

The Transition Supervisory Board met on Thursday, January 23, 2025, at 1:00 p.m. 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. Others 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; Pearce Leary, Receiver Trustee; Tammy Most, Deputy Auditor; Kristen Sinatra, Deputy Auditor; Charles E. Walder, Geauga County Auditor, and Josh Holtz, ADP.

Absent: Jim Dvorak, Geauga County Commissioner.

Approval of Transition Supervisory Board 12/17/24 meeting minutes

Motion: by Kate Jacob, seconded by Celesta Mullins to approve the Transition Supervisory Board meeting minutes from 12/17/24

Kate amended her motion to include correcting the spelling of Pearce's name in the meeting minutes.

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

Certification of Election Update

Celesta stated that her Office received and recorded the Board of Elections' certification of the election results as required by law.

Receiver Update

Pearce shared that Patricia was working on cleaning a few things up. Approximately \$100.00 was due for Village state taxes. The 2023/2024 audit was ready to go. They are waiting for some input from the State Auditor. The American Rescue money has been moved, and all the uncashed checks have been taken care of. There is a records retention issue they need some guidance on.

Patricia mentioned that in prior years the municipality had sent in an amended certificate to the County Auditor at the end of each year, with the number of monies in each fund. Patricia asked whether she still needed to do one for the Village of Aquilla.

Kate replied she did not believe so since the village does not exist anymore. Susan and Harry concurred.

Public records update

Kate commented that she sent Pearce and Patricia and copied APA Weiland her thoughts on R.C. 703.375's requirements, which addresses public records. Her reading of the statute was that there are two action points. The first relates to record retention. R.C. 703.375(A)(1) deals with the records retention schedule. She understood that there had been some difficulty locating the Village's. Pearce replied that they found it and it is a standard retention schedule.

Pearce stated they are going to do a retention analysis of Aquilla's records.

Harry asked Susan, per his understanding regarding records retention, that whether a schedule would have been required by the State Auditor for Aquilla to have passed its audits.

Susan replied yes.

Patricia agreed that the State Auditor does ask for the retention schedule, and shared that the 2021 and 2022 audits are complete.

Pearce commented that he would need to know the next step. Kate stated that R.C. 703.375(B) deals with reviewing records. It provides the receiver with a 90-day window to work with the Records Commission. On January 13, 2025, the ADP Board met and designated Karen Murphy from

Archives and Records to assist Pearce and this Board. ADP absorbed the former Microfilm and Records Commission Boards including all their statutory duties in January, 2024, and so it oversees the Records and Archives department now.

Rich asked if the 90 days begins on the date that it was official with the Board of Elections on November 19, 2024.

Kate replied that she believed that was correct as it was certified by the Board of Elections on November 19, 2024. It is not the date it was filed; it is the date that the dissolution was effective. R.C. 703.31 defines the term date the dissolution is effective and defines it as the date that the Election is certified by the Board of Elections. Kate believes that was November 19, 2024. 90 days from that date would be around February 17, 2025, to conduct the review.

Kate then discussed R.C. 703.375(C), which provides that after the transition period is over the township to which the records are transferred is then responsible for responding to records requests – which would be Claridon.

Auditor Update

Kristen stated that the Auditor's Office has everything set up so that the levies will be staying with Aquilla. Claridon will have its levies.

Pam mentioned to be mindful that they get all their collections of all their money after they do dissolve.

Kristen replied that the Transition Supervisory Board should make a motion so that the Auditor's Office has approval to send the monies on to Claridon Township. Also, for Patricia, Kristen believes the State is still sending some collections to Patricia directly in the form of gas tax and possibly permissive tax. Kristen is not sure if once everything is dissolved and moved over to Claridon, what mechanics must go in place to change that depository account with them, so it does not get rejected and sent back.

Patricia stated that she would get the information, and she did receive gas tax and permissive tax. Chuck added that he believes it will run the course until they file their DTE at the end of the year and then it will suppress all future distributions to Aquilla and correspondingly apply them to Claridon. Kristen's concern is that once Pearce finishes his work, and the matter is then sent to the Auditor of State for their final audit of the period in question, there may still be some wrap-up that they need to do to get clarification for the Auditor's Office. Specifically, so that any monies that are remitted to the Auditor's Office for Aquilla are then—by this Board's action—provided to Claridon, in the absence of having a Transition Supervisory Board any further.

Kate replied that she would talk to Susan and figure out the best language and come up with something.

Other Business

Pearce asked if some things were not going to happen until the end of the year if that meant his responsibilities ran until the end of the year.

Kate replied no, she believes he is through the transition period.

Harry stated that the Auditor's Office needs a resolution from the Board allowing it to give the money to Claridon, upon the termination of Pearce's services.

The next meeting will be held on February 11, 2025, at 1 p.m.

Public comment

None

BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, Celesta Mullins motioned to adjourn.

Respectfully Submitted,



Kate Jacob

Transition Supervisory Board Chair



Jim Dvorak

County Commissioner

Celesta Mullins

County Recorder