024-09/02/21 2024 Spring OYB Event	\$3,338.18	
08/08/2024	Account 500.500.00287 (Contract Services) Total:			2024-09/02/21 John Lambrian	\$1,080.00	
08/08/2024	Department Landfill Total:			2024-09/02/21 John Lambrian	\$1,080.00	
08/08/2024	Fund 500 - Landfill Total:			2024-09/02/21 John Lambrian	\$1,080.00	
08/08/2024	Department: Solid Waste Management District	384664		2024-08/07/21 Refill Truck	\$26.23	
08/08/2024	Account 525.525.00300 (Travel) Total:			2024-08/07/21 Refill Truck	\$26.23	
08/08/2024	Department Solid Waste Management District Total:			2024-08/07/21 Refill Truck	\$26.23	
08/08/2024	Fund 525 - Solid Waste Management District Total:			2024-08/07/21 Refill Truck	\$26.23	
08/08/2024	Department: Solid Waste Management District	384664		2024-08/07/21 Agent Phone	\$40.00	
08/08/2024	Account 525.525.00300 (Travel) Total:			2024-08/07/21 Agent Phone	\$40.00	
08/08/2024	Department Solid Waste Management District Total:			2024-08/07/21 Agent Phone	\$40.00	
08/08/2024	Fund 525 - Solid Waste Management District Total:			2024-08/07/21 Agent Phone	\$40.00	

Warrant Date	Claimant	Batch ID	PO #/Line #	Line Description	Amount	Warrant #
08/08/2024	Department: Harter Trust	384664		2024-02/24/21 Foster Care Children Call Cards 25 for \$250.00 ea	\$6,250.00	
08/08/2024	Account 620.620.00250 (Activities) Total:				\$6,250.00	
08/08/2024	Department Harter Trust Total:				\$6,250.00	
08/08/2024	Fund 620 - Harter Trust Total:				\$6,250.00	
08/08/2024	Department: Commissary Trust	384664		2024-02/20/21 Callers for inmate workers & tv for paid	\$148.18	
08/08/2024	Account 635.635.00290 (Expansions) Total:			2024-02/20/21 June Secured Deposit Fees	\$95.25	
08/08/2024	Department Commissary Trust Total:				\$243.43	
08/08/2024	Fund 635 - Commissary Trust Total:				\$243.43	
08/08/2024	Department: Cantine Trust Fund	384664		2024-02/20/21 Food for Canteen	\$145.98	
08/08/2024	Account 640.640.00280 (Expansions) Total:			2024-02/20/21 Food for Canteen	\$88.99	
08/08/2024	Department Cantine Trust Fund Total:			2024-02/20/21 Food for Canteen	\$234.97	
08/08/2024	Fund 640 - Cantine Trust Fund Total:			2024-02/20/21 Food for Canteen	\$234.97	
08/08/2024	Grand Total:				\$1,029,454.23	

24-258

IN THE MATTER OF AWARDING THE BID FOR THE SAND HILL ROAD BRIDGE REPLACEMENT DESIGN/BUILD PROJECT (HUR-CR-040-00.15); PID 113809

Bruce Wilde moved to adopt the following resolution:

WHEREAS, Pursuant to Resolution 24-218 the County Engineer requested authorization to seek bids for the Sand Hill Road Bridge Replacement Design/Build Project; HUR-CR-040-00.15 ; PID 113809; and

WHEREAS, notice was given in accord with Section 307.87 of the Ohio Revised Code; and

WHEREAS, funding for this project will be provided in cooperation with the Ohio Department of Transportation; and

WHEREAS, bids were received Friday, July 26, 2024 at 9:00 a.m. from the following:

R&I Construction, Inc.	\$1,417,001.00
Fechko Excavating, LLC	\$1,584,217.00
J.D. Williamson Construction, Co.	\$1,799,784.00

BE IT RESOLVED, the Board of Huron County Commissioners do hereby award the bid for the Sand Hill Road Bridge Replacement Design/Build Project; HUR-CR-040-00.15; PID 113809, as recommended by the Huron County Engineer to R&I Construction, Inc, Tiffin, Ohio in the amount of \$1,417,001.00; and further

BE IT RESOLVED, that all further matters relative to this award be coordinated through and with the Huron County Engineer's Office; and further

BE IT RESOLVED, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Harry Brady seconded the motion.

***Discussion:** Mr. Brady stated the residents will be happy since it's been closed for a few years. Mr. Tansey stated completion date is scheduled for August 2025, could be earlier.

The roll being called upon its adoption, the vote resulted as follows:

- Aye – Terry Boose
- Aye – Harry Brady
- Aye – Bruce Wilde

24-259

IN THE MATTER OF ENTERING INTO CONTRACT WITH DENES CONCRETE, INC. FOR THE FITCHVILLE RIVER ROAD CULVERT REPLACEMENT PROJECT FOR THE HURON COUNTY ENGINEER

Bruce Wilde moved to adopt the following resolution:

WHEREAS, Pursuant to Resolution 24-219 the bid was awarded to Denes Concrete, Inc. for the amount of \$169,916.00 for the Fitchville River Road Culvert Replacement project for the Huron County Engineer; and

WHEREAS, the Board of Huron County Commissioners desires to enter into contract with Denes Concrete, Inc., for such goods and services: now therefore

BE IT RESOLVED, the Board of Huron County Commissioners does hereby approve entering into contract with Denes Concrete, Inc., Wellington, Ohio for the Fitchville River Road Culvert Replacement project for the Huron County Engineer as attached hereto and expressly incorporate by reference herein; and further

BE IT RESOLVED, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Harry Brady seconded the motion.

***Discussion:** Mr. Tansey stated the project will start this fall and completion date is scheduled for November 4, 2024.

The roll being called upon its adoption, the vote resulted as follows:

- Aye – Terry Boose
- Aye – Harry Brady
- Aye – Bruce Wilde

**Contract on file*

24-260

IN THE MATTER OF APPROVING REQUESTS FOR EXPENDITURE OF OVER \$5,000.00 SUBMITTED TO THE BOARD AUGUST 6, 2024

Bruce Wilde moved the adoption of the following resolution:

WHEREAS, requests for expenditures of over \$5,000.00 have been submitted for approval by the Board of Huron County Commissioners as follows:

<u>Building & Grounds</u> (022-00175)		
Paper 101	Copy paper (truck load)	\$25,107.60 now therefore

BE IT RESOLVED, that the Board of Huron County Commissioners hereby approves of the requests for expenditure of over \$5,000.00 as listed above; and further

BE IT RESOLVED, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Harry Brady seconded the motion.

***Discussion:** Mr. Boose asked where the paper will be stored. Ms. Ziembra is unaware of where Mr. Welch plans to have it delivered.

The roll being called upon its adoption, the vote resulted as follows:

Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde

**Contract on file*

Mr. Boose stated the Board would like to congratulate Lynette Crum on receiving the Outstanding Senior Citizen Award. There was a nice article in the newspaper as well. The Board will be signing a certificate and Mr. Brady will present it to her tomorrow at the recognition ceremony in Mansfield at the Area Agency on Aging.

IN THE MATTER OF TRAVEL

Bruce Wilde moved to approve the following travel request this day. Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde

Megan Bursley, Treasurer, to Cleveland, OH for Annual Northeast Ohio Treasurer's Association Meeting on August 7, 2024.

Terry Boose and Harry Brady, Commissioners to Logan, OH for CCAO Summer Symposium, August 21-23, 2024.

SIGNINGS

Ms. Ziemba stated everyone should have received a copy of the FAA forms for review. Mr. Strickler approved. These documents are a part of the grant application that the Board authorized filing on June 25, 2024, Resolution 24-220. She asks that the Board authorize signing all relevant FAA forms for the grant application in case there are any additional forms sent at a later date. If the grant is awarded, there will be a resolution prepared to approve the grant agreement.

Bruce Wilde moved to authorize the president of the Board to sign all relevant FAA forms that pertain to filing the FY2024 Airport Improvement Program Grant Application (approved June 25, 2024 Resolution 24-220). Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

***Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde***

**Documents on file*

Ms. Ziemba stated everyone should have received a copy of the audit letter addressed to Charles E Harris & Associates, Inc. Mr. Tkach sent the letter for your review and signature.

Bruce Wilde moved to authorize the president of the Board to sign the Audit letter to Charles E. Harris & Associates, Inc. Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

***Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde***

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Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
 - 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
 - 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 - 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
 - 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
 - 7) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
 - 8) We have no knowledge of any events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment (i.e. recognized per GASB Cod. 2250) or disclosure.
 - 9) Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed, if applicable.
- Information Provided**
- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Health or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
 - 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

July 25, 2024

Charles E. Harris & Associates, Inc.
5510 Pearl Rd Ste 102
Parma, OH 44129-2527

Dear Mr. Phillips:

This representation letter is provided in connection with your audit of the financial statements of Huron County (County), which comprise the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is immaterial in amount could be considered material as a result of qualitative factors.

Except where otherwise stated below, immaterial matters less than 7% of assets, liabilities, deferred inflow/outflows, equity, revenues or expenditures/expenses, as appropriate for the item, for each opinion unit are not considered to be exceptions requiring disclosure for the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

Our County's opinion units are:

- a. The government type activities
- b. The business type activities
- c. Each major governmental and enterprise fund
- d. Discrete component unit
- e. The remaining fund information, consisting of:
 - i. Aggregated nonmajor governmental funds
 - ii. The combined internal service funds
 - iii. The combined fiduciary funds

We confirm, to the best of our knowledge and belief, as of July 25, 2024, the following representations made to you during your audit.

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- 13) We have no knowledge of any fraud or suspected fraud that affects the County and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
 - 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
 - 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
 - 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
 - 17) We have disclosed to you the names of the County's related parties and all the related party relationships and transactions, including any side agreements.
- Government-specific**
- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
 - 19) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
 - 20) If any, we have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
 - 21) The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
 - 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
 - 23) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
 - 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - 25) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
 - 26) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

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- 27) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 28) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 30) Investments and land are properly valued.
- 31) Provisions for uncollectible receivables have been properly identified and recorded.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 36) Capital assets are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 37) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations.
- 40) There were no defaults in principal, interest, sinking fund, or redemption provisions with respect to any issue of bonds or notes, or any breach of covenant of a related indenture or agreement.
- 41) There has not been a loss of tax-exempt status on any outstanding County bond issue.
- 42) The County has a process to track the status of audit findings and recommendations.
- 43) The County has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 44) The County has not agreements for which disclosures are required by GASB Statement No. 77.
- 45) With respect to federal award programs:

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- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the

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- z) We are responsible for and have accurately prepared the addendum section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature: 
Title: County Auditor, Huron County

Signature: 
Title: County Commissioner, President

- 6
- objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

County Administrator/Clerk report

Ms. Ziembra stated the Board of DD sent a potential candidate for their open position. She asked if the commissioners would like them to schedule an interview? The Board knows the applicant and is okay appointing them.

Ms. Ziembra received a request from the Auditor for a copy of the Prosecutor's opinion on the 9-1-1/Countywide Public Safety Communications System Levy. She asked the Board if the commissioners want to release it. Mr. Brady does not have an issue with it. Mr. Wilde agreed.

Mr. Wilde moved to release a copy of the prosecutor's opinion "2024-Com-02 Proper Utilization of the proceeds of the 911/Countywide Public Safety Communication System Levy" to the County Auditor, Roland Tkach. Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

***Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde***

Madeline Anderson, Norwalk Ohio News, requests a copy of the Prosecutor's opinion.

Mr. Wilde moved to release a copy of the prosecutor's opinion "2024-Com-02 Proper Utilization of the proceeds of the 911/Countywide Public Safety Communication System Levy" to the Norwalk Ohio News. Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

***Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde***

Mr. Boose stated the opinion is what is permissible for the commissioners to spend the money on, not what they have to spend the money on. Mr. Strickler stated that's correct, it details what is permissible spending.

Ms. Ziembra said at the July 30th meeting the commissioners discussed the contracts the sheriff has with the communities for dispatching fees. She stated at this time the commissioners authorized the 2023 & 2024

payments be paid from the levy funds as was indicated when the first levy was presented and passed. She said for the new levy starting in 2025, it was mentioned that the communities should be paying these contracts themselves. She asked who will be having this conversation. Mr. Brady said that would be the four police departments that currently the levy pays their dispatch fees. The fire departments all pay their own dispatching. Mr. Boose commented he thinks it will be a very controversial discussion and asked Mr. Brady if he would like to do it. Mr. Brady said he had a discussion with Ms. Ziemba, who said the four entities are looking at budgets now. It would be best to have the conversation now. Mr. Brady said he is willing to head this discussion. These entities need to understand the pot is only so big. In the future the levy will be reduced for the next board of commissioners it is even more fiduciary responsible to make sure the money is there for the things that absolutely must be covered by the levy. Mr. Boose personally thinks this is part of a giant conversation including how 9-1-1 operates in the future. Mr. Brady agreed. Mr. Boose said there are other choices, such as, centralizing dispatch and not having PSAPs. Mr. Brady said his understanding, which could be wrong is somewhere along the line in the first levy somebody made an agreement that they would cover these dispatch fees, which were not the size that they are now. However, he has seen no documentation of an agreement that was approved that goes forward permanently. It may, or may have not been, they would do it for a year or for this levy. However, now the second levy is reduced, now is the time to be done. Mr. Brady said there are four police departments that disbanded their police dispatching and contracted with the Sheriff to start to do dispatch for them. Mr. Brady said generically speaking there may be one or two more. He did mention to the Sheriff they may get into a case of centralized dispatch defacto without officially saying it is, if they do not stay ahead of the game. Mr. Brady said there is a short fall between what the budget is and what the cost is for dispatching. The cost was near \$48,000 and even with the \$22,000 it is not even half of what the short fall was. He is not saying that all the short fall is contributable to those four departments. There is a cost to do things and everyone knows it has all gone up. Mr. Brady will proceed to set up meeting and keep the Board informed.

OLD BUSINESS / NEW BUSINESS

Assistant Prosecutor report

Mr. Strickler confirmed to Mr. Brady he emailed the NCAT lease agreement to Mary Habig yesterday.

He received the emails Mr. Boose forwarded about the payments made from the opioid lawsuit. Mr. Boose stated this brings the total in the account to around \$275,000. This is the money that is county specific to be used according to the Memorandum of Understanding. He said last year the commissioners used \$150,000 towards the crisis mobility through MHAS. Mr. Boose stated we do not know how the grant money is going through on Region 19. There maybe some good programs in there that the commissioners could fund, though he is not ready to take requests on the \$275,000. He is hopeful by the end of the month as to what Region 19 is doing with the \$3.5 million they have. Mr. Brady mentioned an email came out again about the meeting on August 21st, 2024. He said there several commissioners who are already committed on this date to be at the Summer Symposium. They will be at meetings till at least 3:00p.m. that day. He cannot be at the meeting in Lorain and it is wrong on the part of the state to set a meeting on the same day the commissioners are already committed. Mr. Boose thinks there are a lot of decisions to be made and the meeting will not start off with initially jumping right in to reviewing. Most counties have not spent any of their county money yet. They are waiting to see how the contracts came in. Mr. Ziemba confirmed the total money in the account is \$275,470.

Commissioner Wilde report

Mr. Wilde will attend the transportation meeting today at 2:00 p.m.

He is meeting with Kristen Cardone, MHAS tomorrow morning, to finish the review of applications for OneOhio.

Landbank meeting scheduled for Thursday.

Mr. Boose asked Mr. Wilde if he's had his meeting about the elevator. Mr. Wilde stated he has not had a meeting. Mr. Welch reported Luke Baucher, Architect, met with the elevator company yesterday. Mr. Welch to follow-up with the architect for an update. He will also setup a meeting with architect, contractor, Mr. Strickler, Mr. Wilde and himself. The Board wants the \$200 penalty to continue to be enforced. The Board wants to know what the status is and when the elevator will be operational. Ms. Ziemba asked Mr. Welch to place signs on the doors notifying the public that the elevator is out-of-order and list the commissioners' office number for anyone that needs assistance. Mr. Boose did note the dumpster is gone.

Commissioner Boose report

Senior Center project update. The new schedule was forwarded this morning. Everyone, including the sub-contractor would like to get the building done as soon as possible. The key is the electric panel which they reiterated again yesterday this is a custom panel, not an off the shelf panel and this is why they are waiting on it. There as been no new update on the panel. The last update said they should receive it by the end of October.

Drywall will start next week and most of the studs are in.

The wall was taken out where the bathroom was going to go. It is a much larger room now.

They are installing the tracks for the sliding walls.

The latest issue they are reviewing right now is the up above storage must be included in the fire suppression system per the Fire Chief. The ladder to access this area is a heavy duty, industrial commercial ladder.

Mr. Boose asked Ms. Ziemba to send Mr. Baucher R.J. Beck Protective Systems' phone number and address. Ms. Ziemba said Mr. Welch did send him this information.

Mr. Boose said there was discussion about a \$17,000 change request for one particular order. He said it was mislabeled. It was labeled as "planter boxes," when actually it is for drainage structures. This cost has gone down to at least half the cost and maybe even less than this. The rock structures have been eliminated and will now be cored cement. Also, they discussed having less green space in front by cementing so that it is easier to maintain.

Mr. Brady asked what is the anticipated end date. Mr. Boose said the end of the year. However, they are doing whatever they can to cut this.

Mr. Boose noted there will be a kitchen that has a sizeable cooler/refrigeration unit. He questioned if a generator could be installed to keep the kitchen running if the electricity goes out. The electrician stated in Erie County now for new buildings, they are asking for a portable generator hook-up outside. The commissioners all agreed this should be done.

There is still over \$100,000 in contingencies for the building.

Commissioner Brady report

Attended the Stepping up meeting on Friday – main topic was about eliminating duplicate services.

He met yesterday with NCAT, Mr. Welch and Mr. Minor to discuss what projects the ODOT grant will cover. The grant is for ceilings, walls, and floors. Ms. Habig is required to get an estimate from an independent construction company or engineer before going out to bid. Whoever gives the estimate cannot bid on the project. Mr. Welch will help her by getting her some names and numbers. They also discussed the cleanup of the fence line and how to get rid of the poison oak. Mr. Tansey may utilize his staff and equipment to help with the cleanup. Mr. Boose asked who is responsible for the grant, the paperwork, bidding, etc. Mr. Brady stated everything is the responsibility of NCAT but Ms. Habig is working in collaboration with the county maintenance. Mr. Boose appreciates this.

Mr. Brady will attend the Senior Award Ceremony tomorrow at the Area Agency on Aging tomorrow. He will present the certificate.

Mr. Brady stated he will be meeting with Ms. Birkholz to be briefed on the last meeting since they held it at the same time as the commissioners meeting. He has asked her to hold future meetings on a different day so there's not a conflict.

At 10:30 a.m. Bruce Wilde moved to enter into Executive Session ORC 121.22 (G)(1) to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual. ORC 121.22 (G) (2) To consider the purchase of property for public purposes, or for the sale of property at competitive bidding, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest. ORC 121.22 (G)(3) a conference with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action. ORC 121.22 (G) (6) Specialized details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office. Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Terry Boose

Aye – Harry Brady

Aye – Bruce Wilde

At 12:40 p.m. Bruce Wilde moved to end Executive Session ORC 121.22 (G)(1), (G)(2), (G)(3), and (G)(6). Harry Brady seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Terry Boose
Aye – Harry Brady
Aye – Bruce Wilde

*No action taken from Executive Sessions

Mr. Wilde read a text message from Sue Wilson, Family Life Counseling, looking for space: "Hi, Skip – an update for you... every three years we complete an accreditation review by a national organization called CARF. It's a big deal because their stamp of approval allows us to do what we do! It is an onsite visit including auditors from all over the country. They look at our documentation, interview clients, and look at our physical site. We knew we were having a visit "sometime this Fall", but they never tell us very far in advance when they are actually coming.

CARF is coming October 23-25. They will not approve our site if we are in the middle of demolition, so we have suddenly been handed somewhat of a deadline in our relocation."

After discussion, the Board decided they do not have any available space to accommodate their office. Any open offices have plans and/or need major renovations. Mr. Strickler stated the response should be sent through email.

At 12:45 p.m. Bruce Wilde moved to adjourn. Harry Brady seconded the motion. The meeting stood adjourned.

IN THE MATTER OF CERTIFICATION

The Clerk to the Board does hereby attest that the foregoing is a true and correct record of all actions taken by the Board of Huron County Commissioners on August 6, 2024.

IN THE MATTER OF ADJOURNING

The meeting was called to order at 9:00 a.m. With no further business to come before the Board, the meeting was adjourned at 12:45 a.m.

Signatures on File

The following bid is for the Boughtonville Road Bridge Replacement HUR TR-105-00.39 PID 118434 Bid Opening: Friday, August 9, 2024 9:00 a.m.

Boughtonville Road Bridge Replacement HUR TR-105-00.39 PID 118434 Bid Opening: Friday, August 9, 2024 9:00 A.M.						
ITEM	DESCRIPTION	UNIT COST	QUANTITY	UNIT	TOTAL COST	R&I Construction, Inc.
ROADWAY						
201	CLEARING AND GRUBBING, AS PER PLAN	\$1,000	1	LUMP	\$1,000	12,000.00 \$ 12,000.00
203	SPECIAL - EARTHWORK	\$9,000	1	LUMP	\$9,000	40,000.00 \$ 40,000.00
606	SPECIAL - GUARDRAIL	\$60,000	1	LUMP	\$60,000	50,000.00 \$ 50,000.00
ROADWAY SUBTOTAL =					\$70,000	\$ 102,000.00
EROSION CONTROL						
832	SPECIAL - CONSTRUCTION EROSION CONTROL	\$ 1.00	1,000	EACH	\$1,000	1.00 \$ 1,000.00
EROSION CONTROL SUBTOTAL =					\$1,000	\$ 1,000.00
DRAINAGE						
611	SPECIAL - DRAINAGE	\$5,000	1	LUMP	\$5,000	5,000.00 \$ 5,000.00
DRAINAGE SUBTOTAL =					\$5,000	\$ 5,000.00
PAVEMENT						
304	SPECIAL - AGGREGATE BASE (INCLUDING STABILIZED CRUSHED AGGREGATE)	\$20,000	1	LUMP	\$20,000	15,000.00 \$ 15,000.00
441	SPECIAL - FLEXIBLE PAVEMENT (INCLUDING WEARING COURSE REMOVED)	\$60,000	1	LUMP	\$60,000	70,000.00 \$ 70,000.00
PAVEMENT SUBTOTAL =					\$80,000	\$ 85,000.00
TRAFFIC CONTROL						
630	SPECIAL - SIGNS AND SUPPORTS	\$1,000	1	LUMP	\$1,000	1,000.00 \$ 1,000.00
642	SPECIAL - PAVEMENT MARKING	\$1,000	1	LUMP	\$1,000	2,100.00 \$ 2,100.00
TRAFFIC CONTROL SUBTOTAL =					\$2,000	\$ 3,100.00
STRUCTURES OVER 20 FEET						
202	STRUCTURE REMOVED, OVER 20 FOOT SPAN	\$100,000	1	LUMP	\$100,000	100,000.00 \$ 100,000.00
530	SPECIAL - STRUCTURE FOUNDATION	\$300,000	1	LUMP	\$300,000	300,000.00 \$ 300,000.00
530	SPECIAL - SUPERSTRUCTURE	\$500,000	1	LUMP	\$500,000	734,799.00 \$ 734,799.00
530	SPECIAL - MISCELLANEOUS STRUCTURE FOR DESIGN BUILD	\$12,000	1	LUMP	\$12,000	100.00 \$ 100.00
STRUCTURES OVER 20 FEET SUBTOTAL =					\$912,000	\$ 1,134,899.00
ENGINEERING AND ROADWAY SERVICES						
107	SPECIAL - UTILITY COORDINATION	\$1,000	1	LUMP	\$1,000	1,000.00 \$ 1,000.00
690	SPECIAL - AS-BUILT CONSTRUCTION PLANS	\$19,000	1	LUMP	\$19,000	1,500.00 \$ 1,500.00
690	SPECIAL - FIELD SURVEYS	\$10,000	1	LUMP	\$10,000	10,000.00 \$ 10,000.00
690	SPECIAL - PRELIMINARY PLANS FOR DESIGN-BUILD	\$30,000	1	LUMP	\$30,000	32,000.00 \$ 32,000.00
690	SPECIAL - FINAL PLANS FOR DESIGN-BUILD	\$20,000	1	LUMP	\$20,000	20,000.00 \$ 20,000.00
690	SPECIAL - CONSTRUCTION PLANS	\$20,000	1	LUMP	\$20,000	5,000.00 \$ 5,000.00
ENGINEERING AND ROADWAY SERVICES SUBTOTAL =					\$100,000	\$ 69,500.00
MISCELLANEOUS						
100	SPECIAL - PROFESSIONAL LIABILITY INSURANCE	\$5,000	1	LUMP	\$5,000	1.00 \$ 1.00
103	SPECIAL - PREMIUM FOR CONTRACT PERFORMANCE BOND AND FOR PAYMENT BOND	\$15,000	1	LUMP	\$15,000	18,000.00 \$ 18,000.00
614	SPECIAL - MAINTAINING TRAFFIC	\$15,000	1	LUMP	\$15,000	7,500.00 \$ 7,500.00
623	SPECIAL - CONSTRUCTION LAYOUT STAKES AND SURVEYING	\$5,000	1	LUMP	\$5,000	5,000.00 \$ 5,000.00
624	MOBILIZATION	\$80,000	1	LUMP	\$80,000	50,000.00 \$ 50,000.00
SPEC.	LOAD RATINGS ANALYSIS	\$10,000	1	LUMP	\$10,000	1,000.00 \$ 1,000.00
MISCELLANEOUS SUBTOTAL =					\$130,000	\$ 81,501.00
PROJECT TOTAL =					\$1,300,000	\$ 1,482,000.00

REGULAR SESSION

TUESDAY

AUGUST 6, 2024