

The Transition Supervisory Board met on Tuesday, February 11, 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. 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; Pearce Leary, Receiver Trustee; Tammy Most, Deputy Auditor; Kristen Sinatra, Deputy Auditor and Mike Dorka, ADP.

Absent: Jim Dvorak, Geauga County Commissioner

Approval of Transition Supervisory Board meeting minutes from 1/07/25

Motion: by Celesta Mullins, seconded by Kate Jacob to approve the Transition Supervisory Board meeting minutes from 1/07/25.

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

Receiver Update

Approval of 45-day extension for Receiver Trustee and Records Commission

Motion: by Kate Jacob, seconded by Celesta Mullins to approve the 45-day extension for the Receiver Trustee and Records Commission until April 1, 2025.

Pearce discussed a continuing issue with the village's state taxes. The 2021 and 2022 information has been submitted for the audit. The Hinkle report is due this month and Patricia will have it done in time. All the uncashed checks have been accounted for. Pearce met with Patricia and Rich at the old Aquilla Village Hall regarding the records retention. Pearce retained Rich's services to help go through the documents. They have started the process and questioned if there was a particular deadline on this. They should be done with this in 1 or 2 months.

Kate replied that for the records review there is a deadline. R. C. 703.375, item B, states that within the first 90 days after the date of dissolution, the receiver trustee, with the assistance of the county Records Commission, shall review the records of the dissolved Village. It also specifies what to review, determine which records may be disposed of, which are related to utilities, and which will be transferred to the Township.

Pearce asked if they have until the 19th.

Kate replied that she believed it was February 17th because the dissolution was November 19th.

Kate asked Susan whether Pearce can request an extension from their body that would extend the statutory timeline.

Harry stated that the last sentence of R. C. 703.375 provides that if necessary the receiver trustee and commission may seek the assistance of an entity or township for this purpose. Pearce is seeking assistance in getting an extension. Harry believes that the Board has the power to do just as much as a bankruptcy court would have the power to allow the trustee.

Susan agreed and stated that she does not think that there is a problem with the Board granting an extension.

Pearce replied they would need 30 days.

Harry told Kate that this would be something to mention when she speaks about this process with Auditor Walder. When Chuck and Patricia start teaching this to other Auditors since they are breaking ground, this is an item they might want to suggest an extension in the state code.

Kate agreed. She brought up Item 5 on the agenda regarding the claim deadline, it also being a 90-day deadline, but she believes that deadline starts 90 days after the Receiver is appointed. Those dates differ.

Kate asked Pearce if he is requesting the Board's assistance in getting an extension for 30 days. Pearce replied yes.

Patricia added that they can meet that deadline and filled out a new form for the Village of Aquilla for the records retention schedule and sent it to Columbus.

Pearce asked Patricia and Richard if 30 days was enough or if they need 45 days.

Richard replied they could always get it done sooner.

Patricia stated go with 45 days and if they get it done sooner, they can let everyone know.

Patricia added they could have it done by April 1st.

Motion: by Kate Jacob seconded by Celesta Mullins, to assist the Receiver Trustee and Records Commission for the purpose of reviewing the public records of the Village by granting an extension of that review until April 1st, 2025.

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

Approval of the Receiver Trustee's report

Motion: by Kate Jacob, seconded by Celesta Mullins to approve the Receiver Trustees report.

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

Pearce stated at the last meeting that they discussed changing the depository account from Aquilla to Claridon. They are still working on that; Patricia has been in touch with Dennis from the State Auditor's Office to get this done but it is not yet done. Aquilla had a policy with Auto Owners Insurance, and they had an automatic withdraw, of which they were not aware. It showed up this month, so Patricia is trying to work it out. They are going to eliminate the automatic withdraw from the account. Auto Owners was contacted, and they claimed they were auditing Aquilla.

At least one homeowner in Aquilla inquired about purchasing two of the lots that the Village owned that are adjacent to his home. Pearce called Jonathan Tiber and told him he would rather Claridon speak with him, because they will be their property. Jonathan agreed. Pearce is not going to sell any of the lots but is planning on turning them all over to Claridon and let it decide whether to sell to the adjacent homeowners or anyone else.

Former Fiscal Officer overpayment

Kate stated that this matter was brought to her attention after the last meeting, but the circumstances had not been discussed with the Board.

Kate asked for one of the Aquilla Village representatives to give an overview so that the details are put on record.

Harry stated that a prior fiscal officer had an issue with PERS. The Village paid without taking the money out of the Village officials' paychecks, hers included.

Kate asked how many employees were affected.

Richard and Harry both replied everybody.

Harry added that he is not sure if it was the State that brought it up or if she found it. They asked all the affected employees to pay, because it was not taken out of their pay. All the employees did, except the prior fiscal officer.

Kate stated that for the record you are talking about Cheryl McNulty.

Harry replied yes, that was correct.

Richard replied that there was somebody else.

Harry believes that she said no to the council.

At that time, roughly April or May, it was brought to Harry's attention at a council meeting. He made the recommendation to council to refer it to the County Prosecutor's Office. She was an office holder, she made a mistake, she was enriched, she needs to re-pay it. The dissolution of the Village was happening at the same time. Harry brought it to Pearce's attention at the previous meeting.

Celesta asked how much it is.

Harry replied that he did not know the exact number, approximately \$300.00.

Patricia stated that when they do the 2023 and 2024 audit, they can do the Findings for Recovery.

When the State does the audit, they can put on there she has to pay.

Kate asked if this occurred in 2023 or 2024.

Patricia replied during the fiscal year of 2023.

Kate stated that it is owed to the Village. Whether Pearce wants to proceed through the AOS audit potentially ordering a Findings for Recovery and/or write a letter, it should be documented and provided it for the final audit.

Patricia stated that she will send an email to Dennis the State Auditor and include Kate and Pearce on the email.

Kate added that Patricia should print the communications with Cheryl and include them in the materials for the final audit.

Kate agreed with Patricia that the Findings for Recovery is probably the best route considering the circumstances at issue.

Public Records Update

Kate stated that they discussed this agenda item earlier and asked whether anyone had any questions or issues to raise regarding the Public Records conversation.

There were no comments.

Reminder of claim deadline per R.C. 703.39

Kate stated that there is another 90-day timeframe in the statute dealing with these dissolutions, that is in subsection .39. It states that any potential claimant with a potential claim against the dissolving Village shall bring the claim not later than ninety days after the day the receiver trustee initially is appointed by the Transition Supervisory Board. A claim brought after that date is invalid.

Kate stated that the statute does not include any requirements to advertise this deadline. Pearce is diving into this, but they are not looking at a ton of unpaid people who have not raised their claims yet. Moreover, the dissolution process and Board has been in the local newspaper and anyone that knew they were owed money would likely have brought it to their attention by now. Kate stated that moving forward, if they were going to suggest amendments to clean up the ORC, using 90 days as a time frame but starting from a different point than the 90 days for records, they both should start from when the receiver trustee is appointed.

Auditor's Office Update

None

Other Business

Kate stated that they need to schedule their next meeting. The next meeting will be held on February 25, 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