

The Transition Supervisory Board met on Thursday, March 6, 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 Jim Dvorak, County Commissioner. Others present: Charles Walder, County Auditor; 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; Mike Dorka, ADP; Akshay Raikar, ADP.

Absent: Celesta Mullins, County Recorder

Approval of the Transition Supervisory Board meeting minutes from 1/23/25

Motion: by Kate Jacob, seconded by Jim Dvorak to approve the meeting minutes from 1/23/25.

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

Receiver Update

Pearce stated that at the last meeting Patricia had been checking on withholding taxes from the State and she had an opportunity to review the withholding taxes, and it was not a good report. There were a lot of withholding taxes that were not paid over the years, and Patricia is looking into that and trying to figure how much is owed. Pearce does not think that it is a large amount; it is just a lot of years where little to no withholding taxes paid.

Patricia agreed and said that they never sent them down to the State, the withholding tax were not taken out of the employees pays.

Chuck asked if Patricia had set up a roadblock, let's say where there is an obligation that is perhaps put before Aquilla, this Board can settle that, is that correct?

Susan replied do you mean beyond what Pearce can do?

Chuck stated yes. He thought by resolution; the Board can settle debt and there is no ability for them to appeal.

Kate stated that at the last meeting, they did have a discussion, a notice of the pending expiration date claim. There is a 90-day window from the date the Receiver was appointed.

Chuck stated that he is not proposing that they take that action, he is looking for a relief valve in case they need one.

Kate replied that they can acknowledge it, but she thinks this technically would be a claim against the Village that would expire if it were not raised, even a claim from the State.

Patricia added that she has been very lucky on a lot of them and has been writing letters and some of them were minimal.

Chuck stated that he thinks Patricia is making good economic decisions to the best interest of the organization and does not want her to feel that she must settle these claims. If she gets to a point where she cannot settle them, Chuck thinks that the Board has some authority to help her.

Patricia stated that Ohio Department of Jobs and Family Services have not filed their quarterly report since 2023.

Kate replied that it would likely fall within the 90-day claim window requirement.

Chuck added that he thinks that is already expired.

Chuck told Pearce that he does not want him, or Patricia, pressured, that she had to resolve 100% of everything. If it becomes overly difficult, Patricia should bring it to the Board.

Kate stated that the Revised Code section 703.39 mentions 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 the date is invalid.

Chuck stated that arguably, Jobs and Family Services has not filed a claim and have not made a claim.

Kate added that any claims beyond the statutory timeframe are invalid.

Chuck replied that Patricia is also in the middle of an audit. They do not want an outstanding audit issue where they could have resolved it.

Kate stated that with its statutory powers, the Board can clean it up and address at the next meeting.

Pearce discussed there being some contracts that the State Auditor wanted to see and review. With respect to the 2023/2024 audit, they filed the Hinkle report. There were some uncashed checks that have been addressed.

Patricia revised Aquilla's record retention policy and sent it to the State and the Ohio Historical Society. About 75 percent of the documents have been gone through and they should meet the deadline of the extension.

Chuck stated that Patricia mentioned to him that she found some historical records for Aquilla and they are looking at who they could provide those to long term to preserve the history of Aquilla. They reached out to both Burton and Karen from Records and Archives. They want to preserve the records but do not have a place to house them after Aquilla's dissolution.

Kate added that she believes the Chardon branch of the Geauga library has a genealogical room that specializes in local genealogy.

Rich stated that he spoke with a lady at the Burton Century village, and she was open to having a section for Aquilla Village.

Patricia added that she and Rich have been discussing that maybe Claridon can make the little building into a historical building for Aquilla.

Pearce stated that they reported at the last meeting that they needed to change the depository account from Aquilla to Claridon, and Patricia is currently working on that. It requires a statement to be sent to Aquilla that they are shutting down and they sent it to the fiscal officer of Claridon, who may or may not be resigning soon.

Pearce said Patricia was going to reach out to Dennis from the State Auditor for further guidance. Patricia stated she left Dennis a message and he has not called her back. She said she was talking to Chuck about it, and he is going to help her get some of that information. Chuck told her there might be some legislation to put it off for a bit.

Chuck stated they have something that they are going to propose today that will answer some of it, maybe not all of it, but in his report, he will address it to some degree.

Pearce stated at the last meeting they mentioned there was an Auto Owners insurance policy which was a bit of a mystery. It is the policy on all the properties and facilities that Aquilla owned. They are still paying that premium until they can move them over.

Pearce also stated that he reported he spoke with Jonathan Tiber, and they want all the properties transferred over to Claridon. Pearce asked mechanically, how is he going to do that? Does he prepare a deed, and does he then sign it as trustee, and if he signs it as trustee does he need to record something?

Chuck replied that he would use a DTE 100EX for the conveyance. That is the exempt of transfer of real property. Chuck said that he can meet with Celesta and work out the details and let Pearce know if that will help him.

Pearce stated it would, and he would probably retain the services of a paralegal just to prepare all the deeds or a single deed. There are 26 properties.

Chuck asked Pearce if he has a paralegal in mind that he wants to work with?

Pearce stated he could use his formal paralegal. But if Chuck has somebody else, he is happy to use any paralegal.

Chuck stated that he will give the information to the Real Estate division. Pam manages that group and will make them aware of this so that any fee they can wave, they should.

Chuck added that he will do some research with Celesta.

Pearce stated that he wants to move this along. He does not want it to slow things down because Claridon wants all the properties so they might as well get it over to them.

Chuck replied that they will not be able to commence the final audit until all the properties are conveyed.

Kate added that it looks like they can do it by a list filing with the Recorder, pursuant to a statutory provision.

Chuck told Pearce they will get started on this.

Auditor's Office Update

Approval of the motion to add to ORC 703.371

Motion: by Jim Dvorak, seconded by Kate Jacob to approve the resolution with the amendment.

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

Chuck explained that this may answer part of Pearce's question. The movement of resources or revenue to and from the entities during the period of transition versus post transition. Chuck reached out to Susan asking if she could prepare a resolution for consideration by the Board. Which would definitively assign responsibility of distribution. The reason he found it important they do it at this moment, is because they are currently undergoing first half settlement. He wants them to have a clean record and a clean legal document that allows him to convey those settlement numbers to the former Aquilla entity now. Then when the transition wraps up through final audit, if in fact some revenue comes in assigned to Aquilla, he can convey it to Claridon without any dispute. It is basically a directive resolution that sets the timeline and who he distributes revenue to. Their budget people are concerned that government entities in general are not always prompt in changing their record keeping. They may in fact send a revenue into their Office to be distributed to Aquilla past the period of this Board. Chuck needs a legal document to be able to forward it to Claridon to clear his hands and to make them available for that revenue.

Kate asked Susan if the proposed resolution aligns with R. C. 703.371 in terms of the timeline, where the taxes go?

Susan stated that she made it very general as far as it goes to Pearce until the final audit is done and then it goes to Claridon, and it will help Pearce that he has paperwork as well that says he has the authority. So, between Pearce's authorization and a resolution, she thinks that it would be acceptable.

Patricia questioned if there was paperwork that she could send down to the State saying that Aquilla is now a part of Claridon.

Chuck stated that he worries that until Pearce concludes his business, he does not want to cut off his revenue stream because he is using this revenue to conduct his business. He would rather Pearce have too much revenue to turn over to Claridon, which makes everybody whole rather than preemptively predict when he will be done. He does not want to put any more pressure on them than there already is. If it takes a couple months, it takes a couple months. If it is done sooner, it is done sooner.

Kate replied that all of this is already articulated in the statute and it is not referenced in the resolution, Kate added she can handwrite it in, she just wants something broad about "in pursuant to" the applicable statute.

Susan agreed to add that in.

Kate moved to add the last paragraph of the proposed resolution, after now therefore be it resolved pursuant to R. C. 703.371.

Chuck agreed and said to Pearce, for his benefit, Section 703.371 does give you authority to administer and receive payments for settlements of taxes and special assessments during the transition period.

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

Chuck stated that the only other update he has is that they are currently in process right now for first half tax settlement. Chuck told Patricia that they should have final settlement sent electronically sometime in the next week.

Patricia stated that on the advances, in the past, she would get slips in the mail. She has not received those yet.

Kristen asked Patricia if they sent her advances?

Patricia replied that there is some revenue in there and she only saw a little bit in January.

Chuck added that would make sense because your body was not in existence to pass the resolution to pass for advances.

Kristen asked Patricia are you keeping that bank account open for a while? Will you be transitioning a representative from Claridon as a signer on that bank account? So, once they get the money, they could cut a check and make it out to Claridon.

Patricia replied to her that she and Pearce are working on that as they bank at First National.

Chuck asked Rich if he knew who Claridon was banking with?

Kristen replied, Middlefield Bank.

Kristen stated it is just a matter of signing up another signer.

Chuck added that they should probably make Claridon aware that they should monitor the unclaimed funds list. Any monies that they find before they submit to unclaimed funds, they have a new procedure internally that multiple eyes review the list. So, they can preemptively call somebody and say, "We see there's money going to be sent to unclaimed funds, do you want to grab it before it goes there?"

Chuck mentioned that they should advise Claridon that they should be keeping their eye on the unclaimed funds file. Otherwise, it can go dormant and then be moved into the general fund at some point.

Other Business

Chuck thanked Susan for stopping what she was working on today to assist him.

Jim Dvorak asked if Pearce is representing Aquilla Village?

Chuck replied that Pearce is managing the transition of the resources from one entity to another entity.

The Board agreed the next meeting will be on April 1st, 2025, at 1:00 p.m.

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