

**GEAUGA PARK DISTRICT BOARD
OF PARK COMMISSIONERS
BOARD MEETING MINUTES
September 13, 2021**

The regular meeting of the Geauga Park District Board was held September 13, 2021 at the Meyer Center, Big Creek Park. The meeting was called to order at 8:30 a.m. Commissioners Howard Bates, Mario Innocenzi, Dennis Ibold and Pat Preston were present.

Mr. Bates called the meeting to order. The Pledge of Allegiance was recited.

Park District Employees	GUESTS
John Oros, Executive Director	
Sheryl Hatridge, Administrative Service Manager	
Mike Frederick, Finance Manager	
Dennis Sloan, Lt. Ranger	
Bridey Matheney, Legal Counsel (Thrasher, Dinsmore & Dolan)	

APPROVAL OF THE AGENDA

Mr. Bates made a motion to approve the agenda. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes
Mr. Ibold	Yes

ADOPTION OF THE MINUTES

Mr. Oros requested a motion to approve the August 9, 2021 regular board meeting minutes.

Mr. Bates made a motion to approve the amended minutes, Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Bates	Yes
Mr. Preston	Yes
Mr. Ibold	Yes
Mr. Innocenzi	Yes

Mr. Oros requested a motion to approve the August 20, 2021 special board meeting minutes.

Mr. Bates made a motion to approve the amended minutes, Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Innocenzi	Yes
Mr. Ibold	Yes
Mr. Preston	Yes
Mr. Bates	Yes

PRESENTATION OF FINANCIAL STATEMENT

Mr. Oros presented the August financial statement. Mr. Preston asked what is included in the land improvement fund and Mr. Oros responded the fund includes capital projects including Swine Creek Lodge and Veteran's Legacy Woods. Mr. Preston asked what project expenditures for \$676,000 is for. Mr. Frederick replied these are project costs for Veteran's Legacy Woods and he said he would provide the specific costs. Mr. Preston requested the specific costs for project expenditures. Mr. Preston asked if the trust donations could be spent right away or put in a different account since we received over \$1.5 million in grants used for the Gallo purchase and stream restoration. He said park finances are outstanding, and the auditor and

prosecutor want the park to have less money and take money away from the park district. He said the park needs to know what percent of carryover is acceptable or allowed. Mr. Oros explained the park has moved to the UAN system. Mr. Frederick said the difference from the ending balance of the previous month to the current months financial statement are due to switching to cash basis accounting from accrual accounting. Mr. Bates asked for further explanation for having more money in the account. Mr. Frederick explained that the difference is items that have not been actually spent are not deducted from the balance whereas with accrual accounting items that have not actually been spent are deducted as a planned expenditure.

Geauga Park District
FINANCIAL STATEMENT MONTH ENDED
31-Aug-21
GENERAL FUND

BEGINNING FUND BALANCE AUGUST 1, 2021	4,545,439.63
PERSONNEL EXPENDITURES	
Salaries	\$241,243.63
Medicare	\$3,351.74
Hospitalization August premiums	
OPERS July 2021	\$34,438.84
Payroll Company Compass -SUI Refund	-\$9,245.13
	\$269,789.08
VOUCHERS	
- Contract Services	\$62,043.21
- Supplies	\$29,407.62
- Materials	\$20,403.45
- Equipment	\$46,094.59
- Other	\$1,149.25
- Travel	\$78.40
- Advertising	\$8,004.87
	\$167,181.39
Auditor Fees	
- Auditor Fees for Real Estate Property Tax - 2nd Half Settlement - 2020	\$42,294.22
- Auditor Fees for Manufactured Home Tax - 2nd Half Settlement - 2020	\$1,122.28
	\$43,416.50
EXPENDITURES & OTHER USES	\$480,386.97
REVENUES & OTHER SOURCES	
<i>Interest - August 2021</i>	\$1,173.94
<u><i>General Tax Collections</i></u>	
- Local Government Funds	\$8,686.26
- Real Estate Property Tax - 2nd Half - 2020 Settlement	\$2,695,366.53
- Real Estate Property Tax - 2nd Half - 2020 Settlement (Expensed as Auditor Fees)	\$42,294.22
- Manufactured Home - 2nd Half - 2020 Settlement	\$4,492.65
- Manufactured Home - 2nd Half - 2020 Settlement (Expensed as Auditor Fees)	\$1,122.28
<u><i>Gifts & Donations</i></u>	
- Bird Box - \$40.00	\$40.00
- Memorial park bench plaques - \$2,400.00	\$2,400.00
- Unrestricted - \$140.00	\$140.00
- Cleveland Foundation - Hanes Family (\$500 Nature Scopes, \$500 Annual Fund)	\$1,000.00
- Cleveland Foundation - Bessie Benner Metzbaum Fund	\$2,000.00
- Cleveland Foundation - Lewis & Ruth Affelder Fund (quarterly donations)	\$978.50
<u><i>Fees</i></u>	\$11,748.45
Sales -	\$1,263.30
Rent -	
- Observatory House Rent - Sindelar - \$325.00, Chickagami House Rent - Kolar - \$425.00	\$750.00
Other Revenue Receipts -	
- Reimburse tax paid on credit card receipt	\$0.95
- Scrap steel recycling	\$41.50
- Public records request	\$1.00
REVENUES & OTHER SOURCES	\$2,773,499.58
ENDING FUND BALANCE AS OF AUGUST 31, 2021	6,838,552.24

LAND IMPROVEMENT FUND		
BEGINNING FUND BALANCE AUGUST 1, 2021		3,066,106.43
EXPENDITURES & OTHER USES		
Vouchers		
- Professional Services	\$3,512.60	
- Contract Services	\$275,537.49	
EXPENDITURES & OTHER USES		\$279,050.09
REVENUES & OTHER SOURCES		
- Interest - August 2021	\$813.02	
- Other - Royalties/In-Lieu Fees	\$172.19	
- EPA 319 - Springbrook restoration grant	\$42,446.76	
REVENUES & OTHER SOURCES		\$43,431.97
ENDING FUND BALANCE AS OF AUGUST 31, 2021		2,830,488.31
RETIREMENT RESERVE ACCOUNT		
BEGINNING FUND BALANCE AUGUST 1, 2021		74,527.66
REVENUES & OTHER SOURCES		
Interest - August 2021	\$16.81	
REVENUES & OTHER SOURCES		16.81
ENDING FUND BALANCE AS OF AUGUST 31, 2021		74,544.47
PARK CAPITAL RESERVE ACCOUNT		
BEGINNING FUND BALANCE AUGUST 1, 2021		484,113.95
EXPENDITURES & OTHER USES		
Vouchers		
EXPENDITURES & OTHER USES		\$0.00
REVENUES & OTHER SOURCES		
Interest - August 2021	\$109.19	
REVENUES & OTHER SOURCES		\$109.19
ENDING FUND BALANCE AS OF AUGUST 31, 2021		484,223.14
K-9 FUND		
BEGINNING FUND BALANCE AUGUST 1, 2021		192.55
REVENUES & OTHER SOURCES		
Donations - Kenneth Gibb	100.00	
REVENUES & OTHER SOURCES		\$100.00
EXPENDITURES & OTHER USES		
Vouchers		
EXPENDITURES & OTHER USES		\$0.00
ENDING FUND BALANCE AS OF AUGUST 31, 2021		292.55

PRESENTATION OF VOUCHERS

Mr. Oros presented vouchers from August. Mr. Bates requested the list of vouchers include detail and be listed by fund as they previously were. Mr. Preston asked about several specific expenditures such as charges for Geauga Credit Union. Mr. Oros explained charges listed as Geauga Credit Union are for various purchases made for supplies and items. Mr. Preston asked about the check made out to Geauga Park District, and Mr. Frederick replied that the check was to pay for credit card fees. Mr. Oros added that the park recently changed to Square to pay lower credit card fees. Mrs. Partington said from a public perspective it would be easier to have detail for the vouchers so it is apparent what the expenditure was for.

Mr. Ibold made a motion to approve August vouchers except Preston and ARMS Trucking. Mr. Innocenzi seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Preston	Yes
Mr. Ibold	Yes
Mr. Innocenzi	Yes
Mr. Bates	Yes

Mr. Preston made a motion to approve August vouchers for Arms Trucking, Mr. Innocenzi seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Preston	Yes
Mr. Ibold	Yes
Mr. Innocenzi	Yes
Mr. Bates	Abstained

Mr. Ibold made a motion to approve August vouchers for Preston, Mr. Innocenzi seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Bates	Yes
Mr. Innocenzi	Yes
Mr. Ibold	Yes
Mr. Preston	Abstained

NEW BUSINESS

PLANNING AND OPERATIONS UPDATE

Mr. Oros shared current planning projects are progressing. Mr. Bates asked what the expected Veteran's Legacy open date is and Mr. McCue responded the projected open date will likely be after 1/1/22. He added all the projects are moving along. Mr. Preston asked about the difference in budgeted amount and actual. Mr. McCue said the projects are under budget 14.4% and explained a change order for aggregate and permitting added additional cost to the Veteran's Legacy Woods project. Mr. Preston mentioned he would like to see a longer range of specific improvements to communicate with the auditor and prosecutor. Mr. McCue explained the 5 year master plan identifies improvements, and Mr. Oros added they were shared in the July board packet. Mr. Oros introduced Dan McConnaughy to present 2022 park projects. He presented 2022 capital improvement projects at Bessie Benner Metzenbaum and The West Woods. The plans for Bessie Benner Metzenbaum include improvements such as a nature based playground with better connections to the shelter from the playground area, a patio area with fire pit, a sensory garden, and ADA trail improvements. Mr. McConnaughy said the West Woods will have a roof replacement for the Nature Center, trail improvements on the upper Ansel Cave trail, lighting improvements to the parking lot, paths and shelters, and several boardwalk replacements. Mr. Preston asked how much is planned for these projects and Mr. McCue answered the budget will be about \$80,000 for Bessie Benner and the breakdown for the West Woods for the trail and site lighting is around \$155,000 and the roof is anticipated to be higher than the initial \$150,000 budgeted.

RESOLUTION NO. 22-21 – CERTIFICATION OF TAX LEVIES

Mr. Oros presented a request to certify tax amounts and rates as determined by the budget commission for 2022, subject to appeal if any action is taken. Mr. Preston said we are going from a 1 mil to .4 mil.

Mr. Preston made a motion to certify tax amounts and rates as determined by the budget commission for 2022, subject to appeal if any action is taken. Mr. Ibold seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes
Mr. Ibold	Yes

RESOLUTION NO. 23-21- INTRA-FUND TRANSFERS TO GENERAL FUND

Mr. Oros presented a request to approve several transfers including \$10,000 for furniture and fixtures in the marketing department, \$30,000 for a new truck for the Natural Resource Management department and \$5,000 for Ohio Workers' Compensation for transition to self-fiscal. DI, 2nd PP vote, all yes,

approved.

Mr. Ibold made a motion to approve intra-fund transfers to the general fund. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Ibold	Yes
Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes

RESOLUTION NO. 24-21-CLOSE RETIREMENT RESERVE ACCOUNT

Mr. Oros presented a request to close the Retirement Reserve account and transfer the remaining funds to the general fund as it is no longer needed.

Mr. Ibold made a motion to approve closing the Retirement Reserve account and transferring the remaining funds to the general fund. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes
Mr. Ibold	Yes

OPERS PENSION PAYMENTS

Mr. Oros presented a request to authorize the park district Executive Director and Fiscal Officer to make payment to OPERS for any and all outstanding pension obligations referenced in a letter received from OPERS due to an unresolved matter with the Auditor's office. He said he spoke with Tania on Friday, 9/10/21, and she said they will work with the Auditor's office for the report they must submit. The Auditor has transferred the funds to the park district, however penalties and interest will apply if this matter continues to lag. Mr. Preston asked if the auditor is responsible for some of this, and Mr. Oros replied that prior to the separation the auditor was responsible, and the park district is responsible after the separation.

Mr. Bates made a motion to approve authorizing the park district Executive Director and Fiscal Officer to make payment to OPERS for any and all outstanding pension obligations referenced in the letter received from OPERS. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Bates	Yes
Mr. Preston	Yes
Mr. Ibold	Yes
Mr. Innocenzi	Yes

SURPLUS PROPERTY

Mr. Oros presented a request to approve trading in a trailer.

Mr. Ibold made a motion to approve trading in the trailer. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Preston	Yes
Mr. Ibold	Yes
Mr. Innocenzi	Yes
Mr. Bates	Yes

COMMISSIONER'S TIME

Mr. Oros shared the park district celebrated its 60th anniversary with a creative project at the Geauga County Fair asking the public what their favorite park was. He said this was put together by the Marketing/Communications department and Volunteer Coordinator Holly Sauder. He thanked everyone

for participation and the top 5 results were:

1. The West Woods with 170 votes, 14%
2. Swine Creek Reservation with 117 votes, 10%
3. Big Creek Park with 110 votes, 9%
4. Claridon Woodlands with 98 votes, 8%
5. Observatory Park with 92 votes, 8%

Mr. Preston presented a request to discuss possibly taking questions from the public. He handed out a suggested process to submit questions via email, include a phone number so board members may reach out if needed. The question will be presented in open session and each presenter would be allowed 2 follow up questions. Questions should be kept to the issue or policy and no personal attacks would be accepted. He also mentioned the Judge has nothing to do with the issues the park is addressing.

Mr. Preston made a motion to approve taking questions from the public. Mr. Ibold seconded the motion and after roll-call voice vote, there was a split vote, motion was not approved and tabled for another meeting.

Mr. Bates	No
Mr. Innocenzi	No
Mr. Ibold	Yes
Mr. Preston	Yes

EXECUTIVE SESSION

Mr. Oros requested to enter into Executive Session regarding the purchase of property, the employment or compensation of a public employee and to meet privately with legal counsel to seek legal advice.

Mr. Bates made a motion to enter into executive session for the reasons above. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes
Mr. Ibold	Yes

The board entered into executive session at 9:23am. The board came out of executive session at 9:53am.

The following item was brought forward: Mr. Oros proposed a motion to file a tax appeal and pursue any other legal remedies related to the actions of the budget commission this year.

Mr. Bates made a motion to file a tax appeal and pursue any other legal remedies related to the actions of the budget commission this year. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved.

Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes

The next board meeting will be Tuesday, October 12, 2021 at 8:30am at the Big Creek Meyer Center.

ADJOURNMENT

Mr. Bates made a motion to adjourn the meeting. Mr. Preston seconded the motion and after roll-call voice vote, the motion was approved:

Mr. Innocenzi	Yes
Mr. Bates	Yes
Mr. Preston	Yes

The meeting was adjourned at 9:08 a.m.

SUNSHINE LAW COMPLIANCE

It is declared that notification of this meeting and any business conducted therein by the Geauga Park District Board of Commissioners was in compliance with Ohio's Sunshine Laws.

Respectfully submitted,

John Oros, Executive Director

Howard Bates, President