

WEDNESDAY, JANUARY 30, 2019

THE BOARD OF DARKE COUNTY COMMISSIONERS MET IN REGULAR SESSION AT 1:30 P.M. WITH MEMBERS PRESENT: Commissioners Chairman Matthew W. Aultman; Vice Chairman Michael E. Stegall and Commission Member Michael W. Rhoades; Robin Blinn, Administrative Clerk/Secretary; Charity Hutt, Assistant Clerk/Secretary; Alex Mikos w/TIGER Radio; and DC Citizen Dale Barger.

Minutes of Monday, January 28, 2019: Mr. Stegall moved to approve; motion seconded by Mr. Rhoades and ALL voted YEA.

IN THE MATTER OF RESOLUTION (R-24-2019) EXAMINATION AND ALLOWANCE OF BILLS

County Bills Approved

It was moved by Mr. Rhoades and seconded by Mr. Stegall that the following resolution be adopted

The attached vouchers dated January 30, 2019 for County Bills, including any "Then & Now" Certificates, in the amount of the General Fund \$ 9,792.71; Outside General Funds \$ 219,321.21; for a Grand Total of \$ 229,113.92; are hereby approved for payment.

Matthew W. Aultman

Michael E. Stegall

Michael W. Rhoades
Board of Darke County Commissioners

IN THE MATTER OF RESOLUTION (R-25-2019) TRANSFER OF APPROPRIATIONS (Darke Co. Ditch Maintenance & Municipal Court)

WHEREAS, pursuant to R. C. 5705.38-40 and OAG Opinion #94-007; and
WHEREAS, Commissioners are requesting that appropriations, etc. be changed as follows, we therefore
RESOLVE, the following funds be changed as follows,

Appropriation line transfer use only:

FROM: TO:

Darke Co. Ditch Maintenance (OUTSIDE FUNDS): Needed for carryover

\$ 50.00	Ditch Repair/Non Employee	#135-3010.536030	Uniform Allowance	#135-3010.521000
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Darke Co. Municipal Court-Special Projects (OUTSIDE FUNDS): Vacation pay out for former employee

\$ 5,793.00	Other Operating	#122-2605.538130	Term Vacation	#122-2606.511050
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Mr. Stegall moved; and Mr. Rhoades seconded the resolution and ALL voted as follows:

Matthew W. Aultman (YEA)

Michael E. Stegall (YEA)

Michael W. Rhoades (YEA)
Board of Darke County Commissioners

Robin Blinn
Robin Blinn,
Admin. Clerk/Secretary

IN THE MATTER OF APPROVING THE CONTRACTS FOR LOIS A. SPITZER, CPA, AND DARKE COUNTY FOR PREPARING FINANCIAL STATEMENTS FOR 2018

Mr. Rhoades moved to approve the signing of the following Contracts; motion seconded by Mr. Stegall and all voted YEA.

Contracts (cont.)

You have requested that I assist in preparing the basic financial statements of Darke County, which comprise the government-wide statement of net position – modified cash basis as of December 31, 2018, and related statement of activities- modified cash basis for the year then ended; the statement of modified cash basis fund balance-governmental funds as of December 31, 2018, and related statement of cash receipts, disbursements, and changes in fund balances – governmental funds; the statement of cash receipts, disbursements, and changes in fund balance – budget (non-GAAP basis) – general fund and major special revenue funds; the statement of net position – modified cash basis– enterprise funds as of December 31, 2018, and the related statement of receipts, disbursements, and changes in net position – enterprise funds and the statement of cash flows – enterprise funds for the year then ended; the statement of fiduciary net position – modified cash basis – agency funds; and the related notes to those financial statements.

You have also requested that I perform a compilation engagement with respect to those financial statements. I am pleased to confirm my acceptance and understanding of the compilation engagement by means of this letter.

In addition to the compilation engagement, I will also perform the following additional services: preparation of the basic financial statements for the year ended December 31, 2018, filing of the basic financial statements with the Auditor of State’s Hinkle filing system, and preparation of the schedule of federal awards for the year ended December 31, 2018.

My Responsibilities:

The objective of my engagement is to:

- a. Prepare financial statements in accordance with the modified cash basis of accounting, as requested by the County. The modified cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America.
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the modified cash basis of accounting.

(Entire Contract can be seen in full in the 2019 Contract and/or Comm.’s Dept. Files)

It is my policy to keep my work papers related to this and all engagements for seven years.

The basic financial statements and my compilation report will be completed by March 1, 2019, as long as all of the necessary information is provided to me by the County by February 5, 2019. The cost of the compilation engagement will be \$3,000, which I will bill upon release of the basic financial statements and compilation report to you.

The schedule of federal awards will be completed by April 14, 2019, as long as all of the necessary information is provided to me by the County by February, 28, 2019. The cost of preparation of the schedule of federal awards will be \$2,000, which I will bill upon completion.

We desire Lois A. Spitzer, CPA to perform the services described above and agree to the terms and conditions set forth in this letter.

BOARD OF COUNTY COMMISSIONERS, DARKE COUNTY

Resolution No. _____

X Matthew W. Aet
 X Michael W. Boyd
 X Michael W. Boyd

IN THE MATTER OF PAY INS

Pay In#101958	Received of Solid Waste	Tipping Fees	\$18,280.72
Pay In#101975	Received of Commissioners	Co.-tower rental – Feb. (Crown Commun.)	\$912.53

IN THE MATTER OF PUBLIC ATTENDEES COMMENTS/QUESTIONS

**Alex Mikos w/TIGER Radio: Wanted to know if the new “Airport Manager” would be in Session this coming Monday, Feb. 4th? The Commissioners advised that he would be.

MR. STEGALL MOVED TO ADJOURN AT 1:35 P.M.; SECONDED BY MR. RHOADES AND ALL VOTED YEA.

Robin R. Blinn, Administrative Clerk/Secy.

Charity A. Hutt, Assistant Clerk/Secy.

MATTHEW W. AULTMAN

MICHAEL E. STEGALL

**MICHAEL W. RHOADES,
Board of Darke Co. Commissioners**

IN THE MATTER OF FURTHER DISCUSSION BY THE BOARD

**None