

REQUESTS FOR COUNCIL ACTION/DISCUSSION

Finance Committee

- 19-031-2/11 – Then & Now – Payment to Civica CMI – Municipal Court
- 19-032-2/11 – Then & Now – Payment to Huntington Bank – Municipal Court
- 19-033-2/11 – Elected Official Salaries
- 19-034-2/11 – Letter of Arrangement with Auditor of State
- 19-035-2/11 – Increase Expenditure – Goodyear Tire & Rubber – Sanitation
- 19-036-2/11 – Expenditure Over \$15,000 – HSH Construction – Streets

2/11/19

REQUEST FOR COUNCIL ACTION

No. RCA 19-005-1/14

FROM: Keith H. Dirham
DATE: Friday, December 07, 2018
SUBJECT: 2019-2021 Water Rates

Committee: Finance
Water + Utilities
(Bulk Water Rate
Portion)
Finance

SUMMARY AND BACKGROUND:

I respectfully request that Council amend section 917.04 (a) of the Codified Ordinances to authorize rate increases to match the increases that will be imposed upon the City of Medina by Avon Lake Municipal Utilities (ALMU) effective July 1, 2019; July 1, 2020; and July 1, 2021.

Secondly, if Council wishes to revisit my previous request that future ALMU rate increases be automatically passed on as recommended by Utility Rate Review in 2018 then I would ask for reconsideration of that.

I also request that Council amend section 917.04 (d) to include a stipulation that in any month in which a bulk water customer has usage, the minimum monthly bill shall be for 4,000 gallons. Additionally, the bulk water rate of \$4.50 per 1,000 gallons may need to be addressed. The County currently charges \$7.20 per 1,000 gallons and typically increases that every time they increase their regular water rate. They also charge a \$100 deposit as compared to our \$50 and they are considering a monthly administrative fee and possibly increasing the deposit in case a final bill goes unpaid.

Supporting documentation is attached and more will be provided when it is sent by ALMU. Additionally, Pat Patton will be sending additional information about the ETL2 meeting soon. Note that as of the date that I am submitting this RCA, the ALMU board has not yet formally adopted the rate increases described. At this time that is viewed as a formality and it will be accomplished before Council has an opportunity to act on this request. In the event that the ALMU board does not impose the rate increases described in this RCA, this RCA will be withdrawn or amended as appropriate.

Estimated Cost:

Suggested Funding:

- sufficient funds in Account No.
- transfer needed from Account No. to Account No.
- **NEW APPROPRIATION** needed in Account No.

Emergency Clause Requested:

Reason:

1-14-19 Keith - Bulk water - \$4.50/50 gals. - Army minimum bill 4,000 gallons
Nino - prefer to keep bulk water options open.
Keith - we are @ 4.50 should be cheaper. Need to maintain flow in pipes

COUNCIL USE ONLY:

Committee Action/Recommendation:

Hold Bulk Water for w+utilities mtg.

Council Action Taken:

1-14-19 JS/DS ALMU for next 3 yrs

Ord./Res. Date:

Ord. 13-19
1-28-19
Water Rates

2-5-19 JS/DS Keep bulk rate same.
3-0 Charge minimum Rate \$18.00 for 0-3,999 gallons

*

5/18
1/25-18

(b) **Customers Outside City Limits.** An additional forty-five (45%) of the above rate schedule shall be charged to all customers outside the corporation limits of the City.

(c) **The City shall determine the reading schedule for its customers.**

(d) **Bulk Water Rates.** The rate charged for bulk water sales shall be ~~\$4.50~~ ^{\$4,000 - \$18.00} per 1,000 gallons. A deposit of \$50.00 will be required in order to establish a bulk water account. This deposit shall be refunded when the account is closed and all related equipment is returned to the Water Department.

SEC. 3: That this Ordinance shall be retroactive to November 26, 2007, when Sections (b), (c) and (d) were inadvertently omitted from the codified ordinances by the passage of Ordinance No. 186-07.

SEC. 4: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SEC. 5: That this Ordinance shall be considered an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason that Sections (b), (c) and (d) were inadvertently eliminated from this section by Ordinance 186-07, passed November 26, 2007 and shall be replaced retroactive to this date; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and signature by the Mayor.

PASSED: September 10, 2018

SIGNED: John M. Coyne, III
President of Council

ATTEST: Kathy Patton
Clerk of Council

APPROVED: September 11, 2018

SIGNED: Dennis Hanwell
Mayor

Discussion

RCA 19-016-1/14
Finance

STANLEY D. SCHEETZ CO., L.P.A.
ATTORNEY AT LAW
225 EAST LIBERTY STREET
MEDINA, OHIO 44256
E-MAIL: SDSRELAW225@GMAIL.COM

TEL. 330-722-2636

FAX: 330-723-2414

December 12, 2018

HAND DELIVERED

RECEIVED

Keith Dirham, City of Medina Fiscal Officer
Kathy Patton, Medina City Council Clerk
132 North Elmwood Street
Medina, Ohio 44256

DEC 13 2018

BY: _____

Re: Greenhaven Development Co., Inc., John Demund, President
Petition for Detachment of land from City of Medina to Lafayette Township
Vacant land consisting of 8.2903 acres, known currently as Medina City Lot No. 2490.

Dear Keith and Kathy:

The Petition for Detachment of Land from the City of Medina to the Township of Lafayette, was filed with the Medina County Commissioners on November 6, 2018.

The Review Hearing for the Petition for Detachment before the Medina County Commissioner has been rescheduled to March 5, 2019, at 9:00 A.M., at the Medina County Commissioners, Room 201, Medina County Administration Building, 2nd Floor, at 144 N. Broadway Street, Medina, Ohio 44256.

1-28-19
Nicks Johnson
Cunningham
Surveyor.
SC- subj to lease
agreement.
starker - what
benefit for city
- Rail crossing
would need
more discussio
PP. Rail is
maintained

Please acknowledge receipt of this letter by signing below and returning the enclosed copy to the undersigned.

Thank you for your cooperation.

Sincerely,

Stanley D. Scheetz

Stanley D. Scheetz
Attorney at Law

1-14-19 Stan Scheetz 8,239 acres - dormant
zoned Industrial, land locked - by Seeley Mattress
- offered to them but they dont want.
- has sewer + water - no debt on land
- Cluster Home subdivision 26-28 cluster homes.

Coyne - Railroad Track -
Stan - will be donating a piece. Need to speak w/Park Dist.

~~Paul - Any option for city?~~

Coyne - can you change zoning? Spot zoning.
Mayor - Caution Council threat Seeley may move in future. Osborne + Fetcko,
Carlisle expansion - Complaints.

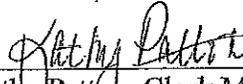
Kimberly - Concern if Seeley changes hands, may cause issues.
Stan - Have done multiple detachments. No problem whatsoever 300ft away from Seeley.
50 yrs. dormant land. Coyne - Council go look at - Lafayette will have to rezone.

Huber - Entirely up to Council. Coyne - Council go look at - Lafayette will have to rezone.
Hold next meeting

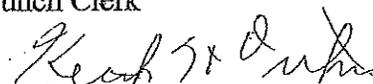
1-28-19 Pat - install Rail crossing to allow rd. - Costly/maintenance/liability. Talked to RR.
could today - but in future, if they want more cars, there wouldnt be enough room.
- very old spur used to go to Seeley - Need to look into - cant eliminate rail access
Hold. - what's cost to remove spur, Add crossing + maintain?
Mr. Johnson - prefer to table

RECEIPT

I, hereby acknowledge that on the 12th day of December, 2018, I received a copy of the Petition for Detachment and Exhibits, filed by Greenhaven Development Co., Inc., John Demund, President, from Stanley D. Scheetz, Attorney at Law, Attorney for Petitioner.

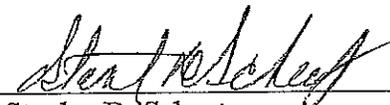


Kathy Patton, Clerk Medina City
Council Clerk



Keith Dirham, Medina City
Financial Director

I certify that I, Stanley D. Scheetz, personally delivered the above notice to Kathy Patton, Clerk Medina City Council Clerk, and/or Keith Dirham, Medina City Financial Director, on the 12th day of December, 2018.



Stanley D. Scheetz

Legend

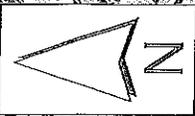
-  City of Medina Boundary
-  Parcels
- City of Medina Zoning District**
 -  I-1

Subject Site:
028-19C-23-001
8.2908 acres
City of Medina
I-1, Industrial district

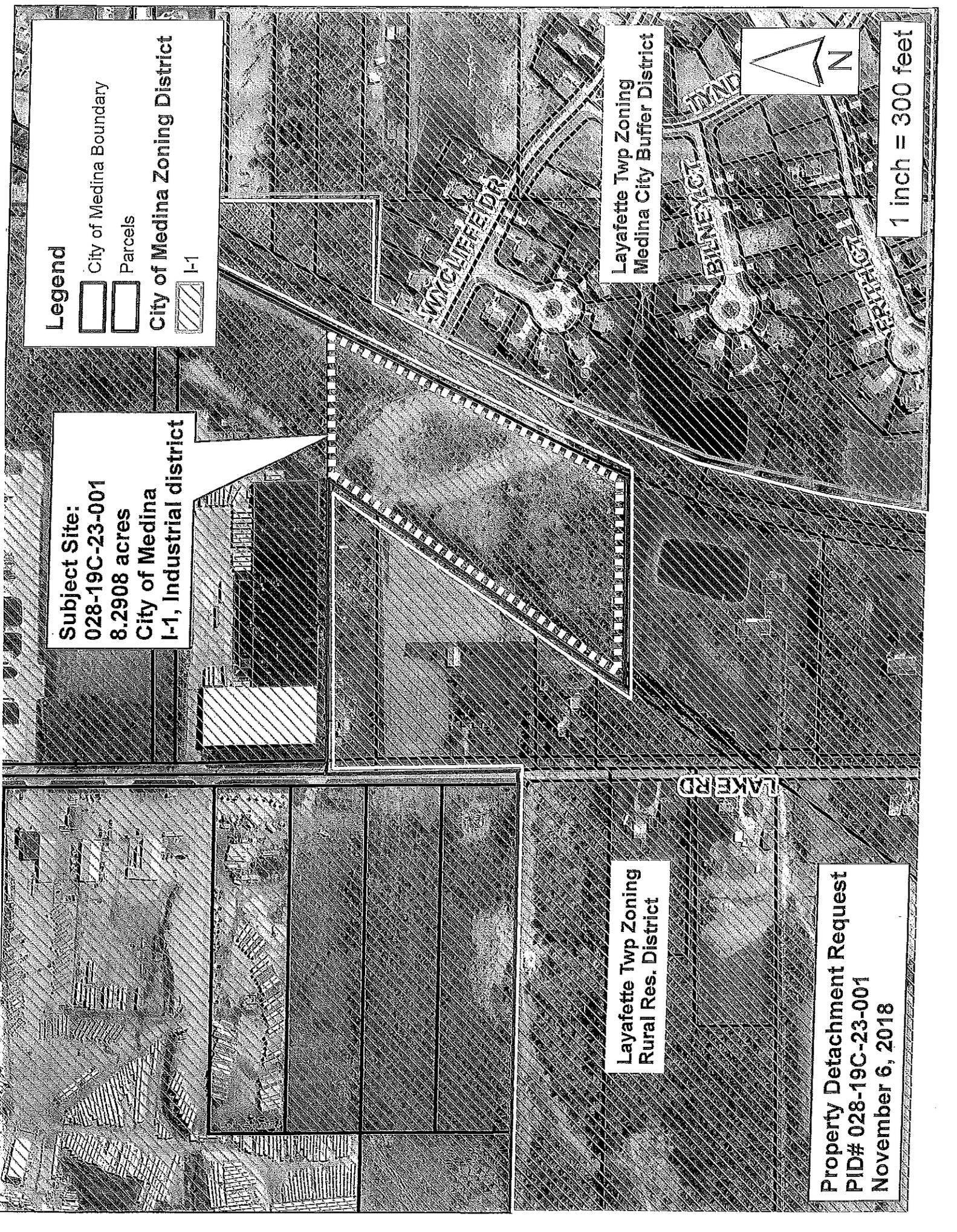
Lafayette Twp Zoning
Medina City Buffer District

Lafayette Twp Zoning
Rural Res. District

Property Detachment Request
PID# 028-19C-23-001
November 6, 2018



1 inch = 300 feet



MEMO

TO: Medina City Council Members
FROM: Gregory A. Huber, Law Director
DATE: December 6, 2018
RE: Detachment of Property

On November 6, 2018, Attorney Stan Scheetz presented to the City of Medina a request for detachment of land, a copy of which is attached to this memorandum as "Exhibit A." Attorney Scheetz is representing Greenhaven Development Co., Inc., through John Demund, President; the land that is at issue is owned by Greenhaven Development Co., Inc., and is approximately 8.2903 acres of land directly adjacent to Lafayette Township. Attached to this memorandum as "Exhibit B" is an overhead view of the land in question prepared by Jonathan Mendel; it is demarked with hash marks so that you may look at the subject property in relation to the surrounding land. The subject property is zoned I-1, Industrial.

Greenhaven Development Co., Inc., apparently would like to construct cluster homes on the 8.29 acres of land. This type of development would not normally occur in an industrial zoning district without land use approval or rezoning under Medina's Zoning Code. This type of development would be an easier fit in Lafayette Township's Zoning Code as it currently exists.

The question of detachment of land is governed by R.C. 709.38. A copy of the statute is enclosed with this memorandum as "Exhibit C." Essentially, R.C. 709.38 requires that detachment is only permissible if the city council gives "assent" to the detachment request. The question of detachment is entirely discretionary with this City Council. There is no legal test one way or the other for criteria as to when detachment is appropriate or necessary. The request for detachment is permissible if you as a City Council by majority vote decide that you want to proceed with the detachment request. I am not sure whether the property owner will want to present a later request for tying into the City's water system if detachment is permitted. In the past, the City has been presented with some difficulty where a housing development is authorized by the Council directly adjacent to an industrial district given the juxtaposition of noise, dust, etc. Probably the best example of this type of a potential problem involves the zoning issues that have occurred for residents in the Patriot's Way neighborhood, who have been voicing objection to the noise created in the industrial district near Progress Drive. The second observation mentioned by Mr. Mendel in reviewing this request involves the loss of I-1 zoned land that potentially results in the loss of possible business and income tax revenue to the City.

As indicated herein, the petition for detachment presents an issue that is entirely resolved at the discretion of the City Council. It may be appropriate to schedule this issue for a hearing in a finance committee meeting where Attorney Scheetz is permitted to present his request. City Council can then either vote on the issue or take the issue under advisement for further consideration and vote at a later date.

Please let me know if you have any questions with respect to this request.

GAH/sjs
Enclosures

Greg Huber

STATE OF OHIO :
COUNTY OF MEDINA :

RECEIVED

NOV 06 2018

BY: 3:02

CLERK OF COUNTY COMMISSIONERS
COUNTY OF MEDINA, OHIO

**PETITION FOR DETACHMENT FROM THE
CITY OF MEDINA TO LAFAYETTE TOWNSHIP**

ORC 709.38

To: The Board of County Commissioners
Medina County, Ohio
County Administration Building
144 North Broadway Street, Room 201
Medina, Ohio 44256

Attn: Rhonda Beck, Clerk of County Commissioners

The undersigned, being the sole owner of real estate adjacent to Lafayette Township, Ohio, does hereby request that your honorable body "detach" the territory described in "Exhibit A" attached hereto and made a part hereof and located in the City of Medina, County of Medina, and State of Ohio, and known as being the whole of Medina City Lot 2490, and containing 8.29 acres of land as surveyed by Robert A. Damon, Registered Surveyor No. 6083, in March, 2003, but subject to all legal highways, and that same shall be detached from the City of Medina, and annexed to the Township of Lafayette, Ohio. The total number of owners that own real estate in the territory sought to be "detached" is one (1).

The legal description of the territory sought to be detached pursuant to this Petition, and Ohio Revised Code 709.38, is attached here to and made a part hereof and marked as "Exhibit A", and accurate Detachment Plat map, is attached marked as "Exhibit B" and the Adjacent Property Owners List, is attached marked as "Exhibit C".

Stanley D. Scheetz, Attorney at Law, whose business address is 225 East Liberty Street, Medina, Ohio 44256; Phone: 330-722-2636; e-mail sdsrelaw225@gmail.com, is hereby appointed agent for the Petitioners as required by Section 709.38 of the Ohio Revised Code, with full power to amend, increase or decrease the area, to do any and all things essential hereto, and to take any action necessary for obtaining the granting of this Petition, without further expressed consent of the Petitioner.

WHOEVER SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF ANY RESOLUTION PERTAINING TO THIS DETACHMENT PROCEDURE, ALTHOUGH A WRIT OF MANDAMUS MAY BE

- EXHIBIT A -

SURVEY DESCRIPTION
8.2908 ACRES
PROJECT NO. 02-101

Situated in the City of Medina, County of Medina, State of Ohio and known as being part of Medina City Lot 2490 conveyed to Gildersleeve Family Partnership in OR-203, Page 98 of Medina County Recorders Records dated 5/21/84 further bounded and described as follows:

Beginning at a 3/4" iron pipe found at the southwest corner of Lafayette Township Tract 1, Large Lot 1, Lot 36 and the southeast corner of Lafayette Township Tract 1, Large Lot 1, Lot 37 being in the centerline of C.H. 19 Lake Road (variable width);

Thence N 0° 34' 08" E, 1869.67 feet along the east line of said Lot 37 and the west line of said Lot 36 and the centerline of said C.H. 19 to the northwest corner of land conveyed to John J. Riddell in OR-1220, Pages 154 and 157 of Medina County Recorders Records dated 8/30/96 being in a south Corporation Line of the City of Medina and a southwest corner of a part of Medina City Lot 2490 conveyed to Ohio Mattress Co. in Deed Volume 318, Page 366 of Medina County Recorders Records dated 11/30/64;

Thence N 89° 53' 43" E, 765.90 feet along the south line of said land conveyed to Ohio Mattress Co. and the north line of said land conveyed to John J. Riddell to a 5/8" rebar with cap stamped "Cunningham-5274" set at the northeast corner thereof being the principal place of beginning of the parcel described herein;

Thence N 89° 53' 43" E, 383.39 feet along the south line of said land conveyed to Ohio Mattress Co. to the southeast corner thereof being in an east Corporation Line of the said City of Medina and the west right-of-way of Baltimore and Ohio Railroad (100 feet wide) witnessed by a 1/2" iron pipe found S 89° 53' 43" W, 0.79 feet;

Thence S 27° 09' 47" W, 665.54 feet along the said east Corporation Line and the west right-of-way of said Baltimore and Ohio Railroad to a 5/8" rebar with cap stamped "Cunningham-5274" set;

Thence 215.20 feet being the arc of a curve deflecting to the left along the said east Corporation Line and the west right-of-way of said Baltimore and Ohio Railroad to a point in a south Corporation Line of the City of Medina witnessed by a 5/8" rebar found S 89° 54' 24" W, 3.95 feet, said arc has a radius of 2914.93 feet, a central angle of 4° 13' 48", a chord of 215.15 feet bearing S 25° 02' 53" W;

Thence S 89° 54' 24" W, 542.62 feet along a south Corporation Line of the City of Medina to a 5/8" rebar with cap stamped "Cunningham-5274" set;

Thence N 35° 08' 33" E, 962.72 feet along a west Corporation Line of the City of Medina to the principal place of beginning and containing therein 8.2908 acres of land as surveyed in March, 2003 by Robert A. Damon, Registered Surveyor No. 6083.

Bearings are to an assumed meridian and are used to denote angles only

PP # 028-19C-23-001 8.2908

14574-7



EXHIBIT "C"

ADJOINING PROPERTY OWNERS LIST

Roy and Joyce Farnsworth
4030 Bell Road
Seville, Ohio 44273
Permanent Parcel No.: 020-10B-19-004

Derrick and Megan Haas
6011 Lake Road
Medina, Ohio 44256
Permanent Parcel No.: 020-10B-19-005

Thomas Hamrick
5991 Lake Road
Medina, Ohio 44256
Permanent Parcel No.: 020-10B-19-006

Barbara Riddell
5951 Lake Road
Medina, Ohio 44256
Permanent Parcel No.: 020-10B-19-007

Karoline Krailo
6065 Lake Road
Medina, Ohio 44256
Permanent Parcel No.: 020-10B-25-021

Medina County Park District
6364 Deerview Road
Medina, Ohio 44256
Permanent Parcel No.: 021-10B-20-070
021-10B-26-022

Sealy Mattress Manufacturing Company, LLC
1070 Lake Road
Medina, Ohio 44256
Permanent Parcel No.: 028-19C-22-004

User: scheetz-goofy #2

1-17-19

Parcel Number: 021-108-10-
Location: Lafayette Township School Dist.: Medina City
Deeded Acreage: 0.000000 Star: NO
City Lot Number: , Village Lot Number: , Subdivision Lot Number: ,
Subdivision Name:
Road Name:

First Name: Last Name:
Owner Trust: Owner Percentage:
First Transfer Date: 07/18/1990 Second Transfer Date: 01/01/1900

Parcel Number: 021-108-10-056
Location: Lafayette Township School Dist.: Medina City
Deeded Acreage: 5.832000 Star: NO
City Lot Number: , Village Lot Number: , Subdivision Lot Number: ,
Subdivision Name:
Road Name: RYAN ROAD

First Name: Last Name:
Owner Trust: MEDINA COUNTY PARK DISTRICT
Owner Percentage: 100%
First Transfer Date: 12/09/2003 Second Transfer Date: 01/01/3000

Parcel Number: 021-108-20-070
Location: Lafayette Township School Dist.: Medina City
Deeded Acreage: 5.413000 Star: NO
City Lot Number: , Village Lot Number: , Subdivision Lot Number: ,
Subdivision Name:
Road Name: RYAN ROAD

First Name: Last Name:
Owner Trust: MEDINA COUNTY PARK DISTRICT
Owner Percentage: 100%
First Transfer Date: 12/05/2003 Second Transfer Date: 01/01/3000

Parcel Number: 021-108-26-022
Location: Lafayette Township School Dist.: Medina City
Deeded Acreage: 0.000000 Star: NO
City Lot Number: , Village Lot Number: , Subdivision Lot Number: ,
Subdivision Name:
Road Name: RYAN ROAD

First Name: Last Name:
Owner Trust: MEDINA COUNTY PARK DISTRICT
Owner Percentage: 100%
First Transfer Date: 02/15/1991 Second Transfer Date: 01/01/3000

Parcel Number: 028-15C--
Location: Medina City School Dist.: Medina City
Deeded Acreage: 0.006000 Star: NO
City Lot Number: , Village Lot Number: , Subdivision Lot Number: ,
Subdivision Name:
Road Name:

First Name: Last Name:
Owner Trust: Owner Percentage:
First Transfer Date: 07/18/1990 Second Transfer Date: 01/01/1900

*own R/A
TRACE NW
access from
Wycliffe
Drive
D.C.P.D.
Bike Trail
TRAIL
Terminated at
Wycliffe
Drive*

Medina County Tax Map Report

1-17-19

User: schuetz-goofy #4

Parcel Number: 021-108-20-070 School Dist.: Medina City
Location: Lafayette Township State: OH
Deeded Acreage: 5.413000 Lot Flag:
City Lot Number: / / Village Lot Number: / / Subdivision Lot Number: / /
Subdivision Name:
Road Name: RYAN ROAD
First Name: Last Name: MEDINA COUNTY PARK DISTRICT
Owner Trust:
First Transfer Date: 12/09/2003 Second Transfer Date: 01/01/3000

Kathy Patton

From: Dennis Hanwell
Sent: Thursday, January 17, 2019 12:43 PM
To: sdsrelaw225@gmail.com
Cc: Council Offices; 'Coyne, John'; Jim Shields; Dennie Simpson (drsreigh@yahoo.com); Greg Huber (ghuber@gambit.net); Greg Huber; Dennis Hanwell; Patrick Patton
Subject: Rail Line

Stan

Patrick looked at your handouts and brought to my attention that we still maintain the rail line ~ 200' south of Wycliffe. Pat will check with W & LE to see if we need all of the track to service Spray Products, in the old Valspar/Plastikote building. If they do need it, obviously the grade crossing would need to meet W & LE standards as well as what Pat feels is necessary if the detachment is approved by Council. When we discussed earlier I thought the county trail was using the old rail line, but that is not until 200 feet or so south of Wycliffe.

FYI

Dennis

REQUEST FOR COUNCIL ACTION

No. RCA 19-031-2/11
Committee: Finance + Council

FROM: Keith H. Dirham
DATE: February 5, 2019
SUBJECT: Authorization of payment greater than or equal to \$3,000 in accordance with ORC 5705.41 (D) (1)

SUMMARY AND BACKGROUND:

In accordance with ORC 5705.41 (D) (1), I respectfully request that Council pass a resolution authorizing payment to Civica CMI for 2019 License Support and Maintenance of the Municipal Court's Software (see attached invoice).

This request for Council Action shall serve as the Finance Director's certification that there was at the time of the making of this contract and there is at the time of the execution of this certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of the appropriate fund free from any previous encumbrances.

ORC 5705.41 (D) (1):

Except as otherwise provided in division (D)(2) of this section and section 5705.44 of the Revised Code, make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days after the taxing authority receives such certificate; provided that, if the amount involved is less than one hundred dollars in the case of counties or three thousand dollars in the case of all other subdivisions or taxing units, the fiscal officer may authorize it to be paid without such affirmation of the taxing authority of the subdivision or taxing unit, if such expenditure is otherwise valid.

Estimated Cost:

Suggested Funding:

- sufficient funds in Account No.
- transfer needed from Account No. _____ to Account No. _____
- NEW APPROPRIATION needed in Account No. _____

Emergency Clause Requested: Yes

Reason: Vendor is awaiting payment -- they would appreciate the resolution being passed through Finance Committee and Council at the February 11th meetings so the check can be cut on February 15th.

COUNCIL USE ONLY:

Committee Action/Recommendation:

Council Action Taken:

**Ord./Res.
Date:**

*Ord 26-19
2-11-19*

CIVICA

Transforming the way you work

Medina Municipal Court
135 North Elmwood Avenue
Medina, OH 44256

Civica CMI INVOICE

INVOICE No.	M/CM001384
Tax Point Date	Jan 02 2019
P.O. Number	
Account No.	DMED1167
Contract Ref:	LSM0181CMI
Business Unit	Civica CMI
Payment Terms	30 days
Due Date	Feb 01 2019
Billing Cycle	Annual Billing
Charge Type	Renewal

End user: Medina Municipal Court

Queries regarding this invoice
please contact Missy Matherne on
+1 (937) 836 4499 and quote invoice number

Licence, Support and Maintenance For the Period : 01/01/2019 to 12/31/2019	Qty	Unit Price	Price (Based on Period)
22-Database Support	1	5,905.95	5,905.95
64-DocuScan-Court-Base	1	8,186.94	8,186.94
70-Authority Municipal Court-Base	1	14,314.72	14,314.72

PO # 2019-321 Line # 1
 Partial _____ Complete X
 Date: 1-15-19
 Approved: CL 38,407.61

Currency	Dollars	Subtotal	28,407.61
		Tax	0.00
		Total	28,407.61

Please remit payment to:

Civica CMI
52 Hillside Court
Englewood
OH 45322

REQUEST FOR COUNCIL ACTION

No. RCA 19-032-2/11

FROM: Keith H. Dirham
DATE: January 29, 2019
SUBJECT: Authorization of payment greater than or equal to \$3,000 in accordance with ORC 5705.41 (D) (1)
Committee: Finance + Council

SUMMARY AND BACKGROUND:

In accordance with ORC 5705.41 (D) (1), I respectfully request that Council pass a resolution authorizing payment to Huntington Bank for the Court's credit card charge for office furniture from Talberts Commercial Products (see attached invoice).

This request for Council Action shall serve as the Finance Director's certification that there was at the time of the making of this contract and there is at the time of the execution of this certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of the appropriate fund free from any previous encumbrances.

ORC 5705.41 (D) (1):

Except as otherwise provided in division (D)(2) of this section and section 5705.44 of the Revised Code, make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days after the taxing authority receives such certificate; provided that, if the amount involved is less than one hundred dollars in the case of counties or three thousand dollars in the case of all other subdivisions or taxing units, the fiscal officer may authorize it to be paid without such affirmation of the taxing authority of the subdivision or taxing unit, if such expenditure is otherwise valid.

Estimated Cost:

Suggested Funding:

- sufficient funds in Account No.
- transfer needed from Account No. to Account No.
- NEW APPROPRIATION needed in Account No.

Emergency Clause Requested: Yes

Reason: Finance charges are accruing for this unpaid balance on the Court's credit card. They would appreciate the resolution being passed through Finance Committee and Council at the February 11 meetings so the check can be cut on February 15.

COUNCIL USE ONLY:

Committee Action/Recommendation:

Council Action Taken:

Ord./Res.

Date:

Ord. 27-19
2-11-19

TALBERTS COMMERCIAL PRODUCTS

P.O. BOX 829 MEDINA, OH 44256

330 725 3877 FAX 330 722 1720 SALES@TALBERTS.COM

WWW.TALBERTS.COM

December

5, 2018

MEDINA MUNICIPAL COURT AP Contact:

135 N. ELMWOOD ST.
MEDINA, Ohio 44256
(330)723-3287

AP
clastuka@medinamunicipalcourt.org

PO # 18-1970 Line # 1

Partial ~~X~~ Complete

Date: 12-19

Approved: CL 1704.59

Order 02259 12/5/2018

User: CINDY LASTUKA

* Indicates a required field

Item #	Customer Item #	Description	UOM	Qty	Customer Price	Total
LLR83307		Lorell Mid-back Task Chair - Fabric Black Seat - Fabric Black Back - 27.5" Width x 27.8" Depth x 41.9" Height	EA	9	150.17	1,351.53
LLR83307		Lorell Mid-back Task Chair - Fabric Black Seat - Fabric Black Back - 27.5" Width x 27.8" Depth x 41.9" Height	EA	1	150.17	150.17
LLR84868		Lorell Executive Mid-back Work Chair - Black Seat - 5-star Base - Black - 26" Width x 27" Depth x 40.8" Height	EA	1	125.89	125.89
Misc - Furniture		chair assembly fee	EA	11	7.00	77.00

\$1,704.59

Tax: \$0.00

Total: \$1,704.59

balance due

*then to Now
\$3000+*

*Going to Finance
Committee 2/11,*

Council 2/25.

*\$1629.41 deposit
paid on Dec. due*

bill was also a

TALBERTS COMMERCIAL PRODUCTS

P.O. BOX 829 MEDINA, OH 44256

330 725 3877 FAX 330 722 1720

SALES@TALBERTS.COM

WWW.TALBERTS.COM

October

31, 2018

**MEDINA CITY MUNICIPAL COURT
CONFERENCE TABLE DESK AND JURY CHAIRS
COLOR: MAHOGANY**

	QTY	LIST	YOUR PRICE	EXT
MAGISTRATES OFFICE				
HHTLC4284.G.N.N.N 42W X 84D CONFERENCE TABLE TOP/MAHOG.	1EA	\$841.00	\$546.65	\$546.65
HTLP84.N BASE LEGS FOR 84"CONFERENCE TABLE/MAHOG.	1ST	\$536.00	\$348.40	\$348.40
HGROMMET PLASTIC CIRCULAR GROMMET FOR TOP	2EA	\$35.00	\$24.00	\$48.00
H105102.N.N PEDESTAL,MOBILE,BX/BX/FILE,MAHOGANY LAMINATE	2EA	\$826.00	\$499.99	\$999.98
H1522 22W X 15D PENCIL DRAWER/MAHOG LAM	2EA	\$177.00	\$115.05	\$230.10
LLR85563 MID-BACK MESH CHAIR,FABRIC SEAT,ADJ.,ARMS see page 149 letter E of the furniture catalog	2EA	\$352.00	\$205.79	\$411.58
H1876 36W X 72H X 11D BOOKCASE,6 SHELF,LAMINATE/MAHOG.	1EA	\$422.00	\$274.30	\$274.30
H1801 36W X 25H DOORS FOR BOOKCASE/	1ST	\$192.00	\$124.80	\$124.80
ITEMS BELOW ARE NOT INCLUDED IN THE QUOTE				
LLR84868 CHAIR POSSIBILITY FOR JURY AREA see page 150, letter D of the furniture catalog	1EA	125.89/EA		
HON2191NSR11 HON PILLOWSOFT HIGH BACK CHAIR see page 153 letter A of the furniture catalog	1EA	648.49/EA		

PO # _____ Line # _____
 Partial _____ Complete _____
 Date: 12-18-18
 Approved: [Signature] 1629.41

SUB TOTAL \$2,983.81
 INSTALLATION \$275.00
 TOTAL \$3,258.81
 S/H FREE
 TAX @ 6.75% \$0.00
 TOTAL \$3,258.81

paid \$1629.41 on 12/28/18. [Signature]

IMPORTANT ! PLEASE READ: THIS IS A LEGALLY BINDING CONTRACT

- ALL SALES ARE FINAL -**NO RETURNS ON SPECIAL ORDER FURNITURE**. WITH THE EXCEPTION OF CONCEALED DAMAGE- IN THIS EVENT WE WILL REPLACE THE DAMAGED PIECE AT NO ADDITIONAL COST TO THE CUSTOMER
- ALL PRICE QUOTES ARE ONLY GOOD FOR 30 DAYS FROM THE DATE OF QUOTE
- PLEASE REVIEW YOUR PLAN AND COLOR/STYLE SCHEME TO MAKE CERTAIN THEY ARE CORRECT TO YOUR SPECIFICATIONS - YOUR FURNITURE WILL BE ORDERED EXACTLY AS IT APPEARS ON THE ABOVE PROPOSAL
- PLEASE ALLOW APPROXIMATELY 4-6 WEEKS FOR DELIVERY
- INSTALLATION FEE IS BASED ON A CLEARED OUT AREA TO BUILD FURNITURE/PANEL SYSTEM, WE DO NOT REMOVE EXISTING FURNITURE, PANELS, ETC.
- TERMS OF PAYMENT: 1/2 DOWN AND BALANCE DUE ON INSTALLATION OR PAYMENT IN FULL

I ACCEPT AND AGREE TO PURCHASE THE FURNITURE PROPOSAL AS OUTLINED ABOVE

NAME: _____ TITLE: _____

COMPANY/ORGANIZATION: _____ P.O.# _____

SIGNED: _____ DATE: _____

REQUEST FOR COUNCIL ACTION

No. RCA 19-033-2/11

FROM: Keith H. Dirham
DATE: Monday, February 04, 2019
SUBJECT: Elected Official Salaries

Committee: Finance

SUMMARY AND BACKGROUND:

Ordinance 103-17 set Council Salaries through 2021. Under Ohio law and the City Charter, salaries for elected officials must be determined prior to the filing deadline for petitions for the position. Thus, salaries for Council positions elected to full terms in 2019 must be set for 2022 and 2023 this year. Council salaries through 2021 are as follows:

President of Council:

- 2019: \$9,000
- 2020: 13,140
- 2021: 13,776

Ward 1, Ward 3, and Paul Rose's At-Large position:

- 2019: \$7,920
- 2020: \$8,760
- 2021: \$9,180

Ward 2, Ward 4, and Bill Lamb's At-Large position:

- 2019: \$6,000
- 2020: \$8,760
- 2021: \$9,180

Estimated Cost:

Suggested Funding:

- sufficient funds in Account No.
- transfer needed from Account No.
to Account No.
- NEW APPROPRIATION needed in Account No.

Emergency Clause Requested:

Reason:

COUNCIL USE ONLY:

Committee Action/Recommendation:

Council Action Taken:

Ord./Res.

Date:

SECTION 31.01 SCHEDULE OF PAY FOR ELECTED OFFICIALS

All elected officials of the City of Medina, Ohio, shall be paid a salary in accordance with the following schedule of pay basis:

Director of Finance*	\$86,699.86 (Annual - 2018)	Payable Bi-weekly
	\$88,433.80 (Annual - 2019)	Payable Bi-weekly
	\$90,202.58 (Annual - 2020)	Payable Bi-weekly
	\$92,006.55 (Annual - 2021)	Payable Bi-weekly

(Ord. 42-00, 171-05, 99-17)

Mayor*	\$81,599.96 (Annual - 2018)	Payable Bi-weekly
	\$83,231.98 (Annual - 2019)	Payable Bi-weekly
	\$84,896.50 (Annual - 2020)	Payable Bi-weekly
	\$86,594.40 (Annual - 2021)	Payable Bi-weekly

(Ord. 43-00, 170-05, 171-07, 109-13, 99-17)

President of Council	\$ 9,000.00 (Annual - 2018)	Payable Monthly
(Term 1/1/16-12/31-19)	\$ 9,000.00 (Annual - 2019)	Payable Monthly
	\$13,140.00 (Annual - 2020)	Payable Monthly
	\$13,776.00 (Annual - 2021)	Payable Monthly

Council Members (1/1/18-12/31/21)

Ward 1 Council	\$ 7,920.00 (Annual - 2018)	Payable Monthly
Ward 3 Council	\$ 8,340.00 (Annual - 2019)	Payable Monthly
At-Large Council (Rose)	\$ 8,760.00 (Annual - 2020)	Payable Monthly
	\$ 9,180.00 (Annual - 2021)	Payable Monthly

Council Members (1/1/16-12/31/19)

Ward 2 Council	\$ 6,000.00 (Annual - 2018)	Payable Monthly
Ward 4 Council	\$ 6,000.00 (Annual - 2019)	Payable Monthly
At-Large Council (Lamb)	\$ 8,760.00 (Annual - 2020)	Payable Monthly
	\$ 9,180.00 (Annual - 2021)	Payable Monthly

(Ord. 103-17)

Municipal Court Judge *	ORC 1901.11	Payable Bi-weekly
Clerk of Court*	ORC 1901.31	Payable Bi-weekly

(Ord.. 26-07)

That in accordance with Article III, Section 12 of the Charter of the City of Medina, Ohio, the above referenced increases shall take effect for those officials taking office January 1, 2018.

REQUEST FOR COUNCIL ACTION

No. RCA 19-034-2/11
Committee: Finance

FROM: Keith H. Dirham
DATE: Monday, February 04, 2019
SUBJECT: Letter of Arrangement with AOS

SUMMARY AND BACKGROUND:

I respectfully request that Council authorize the attached Letter of Arrangement with the Auditor of State for the City's 2018 Audit and approve an expenditure not to exceed \$40,000 for this purpose.

Estimated Cost:

Suggested Funding:

- sufficient funds in Account No.
- transfer needed from Account No. _____ to Account No. _____
- NEW APPROPRIATION needed in Account No. _____

Emergency Clause Requested:

Reason:

COUNCIL USE ONLY:

Committee Action/Recommendation:

Council Action Taken:

Ord./Res.

Date:

OHIO AUDITOR OF STATE KEITH FABER



February 4, 2019

Dennis Hanwell, Mayor
City of Medina
132 North Elmwood Avenue
Medina, Ohio 44256

This engagement letter describes the arrangement between the City of Medina, Medina County, Ohio (the City) and the Auditor of State including the objective and scope of the services we will provide, the City's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services satisfy the City's audit requirements.

Summary of Services

We will audit the City's basic financial statements as of and for the year ended December 31, 2018. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. The objective of an audit is to express our opinion concerning whether the basic financial statements and related notes present fairly, in all material respects, the City's financial position, changes in financial position, required budgetary comparisons, and cash flows (where applicable), in conformity with U.S. generally accepted accounting principles.

We expect to deliver our report on or about July 1, 2019.

We will audit to form an opinion on the basic financial statements. We will also opine on whether supplementary information is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

We will apply certain limited procedures to required supplementary information. However, we will not opine or provide any assurance on this information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We also will read the other information included in the introductory and statistical sections of the Comprehensive Annual Financial Report (CAFR) and consider whether this information, including the manner of its presentation, is materially consistent with information appearing in the financial section. However, we will not express an opinion or any other assurance on the introductory or statistical sections of the CAFR.

Engagement Team

The engagement will be led by:

- * Dan Stuetzer, Chief Auditor, who will be responsible for assuring the overall quality, value, and timeliness of our services to you;
- * Lindsey Young, Senior Audit Manager, who will be responsible for managing the delivery of our services to you; and
- * Josh Ziegler, Audit Manager, who will be responsible for on-site administration of our services to you.

The Auditing Process

Our Responsibilities:

The *Summary of Services* above describes our responsibilities for the City's basic statements and other financial information.

We will conduct our audit in accordance with U.S. generally accepted auditing standards (GAAS) and the Comptroller General of the United States' standards for financial audits included in *Government Auditing Standards*, the Single Audit Act Amendments of 1996, and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards require that we plan and perform the audit to reasonably assure that the financial statements are free of material misstatement.

Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatement may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We may limit certain procedures to selective testing of data. Therefore we might not detect material error and fraud if it exists. It is not cost-efficient to design procedures to detect immaterial error or immaterial fraud. Also, because of the characteristics of fraud, including attempts at concealment through collusion and forgery, a properly designed and executed audit may not detect a material fraud.

We will communicate all instances where we believe fraud *may* exist to you. These would include instances where we:

- Have persuasive evidence that fraud occurred.
- Determined fraud risks exist and were unable to obtain convincing evidence to determine that fraud was unlikely.

Similarly, noncompliance may have occurred. However, our audit provides no assurance that noncompliance generally will be detected and only reasonable assurance that we will detect noncompliance directly and materially affecting the determination of financial statement amounts. We will inform you regarding material error or noncompliance that come to our attention.

If we find indications of abuse, we will expand our tests to determine its financial statement effect. *Government Auditing Standards* defines *abuse* as behavior which while not necessarily a legal violation, is behavior a prudent person would deem improper or deficient. Because this determination is subjective, *Government Auditing Standards* does not expect auditors to provide reasonable assurance of detecting abuse.

If for any reason we are unable to complete the audit or are unable to form an opinion, we may disclaim an opinion on your financial statements. In this unlikely event, we will communicate the reason for disclaiming an opinion to you, and to those charged with governance, in writing.

Your Responsibilities and Identification of the Applicable Reporting Framework:

We will audit assuming that management and those charged with governance acknowledge and understand they are responsible for:

1. Preparing the financial statements and other financial information, including related disclosures and selecting and applying accounting principles in accordance with accounting principles generally accepted in the United States of America.
2. Providing us with:
 - a. Access to all information of which management is aware that is relevant to preparing and fairly presenting the financial statements such as records, documentation, and other matters;
 - b. Written representations as part of the engagement, from management and/or attorneys, understanding separate legal fees from attorneys may result;
 - c. Additional information that we may request from management for the audit; and
 - d. Unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence.
3. Inform us of events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements.
4. Preparing supplementary information including the Schedule of Expenditures of Federal Awards in accordance with the applicable criteria.
 - a. Include our report on the supplementary information in any document that includes the supplementary information and that indicates that the auditor has reported on this supplementary information.
 - b. Present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the City of the supplementary information and the auditor's report thereon.
5. Reporting fraud and noncompliance of which you are aware to us.
6. Making available to the auditor draft financial statements and any accompanying other information in time to allow the auditor to complete the audit in accordance with the proposed timeline.
7. Reviewing drafts of the audited financial statements, footnotes, any supplemental information, auditor's reports and any findings; and informing us of any edits you believe may be necessary.
8. Designing and implementing programs and controls to prevent and detect fraud.

You should not rely on our audit as your primary means of detecting fraud.

Compliance with Laws and Regulations

Our Responsibilities

As part of reasonably assuring whether the financial statements are free of material misstatement, we will test the City's compliance with certain provisions of laws, regulations, contracts, and grants if noncompliance might reasonably directly and materially affect the financial statements. However, except for major federal financial assistance programs, our objective is not to opine on overall compliance with these provisions.

Your Responsibilities:

Management and those charged with governance are responsible for:

1. Being knowledgeable of, and complying with, laws, regulations, contracts, and grants applicable to the City.
2. Identifying for us other financial audits, attestation engagements, performance audits, internal audits, reports from regulators or other studies related to the City (if any), and the corrective actions taken to address these audits' significant findings and recommendations.
3. Tracking the status of prior audit findings.
4. Taking timely and appropriate steps to remedy fraud, noncompliance, violations of provisions of laws, regulations, contracts or grant agreements, or abuse we may report.
5. Providing your views and planned corrective action on audit findings we may report.

Internal Control

Our Responsibilities:

As a part of our audit, we will obtain an understanding of your City and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses.

In assessing risk, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of opining on the effectiveness of the City's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Your Responsibilities:

Design, implement and maintain internal control relevant to compliance and the preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error. Appropriate supervisory reviews are necessary to reasonably assure that adopted policies and prescribed procedures are followed.

Your Responsibility for Service Organizations:

Service organizations are other governmental entities, organizations; or companies that provide services to you, as the user City, relevant to your internal controls over financial reporting. Service organizations process transactions reflected in your City's financial statements, and therefore fall within the scope of our audit. While service organizations are responsible for establishing and maintaining their internal control, you are responsible for being aware of the service organizations your City uses, and for establishing controls to monitor the service organization's performance. Because the complexity of service organization transaction processing can vary considerably, your monitoring activities can vary accordingly.

When transaction processing is complex and the volume of transactions is relatively high, obtaining and reviewing a service organization auditor's *Independent Service Auditor's Report on Management's Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls Report* (Type 2 Service Organization Control Report (SOC 1)) may be the most effective method of meeting your responsibility to monitor a service organization, and may also be the only efficient means by which we can obtain sufficient evidence regarding their internal controls. AT Section 801, *Reporting on Controls at a Service Organization* for service organization reports dated prior to May 1, 2017 and AT-C Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting* for service organization reports dated on or after May 1, 2017 discuss the aforementioned report. (In some circumstances, we can accept a suitably-designed agreed-upon procedures report (AUP) in lieu of a SOC 1 report.)

You are responsible for informing our staff of the service organizations your City uses, and for monitoring these service organizations' performance.

Service organizations of which we are aware are:

- RITA., which collects your City's income taxes
- Medina County, which bills and collects your City's property taxes

Please confirm to us that, to the best of your knowledge, the above listing is complete.

Of the service organizations above, those for which we believe the complexity of processing and volume of transactions warrant a SOC 1(or AUP) report are:

- RITA., which collects your City's income taxes

Without an acceptable SOC 1 or AUP report for the above-listed organizations, generally accepted auditing standards may require us to qualify our opinion on your City's financial statements due to an insufficiency of audit evidence regarding service organization transactions included in your City's financial statements. You are responsible for communicating the need for a SOC 1 or AUP report to these service organizations.

Additional Responsibilities and Reporting Under the Uniform Guidance

Our Responsibilities:

For grant funding subject to the Uniform Guidance, as the Guidance requires, we will test controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to opine on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

Additionally, the Uniform Guidance requires that we also plan and perform the audit to reasonably assure whether the auditee has complied with applicable federal statutes, regulations, and terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could directly and materially affect each of your major programs.

In accordance with the Uniform Guidance, we will prepare the following report:

Independent Auditor's Report on Compliance with Requirements Applicable To [Each] [the] Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Our report on compliance will include our opinion on compliance with major federal financial assistance programs and also describe instances of noncompliance with Federal requirements we detect that require reporting per the Uniform Guidance. This report will also describe any significant deficiencies and/or material weaknesses we identify relating to controls used to administer Federal award programs. However, this report will not opine on internal control used to administer Federal award programs.

We are also responsible for completing certain parts of OMB Form SF-SAC (the Data Collection Form).

Your Responsibilities:

You are responsible for identifying federal statutes, regulations and the terms and conditions relating to Federal award programs, and for complying with them. You are responsible for compiling the Schedule of Expenditures of Federal Awards and accompanying notes.

For grant funding subject to the Uniform Guidance, you are required to establish and maintain effective internal controls to reasonably assure compliance with federal statutes, regulations and terms and conditions of federal awards and controls relating to preparing the Schedule of Expenditures of Federal Awards. Additionally, you are responsible for evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and for preparing a summary of schedule of prior audit findings and a separate corrective action plan.

You are responsible for informing us of significant subrecipient relationships and contractor relationships (previously known as vendor relationships), when the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for completing your City's Data Collection Form and assuring the reporting package (including the Data Collection Form) is filed in accordance with the electronic submission requirements.

You are responsible for providing electronic files that are unlocked, unencrypted and in an 85% text searchable PDF format for your City's single audit submission of the reporting package to the Federal Audit Clearinghouse.

Representations from Management

Your Responsibilities

Upon concluding our engagement, management and, when appropriate, those charged with governance will provide to us written representations about the audit that, among other things, will confirm, to the best of their knowledge and belief:

- Management's responsibility for preparing the financial statements in conformity with generally accepted accounting principles, and the Schedule of Expenditures of Federal Awards in accordance with the Uniform Guidance
- The availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings;
- Management's responsibility for the City's compliance with laws and regulations;
- The identification and disclosure to the auditor of all laws, regulations, and provisions of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and;
- The absence of fraud involving management or employees with significant roles in internal control.

Additionally, we will request representations, as applicable, regarding:

- The inclusion of all components, and the disclosure of all joint ventures and other related organizations;
- The proper classification of funds, net position and fund balances;
- The proper approval of reserves of fund equity;
- Compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws or ordinances; compliance with any tax or debt limits, and any debt covenants;
- Representations relative to required supplementary information;
- The identification of all federal assistance programs, and compliance with grant requirements.
- Events occurring subsequent to the fiscal year end requiring adjustment to or disclosure in the financial statements or Schedule of Expenditures of Federal Awards.

Management is responsible for adjusting the financial statements to correct misstatements we may detect during our audit and for affirming to us in the representation letter that the effects of any uncorrected misstatements we aggregate during our engagement and pertaining to the latest period the statements present are immaterial, both individually and in the aggregate, to the opinion units. (*Financial statements include the related footnotes and required and other supplemental information*).

Communication

Our Responsibilities

As part of this engagement the Auditor of State will communicate certain additional matters (if applicable) to the appropriate members of management and to those charged with governance. These matters include:

- The initial selection of and changes in significant accounting policies and their application;
- The process management uses to formulate particularly sensitive accounting estimates and the basis for their conclusions regarding the reasonableness of those estimates;
- Audit adjustments, whether posted or waived;
- Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our opinion;
- Our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
- Major issues that were discussed with management related to retaining our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and
- Serious difficulties we encountered in dealing with management during the audit.

We will present those charged with governance our Summary of Identified Misstatements (if any) at the conclusion of our audit.

Terms and Conditions Supporting Fee

As a result of our planning process, the City and the Auditor of State have agreed to an approach designed to meet the City's objectives for an agreed-upon fee, subject to the following conditions.

Our Responsibilities:

In providing our services, we will consult with the City regarding matters of accounting, financial reporting or other significant business issues. Accordingly, our fee includes estimated time necessary for this consultation. Circumstances may require the Auditor of State to confirm balances with your financial institution resulting in additional nominal charges which will not require an amendment to this agreement. However, should a matter require research, consultation or audit work beyond this estimate, the Auditor of State and the City will agree to an appropriate revision in services and fee. These revisions will also be set forth in the form of the attached *Amendment to Engagement Letter*.

Your Responsibilities:

The City will provide in a timely manner all financial records and related information to us, an initial list of which has been furnished to you, including timely communication of all significant accounting and financial reporting matters, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason the City is unable to provide these schedules, information and assistance, the Auditor of State and the City will mutually revise the fee to reflect additional services, if any, we require to achieve these objectives. These revisions will be set forth in the form of the attached *Amendment to Engagement Letter*.

Confidential Information:

You should make every attempt to minimize or eliminate the transmission of personal information to the Auditor of State (AOS). All documents you provide to the AOS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. should be redacted of any personal information. Personal information includes social security numbers, date of birth, drivers' license numbers or financial institution account numbers associated with an individual. The public office should redact all personal information from electronic records before they are transmitted to the AOS. This information should be fully blacked out in all paper documents prior to sending to the AOS. If personal information cannot be redacted from any records or documents; the public office must identify these records to the AOS.

If redacting this personal information compromises the audit or the ability to prepare financial statements, the public office and the AOS will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates a hardship on the public office in terms of resources, recordkeeping or

other issues, the public office and the AOS may collaborate on alternative methods of providing the public office's data to the AOS without compromising the personal information of individuals served by the public office. The AOS is willing to work with the public office and it is our intent to greatly reduce the amount of personal information submitted to the AOS for audit or financial statement preparation purposes. It is important that the public office review internal policies to find ways to eliminate as much personal information from financial records as possible by substituting non-personal information (i.e., change social security numbers to employee identification numbers).

Fee

Except for any changes in fees and expenses which may result from the circumstances described above, we expect our fees and expenses for our audit services will not exceed \$37,187

Pursuant to Ohio Rev. Code Section 117.13, you may charge all of this audit's cost to the general fund or you may allocate the cost among the general fund and other eligible funds.

Reporting

We will issue a written report upon completing our audit of your financial statements. We will address our report to those charged with governance. We cannot assure you that we will issue an unmodified opinion. Circumstances may arise in which it is necessary for us to modify our opinion, add an other matters or emphasis-of-matter paragraph or withdraw from the engagement.

Upon completing our audit, we will also issue a written report in accordance with Government Auditing Standards on internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

Access to Our Reports and Working Papers

AU-C 905—*Alert That Restricts the Use of the Auditor's Written Communication* requires our reports to disclose the following:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards:

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance:

This report only describes the scope of our internal control compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

AU-C 905 requires us to include this restrictive language in our reports due to concerns that other readers may not fully understand the purpose of the report, the nature of the procedures applied in its preparation, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood, when taken out of the context for which it was intended.

However, under Revised Code Section 117.26, an audit report becomes a public record under Section 149.43, Revised Code, when we file copies of the report with the public officers enumerated in the Revised Code. When we file the reports, our working papers become available to the public upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. AU-C 905 does not affect public access to our reports or working papers.

Under generally accepted auditing standards, we must retain working papers for five years after the release date of our opinion. However, AOS policy requires we retain working papers for seven years or longer, as needed.

Peer Review Report

As required by *Government Auditing Standards*, we have made our most recent external quality control review report (Peer Review) publicly available, at https://www.ohioauditor.gov/publications/Peer_Opinion_2018.pdf. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Auditor of State received a peer review rating of *pass*.

Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. If you have any questions, please call Lindsey Young, Senior Audit Manager, at 216-787-5834.

Sincerely,

KEITH FABER
Auditor of State



Dan Stuetzer
Chief Auditor, Northeast Region

Attachment

cc: Keith Dirham, Finance Director
Council

ACCEPTED BY

DATE

TITLE

2CFR Part 200 REPORTING PACKAGE

2CFR Part 200 Ref.	Item	Responsibility	
		Auditee	Auditor
.508(b); .510(a)	Financial Statements	✓	
.515(a)	Report (opinion) on financial statements		✓
508(b); .510(b)	Schedule of Expenditures of Federal Awards	✓	
.515(a)	Report ("in-relation-to" opinion) on Schedule of Expenditures of Federal Awards		✓
.515(b)	Report on Compliance and Internal Controls - Financial Statements		✓
.515(c)	Report on Compliance and Internal Controls - (Major) Federal Awards		✓
.515(d)	Schedule of Findings and Questioned Costs ¹		✓
.508(c); .511(a),(b)	Schedule of Prior Audit Findings ⁴	✓	
.512(a), (b)	Data Collection Form ²	✓	✓
.511(c)	Corrective Action Plan ³	✓	

¹ Required in all cases

² You may only submit the reporting package and Data Collection Form electronically. The reporting package will be uploaded and submitted along with the Data Collection Form. The Federal Audit Clearinghouse will distribute the required reporting packages to the Federal agencies per Section __.512(g) of the Uniform Guidance, if the audit requires distribution to a Federal-funding agency. Complete the auditee certification process and submit the single audit reporting package and the Data Collection Form electronically to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of our reports or nine months after the end of the audit period.

³ Required for any GAGAS level or UG findings

**SAMPLE
AMENDMENT #___ TO ENGAGEMENT LETTER**

[Date]

[ENGAGEMENT LETTER ADDRESSEE]

Dear _____:

The engagement letter dated _____ between the Auditor of State and the City is hereby amended to reflect the following:

<u>Description of / Causes for Amendment</u>	<u>Estimated Fee Effect</u>
1	
2	
3	
4	
	<hr/>
Total this amendment	\$0.00
Previous fee estimate	<hr/>
Revised fee estimate	<u>\$0.00</u>

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call _____ at _____.

Sincerely,

KEITH FABER
Auditor of State

[Name of Chief Auditor]
Chief Auditor, [Name] Region

cc: [Engagement Letter cc's]

ACCEPTED BY

DATE

TITLE

REQUEST FOR COUNCIL ACTION

No. RCA 19-035-2/11
Finance

FROM: NINO PICCOLI SERVICE DIRECTOR
Committee _____

DATE: February 6, 2019

SUBJECT: EXPENDITURE APPROVAL

SUMMARY AND BACKGROUND:

Respectfully requesting Council's authorization for the purchase of supplies from the Goodyear Tire and Rubber Company. The original Purchase order was approved by the Board of Control on January 28, 2019 for \$15,000.00. We are requesting authorization to increase this P O to \$40,000.00

Increase PO 2019-597

Suggested Funding:

- Sufficient funds in Account No. 514-0543-53321
- Transfer needed from Account No. _____ to Account No. _____
- NEW APPROPRIATION needed in Account No. _____

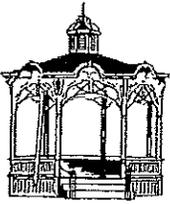
Emergency Clause Requested: NO
Reason:

COUNCIL USE ONLY:

Committee Action/Recommendation:

Council Action Taken:

Ord./Res.
Date:



City of Medina

132 North Elmwood Ave P.O. Box 703
Medina, OH 44258
PH: 330-725-8861
FAX: 330-722-9058

PURCHASE ORDER

No. 2019000597

Show this Purchase Order Number on all correspondence, invoices, shipping papers and packages.

DELIVER AND SHIP TO THIS DEPT.

SANITATION DEPARTMENT
CITY OF MEDINA
781 W SMITH RD
MEDINA, OHIO 44256

NAME AND ADDRESS OF VENDOR

W00307
GOODYEAR TIRE & RUBBER COMPANY
2948 CENTER ROAD
BRUNSWICK OH 44212

PURCHASE ORDER DATE
01/28/19

TERMS:

1. City of Medina is exempt from excise or sales tax.
2. Purchase order number must appear on all invoices, packages, packing slips, shipping papers and all other correspondence.
3. Delivery must be prepaid to destination shown above or billed to same.
4. No change may be made in this order without consent of the Director of Finance.

DO NOT DUPLICATE THIS ORDER

LINE NO.	DESCRIPTION	ACCOUNT NUMBER	QUANTITY ORDERED	UNIT MEAS.	UNIT PRICE	EXTENSION
001	RB-TIRES/REPAIRS/PARTS REGULAR BLANKET BOC APPROVED 1/28/19	514-0543-53321	0		.00	15000.00
TOTAL AMOUNT NOT TO EXCEED						15000.00

Order is to be entered in accordance with prices, delivery and specifications shown above.

FEDERAL TAX ID:
34-6001856

THEN AND NOW CERTIFICATION

I hereby certify that the amount necessary to meet this obligation was then (at time of the order or contract) and is now lawfully appropriated for such purpose and was then and is now in the Treasury and free from previous encumbrances.

This amount has been lawfully appropriated for such purpose and is in the treasury or in process of collection.

SEND ALL INVOICES TO:

City of Medina
132 North Elmwood Ave
P.O. Box 703
Medina, OH 44258

Keith W. Johnson
DIRECTOR OF FINANCE

AUTHORIZED SIGNATURE

RCA 19-036-2/11
Finance Only

City of Medina
Board of Control/Finance Committee Approval
Administrative Code: 141

- Department Heads can authorize expenditures up to \$1,500.00 (requisition)
- Board of Control authorizes expenditures from \$1,500.01 to \$15,000.00 (BOC form).
- Finance Committee authorizes expenditures from \$15,000.01 to \$25,000.00 (BOC form).
- Council authorizes expenditures/bids over \$25,000.00 (RCA form). Board of Control awards all bids, unless otherwise specified in authorizing ordinance. (Ord. 101-05)

Date: 2/5 2019
~~5/2/2018~~

Department: Streets

Amount: \$18,000.00

B.O.C. Approval Date: _____
(Finance Use Only)

Account Number: 102-0620-53322

Vendor: H S H Construction & Excavating

Department Head/Authorized Signature: *Mr. Paul*

Item/Description:

102-0620-53322 RB-Maint of Facilities-Strm Sewer (\$18,000.00)

FINANCE COMMITTEE APPROVAL: (expenditures from \$15,000.01 to \$25,000.00)

Date Approved/Denied by Finance Committee: _____

Date to Finance: _____

Clerk of council

Please have all BOC items for the agenda to the Mayor's Office before 5 p.m. on Friday before the scheduled BOC meeting.

Please have all Finance Committee items for the agenda to the Clerk of Council's Office before 5 p.m. on Tuesday before the scheduled Finance Committee meeting.

Thank you.