

The Board of Liberty Township Trustees met in a Special Session on October 2, 2013 at 11:00 a.m. at the township Administration Building with the following members present: Mr. Stan Nudell, Mr. Jason Rubin, and, Chairperson Mrs. Jodi K. Stoyak presiding.

13-77 Motion made by Mr. Rubin to approve one year extension of Solid Waste Removal Franchise Agreement with Republic Service (formerly Allied Waste):

WHEREAS, the Township has awarded a waste removal franchise agreement to Allied waste commencing on the 8th day of October, 2008; and

WHEREAS, the contract provides for renewal and or extension by mutual agreement of the parties; and

WHEREAS, the Township has received a written proposal from Allied Waste to extend the current agreement for an additional year, upon the same terms and conditions, with the addition of a spring cleanup program; and

WHEREAS, the Township desires extent the franchise agreement an additional year at the same terms and conditions with the addition a spring clean-up program, now therefore,

BE IT RESOLVED, that the Township extend the solid waste removal franchise agreement with Allied waste an additional year, at the same terms and conditions with the addition a spring clean-up program. Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

13-78 Due to the recent hardware upgrade from the Uniform Accounting Network, motion made by Mr. Nudell to accept the old Uniform Accounting Network Computer as part of Liberty Township's inventory. Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-79 Motion made by Mr. Rubin to purchase two Ford Police Interceptors Police Cruisers at a cost of \$49,800.00. Amount financed \$50,225.00 at a rate of 5.45% for 48 months. Payments to be made quarterly at \$3,467.63. through Ford Motor Credit Company. Funds to be taken from the Drug Fund from monies forfeited through drug arrests.

Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

13-80 Motion made by Mr. Nudell to pass the following resolution:

RESOLUTION TO CURE STATE FISCAL AUDIT REPORT FINDINGS FOR THE AUDIT YEARS 2008, 2009, 2010 & 2011

WHEREAS, the State of Ohio Auditor's Audit Reports from the Audit years 2008, 2009, 2010 & 2011 cites finding against the township for improper fund transfers and adjustments; and

WHEREAS, the Board of Trustees desires to correct and cure all such findings to bring the township into full audit compliance; and

WHEREAS, the Township is now in possession of adequate funds in the Township General Fund to make the Appropriate Fund Transfers to correct and Cure the Audit Finds;

NOW THEREFORE BE IT RESOLVED, that the Fiscal Officer make the Following Fund Transfers and Adjustments that have not already been made to correct and cure all such findings to bring the township into full audit compliance for the years 2008, 2009, 2010 & 2011; as follows:

Carryover Findings from 2008-2009 Audit

Audit Finding 2009-01 - Using money from a fund for a purpose other than what the fund was established for:

Corrective Action Needed:

(1) - The General Fund owes the Fire Fund the sum of \$20,000.00

(2) - The Police Fund owes the Fire Fund the sum of \$205,000.00 (less the monies returned since the original audit findings) leaving a balance of \$15,000.00 owed from the Police Fund to the Fire Fund.

Audit Finding 2009-02 - All revenue derived from a specific source must be credited to a special fund for which the monies were received:

Corrective Action Needed:

(1) - The General Fund owes the Fire Fund \$100,000.00

(2) - The General Fund owes the Police Fund the sum of \$20,000.00

(3)- The General Fund still owes the Ambulance / EMS fund the sum of \$30,160.00

* - These findings are carried over into the findings of the 2010-2011 Audit

Findings of the 2010-2011 Audit

Audit Finding 2011-001 - violation of the rule that money paid into or received into a certain fund shall only be used for the purpose for which the fund was established; The township made multiple payments from funds for purposes other than what the fund was established for, i.e., repayment of loans from the wrong funds. Debt obligations not paid from the proper funds and proper expenditure codes.

Corrective Action Needed:

(1) - The General Fund must transfer the sum of \$201,804.00 in combination with the transfer of \$44,888.00 from the 911 Communications Fund as follows:

(A) \$85,304.00 to the Police District Fund;

(B) \$161,388.00 to the Fire District Fund;

Above mentioned transfer equals:

(C) \$22,444.00 from the Fire Fund to the Police District Fund and

(D) \$22,444.00 from the 911 Communication Fund to the Police Fund

Audit Finding 2011-007 - Communication Fund Sharing - The Township did not follow the resolution they passed in the allocation formula for allocating the cost of the 911 communication center of Police Department - 75%, Fire Department - %10, and General Fund 15%.

Corrective Action Needed:

(A) - The General Fund owes the Police District Fund the sum of \$5,335.00 (for 2010)

(B) - The General Fund owes the Fire District Fund the sum of \$3,000.00 (for 2011)

(C)- The Fire District Fund owes the Police District Fund the sum of \$3,570.00 (for 2010)

(D) - The Police District fund owes the Fire District fund the sum of \$15,000.00 (for 2011)

Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Neighborhood Trick or Treat Hours Set – October 31, 2013 5 p.m. – 7 p.m.

Motion made by Mr. Nudell to adjourn to executive session at 11:40 a.m.

Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

Motion made by Mr. Nudell to adjourn from executive session at 12:20 p.m. and end meeting. No decisions were made.

Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

JOHN E. FUSCO, FISCAL OFFICER

JODI K. STOYAK, CHAIRPERSON