

The Transition Supervisory Board met on Tuesday, December 17, 2024, at 1:00 pm at 12611 Ravenwood Drive in the Geauga County Office Building and via Microsoft Teams for a Special Meeting. Members present: Kate Jacob, Transition Supervisory Board Chair; and Celesta Mullins, County Recorder. Other present: Pam McMahan, Chief Operations Officer; former Aquilla Village Mayor Richard Wolfe; Harry Jacob, Former Aquilla Village Solicitor; Patricia Fisher, former Aquilla Village Fiscal Officer; Susan Weiland, Assistant Prosecuting Attorney; ~~Pierce~~ Leary, Receiver Trustee; Jonathan Tiber, Claridon Township Trustee; Tammy Most, Deputy Auditor; Kristen Sinatra, Deputy Auditor and Josh Holtz, ADP.

Absent: Jim Dvorak, Geauga County Commissioner

Approval of Transition Supervisory Board Meeting Minutes

Motion: by Kate Jacob, seconded by Celesta Mullins to approve the Transition Supervisory Board meeting minutes from 11/25/24.

Kate stated there were a couple of names spelled incorrectly that were edited manually and incorporated into the minutes that were approved.

Voice votes: 2 ayes, 1 absent, 0 abstain. Motion carried.

~~Pierce~~ stated that with Patricia's help, they have a checklist of things they are currently working on and wanted to update the Board. Patricia discussed the Village state taxes. She had not been able to get through to Ohio Business Gateway. It has been since August or September of last year since they have paid any state taxes. Now the former Village has ID.me. Patricia tried to log in but was unsuccessful and put a Help Desk ticket in to hopefully resolve the unpaid taxes issue.

~~Pierce~~ stated that OPERS is fully paid up to date and they received a refund. Patricia added they kept telling her August was not paid so she paid for August and then OPERS sent her a \$219.00 refund. ~~Pierce~~ stated the 2021 and 2022 audit is done but a couple items still need to be completed. Patricia commented Dennis from the State Auditor's Office is finishing up and when she had spoken to him monies were put into the wrong fund so he was going to send an Excel spread sheet so Patricia can move the monies back into the right funds so it is done properly. Dennis did send her paperwork, but it was for 2023's taxes to make sure they were put into the correct funds. Patricia had not done that yet. ~~Pierce~~ stated the 2023, 2024 audit, Patricia will be working on in January. Patricia replied as soon as she closes the year out, Dennis said they can start right away.

~~Pierce~~ stated he discovered there was cash balance of around \$220,000.00.

~~Pierce~~ stated CEI is paid up through November.

~~Pierce~~ stated all employees have been paid except there's an issue with a zoning inspector who was not properly paid during the first 6 months of the year

Patricia replied his name is Michael Joyce and his pay was short \$350.01.

Patricia stated that she has the employers' federal tax returns done through the 3<sup>rd</sup> quarter. Last night she did the 4<sup>th</sup> quarter from last year, and it is ready to mail out. She added that she has to send a letter asking for forgiveness because there will be penalties and fees since they have not filed since the 3<sup>rd</sup> quarter of last year. ~~Pierce~~ commented Patricia balanced the checking account in October and November with one small discrepancy of \$147.00, which has been persisting for some time Patricia replied when she started in September; the system had not been balanced since the end of May. It did balance in May, but she audited everything from the beginning of the year to then and it has been off \$147.46 since June. There is one deposit in transit from 2023, when she was

auditing the books from December to January. It was \$354.00 and she will fix that from the 2023 year.

Pierce stated Patricia will take care of 1099's and W2's.

Pierce discussed that he wants to take Patricia off payroll and pay her by the hour and not include mileage, just have an hourly rate. He does not want Patricia to be on payroll and Patricia agreed. Kate stated that she believes that is under Pierce's powers under the statute as receiver trustee. Patricia asked if she could go forward and pay Michael Joyce through payroll. Pierce responded he wanted to have payroll finished by the end of the calendar year so she should do so by then.

Patricia commented she thought at the first meeting, Aquilla Village was going to stop receiving county money. For December, she received a deposit for \$323.56 from the Geauga County Auditor. She also received one from motor vehicle from the State of Ohio and wanted to know if they are still going to receive payments. Kate responded that she believes they will, and it is managed by the receiver trustee. Patricia stated it is going into their account right now. Kate responded that under the law, Mr. Leary oversees those accounts. Patricia replied that her name is on the account. Pierce responded that was fine, he will just have to add his name.

Approval of a letter to First National Bank for Authority for existing Aquilla Village bank accounts

Motion: by Kate Jacob, seconded by Celesta Mullins to approve the letter.

Voice votes: 2 ayes, 1 absent, 0 abstain. Motion carried.

Kate stated that Assistant Prosecutor Susan Weiland dropped off a letter to the bank. The bank will need Patricia and Pierce to go in and will also need to have a separate signer, but it would be ok to have Patricia remain. Kate asked if the signer had to be someone from the Board. Kristen Sinatra replied that it all depends on how they feel about the level of authority on the signature. Patricia can stay on there, and have a member of the Transition Board on there in case Mr. Leary is not available to transact under his authority and a Board member would step in. Pierce does not believe that they need a 3<sup>rd</sup> signer. Richard Wolfe added that his name is still on there too, and Pierce responded that his name would come off.

Approval that any Board Representative can sign the Entity Resolution

Motion: by Kate Jacob, seconded by Celesta Mullins to approve any Board representative to sign the Entity Resolution.

Kate stated that the next step would be for the bank to provide an entity resolution that the Board will need to acknowledge, and they will have to designate a Board representative to do so. Kristen added when they do an account setup, what will happen is the bank will input the identification for each signer and generate a signature card which then gets signed by the signers. Since it is under the heading of a business entity, it generates what they refer to as an entity resolution, and it will list who the signers are, what their titles are, and needs to be acknowledged by another 3<sup>rd</sup> party, having to do with the entity.

Voice votes: 2 ayes, 1 absent, 0 abstain. Motion carried.

Approval of the language that Claridon Township and Aquilla Village remain separate for Tax Year 2024

Motion: by Kate Jacob, seconded by Celesta Mullins to approve the language Claridon Township and Aquilla Village remain separate for tax year 2024.

Voice votes: 2 ayes, 1 absent, 0 abstain. Motion carried.

Kristen stated that in reading the ORC, she and Tammy were under the impression that you needed to have the tax settlement money to pay the dissolved entity's expenses. Therefore, since there is a 90-day time frame for the final submission, they believe it would be better for the levies for Aquilla to stay intact until Aquilla has their final audit. Kate stated that she believed it was O.R.C. 703.371 and that was discussed at a prior meeting, it was up to the receiver whether to administer and receive any tax-related payments and if they are needed. Susan replied that after reading O. R. C. 703.371 with that specifically in mind, all the decisions fall on the receiver trustee.

Jonathan asked if the benefit of not dissolving Aquilla for 90 days is that Claridon Township will receive more funds, to which Tammy replied it will not. Jonathan asked what the benefit is of keeping them not dissolved for 90 days, Tammy replied, the way they were reading it, any debts from Aquilla need to be paid with Aquilla money. To blend it, it would be difficult to know which monies. Claridon should not be paying any of Aquilla's bills during the transition period until the final audit. Susan told Jonathan it is not their liability yet.

Patricia questioned they would have the first quarter ambulance bill to pay if it is not going to transfer over and should that be paid out of Aquilla money. Pam replied that was correct.

Patricia stated they will have to keep in contact with the fire department and she will pay the bills as they come in. Pierce replied Aquilla might should pay it. Patricia asked until the final audit, if they can still pay bills to which Kate responded that was correct.

Voice votes: 2 ayes, 1 absent, 0 abstain. Motion carried.

Jonathan asked what happens to Aquilla Villages service levies and their fire and EMS levies Patricia responded they had EMS and fire. Kristen added the fire and road levy expired. The only thing remaining that Aquilla will be getting going in 2025 will be the current expense levies and inside millage. Jonathan asked if the fire and EMS expired to which Kristen stated this year was the last collection year. Jonathan asked if all the fire and EMS levy taxes have been collected and done to which Tammy replied yes.

Kate asked Tammy and Kristen if they had any other questions or concerns for the Board.

Kristen replied that she did not know if there was a need as with typical entities to get under receivership a list of temporary appropriations or a list of anything going into 2025 or is it just straight-out paying expenses against whatever revenues received. Patricia replied that they do appropriations, and she could bring it to the next meeting. Harry added from his understanding of what he has read, it is like a trustee in a bankruptcy type of situation. The Board does not appropriate funds, and Mr. Leary is the person responsible for spending the money as needed.

Kristen asked if the Auditor's office must worry about anything for the year-end close out for Aquilla or carryover certification of revenue. Kate stated it was an odd situation. Under the statute, the trustee does have a lot of authority, and the Board is intended to be that oversight, but it is not as detailed as it would be if Aquilla was still a village. It is a different approach and part of it is because of the timing situation where a lot of this is happening very quickly. The legislature wanted to give the receiver trustee the ability to move quickly and adjust to the circumstances as he feels necessary.

Kristen questioned that Pierce would be running the show until the final audit and once the receivership transfers over to Claridon Township, that is when Claridon would get the certification of that revenue to which. Kate replied that she believed that is correct.

Susan added that it is not as though there is a plan for Aquilla for 2025 and any of the information you would get from a taxing district, you are not going to get for Aquilla. Kate added technically it does not exist. Harry agreed and commented Patricia is just closing out the books.

Pierce added fortunately there is enough money to take care of all that.

Jonathan told Patricia to make sure she paid the ambulance bills to which Patricia responded they had a contract with them, and it is paid until the end of this year. She will have to see what they owe for the first quarter of next year because they usually ask for it in advance. Jonathan stated he thought the levy covered fire and EMS. Susan replied it depends how the levy language is worded. Pierce stated it does not matter if Aquilla pays them or if Claridon does because Claridon gets that much more money. Jonathan replied that he wants to make sure they will not be double paid. Patricia stated they do quarterly payments. Jonathan added EMS was charging the residents of Claridon which they should not. They already paid for it in taxes. He wants to make sure the same thing is not happening to Aquilla village. Patricia stated the contract she has was only through 2024. Jonathan replied Aquilla is covered under Claridon's for 2025. They just signed the contract.

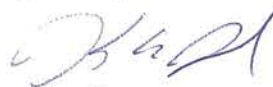
All agreed for the next meeting to be on January 7, 2025.

Public comment

None

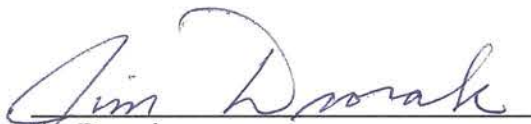
BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, Kate Jacob motioned to adjourn.

Respectfully submitted,



Kate Jacob

Transition Supervisory Board Chair



Jim Dvorak

County Commissioner

---

Celesta Mullins

County Recorder