

HAMILTON TOWNSHIP TRUSTEES

January 8, 2014

Mr. Duvelius made a motion and Mr. Weber seconded the motion to open the meeting at 6:00 p.m.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Duvelius made a motion and Mr. Wallace seconded the motion to appoint Mr. Weber as president of the Board.

Roll call as follows:	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Weber made a motion and Mr. Wallace seconded the motion to appoint Mr. Duvelius as Vice President of the Board.

Roll call as follows:	Kurt Weber	Yes
	David Wallace	Yes

Ms. Jackie Terwilleger, Fiscal Officer, stated the township has two (2) representatives for the Regional Planning Commission and they need to be re-appointed or appoint new ones. Currently it is Ms. Terwilleger with Ms. Becky Ehling as her alternate and Mr. Gary Boeres with Mr. Duvelius as his alternate. Mr. Wallace asked to decide this later because he didn't have any information about it. Mr. Weber stated he is already serving on the committee because he works for the Warren County Engineer's Office. He stated the committee meets on a monthly basis about any development in the County and makes recommendations to the Hamilton Township Zoning Commission on township cases, on which Township committee representatives generally abstain from voting. Mr. Wallace asked if there were any full time employees that would want the position. Mr. Duvelius suggested Chief Jon Wheeler as Ms. Terwilleger alternate.

Mr. Duvelius made a motion and Mr. Weber seconded the motion to appoint Ms. Jackie Terwilleger with Chief Wheeler as her alternate for the Township representatives to the Regional Planning Commission monthly meetings.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Mr. Weber made a motion and Mr. Duvelius seconded the motion to appoint Mr. Gary Boeres with Mr. Duvelius as his alternate for the Township representatives to the Regional Planning Commission quarterly meetings.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Ms. Terwilleger stated there is only one (1) convention now through the state and that is the Winter Convention. The remainder of the year there are meetings around the state that are one (1) day meetings. The Winter Convention is the second week in February in Columbus. Mr. Wallace asked about the cost to attend the Convention. Ms. Terwilleger stated it depends on the duration of the stay, some stay up there for the entire convention and some go up just for the one (1) day sessions. It is \$50.00 for a one (1) day session.

Mr. Wallace made a motion to take it upon themselves to attend the convention and not spend tax payers money. He stated he personally will be attending at least one (1) day.

Ms. Terwilleger stated the Ohio Revised Code states the fees can be paid from the General Fund and she has to go because she is on the Board. There was no second to the motion.

Mr. Duvelius made a motion and Mr. Weber seconded the motion to approve the attendance for the Winter Convention in 2014 and any necessary training throughout the year to enhance the betterment of the staff for the betterment of the township.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	No

Ms. Terwilleger brought up the appointment to the various township boards and committees. Mr. Gary Boeres, Administrator, stated Ms. Michelle Tegtmeier, Community Development Coordinator, went to a training conference and she had learned something maybe the board could consider. Anytime there is a board member up for re-appointment, typically there is one (1) per year. The suggestion is that regardless if they are getting re-appointed, you would bring them in for a brief interview. You would also give the opportunity for anyone wanting to be on the board to be interviewed at the same time. Mr. Boeres just wanted to give the suggestion especially since Mr. Wallace probably doesn't know any of the members of the Park Board, Zoning Commission and Board of Zoning Appeals. The trustees liked the idea and decided to do this.

Ms. Terwilleger asked about the renewal of the Zoning Fees. She spoke with Mr. Boeres and the possible changes he suggested were to add a site plan review fee of \$200.00.

Mr. Duvelius made a motion and Mr. Weber seconded the motion to approve the \$200.00 site plan review fee to the Zoning Fees.

Mr. Wallace asked for better understanding of the Zoning Fees and how much they are now. Mr. Boeres stated currently there is not a fee for a site plan review. A site plan review occurs when someone wants to build a new commercial building on a piece of property that is zoned straight commercial B1 or B2. They have to come before the board. The trustees review the site plan and makes sure it is in compliance with the zoning code. With this process immediate neighboring businesses and residents are notified by mail and the meeting is placed in the newspaper. The \$200.00 fee would cover that cost. Mr. Boeres stated it gives the trustees an opportunity to know what businesses are coming into the township. Mr. Wallace stated the board could still find out what is going on without the \$200.00 fee. Mr. Boeres stated without having a site plan review, it would just go through staff for approval and review; there would be no formal hearing for the trustees. Mr. Weber clarified Mr. Wallace's question stating the board would still see the site plan review with or without the \$200.00 fee. Mr. Wallace asked if this has always been done this way. Mr. Boeres stated this process just started within the past three (3) to four (4) years. Mr. Boeres stated the fee would just cover the costs to the township; it is not a revenue generating fee.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	No

Ms. Terwilleger stated the holiday schedule will remain the same as stated in the Ohio Revised Code (ORC). Mr. Duvelius stated the ORC establishes the holiday schedule, but the trustees have always approved half a day on Christmas Eve and New Year's Eve. Ms. Terwilleger stated that is always done at the time of the holiday due to the employee having the vacation time or compensatory time available to cover the remainder of the hours for the day. These are not set holidays.

The Pledge of Allegiance to the Flag was recited by all in attendance.

Mr. Duvelius made a motion and Mr. Weber seconded the motion to dispense with the public reading of the minutes and approve as written for the December 18, 2013 meeting and pay the bills before the Board.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Mr. Duvelius made a motion and Mr. Weber seconded the motion pay the bills before the Board.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Mr. Gary Boeres, Administrator, stated the first item he had was the Unified Accounting System (UAN) Committee meeting minutes. He thanked the committee for all their work, Ms. Horman, Mr. Hurst, Ms. Terwilleger, Major Carlton and Ms. Ehling. Mr. Weber thanked everyone for their hard work on getting the system ready to go. Mr. Boeres provided the board with a copy of their minutes and one (1) of the big points was the controls that were recommended to be put in place. Under the controls would be Ms. Ellen Horman, Finance Coordinator, Ms. Melissa Brock, Human Resources, and Ms. Jackie Terwilleger, Fiscal Officer. Mr. Boeres asked if there were any questions about the controls or any questions for the committee. He is looking to put those in place as the system is about ready to go and he is looking for some feedback from the trustees. Mr. Duvelius stated he thinks the controls are necessary and he likes the way they were laid out. He thanked the committee for putting everything together and for all their hard work. He thinks it looks to be in line with what the state auditor had told them at their last meeting of what they should do to have the proper controls in place to manage the budget. The township has grown tremendously and he has no problems with how it is broken down. Mr. Wallace stated he likes the changes and stated they have to happen. Mr. Weber stated he was very impressed and he thinks it is a good thing with Ms. Terwilleger overseeing everything and Ms. Horman posting the expenses and receipts and Ms. Brock posting the payroll. Ms. Terwilleger stated she would like to request that Ms. Brock as Human Resources be moved to the fiscal department for the organizational chart. Mr. Weber stated his thought is if the plan is put in place that was suggested by the UAN committee, then that would get the job done and doesn't think that Ms. Brock would need moved to the fiscal department. Mr. Weber said she would be able to be on the UAN just like Ms. Horman. She can still be where she is in the organizational chart and still do what Ms. Terwilleger and the board wants her to do. Mr. Weber noted they could call the plan financial controls.

Mr. Weber made a motion and Mr. Duvelius seconded the motion to move forward in placing the financial controls with the people listed of Ms. Horman, Ms. Brock and Ms. Terwilleger and Ms. Jacobs based on the UAN Committee Report from their meeting on December 19, 2013.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Boeres stated to go along with the controls, it was recommended that a CPA review the books at the end of every quarter to make sure things are in line with the way they should be running with the UAN. Mr. Boeres would like to make a proposal if the trustees want so they could see what that would cost or see who that would be. Mr. Boeres just wants to know in general if the trustees would want a CPA to review the books quarterly. The trustees agreed to this and Mr. Boeres stated he would get some pricing together.

Mr. Weber opened the floor to the public in case they had any questions about the controls.

An audience member asked if the UAN Report was available to the public. Mr. Weber stated it certainly can be. The audience member asked if they could make that available and if they would have to make a motion to do so. Mr. Weber asked Mr. Warren Ritchie, Law Director, who stated he couldn't hear the question. Mr. Weber asked the audience member to come to the podium please.

Mr. David Craig asked if the UAN Report was available to the public. Ms. Terwilleger stated the system is just now being set up so a report is not available yet. Mr. Craig stated they spent the last five (5) minutes of the meeting addressing the UAN Report. Ms. Terwilleger stated there was a UAN Committee meeting. Mr. Weber stated later in the meeting they would be talking about appropriations for the year and the temporary appropriations and that would definitely be available as public record. Mr. Craig just wanted a copy of the UAN Committee's meeting minutes. Mr. Weber stated absolutely he could have a copy. Mr. Duvelius stated to further answer his question, as we go forward with the UAN, since we are just starting it this year, the reports will be available to the public because they are public record.

Mr. Weber closed the floor to the public.

Mr. Boeres stated the temporary appropriations for 2014 were sent to the trustees. The department heads submitted their expenditures for the year based on past records. Mr. Wayne Bastin submitted some of his information for the end of the year fund balances. At this point the appropriations submitted are temporary running from January 1, 2014 to April 1, 2014. Mr. Boeres is looking for input from the trustees about the report that was generated.

Mr. Duvelius stated the temporary appropriations, to recap for the public, is set in place until the final numbers are received from the County Auditor, from the state and the final audits are closed so that we know exactly where we are going and what we have to work with. Then after April the trustees can move to put the permanent budget into place. This temporary budget allows us to operate in that short window of time. Mr. Boeres stated it runs from January 1, 2014 to April 1, 2014. The hope is by April 1st to have some more accurate numbers for the trustees to review and make a decision on the permanent appropriations. Ms. Terwilleger stated it will give her time to close the books out and we will know the carryover also. Mr. Duvelius added and time to get into the UAN that did start January 1st and it's a brand new system for us with the state. Mr. Weber stated plus the updated balances through the end of December. Mr. Boeres stated the public has a copy of the fund balances from the General Fund, Police, Fire and Road and Bridge. Mr. Wallace asked which version was this, the one reported to the Warren County Auditors in July. Mr. Boeres stated this is the temporary appropriations final draft that was finished this morning and sent to them by email.

Mr. Wallace stated he was terribly disappointed that as of today we don't have a permanent budget in place. On July 17, 2013, the Hamilton Township Fiscal Officer reported to the auditor's office that we would have a carryover balance in our general fund of \$1.4 million. On the third of January 2014 we talked about this audit with Mr. Bastin and he is showing a general fund balance of \$330,000.00. That is roughly \$1.1 million. He has a hard time right now; he doesn't know what the truth is and to be fair to Ms. Terwilleger, she should be able to explain the difference in it. He doesn't know if she's even had a chance to talk and try to figure out whose version is right. Ms. Terwilleger stated his version is right due to the fact that there were some problems with the computer from what Mr. Bastin told her, was not calculating some of the figures in the right funds. So that is the adjustments that he has made through all of those years, and that was all the way back to 2008. There was a pretty huge issue with a tax levy back then and from the time he started there and came forward, those adjustments that Mr. Bastin did through November of this year based on the figures he had, his figures are right. The figure doesn't have any carry over in it. It is just based on the budget. Mr. Wallace stated the challenge he has with this again is, based on the ORC, if we don't have an appropriations budget in place, if something were to happen we just would not by the Ohio Revised Code, not be able to fund the necessary things we need. He is torn because he is looking at the public safety, because that is our responsibility here and what put us in that position. Mr. Wallace stated he believes April is too far and he does not feel comfortable with giving until April. There is no base line to approve; there is nothing to compare it to with this budget. Mr. Wallace stated a couple of conditions before he would approve this was he is requesting in writing a detailed explanation as to the differences of the fund balances and to be fair to Ms. Terwilleger will give her time to address the differences. He is requesting this be done at the February 5, 2014 meeting.

Mr. Wallace asked the thoughts of the other trustees. Mr. Weber stated there definitely is some differences between the balances from July until now and the numbers from Mr. Bastin are obviously more audited balances. Mr. Weber said as far as public safety goes, there is money there in the police and fire funds to take care of expenditures. Also in order to operate we need to put a temporary appropriation in place because it has to be appropriated in order to spend it. Mr. Wallace stated he agreed, obviously safety is going to trump it, but the question is where did we come up with the date of April. Mr. Warren Ritchie, Law Director, stated the final appropriation has to be done prior to April 1, 2014 so if in two (2) weeks the board has hard numbers to craft a final appropriation you wouldn't have to wait until April 1st. You can approve it February 1st. His speculation is that they took what they thought would be an appropriate appropriation for the year and divided it by four (4) only to take it out to March 31, 2014 if we have to. The sooner the board can adopt a final appropriation the better off everyone will be, no later than April 1st. Ms. Terwilleger stated this is the first time that we ever did not have appropriations by the end of December to work from. There was a meeting set up for last Friday and it was cancelled so we couldn't do anything. That is why now the temporary appropriations are being done. Mr. Wallace stated at the time of the meeting we didn't even have Mr. Bastin's numbers. Ms. Terwilleger stated we did have his numbers. Mr. Weber apologized for having to cancel the meeting, he had a family issue. Mr. Duvelius yes, as soon as we get the hard numbers as fast as we can get them, we approve the budget. This gives us a window to maintain business and to maintain the public safety factor that we have to maintain in the interim. As soon as the numbers come in we will reconvene for a final budget approval. A lot of the factors involved that we did not have the numbers by the end of the year was the fact that we were moving over to the UAN, the fact that we were able to finally close one (1) of the audits the auditor had open for us for so many years. Being able to move forward to close the other audits, we didn't have the hard numbers that we need and we will have those definitely before the April 1st deadline, hopefully before February it should be coming through for us. Ms. Terwilleger said she is hoping they will all be in by the first of February and we can have it by the middle of February. We have until the end of February to get our permanent appropriations in to County, because we are home rule and they cut that down for the home rule because normally it is a March deadline. Mr. Duvelius noted this temporary budget allows us an operating factor until we are able to put the final one in place. Ms. Terwilleger stated she would like to request and see if the board would approve that purchase orders would not be issued for anything unless it is an emergency and for equipment only until the budget is permanent. Mr. Weber asked if there would be anything else besides equipment that would be a necessity. Mr. Duvelius stated salaries. Ms. Terwilleger stated salaries and bills that come in monthly. Mr. Wallace asked if it has been verified there will be enough for payroll. Ms. Terwilleger stated yes.

Ms. Terwilleger stated as long as everything goes okay, payroll will be issued as the first checks on the UAN system. Mr. Duvelius stated once we are finally on UAN then the reports that Mr. Wallace are looking for, the more detailed reports are going to be more accessible and easier to obtain. Mr. Wallace stated the big thing is, he would like to see a once over with the budget on February 5th from 2008 to now and the discrepancies from along the way. Then on February 19th it would give the board time to go through it and approve it then.

Mr. Weber made a motion and Mr. Duvelius seconded the motion to approve the temporary appropriations for January 1, 2014 through April 1, 2014 as presented.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Weber thanked everyone for their work on the appropriations.

Mr. Weber opened the floor to the public.

Mr. Ray Warrick, 5466 Grand Legacy Drive, stated unfortunately the record keeping of our beloved township is alarming. The way the audits are stipulated by the state is alarming. He is a citizen and a taxpayer. We pay for all of this and we pay for everything that goes on at the state level. The problems with the township were first found in the

audit of the 2006-2007 years. That audit report wasn't issued until 2009 and wasn't certified until it was issued January 2010. Why are there great lapses in time, quite frankly in the private sector we don't have such luxuries. There were six (6) violations of the ORC in the 2006-2007 years. He is reading from the state auditor's report for those years. During 2006 a purchase of \$100,000.00 certificate of deposit was recorded as a public safety expense resulting in over stated activity and under stated fund balances. Proceeds from a capital lease and the related capital outlay expenditures of \$133,350.00 recorded in 2005 were also reported in 2006 in the police fund resulting in over stated activity. These are not little mistakes and these are not little amounts of money. The ORC provides that money paid into any fund shall be used only for purposes for which such fund is established. As of December 31, 2007, 2006 the township had deficit cash balance in the following funds in which it lists four (4) funds. A deficit cash balance indicates money from another fund or funds has been used to pay the obligations of the before mentioned funds. That's illegal. Another finding, ORC states the total appropriations from each fund should not exceed the total of estimated resources available, cash available at the beginning of the year plus the estimated receipts for the year. Appropriations exceeded estimated resources in the following funds for 2007, 2006 and there are 10 listed in violation. The ORC states that no subdivision or taxing unit is to spend money unless it has been appropriated. The following funds had expenditures which exceeded appropriations for 2007, 2006. There are eight (8) listed.

The public just received, who are kept in the dark for years, issued on November 8, 2013 an audit report for 2008 and 2009. Six (6) violations are shown again. Mr. Warrick wanted to share again a few items from the report. The township's controls over its financial management operations are not sufficiently designed or applied to ensure the complete, accurate and timely recording of financial transactions. As a result, significant time and effort was required to review and adjust recorded transactions for the preparation of financial statements. I believe that the significant time probably means money paid by the taxpayers to straighten this out. ORC provides that any money paid into any fund shall be used only for the purposes for which the fund is established. Once again we violated that in the following two (2) years, 2 funds were in violation. The ORC that says no subdivision or taxing unit is to spend money unless it has been appropriated was violated again. This time it was for five (5) funds. The ORC stated appropriations from each fund should not exceed the total of estimated resources was violated again, this time in 21 funds. Also in the audit report from 2008 and 2009 stated the ORC requires that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. Public money collected for other public offices must be deposited by the first business day following the date of receipt. During 2008, 2009 cash receipts were accumulated over various periods of time, actual deposits being made normally once or twice a month. The board of trustees did not adopt a policy permitting a longer period. Failure to properly deposit cash receipts increases the risk of fraud. They recommend the trustees consider adopting a policy that establishes the depositing a requirement to two (2) to three (3) business days. Furthermore, it was recommended the procedures be implemented to ensure the deposits are made on a timely basis as required by the ORC.

In the private sector, all of these things would be totally unacceptable. People would lose their jobs, people would be fined, and people would be put in jail. Mr. Warrick has looked over the numbers. The audits only go up to 2009 and were starting off 2014. These first crimes were committed in 2006 and now we finally have a UAN that is going to straighten this out. We don't know, as we stand here tonight, what happen in 2010, 2011, 2012, or 2013. Ms. Terwilleger had previously given him reports that she turns in prior to audits. Unfortunately, in the way that numbers are allowed to be reported by our government sectors is different than the way we report it in the private sector. In the Bastin Company letter for the audits, it states the township has prepared these financial statements using accounting practices the auditor of state prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. Although we cannot reasonably determine the effects on the financial statements of variances between these regulatory accounting practices and GAP, they presume they are material. In Mr. Warrick's job skill he would be able to quickly discern what is going on. The auditor of state permits, but does not require governmental units to reformat their statements. The township has elected to not reformat its statements. Mr. Warrick doesn't know what the cost would be to reformat the statements so that its GAP

acceptable, but he would ask that they would make that part of the UAN and format the statements, put all of them out in the public hands so that reasonable people can analyze these statements and come to reasonable conclusions in a timely manner. The UAN sounds encouraging. When Mr. Warrick looks at a key part of the document in both audit reports, receipts and disbursements, its common sense. According to the charts in the audit reports, in 2006 we spent \$1.6 million more than we brought in. In 2007 we spent \$2.1 million more than we brought in. In 2008 we spent \$1.1 million more than we brought in. In 2009 we only spent \$14,000.00 more than we brought in. How can we spend more money than we brought in? These over spending amounts are covered by debt. So, a township that doesn't know what their numbers are and overspends on their numbers, then goes into debt on our behalf to cover up those discrepancies. Mr. Warrick doesn't think that is what we expect the township to do. He trusts that all the elected officials and employees of Hamilton Township understand what their fiduciary responsibilities are under the ORC with respect to managing the money and property that belong to the tax payers. It's very hard to make requests and hard to discern the information given. Some citizens have requested a meeting with Mr. Dave Yost, the Auditor of State. A date has not been made. He doesn't want to live in a township and pay money and have something like this come to his attention and not come forward and do his stewardship responsibility as a citizen and lay it out for you. He encourages the board to do whatever they can to straighten these violations up and he would to hear back from somebody on whether this idea of reformatting the statements to GAP would be a hardship. The trustees thanked Mr. Warrick for his comments.

Mr. Weber asked if there was anyone else.

Mr. Craig stated in conversations earlier, when they were acting as a board, he noticed discussions Mr. Wallace brought up about February 5th and the 19th as end dates for the budget. There was no vote or motion made on that. He also hasn't heard a timeline specific for putting in this UAN system and having it running. Ms. Terwilleger stated it is up and running as of tomorrow. Mr. Boeres stated the appropriations had to approve before it could start running. Tomorrow morning it will start. Mr. Craig asked if it will be fully up and running or just starting. Ms. Terwilleger stated the visiting clerk who will check to see if everything is in place will be down tomorrow. Payroll will be started tomorrow. Mr. Craig asked for a motion in reference to accepting the budget on Mr. Wallace's timeline.

Mr. Wallace stated he thought that was part of the previous motion.

Mr. Duvelius made a motion to amend the previous motion for the approval of the temporary appropriations to include the February 5, 2014 deadline for Ms. Terwilleger to present the township financial information from 2006 to the current date with details and also to approve a final budget on February 19, 2014.

Mr. Ritchie stated he is not an accountant, but if the board is able to adopt a budget on February 19, 2014, based on current figures through the UAN, this board would have traveled many miles to address the concerns Mr. Warrick has brought before you today. Once the numbers are caught up, then maybe they can look at the GAP statements, but it won't be by the 19th meeting. Mr. Warrick stated he doesn't expect a decision by the 19th.

Mr. Weber wanted to clarify the motion was to approve the temporary appropriations to include the February 5, 2014 deadline for Ms. Terwilleger to present the 2006 to current date fund balance details and approve a final appropriations on February 19, 2014. Is this doable?

Mr. Mark Hurst, Fiscal Consultant, stated Mr. Wayne Bastin of Bastin and Company has sent him an email several days ago with preliminary fund balances as of November 30, 2013. The first item is as he believes Mr. Bastin has done a thorough job of summarizing the fund balances, he would caution them that they are not audited balances. They would be relatively reliable, but not audited. It does provide a snap shot of where the township is at for purposes of giving them a broad idea of carry over at the year end. Mr. Hurst also stated his understanding from what Mr. Wallace said about having historical data to determine if the proposed budget is reasonable. Mr. Hurst stated Mr. Bastin has gotten a data dump from Ms. Terwilleger and has refined that and made various corrections and

adjustments to get the balances where he thinks they should be. The format he will provide may not contain a whole lot of continuity between that information and the way the proposed budget is here that came from the UAN Report. The report before the trustees now is presented at what he would call, described in 5705 of the ORC, the minimum required legal level of control. That is the minimum level of which the board must set appropriations. It is by fund, function, department and then objects. There are two (2) objects that you have to appropriate for separately. There is a personal service like salaries and other which is everything else. The way the snap shot was presented he believes it meets those requirements. The information from Mr. Bastin for 2010 and 2011 should be on track to be done in the next week or two and then 2012 and 2013 probably two to three weeks after that. Mr. Hurst doesn't know if we will have up to date information to the present day by the February timeline. If they do, he doubts it would be in a format that would match up in a meaningful way with the appropriations that the board considered earlier this evening. More current information should be known by February 5th and then the following meeting from Mr. Bastin.

Mr. Weber stated he was okay with considering the permanent appropriations at the February 19th meeting, but if for some reason it can't be passed on the 19th and it is voted on in a motion, he didn't want to be forced to approve it at that time. Mr. Wallace stated he would like to keep the timeline of the 5th cause he would really like to hear what Ms. Terwilleger says as to how we to this point in detail then we could see where we stand with Mr. Bastin. Mr. Craig asked again for a timeline. Mr. Weber stated the timeline is we have to have a permanent appropriation in place by April 1st. Mr. Weber stated he would be willing to pass a permanent appropriation tonight and do supplemental from there.

Mr. Weber asked Mr. Hurst about the GAP sheets. Mr. Hurst stated his thoughts about this presently are the township does follow what's called the regulatory basis of accounting. It is a basis of accounting that many local municipalities in Ohio follow. Basically we keep mentioning the UAN system and their reports are set up so that the data is summarized and reported and the format is consistent with what the Ohio Auditor of State permits. There are other reports of accounting the township could consider moving forward with which would be the GAP or OCBOA 34 look alike basis. As a resident, he would say as the township continues to evolve in a fiscal sense you might want to start looking at some of those to differentiate some of the reporting to be compliant with some of those models. There is increased cost on the consultant side and on the audit side with fees.

Mr. Duvelius made a motion and Mr. Wallace seconded the motion to amend the previous motion for the approval of the temporary appropriations to include the February 5, 2014 deadline for Ms. Terwilleger to present the 2006 to current date fund balance details and use February 19, 2014 as a date to approve a permanent budget if the numbers are available.

Roll call as follows:	Gene Duvelius	Yes
	Dave Wallace	Yes
	Kurt Weber	Yes

Mr. Weber closed the floor to the public.

Mr. Warren Ritchie, Law Director, stated he had nothing new to report.

Mr. Duvelius asked who the township would need in order to look into the GAP accounting sheets. What steps would be needed in order to research this. Ms. Terwilleger stated there are some areas that use GAP, but not many townships unless they are larger. Mr. Hurst stated in order to prepare GAP financial statements the first year you have to go back a year and create an opening balance sheet. Mr. Hurst stated in the short term GAP would not be cost effective now, but moving forward as record keeping becomes more refined in the UAN system the board may want to look at it over a period of time.

Mr. Wallace thanked everyone for attending the meeting, the staff who has been very nice in welcoming him. That being said he does have a motion. The focus of the township Fiscal Officer needs to be the Fiscal Officer's primary duties. The duty of the Secretary to

the Board has taken her away from her primary duties and has led to confusion of duties and responsibilities within the township. He has asked for duties and descriptions when he came onboard at the township. This was giving her an additional work load, for example, one of her duties was to oversee the daily attendance and daily work schedule of employees in various departments. He doesn't believe she needs to be drifting into other areas responsibilities. There are other duties that you already do.

Mr. Wallace made a motion to eliminate the position of Secretary to the Board so that the rolls and responsibilities are not duplicated and the Fiscal Officer will be the focus for the job elected for.

Ms. Terwilleger stated this job description was given to her prior to 2000 when there was no one, but her to do this. She did do those duties, but over the last three years she has not done any of those things. Her duties as Fiscal Officer say she can do the secretary work for the board without pay. Those descriptions were from prior. Mr. Wallace stated the focus of the Fiscal Officer needs to be the township's finances. To be fair to Ms. Terwilleger, we shouldn't burden her with anything else. We should focus on what the ORC says a Fiscal Officer does. He believes Mr. Boeres is capable of checking the attendance and doing those other items.

There was no second to the motion.

Mr. Wallace stated he would like to look at remodeling the hiring process.

Mr. Wallace made a motion and Mr. Weber seconded the motion to have the township Administrator develops a hiring process flow chart that provides more authority on the new hires, particularly the part time and full time employees, that puts the board of trustees still as the final approvers, but the directors need to be more involved and give them the authority to match that responsibility.

Mr. Duvelius stated he thought this was already in place with the department heads and human resources with Mr. Boeres setting up the filtering mechanism before the employee gets to the interview with the trustees. They are not directly involved with going through the candidates. He feels they do have the power and the ability to make the determination of which person they would like to see in the positions they interview for. The process was put in place specifically for that to happen. Mr. Wallace stated it is his understanding that part time for example should be picked before it comes to them so they don't have to do the questioning. Mr. Duvelius stated that is the process that is going on; the trustees just make the final say. Mr. Weber agreed that is how it is currently. Mr. Weber stated with Mr. Wallace's example of part time, the board never interviews part time. Mr. Duvelius stated the trustees have the hire or fire power. Mr. Wallace stated that is where he would like to see the directors take more of that responsibility to hold them responsible. Mr. Duvelius stated he thought the ORC gave the power for the Chief's or Supervisors to hire their individual people. Mr. Wallace stated he was talking about making the recommendation to us. For example, the Chief brings the recommendation to the board. Mr. Duvelius stated that is what they do. Mr. Duvelius went through the process of the applicant turning papers in the Human Resource's department, she takes them to the department heads, the ones that meet the qualifications are interviewed by the preliminary board, and the ones that go forward from there have background checks done, then if they are going to be recommended a polygraph would be done. The only thing that may not have been done by that time would be the physical and that is contingent on everything else being processed and passed. The board in the past has wanted to see the top candidates. The power has always been with the department head. This was put in place many years ago. Mr. Wallace asked if this was somewhere he could read about it. Mr. Wallace stated maybe it would be good to put in a flow chart or is this something we have currently. Mr. Duvelius stated he thought this was in the hiring process section. Mr. Boeres stated he could put together a flow chart or write something down regarding this. He asked if the board wanted a separate process for part time and full time. Mr. Duvelius stated just for hiring period.

Mr. Wallace made a motion and Mr. Weber seconded the motion to have the township Administrator develops a hiring process flow chart to be presented to the board.

Roll call as follows:	David Wallace	Yes
	Kurt Weber	Yes
	Gene Duvelius	Yes

Mr. Weber stated his feeling about the Secretary to the Board position is that if it were to be considered, the board should look at the job descriptions and duties. He stated Ms. Terwilleger has done a great job over the years as serving the board and doing it for free. Mr. Wallace agreed and said he just wanted Ms. Terwilleger to know that she is not expected to do everything. Ms. Terwilleger stated that was left on the organizational chart in case it ever happened that the board needed a secretary. Ms. Terwilleger stated there is not actual secretary at this point. Mr. Wallace confirmed with Ms. Terwilleger that she doesn't do that position anymore and she stated no. Mr. Weber was concerned with any duties at the secretary stand point that Ms. Terwilleger may still be doing. Mr. Weber asked since she is not doing those duties anymore then who is. Ms. Terwilleger stated Mr. Boeres basically does. She stated there are a few things she still does, but everything mostly falls under what she does as a Fiscal Officer. Ms. Terwilleger stated it is in her duties per the ORC that she can do those duties without getting paid for them if that is what the board wishes is for her to be the secretary. Mr. Wallace asked if he should re-introduce the motion. Mr. Weber stated before that happens he would like to look at the job description again and maybe it can be brought back before them at a future meeting. Mr. Duvelius stated from the Police Department standpoint, there is going to be a structural change in their section of the flow chart. Chief Wheeler stated there will be a change at some point; he is hoping to get the promotion process started in February. Mr. Duvelius stated he would like to say between now and that time, he would like all departments to look at the organizational chart and review job descriptions. If there is going to be a change, he would like to see it done all at one time. He is thinking by March it could be reviewed again giving everyone time.

Mr. Boeres stated there is a part time Firefighter interview he would like to schedule for the next meeting on January 15, 2014 and would like to schedule it for 5:30 p.m. before the 6:00 p.m. meeting. The board agreed to this start time for a part time interview in Executive Session.

Ms. Terwilleger stated she would like permission to add Ms. Brock as an administrator on the UAN system as she is in charge of payroll.

Mr. Duvelius made a motion and Mr. Weber seconded the motion to allow Ms. Brock to be an administrator on the UAN system.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Mr. Duvelius made a motion and Mr. Weber seconded the motion to adjourn the meeting at 7:31 p.m.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes