

Resolution

Number 18-0001

Adopted Date January 04, 2018

APPOINT TOM GROSSMANN AS PRESIDENT AND DAVID YOUNG AS VICE
PRESIDENT OF THE BOARD OF COUNTY COMMISSIONERS

BE IT RESOLVED, to appoint Tom Grossmann as President and David Young as Vice
President of the Board of County Commissioners.

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon
call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

/to

cc: Commissioners' file
Department Heads and Agencies
Bruce McGary

Resolution

Number 18-0002

Adopted Date January 04, 2018

ESTABLISH MEETING DAYS AND TIMES FOR THE WARREN COUNTY BOARD OF COMMISSIONERS

BE IT RESOLVED, to establish Tuesday at 9:00 A.M. and the 2nd and 4th Thursday at 5:00 P.M. as the regular session meetings of the Board of County Commissioners, Warren County, Ohio; and

BE IT FURTHER RESOLVED, that from Memorial Day through Labor Day there will be no regularly scheduled Thursday meetings; and

BE IT FURTHER RESOLVED, that additional Thursday meetings will be scheduled if needed and the regularly scheduled meetings on the 2nd and 4th Thursday will only be held "as necessary" and are subject to cancellation; and

BE IT FURTHER RESOLVED, to establish Tuesday at 8 A.M. and Thursday at 4 P.M. as the time that the Board may hold executive session on an as needed basis.

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

tao/

cc: Commissioners' file
Press

Resolution

Number 18-0003

Adopted Date January 04, 2018

APPROVE APPOINTMENTS AND REAPPOINTMENTS TO VARIOUS BOARDS AND COMMITTEES

BE IT RESOLVED, to approve the following appointments or reappointments:

APIARY INSPECTOR

Jeff Harris
210 South George Rd.
Clarksville, Ohio 45113

Reappointment to expire December 31, 2018

BOARD OF DEVELOPMENTAL DISABILITIES

Laurie Lupinetti
3415 Broken Ridge Drive
Mason, Ohio 45040

Reappointment to expire December 31, 2021

CHILD ABUSE AND NEGLECT PREVENTION REGIONAL ADVISORY BOARD

Shawna Barger
Warren County Children Services
416 S. East Street
Lebanon, Ohio 45036

Reappointment to expire March 7, 2019

Sandy Smoot
Family and Children First Council
416 S. East Street
Lebanon, Ohio 45036

Reappointment to expire March 7, 2019

LAW LIBRARY RESOURCES BOARD

Molly Guth-Gressly, Esquire
1048 Heritage Trace
Lebanon, Ohio 45036

Reappointment to expire December 31, 2021

WARREN COUNTY EMERGENCY MANAGEMENT EXECUTIVE COMMITTEE

Commissioner David Young
406 Justice Drive
Lebanon, Ohio 45036

Reappointment to expire January 14, 2019

Sheriff Larry Sims
822 Memorial Drive
Lebanon, Ohio

Reappointment to expire January 14, 2019

REGIONAL PLANNING COMMISSION

Commissioner Tom Grossmann Term to expire December 31, 2018
406 Justice Drive
Lebanon, OH 45036

Commissioner Shannon Jones Term to expire December 31, 2018
406 Justice Drive
Lebanon, OH 45036

REHAB BOARD

Jerry Spurling Term to expire December 31, 2018
406 Justice Drive
Lebanon, OH 45036

Matt Nolan Term to expire December 31, 2018
406 Justice Drive
Lebanon, OH 45036

Lauren Cavanaugh Term to expire December 31, 2018
416 S. East Street
Lebanon, OH 45036

Tiffany Zindel Term to expire December 31, 2018
406 Justice Drive
Lebanon, OH 45036

Chris Brausch Term to expire December 31, 2018
406 Justice Drive
Lebanon, OH 45036

Kurt Weber Term to expire December 31, 2018
210 W. Main Street
Lebanon, OH 45036

Jim Aumann Term to expire December 31, 2018
c/o Warren Co. Grants Office
406 Justice Drive
Lebanon, Ohio 45036

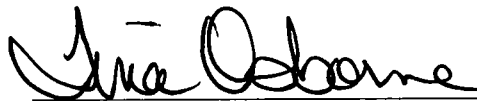
RESOLUTION #18-0003
JANUARY 04, 2018
PAGE 3

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

tao/

cc: Appointments File
Appointees
Emergency Services (file)
Apiary file
ODNR
Laura Lander
RPC (file)
OGA (file)
Developmental Disabilities (file)
Children Services (file)
Law Library (file)

Resolution

Number 18-0004

Adopted Date January 04, 2018

APPROVE REAPPOINTMENTS TO THE WARREN COUNTY AIRPORT AUTHORITY

BE IT RESOLVED, to approve the following reappointments to the Warren County Airport Authority:

Jack DeBrunner term to expire December 31, 2019
6892 Meadowdale Cir
Cincinnati, Ohio 45243

Doug Koenig term to expire December 31, 2019
1432 New England Way
Lebanon, Ohio 45036

Ken Ross term to expire December 31, 2019
7355 Robin Dr.
Maineville, Ohio 45039

Mark Beatty term to expire December 31, 2019
321 W. Waynesville Rd.
Oregonia, Ohio 45054

Brian Trapp term to expire December 31, 2019
5515 Emmons Road
P.O. Box 245
Oregonia, Ohio 45054

Greg Ciliberti term to expire December 31, 2019
9688 Timberline Ct
Loveland, Ohio 45140

Mark Neubauer term to expire December 31, 2019
2440 Glendale Court
Lebanon, Ohio 45036

Nelda Lane term to expire December 31, 2019
2590 Greentree Road
Lebanon, Ohio 45036

RESOLUTION #18-0004
JANUARY 04, 2018
PAGE 2

Nick Sargent
1504 New England Way
Lebanon, Ohio 45036

term to expire December 31, 2019

Mr. Young moved for adoption of the foregoing resolution being seconded by Mrs. Jones. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mrs. Jones – yea
Mr. Young – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

/to

cc: Appointments file
Appointees
Laura Lander

**BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY, OHIO**

Resolution

Number 18-0005

Adopted Date January 04, 2018

APPROVE APPOINTMENTS AND REAPPOINTMENTS TO THE CRIMINAL JUSTICE BOARD OF WARREN COUNTY

BE IT RESOLVED, to approve the following appointments and reappointments to the Criminal Justice Board:

New Appointments to the Board (initial term 2 years to create stagger of expiration dates)

Monica Thomas (WCCPC Court Services)	3 year term to expire 12-31-2019
Matt Fetty (Ohio Means Jobs)	3 year term to expire 12-31-2019
Beth Race (Talbert House WOP)	3 year term to expire 12-31-2019
Angela Johnsen (Solutions)	3 year term to expire 12-31-2019

Replace Unexpired Terms:

Kristy Whaley (Lebanon Municipal Court)	3 year term to expire 12-31-2019
Missy Moubray (Warren County Court)	3 year term to expire 12-31-2019
Amy Bidinger (WCCPC Court Services)	3 year term to expire 12-31-2019

Re- Appointments to the Board:

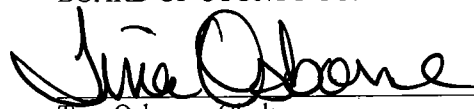
Tony Brigano (Warren County Juvenile Court)	3 year term to expire 12-31-2020
Colleen Chamberlain (MHRS)	3 year term to expire 12-31-2020
Jan Egner (WCCPC Court Services)	3 year term to expire 12-31-2020
Todd Carter (Mason Police Department)	3 year term to expire 12-31-2020
Diana Flint (Warren County Domestic Relations Court)	3 year term to expire 12-31-2020
Ida Hawkins (Member of the Public)	3 year term to expire 12-31-2020
Jeff Mitchell (Lebanon Police Department)	3 year term to expire 12-31-2020
Angela Mustard (Mason Municipal Court Probation)	3 year term to expire 12-31-2020
Robert Peeler (Warren County Common Pleas Judge)	3 year term to expire 12-31-2020
Beth Anne Schorr (WC CSEA)	3 year term to expire 12-31-2020
Cathy Jo Vanderpool (Talbert House)	3 year term to expire 12-31-2020
Katie Perdue (Franklin Municipal Court)	3 year term to expire 12-31-2020
Brett Richardson (WC SO)	3 year term to expire 12-31-2020
Jane Conn (ARCS)	3 year term to expire 12-31-2020
Megan Manuel (Warren County DD)	3 year term to expire 12-31-2020
Jeff Rhein (MHRS)	3 year term to expire 12-31-2020

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS


Tina Osborne, Clerk

/to

cc: Appointments file
Appointees
Community Corrections (file)

Resolution

Number 18-0006

Adopted Date January 04, 2018

RESOLUTION TO DESIGNATE THE OFFICIAL REPRESENTATIVE AND ALTERNATE FOR THE PURPOSE OF VOTING AT THE ANNUAL MEETING OF THE COUNTY COMMISSIONERS ASSOCIATION OF OHIO IN 2018

WHEREAS, Article IV, Section 6, of the Code of Regulations of the County Commissioners' Association of Ohio requires each member county to, for the purpose of voting at any annual or special meeting of the Association, designate an Official Representative and Alternate; and

WHEREAS, the designation of the Official Representative and Alternate for a county organized under the statutory form of county government shall be by resolution of the board of county commissioners; and

WHEREAS, in designating the Official Representative and Alternate only a member of the board of county commissioners is eligible to be designated as the Official Representative and Alternate;

NOW THEREFORE BE IT RESOLVED that Shannon Jones, member of the Board, is designated as the Official Voting Representative of Warren County; and

BE IT FURTHER RESOLVED that Tom Grossmann, President of the Board, is designated as the Alternate Voting Representative of Warren County.

Mr. Young moved for adoption of the foregoing resolution being seconded by Mrs. Jones. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mrs. Jones – yea
Mr. Young – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS


Tina Osborne, Clerk

/tao

cc: CCAO (file)
Appointments file
Laura Lander

Resolution

Number 18-0007

Adopted Date January 04, 2018

APPROVE HIRING OF JEREMIAH MARCUM AS DATA TECHNICIAN II WITHIN THE TELECOMMUNICATIONS DEPARTMENT

WHEREAS, it is the recommendation of the Deputy Director of Telecommunications that Mr. Marcum be hired in said position; and

NOW THEREFORE BE IT RESOLVED, to approve the hiring of Jeremiah Marcum as Data Technician II within the Warren County Telecommunications Department, classified, full-time permanent, non-exempt status, Pay Range 20, \$24.48 per hour, effective January 8, 2018, subject to a negative drug screen, background check (BCI) and a 365-day probationary period; and

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS


Tina Osborne, Clerk

cc: Telecom (file)
J. Marcum's Personnel file
OMB – Sue Spencer

Resolution

Number 18-0008

Adopted Date January 04, 2018

APPROVE A PAY INCREASE FOR EMILY SMITLEY WITHIN THE WARREN COUNTY DEPARTMENT OF EMERGENCY SERVICES

WHEREAS, this board adopted Resolution #98-1460, October 8, 1998 adopting departmental work rules and compensation schedule for the Warren County Emergency Services and the Emergency Communications Operators; and

WHEREAS, Emily Smitley, Emergency Communications Operator within the Warren County Emergency Services, has successfully completed two (2) years of service as a Emergency Communications Operator on January 4, 2018; and

NOW THEREFORE BE IT RESOLVED, to approve Emily Smitley's pay increase to \$21.35 per hour, under the Warren County Emergency Services Schedule, effective pay period beginning January 4, 2018.

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

cc: Emergency Services (file)
E. Smitley's Personnel File
OMB-Sue Spencer

Resolution

Number 18-0009

Adopted Date January 04, 2018

REDUCE LOAD LIMIT ON BRIDGE #15-6.58 ON COLUMBIA ROAD OVER TURTLE CREEK FROM THE CURRENT LOAD LIMIT

WHEREAS, Bridge #15-6.58 on Columbia Road over Turtle Creek is inspected and maintained by the Warren County Engineer; and

WHEREAS, the Warren County Engineer has the duty and obligation to recommend weight limits for the bridges; and

WHEREAS, the Board of Warren County Commissioners and the Warren County Engineer pursuant to 5591.42 and 5577.071 of the Ohio Revised Code have determined that Bridge #15-6.58 (Union Township) would be damaged or destroyed by heavy trucks; and

WHEREAS, upon repeated damage and deterioration to Bridge #15-6.58 due to heavy trucks, the Warren County Engineer has determined that the posted load limit should be reduced from the current load limit of 40 tons to 10 tons for all vehicles regardless of the number of axels, effective immediately; and


NOW THEREFORE, BE IT RESOLVED, to reduce the load limit on Bridge #15-6.58 on Columbia Road in Union Township.

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

cc: Engineer (file)

**BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY, OHIO**

Resolution

Number 18-0010

Adopted Date January 04, 2018

ACCEPT THE WARREN COUNTY TRANSIT SERVICE FINANCIAL MANAGEMENT GUIDE

WHEREAS, the Federal Transit Administration (FTA) requires that each transit system receiving FTA funds adopt a Financial Management Guide in accordance with 2 CFR part 1201; and

NOW THEREFORE IT RESOLVED, to accept the Warren County Transit Service Financial Management Guide; as attached hereto and made a part hereof,

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:


Mr. Grossmann – yea

Mr. Young – yea

Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

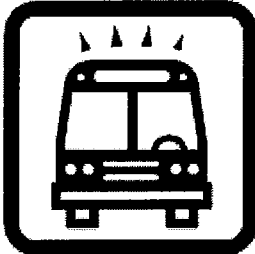
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cc: Transit (file)

Financial Procedure
Revised: December 2017

Warren County Transit Service

Financial Management Guide



Section 1: Introduction

Forward

The Warren County Transit Service (WCTS) administers federal and state grant programs to help fund operations and capital purchases for qualified transportation organizations. WCTS receives the federal grant dollars from the Federal Transit Administration (FTA). FTA imposes requirements that grantees must meet in order to initially receive, and continue to receive, federal grant funds from WCTS. One of those requirements is to have strong financial management practices.

This guide is intended to clarify the federal requirements for financial management. The guide includes information on:

- Budgeting Practices
- Definitions of Common Accounting Terms
- Accounting Basics
- Revenue and Expense procedures
- Audits

Financial Management – Definition

Financial Management means having a solid financial and accounting system in place to manage grant funds properly. Elements of a good financial management system include:

- Financial Reports showing receipts and expenditures
- Accounting records with day-to-day expenses and revenue
- Internal control that ensures assets are used for authorized purposes only.
- Budget Control that ensures expenses are in line with the original budget.
- Agency only submits for reimbursements for allowable costs to federal government
- Agency maintains accounting records with source documentations such as copies of checks and invoices.

Why have Financial Management?

Financial Management is needed to:

- Manage the system so that goals and objectives are met efficiently
- Know the true cost of operating the system so that costs may be billed appropriately to the system's users.
- Report to funding sources (like NTD) how money was spent, what revenues were taken in, and the financial status of the organization.

Section 2: Budgets

Why have a Budget

Budgets are important because the document serves as a planning tool. A budget forces agency management to formally decide what they want and expect to happen in the future. During the annual budgeting process, agencies need to look at the following issues:

- Expanding or reducing services
- Adding new services
- Changing fare rates
- Adjusting expenses such as office supplies and salaries

Preparing a budget prepares for an agency for grant applications and identifies financial needs.

What a Budget Should Include

A budget must have expense and revenue projections. More information on defining expenses and revenues will be discussed further.

Budgets should include carry over balances and should balance.

Budget expenditures should be as detailed as feasibly possible and use appropriate funding lines and categories. For examples, capital purchases and operating expenditures should not come out of the same line item. Revenue sources should also be categorized by source. Local funds should be in a different fund than federal funds.

Section 3: Costs/Expenses

Cost principles should follow the guidance set forth in 2 CFR Chapters I and II.

Typical Cost Categories include:

Operations Costs:

- Expenses to contracted service provider
- Fuel and oil costs
- Administrative costs such as salaries

Preventative Maintenance Costs

- Costs associated with maintain the useful life of vehicles, such as...
- Tires
- Fluid Changes
- Parts
- Repairs

Capital Costs

- Purchase of rolling stock
- Equipment

Definitions

Contracted Service Provider: The company that is paid by Warren County, through an established contractor to provide the following services as it relates to transit:

- Drivers and driver salaries
- Dispatch and dispatch salaries
- Preventative Maintenance
- Mechanic and mechanic salaries
- Maintenance Garage
- Dispatch Office
- Utilities

Vehicle insurance: Includes the cost of vehicle and transportation-related types of insurance including liability and property damage, fire, and theft.

Vehicle license: Includes the cost of licensing and/or registration tax on vehicles used to transport passengers.

Administrative salary: Includes all wages and benefits paid to the administrative staff of the agency for time allotted to the transportation program or the value of their time spent on transportation-type administrative duties.

Materials and supplies: Includes all the cost of office materials and supplies.

Office equipment and supplies: Includes administrative costs not categorized above that contribute to the operation of the transportation program. All items must be specified.

Allowable Costs by Federal Government

The following are cost standards under the circulars:

- Cost reasonableness

In determining if a cost is reasonable, an agency must determine whether the cost is generally recognized as ordinary and necessary for operation of the public transportation program and the market prices for comparable goods or services. A cost is necessary if the expenditure is required for performance or administration of the public transportation program and furthers the grant goals.

- Costs must be allowable (ability to be distributed properly)

The federal cost circulars impose an obligation on all recipients of federal funds to establish project accounts that can be used to accumulate (journals/ledgers), segregate (chart of accounts), and allocate (cost allocation plans) costs.

Direct costs are those expenses incurred by the agency that are directly related and strictly benefit only the public transportation program. Such costs are totally allocable to the transportation program.

Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective or program. Indirect costs must be allocated to the transportation program in accordance with an indirect cost allocation plan, which is described in further detail later in this section.

- No prohibition under law
- Conformance with principles, grants, and regulations
Costs must conform to any limitation or exclusions set forth in these principles, federal laws, and the terms and conditions of the federal award.
The CFRs, along with circulars issued by FTA, provide for what costs are allowable. WCTS uses these cost principles to determine the grant award for each agency. Therefore, an agency must follow the approved project budget in the grant agreement with WCTS to make sure costs sought for reimbursement are allowable costs.
- Consistency with policies and accounting & Conformance with generally accepted accounting principles

The CFRs, along with circulars issued by FTA, provide for what costs are allowable. WCTS uses these cost principles to determine the grant award for each agency. Therefore, an agency must follow the approved project budget in the grant agreement with WCTS to make sure costs sought for reimbursement are allowable costs.

Agencies must consistently administer all of their federal grants using the same accounting policies and procedures.

- **Prohibition of use as local match**
This standard means that costs incurred and charged to one grant program cannot be billed again or claimed under another federal award. This standard also states that unless specifically permitted by legislation, costs associated with one federal award cannot be used to meet the local matching requirement of another federal grant.
- **Net costs**
The total amount eligible for reimbursement under a federal award equals the allowable direct costs, plus the allocable portion of allowable indirect costs, minus the applicable credits for all items in the approved project budget. Applicable credits are reductions of expenditures that offset or reduce the expense items that are attributable to the transit program as either direct or indirect costs. Examples of such credits include purchase discounts, rebates, allowances, insurance payments
- **Documentation**
Costs claimed under any federal award must be adequately documented. Documentation for most expenses incurred consists of vendor receipts and corresponding evidence that the vendor has been paid.

Purchased transportation service must have supporting documentation to show where the revenue from that purchase is being spent.

According to federal guidelines, costs must be adequately documented. For example, under FTA guidelines, accounting records must be supported by source documentation such as: cancelled checks, paid bills, payrolls, time and attendance records, and grant contract documents.

Employee time is charged as an activity (e.g., administration), and documentation must consist of payrolls documented in accordance with generally accepted practices of the governmental unit and approved by a responsible official of the governmental unit.

Section 4: Revenues / Local Match

Farebox

Farebox revenue includes: fares paid by passengers, pre -paid fare media used by passengers including multi-ride passes and tokens, prepaid passes, or other fare media purchased by a human service agency for distribution to its clients, and user-side subsidy arrangements.

Agency Contracts

Contract revenues involve a funding agency (such as human services) contracting with a transit system to provide transportation for the passengers specified by the agency. Transit agencies may be involved in multiple contracts. Most often these contracts last for one year and will be negotiated annually.

Local Funding

Funding allocated from the County general fund may be used as local match.

Tax Revenues

Warren County does not use tax revenues to directly support WCTS.

Private Donations

Any private donations made to WCTS may be used as a local match for operating or capital expenses.

Net Income Generated from Advertising

Any income generated from advertising or concessions may be used as a local match for operating or capital expenses.

Section 5: Accounting Basics

Definitions

Accounting is a set of rules and methods by which financial and economic data are collected, processed, and summarized into reports that can be used to make decisions.

A general ledger is the main accounting record which lists every financial transaction, including debits and credits.

A debit, or receipt, is an entry on in the Receipts page of the general ledger and bookkeeping system that represents the addition of an asset or expense or the reduction to a liability or revenue.

A credit, or expense, is an entry in the general ledger and bookkeeping system that represents the reduction of an asset or expense or the addition to a liability or revenue.

Assets are economic resources that provide potential future benefit. Assets are divided into current assets, fixed assets, and other long-term assets. Current assets represent resources to be consumed or converted to cash within one year. Fixed assets represent property, buildings, and equipment used in the performance of a service. For example, transit buses are a fixed asset. Other long-term assets represent any other asset that does not fit into the current asset or fixed asset categories.

Liabilities are obligations of the agency that will result in the probable future outlay of an asset. If an agency owes a gas station money on a credit card, this is a liability. If an agency borrows money from a bank, then this is also a liability. Liabilities are divided into current liabilities, long-term debt, and other long-term liabilities. Current liabilities are obligations due within one year. Long-term debt is money that has been borrowed that will need to be repaid after one year. Other long-term liabilities represent any other liability that does not fit into the current liability or long-term debt categories.

Accounting Procedures

The following steps are taking to record transactions:

- Encumber Funds. Before a purchase is made, funds must be allocated through the County Auditor system. This can be done through yearly budget requests that are approved by the County Commissioners.

- Any purchase equal to or over \$1,000 is subject to the applicable County, State or Federal procurement policy. A purchase order must be obtained and approved by the County Commissioners for such purchases.
- Once services are complete or capital items are purchased, Warren County will receive an invoice from the appropriate vendor. This amount will be recorded in the Transit General Ledger.
- Invoice will be checked for accuracy by a Manager of the Grants Administration.
- The Manager of Grants Administration will prepare a voucher to be submitted to the Auditors Office in a timely manner. The voucher must be created in accordance with County Auditor procedure.
- County Auditors Office will produce a check for payment and send it to the Grants Administration.
- Grants Administration will retain a copy of the check and invoice for their records, then submit the check to the vendor.
- When the expense is part of a reimbursable grant, the Administrative Assistant of the Grants Administration will request reimbursement through the appropriate channel, such as ECHO or Blackcat. The Manager of the Grants Administration will approve the request.
- County will receive funds from FTA or ODOT via wire-in or check.
- Funds will be deposited into appropriate fund account (Account 299) and recorded in the Transit General Ledger.
- When the final grant reimbursement has been made (through ECHO), Program Manager should close out the grant in TEAM or TRAMS.

Records to be maintained:

- Invoices
- Checks
- Draw down documents
- Account Ledger

General Ledger and Auditor Accounting

The Transit General Ledger should match the County Auditor's accounting ledger, as each transaction must be updated in both systems. At the end of each month, a report should be obtained from the Auditor's system and either the Manager of the Grants Administration or Administrative Assistant should check to ensure that each transaction and final numbers of both expenditures and receipts match.

Section 6: Invoices

All operating and other payments made by WCTS are on a cost reimbursement basis, up to the authorized amounts described in grantee contracts. WCTS will not process reimbursement requests until all required information is provided in the correct format on the reimbursement request forms.

Invoices must be checked by Manager of Grants Administration for accuracy. And discrepancies must be resolved by vendor and County prior to issuing payment.

Vouchers for invoices must be processed within thirty days.

Section 7: Drawdowns

When submitting a request for reimbursement for operating or capital expenses related to an FTA-funded grant, the following procedures must be followed:

Once all conditions of the grant has been completed and payment has been disbursed, a request may be made through ECHO for reimbursement.

The Administrative Assistant will prepare a trial balance to ensure that

- 1.) The activity/purchase was: performed in accordance with the grant.
- 2.) Invoices have been paid.
- 3.) Copies of checks are on file.
- 3.) The general ledger has been updated.
- 4.) The amount of the request does not exceed the grant award amount.

The Program Manager will review the accounting to confirm all of the above details.

The Administrative Assistant will log into the ECHO drawdown system and request the draw.

The Program Manager will then log into the ECHO drawdown system and approve the draw the same day as the request.

The County Treasurer's Office will be notified that a wire-in is to be expected. Once the funds are transferred, either the Manager or Administrative Assistant will prepare a pay-in to the County Treasurer's Office and update the general ledger of the receipt.

Section 8: Record Retention

WCTS is required to keep copies of all financial and programmatic records in accordance with the applicable County, State, or Federal Retention Schedule.

Section 9: Audits

WCTS must comply with county, state and federal auditing requirements in accordance with OMB Circular A-133. This circular requires annual financial audits be performed by an independent auditor for any agency receiving more than \$500,000 in federal funds each year. Federal funds are not just transportation grant funds, but include all potential sources of federal funding.

Transit audits are arranged overseen by the County Auditor's Office, under the jurisdiction of the County Auditor.

An audit is a series of procedures performed on select transactions, account balances, and internal control features of the accounting system. These procedures must be performed under the supervision of a Certified Public Accountant (CPA).

The end result of an audit is that the auditor will issue an opinion on the fairness of the financial statements reviewed.

Auditing vs. Accounting

Auditing means examining the transactions and the internal controls of the transportation agency. Accounting is the recording of the transactions and development of the internal controls. Auditing issues an opinion on accounting, therefore, the person hired to complete the annual audit should be someone different than the person hired to complete the accounting functions.

Information Requested for an Audit

Common records that may be reviewed in an audit include:

General Ledger
Copies of checks
Asset records
Contracts
Grant List

Common Auditing Problems

Problem: Lack of sufficient detail to support accounting entries.

Solution: Ensure a good filing system is in place and keep all pertinent documents filed together.

Problem: Incorrect accounting entries.

Solution: If your agency staff is in doubt on how to record a transaction, ask your auditors immediately.

Section 10: Resources

WCTS should take full advantage of the following resources:

- 2 CFR part 200
- FTA Circular 5010.1D "Grant Management Requirements"
- FTA Circular 9040.1F "Non-urbanized Area Formula Program Guidance and Grant Application Instructions"

General Ledger Sample – Expenditures

Office Supplies - 299-7000-210				
Date	Description/Vendor	Type	Amount	Balance
	Appropriation	AP		\$300.00
4/3/2017	Dorns - correction tape	DI	\$ 22.99	\$277.01
8/2/2017	Nickerson - receipts, labels, laminator pouches	DI	\$ 127.93	\$ 149.08
8/29/2017	Nickerson - 6x9 envelopes	DI	\$ 19.41	\$ 129.67
10/24/2017	Dorns - toner	DI	\$ 69.99	\$ 59.68

Resolution

Number 18-0011

Adopted Date January 04, 2018

APPROVE A STREET AND APPURTENANCES BOND RELEASE FOR MORELIA CONSTRUCTION, LLC FOR COMPLETION OF IMPROVEMENTS IN ARBOR SQUARE, BLOCK 'C' SITUATED IN DEERFIELD TOWNSHIP

BE IT RESOLVED, upon recommendation of the Warren County Engineer, to approve the following street and appurtenances bond release:

BOND RELEASE

Bond Number	:	11-005 (P)
Development	:	Arbor Square, Block 'C'
Developer	:	Morelia Construction, LLC
Township	:	Deerfield
Amount	:	\$5,162.20
Surety Company	:	National Bank and Trust (LOC #406)

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

cc: Morelia Const., LLC Attn: C. Hildebrant, 8600 Governors Hill Dr, Ste 160, Cincinnati, OH 45249
National Bank & Trust, c/o Peoples Bank, 6210 Snider Road, Mason, OH 45040
Engineer (file)
Bond Agreement file

Resolution

Number 18-0012

Adopted Date January 04, 2018

ENTER INTO A SUBDIVISION PUBLIC IMPROVEMENT PERFORMANCE AND MAINTENANCE SECURITY AGREEMENT WITH THE DREES COMPANY FOR INSTALLATION OF CERTAIN IMPROVEMENTS IN LEGACY AT ELLIOTT FARM, SECTION 2, BLOCK "A" SITUATED IN DEERFIELD TOWNSHIP

BE IT RESOLVED, upon recommendation of the Warren County Sanitary Engineer, to enter into the following security agreement:

SECURITY AGREEMENT

Bond Number	:	17-029 (W/S)
Development	:	Legacy at Elliott Farm, Section 2, Block "A"
Developer	:	The Drees Company
Township	:	Deerfield
Amount	:	\$12,757
Surety Company	:	Liberty Mutual Insurance Co. (014075759)

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

cgb

cc: The Drees Co., Land Development Dept, 211 Grandview Drive, Ft. Mitchell KY 41017
Liberty Mutual Insurance Co., 8044 Montgomery Rd, Suite 150E, Cincinnati, OH 45236
Water/Sewer (file)
Bond Agreement file

**SUBDIVISION PUBLIC IMPROVEMENT PERFORMANCE AND MAINTENANCE
SECURITY AGREEMENT**

WATER AND/OR SANITARY SEWER

Security Agreement No.

17-029 (w/s)

This Agreement made and concluded at Lebanon, Ohio, by and between The Drees Company (1) (hereinafter the "Developer") and the Warren County Board of County Commissioners, (hereinafter the "County Commissioners"), and Liberty Mutual Insurance Company (2) (hereinafter the "Surety").

WITNESSETH:

WHEREAS, the Developer is required to install certain improvements in Legacy at Elliott Farm Subdivision, Section 2, Block "A" (3) (hereinafter the "Subdivision") situated in Deerfield (4) Township, Warren County, Ohio, in accordance with the Warren County Subdivision regulations (hereinafter called the "Improvements"); and,

WHEREAS, it is estimated that the total cost of the Improvements is \$127,571.00, and that the Improvements that have yet to be completed and approved may be constructed in the sum of ~~127,571.00~~ 0; and,

WHEREAS, the County Commissioners have determined to require all developers to post security in the sum of one hundred thirty percent (130%) of the estimated cost of uncompleted or unapproved Improvements to secure the performance of the construction of uncompleted or unapproved Improvements in accordance with Warren County subdivision regulations and to require all Developers to post security in the sum of ten percent (10%) of the estimated total cost of the Improvements after the completion of the Improvements and their tentative acceptance by the County Commissioners to secure the performance of all maintenance upon the Improvements as may be required between the completion and tentative acceptance of the Improvements and their final acceptance by the County Commissioners.

NOW, THEREFORE, be it agreed:

1. The Developer will provide **performance security** to the County Commissioners in the sum of -0- to secure the performance of the construction of the uncompleted or unapproved Improvements in accordance with Warren County subdivision regulations (hereinafter the Performance Obligation). If any sum greater than zero (0) is inserted herein, the **minimum performance security** shall be ten percent (10%) of the total cost of the Improvements.

2. The County Commissioners will, upon approval of the County Sanitary Engineer of all Improvements in the Subdivision, tentatively accept all Improvements.
3. The Developer shall be in default of the Performance Obligation if the construction or installation of any Improvement by the Developer is not completed within N/A years from the date of the execution of this agreement, as determined by the County Sanitary Engineer. The same shall apply whenever construction of the Improvements is not performed in accordance with the Warren County subdivision regulations.
4. The condition of the Performance Obligation shall be that whenever the Developer shall be declared by the County Commissioners to be in default, the Surety and the Developer shall, upon written notification of default by the County Commissioners to the Surety promptly make sufficient funds available to the County Commissioners to pay the cost of the completion of the construction of the uncompleted or unapproved Improvements in accordance with Warren County subdivision regulations, including any costs incurred by the County Commissioners which are incidental to the completion of the construction of the uncompleted or unapproved Improvements, including, but not limited to costs associated with publication of legal notices, preparation of such additional plans, specifications and drawings as may, in the judgment of the County Commissioners, be necessary, preparation of bid documents, etc., but not exceeding the amount set forth in Item 1 hereof. The Developer shall have the opportunity to respond in writing within two (2) weeks of receipt of notice of intent to find the Developer in default. In the case that the performance security given is in the form of a cashier's check or certified check provided directly to the County Commissioners, the County Commissioners may apply such funds as set forth herein upon notification of default to the Surety. The determination of the amount of funds to be disbursed by Surety to the County Commissioners as set forth in the aforesaid notification is final and binding upon the parties hereto. However, the foregoing shall not release Developer from any liability for any deficiency between the amount of funds disbursed and the actual costs incurred by the County Commissioners in the completion of the construction or installation of the uncompleted or unapproved Improvements and Developer expressly agrees to be liable to the County Commissioners for any such deficiency.
5. The County Commissioners, the Developer and Surety mutually agree that the Performance Obligation created herein shall continue until the completion of the installation of the Improvements in accordance with Warren County subdivision regulations and that upon the Improvements having been inspected and approved for one year maintenance, the Performance Obligation shall become null and void.
6. The Developer will provide **maintenance security** to the County Commissioners in the sum of \$12,757 to secure the performance of all maintenance upon the Improvements as determined to be necessary by the County Sanitary Engineer (hereinafter the Maintenance Obligation). In no event shall the sum provided for herein be less than ten percent (10%) of the estimated total cost of the Improvements as set forth above.

7. The Developer, upon being notified by the County Sanitary Engineer of the maintenance required upon the Improvements to bring the same into compliance with Warren County Subdivision regulations shall immediately undertake to perform and complete such required maintenance within the time set forth in the notice from the County Sanitary Engineer.
8. The Developer shall be in default of the Maintenance Obligation should the Developer fail to complete or cause to be undertaken and completed required maintenance upon the Improvements as set forth in Item 7 hereof.
9. The condition of the Maintenance Obligation shall be that whenever the Developer shall be declared by the County Commissioners to be in default, the Surety and the Developer shall, upon written notification of default by the County Commissioners to the Surety promptly make sufficient funds available to the County Commissioners to pay the cost of the required maintenance upon the Improvements, including any costs incurred by the County Commissioners which are incidental to the performance of such maintenance, including, but not limited to costs associated with the publication of legal notices, preparation of additional plans, specifications and drawings, as may, in the judgment of the County Commissioners, be necessary, preparation of bid documents, etc. but not exceeding the amount set forth in Item 6 hereof. The Developer shall have the opportunity to respond in writing within two (2) weeks of receipt of notice of intent to find the Developer in default. In the case that the maintenance security given is in the form of a cashier's check or certified check provided directly to the County Commissioners, the County Commissioners may apply such funds to the completion of the required maintenance upon the Improvements upon notification of default to the Surety. The determination of the amount of funds to be disbursed by Surety to the County Commissioners as set forth in the aforesaid notification is final and binding upon the parties hereto. However, the foregoing shall not release Developer from any liability for any deficiency between the amount of funds disbursed and the actual costs incurred by the County Commissioners in the performance of maintenance upon the Improvements and Developer expressly agrees to be liable to the County Commissioners for any such deficiency.
10. That upon expiration of the one year from the date of the tentative acceptance of the Improvements by the County Commissioners and upon satisfactory completion of any required maintenance upon the Improvements to bring the Improvements into compliance with Warren County subdivision regulations, the County Commissioners hereby agree to release the maintenance security and give final acceptance to the Improvements. The Developer shall request, in writing directed to the County Sanitary Engineer, a final inspection of the Improvements and the Developer shall be responsible for all maintenance as may be necessary and as may accrue from the commencement of the one year maintenance period and until such written request for inspection is delivered.
11. In the case of default pursuant to Items 3 and 4 or 8 and 9 hereof, Developer shall make available to the County Commissioners all plans, specifications and drawing relating to the Improvements and hereby directs all third parties, including engineers and consultants, who may possess such plans, specifications and drawings, or copies thereof, to provide the same

to the County Commissioners upon request and presentation of this security agreement or a copy thereof and agrees to hold such third parties harmless from the provision of such plan specifications and drawings pursuant to this item. Developer does hereby consent to the use of such plans, specifications and drawings by the County Commissioners to complete the construction of the uncompleted or unapproved Improvements or the performance of maintenance upon the same in the case of default pursuant to Items 3 and 4 or 8 and 9 hereof.

12. In the case of conflict between the provisions of this agreement and any other security agreement relating to the same Improvements, the provisions of this agreement shall take precedence.
13. Any notice, correspondence, inquiry or request for inspection permitted or required under this security agreement shall be given as follows:

A. To the County Commissioners:

Warren County Commissioners
Attn: County Administrator
406 Justice Drive
Lebanon, OH 45036
Ph. (513) 695-1250

B. To the County Sanitary Engineer:

Warren County Water & Sewer Department
Attn: Sanitary Engineer
406 Justice Drive
Lebanon, OH 45036
Ph. (513) 695-1380

C. To the Developer:

The Drees Compnay
Attn: Land Development Dept
211 Grandview Drive
Ft. Mitchell, KY 41017
Ph. (859) 578 - 4261

D. To the Surety:

Liberty Mutual Insurance Company

8044 Montgomery Road, Suite 150E

Cincinnati, OH 45236

Ph. (513) 792 - 1861

All notices and requests for inspection, unless otherwise specifically provided herein, shall be by certified mail, return receipt requested and shall be complete upon mailing. **All parties are obligated to give notice of any change of address.**

14. The security to be provided herein shall be by:

Certified check or cashier's check (attached) (**CHECK #** _____)

Original Letter of Credit (attached) (**LETTER OF CREDIT #** _____)

Original Escrow Letter (attached)

Surety Bond (this security agreement shall serve as the bond when signed by an authorized representative of a surety company authorized to do business within the State of Ohio with a **power of attorney attached** evidencing such authorized signature).

Surety obligation of national bank (by signing this security agreement the authorized representative of the national bank undertaking this surety obligation does certify, for and on behalf of the undersigned national bank, that the bank has a segregated deposit sufficient in amount to the bank's total potential liability).

15. **The term "Surety" as used herein includes a bank, savings and loan or other financial institution where the security provided is a letter of credit, escrow letter or surety obligation of a national bank. The term "Surety" when referring to a bank, savings and loan or other financial institution is not intended to create obligations beyond those provided by Paragraphs 4 and/or 9 of this security agreement.**

16. **In the event that Surety shall fail to make funds available to the County Commissioners in accordance with Paragraphs 4 or 9, as applicable, within thirty (30) days after notification of default, then amounts due shall bear interest at eight per cent (8%) per annum.**

17. This Agreement shall not be assignable or transferrable by the Developer or Surety to any third party or parties without the express written consent of the County Commissioners. Developer and Surety waive any successor developer or successor surety claim or defense unless the County Commissioners have executed a written consent of assignment.

18. This Agreement shall be construed under the laws of the State of Ohio. The Developer and Surety hereby stipulate to the venue for any and all claims, disputes, interpretations and litigation of any kind arising out of this Agreement, being exclusively in the Warren County, Ohio Court of Common Pleas (unless both parties mutually agree in writing to attempt to resolve by alternate dispute resolution prior to litigation), and do further waive any right to bring or remove such claims, disputes, interpretation and litigation of any kind arising out of this Agreement, in or to any other state or a federal court.

IN EXECUTION WHEREOF, the Developer and the Surety have caused this security agreement to be executed on the date stated below.

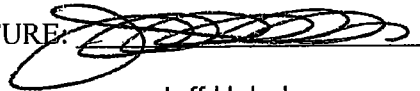
DEVELOPER: The Drees Company

SURETY: Liberty Mutual Insurance Company

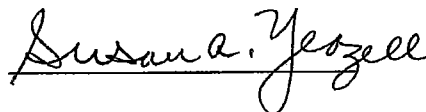
Pursuant to a resolution authorizing the undersigned to execute this agreement.

Pursuant to an instrument authorizing the undersigned to execute this agreement.

SIGNATURE:



SIGNATURE:



PRINTED NAME: Jeff Hebler

PRINTED NAME: Susan A. Yeazell

TITLE: Asst. Sec./Cincinnati Land

TITLE: Attorney-in-Fact

DATE: 12/19/17

DATE: December 18, 2017

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN EXECUTION WHEREOF, the Warren County Board of County Commissioners have caused this security agreement to be executed by the President of the Board, on the date stated below, pursuant to Board Resolution Number 18-0012, dated 1/4/18.

WARREN COUNTY
BOARD OF COUNTY COMMISSIONERS

SIGNATURE: 

PRINTED NAME: Tom Grassmann

TITLE: President

DATE: 1/4/18

RECOMMENDED BY:

By: 
SANITARY ENGINEER

APPROVED AS TO FORM:

By: 
COUNTY PROSECUTOR

Key:

1. Name of Developer
2. Name of Person, Firm, Entity, etc. who is providing the security whether that be a bank or other financial institution (in the case of a letter of credit or escrow letter) (Surety Company in the case of a bond) or the Developer itself (in the case of a certified check or cashier's check)
3. Name of subdivision with section number and phase number where applicable
4. Name of Township

Bond No. 014075759

MAINTENANCE BOND

KNOW ALL MEN BY THESE PRESENTS, The Drees Company
211 Grandview Drive, Ft. Mitchell, KY 41017 as Principal, and Liberty Mutual
Insurance Company, a corporation organized under the laws of the Massachusetts
with principal place at 8044 Montgomery Road, Suite 150E, Cincinnati, OH 45236, as
Surety, are held and firmly bound unto Warren County Commissioners, 406 Justice
Drive, Lebanon, OH 45036 (hereinafter called Obligee) in the penal sum of Twelve
Thousand Seven Hundred Fifty-Seven and 00/100 Dollars, (\$12,757.00), for payment of
which, well and truly to be made, we do hereby bind ourselves, our heirs, executors,
administrators, successors and assigns, jointly and severally, firmly by these presents.

DATED this 18th day of December, 2017.

WHEREAS, the said Principal has heretofore entered into a Subdividers Contract
with the Obligee above named for certain physical improvements for

Water and/or Sanitary Sewer in Legacy at Elliott Farm Subdivision
Section 2/A, in Deerfield Township, Warren County, Ohio

and

WHEREAS, the Principal submits that all work called for under the said
Subdividers Contract has now been completed according to the approved plans and as
a condition of acceptance of the physical improvements offers this bond to said Obligee;

NOW THEREFORE, THE CONDITION OF THE OBLIGATION IS SUCH, That is
said Principal shall, for a period of One (1) year(s) from and after the 18th
day of December, 2017, indemnify the Obligee against any loss or damage
directly arising by reason of any defect in the material or workmanship which may be
discovered within the period aforesaid, then this obligation shall be void; otherwise to be
and remain in full force and virtue in law.

PROVIDED, HOWEVER, that in the event of any default on the part of said Principal,
written statement of the particular facts showing such default and the date hereof shall
be delivered facts showing such default and the date thereof shall be delivered to the
Surety by certified mail, at its Home Office in 8044 Montgomery Road, Suite
150E, Cincinnati, OH 45236 promptly and in any event within thirty (30) days after the

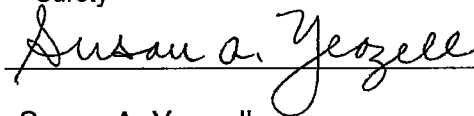
Obligee or his representative shall learn of such default; and that no claim suit, or action by reason of any default of the Principal shall be brought hereunder after the expiration of thirty (30) days from the end of the maintenance period as herein set forth.

The Drees Company
Principal

By: 
Jeff Hebel

Its: Asst. Sec./Cincinnati Land

Liberty Mutual Insurance Company
Surety

By: 
Susan A. Yeazell

Its: Susan A. Yeazell
Attorney-in-Fact

THIS POWER OF ATTORNEY IS NOT VALID UNLESS IT IS PRINTED ON RED BACKGROUND

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Certificate No. 7822021

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company West American Insurance Company

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS that The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Dan E. Ries, Susan A. Yeazel,

all of the city of Cincinnati, state of OH, each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 29th day of June, 2017.



The Ohio Casualty Insurance Company
Liberty Mutual Insurance Company
West American Insurance Company

By: *David M. Carey*
David M. Carey, Assistant Secretary

STATE OF PENNSYLVANIA ss
COUNTY OF MONTGOMERY

On this 29th day of June, 2017, before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Insurance Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at King of Prussia, Pennsylvania, on the day and year first above written.



COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Teresa Pastella, Notary Public
Upper Merion Twp., Montgomery County
My Commission Expires March 28, 2021
Member, Pennsylvania Association of Notaries

By: *Teresa Pastella*
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV - OFFICERS - Section 12. Power of Attorney. Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII - Execution of Contracts - SECTION 5. Surety Bonds and Undertakings. Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation - The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization - By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 18th day of December, 2017.



By: *Renee C. Llewellyn*
Renee C. Llewellyn, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

To confirm the validity of this Power of Attorney call 1-610-832-8240 between 9:00 am and 4:30 pm EST on any business day.

Resolution

Number 18-0013

Adopted Date January 04, 2018

ENTER INTO STREET AND APPURTENANCES (INCLUDING SIDEWALKS) SECURITY AGREEMENT WITH THE DREES COMPANY FOR INSTALLATION OF CERTAIN IMPROVEMENTS IN LEGACY AT ELLIOTT FARM, SECTION 2, BLOCK "A" SITUATED IN DEERFIELD TOWNSHIP

BE IT RESOLVED, upon recommendation of the Warren County Engineer, to enter into the following Street and Appurtenances (including sidewalks) Security Agreement:

SECURITY AGREEMENT

Bond Number	:	17-029 (P/S)
Development	:	Legacy at Elliott Farm, Section 2, Block "A"
Developer	:	The Drees Company
Township	:	Deerfield
Amount	:	\$110,825.00
Surety Company	:	Liberty Mutual Insurance Company (#014075758)

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

cc: Developer
Surety Company
Engineer (file)
Bond Agreement file

**SUBDIVISION PUBLIC IMPROVEMENT PERFORMANCE AND MAINTENANCE
SECURITY AGREEMENT**

**STREETS AND APPURTENANCES
(including Sidewalks)**

Security Agreement No.

17-029(P/S)

This Agreement made and concluded at Lebanon, Ohio, by and between _____
The Drees Company (1) (hereinafter the "Developer") and the
Warren County Board of County Commissioners, (hereinafter the "County Commissioners"), and
Liberty Mutual Insurance Company (2) (hereinafter the "Surety").

WITNESSETH:

WHEREAS, the Developer is required to install certain improvements in Legacy at Elliott
Farm **Subdivision, Section/Phase** Sec2 Blk A (3) (hereinafter the "Subdivision") situated in
Deerfield (4) Township, Warren County, Ohio, in accordance with the Warren County
Subdivision regulations (hereinafter called the "Improvements"); and,

WHEREAS, it is estimated that the total cost of the Improvements is \$435,527.44,
and that the Improvements that have yet to be completed and approved may be constructed in the sum of
\$85,250.00; and,

WHEREAS, the County Commissioners require all developers to post security in the sum of one hundred thirty percent (130%) of the estimated cost of uncompleted or unapproved Improvements to secure the performance of the construction of uncompleted or unapproved Improvements in accordance with Warren County subdivision regulations and to require all Developers to post security in the sum of twenty percent (20%) of the estimated total cost of the Improvements after the completion of the Improvements and their tentative acceptance by the County Commissioners to secure the performance of all maintenance upon the Improvements as may be required between the completion and tentative acceptance of the Improvements and their final acceptance by the County Commissioners.

NOW, THEREFORE, be it agreed:

1. The Developer will provide **performance security** to the County Commissioners in the sum of \$110,825.00 to secure the performance of the construction of the uncompleted or unapproved Improvements in accordance with Warren County subdivision regulations (hereinafter the Performance Obligation). If any sum greater than zero (0) is inserted herein, the **minimum performance security** shall be twenty percent (20%) of the total cost of the Improvements.

2. The County Commissioners will, upon approval of the County Engineer of all Improvements in the Subdivision, tentatively accept all Improvements.
3. The Developer shall be in default of the Performance Obligation if the construction or installation of any Improvement by the Developer is not completed within 3 years from the date of the execution of this agreement, as determined by the County Engineer. The same shall apply whenever construction of the Improvements is not performed in accordance with the Warren County subdivision regulations.
4. The condition of the Performance Obligation shall be that whenever the Developer shall be declared by the County Commissioners to be in default, the Surety and the Developer shall, upon written notification of default by the County Commissioners to the Surety promptly make sufficient funds available to the County Commissioners to pay the cost of the completion of the construction of the uncompleted or unapproved Improvements in accordance with Warren County subdivision regulations, including any costs incurred by the County Commissioners which are incidental to the completion of the construction of the uncompleted or unapproved Improvements, including, but not limited to costs associated with publication of legal notices, preparation of such additional plans, specifications and drawings as may, in the judgment of the County Commissioners, be necessary, preparation of bid documents, etc., but not exceeding the amount set forth in Item 1 hereof. The Developer shall have the opportunity to respond in writing within two (2) weeks of receipt of notice of intent to find the Developer in default. In the case that the performance security given is in the form of a cashier's check or certified check provided directly to the County Commissioners, the County Commissioners may apply such funds as set forth herein upon notification of default to the Surety. The determination of the amount of funds to be disbursed by Surety to the County Commissioners as set forth in the aforesaid notification is final and binding upon the parties hereto. However, the foregoing shall not release Developer from any liability for any deficiency between the amount of funds disbursed and the actual costs incurred by the County Commissioners in the completion of the construction or installation of the uncompleted or unapproved Improvements and Developer expressly agrees to be liable to the County Commissioners for any such deficiency.
5. **The County Commissioners, the Developer and Surety mutually agree that the Performance Obligation created herein shall continue until the completion of the installation of the Improvements in accordance with Warren County subdivision regulations and that upon the Improvements having been inspected and approved for two years maintenance, the Performance Obligation shall become null and void after the Developer posts the maintenance security provided for herein.**
6. The Developer will provide **maintenance security** to the County Commissioners in the sum of \$87,105.49 to secure the performance of all maintenance upon the Improvements as determined to be necessary by the County Engineer (hereinafter the Maintenance Obligation). In no event shall the sum provided for herein be less than twenty percent (20%) of the estimated total cost of the Improvements as set forth above.

7. The Developer, upon being notified by the County Engineer of the maintenance required upon the Improvements to bring the same into compliance with Warren County Subdivision regulations shall immediately undertake to perform and complete such required maintenance within the time set forth in the notice from the County Engineer.
8. The Developer shall be in default of the Maintenance Obligation should the Developer fail to complete or cause to be undertaken and completed required maintenance upon the Improvements as set forth in Item 7 hereof.
9. The condition of the Maintenance Obligation shall be that whenever the Developer shall be declared by the County Commissioners to be in default, the Surety and the Developer shall, upon written notification of default by the County Commissioners to the Surety promptly make sufficient funds available to the County Commissioners to pay the cost of the required maintenance upon the Improvements, including any costs incurred by the County Commissioners which are incidental to the performance of such maintenance, including, but not limited to costs associated with the publication of legal notices, preparation of additional plans, specifications and drawings, as may, in the judgment of the County Commissioners, be necessary, preparation of bid documents, etc. but not exceeding the amount set forth in Item 6 hereof. The Developer shall have the opportunity to respond in writing within two (2) weeks of receipt of notice of intent to find the Developer in default. In the case that the maintenance security given is in the form of a cashier's check or certified check provided directly to the County Commissioners, the County Commissioners may apply such funds to the completion of the required maintenance upon the Improvements upon notification of default to the Surety. The determination of the amount of funds to be disbursed by Surety to the County Commissioners as set forth in the aforesaid notification is final and binding upon the parties hereto. However, the foregoing shall not release Developer from any liability for any deficiency between the amount of funds disbursed and the actual costs incurred by the County Commissioners in the performance of maintenance upon the Improvements and Developer expressly agrees to be liable to the County Commissioners for any such deficiency.
10. That upon expiration of the two years from the date of the tentative acceptance of the Improvements by the County Commissioners and upon satisfactory completion of any required maintenance upon the Improvements to bring the Improvements into compliance with Warren County subdivision regulations, the County Commissioners hereby agree to release the maintenance security and give final acceptance to the Improvements. The Developer shall request, in writing directed to the County Engineer, a final inspection of the Improvements and the Developer shall be responsible for all maintenance as may be necessary and as may accrue from the commencement of the **two year maintenance period** and until such written request for inspection is delivered.
11. In the case of default pursuant to Items 3 and 4 or 8 and 9 hereof, Developer shall make available to the County Commissioners all plans, specifications and drawing relating to the Improvements and hereby directs all third parties, including engineers and consultants, who may possess such plans, specifications and drawings, or copies thereof, to provide the same

to the County Commissioners upon request and presentation of this security agreement or a copy thereof and agrees to hold such third parties harmless from the provision of such plan specifications and drawings pursuant to this item. Developer does hereby consent to the use of such plans, specifications and drawings by the County Commissioners to complete the construction of the uncompleted or unapproved Improvements or the performance of maintenance upon the same in the case of default pursuant to Items 3 and 4 or 8 and 9 hereof.

12. In the case of conflict between the provisions of this agreement and any other security agreement relating to the same Improvements, the provisions of this agreement shall take precedence.
13. Any notice, correspondence, inquiry or request for inspection permitted or required under this security agreement shall be given as follows:

A. To the County Commissioners:

Warren County Board of County Commissioners
Attn: County Administrator
406 Justice Drive
Lebanon, OH 45036
Ph. (513) 695-1250

B. To the County Engineer:

Warren County Engineer
105 Markey Road
Lebanon, OH 45036
Ph. (513) 695-3336

C. To the Developer:

The Drees Company
Attn. Land Development Dept
211 Grandview Drive
Ft. Mitchell, KY 41017
Ph. (859) 578 - 4200

D. To the Surety:

Liberty Mutual Insurance Company
8044 Montgomery Road, Suite 150 E
Cincinnati, OH 45236
Ph. (513) 792 - 1861

All notices and requests for inspection, unless otherwise specifically provided herein, shall be by certified mail, return receipt requested, and shall be complete upon mailing. **All parties are obligated to give notice of any change of address.**

14. The security to be provided herein shall be by:

 Certified check or cashier's check (attached) (CHECK # _____)

 Original Letter of Credit (attached) (LETTER OF CREDIT # _____)

 Original Escrow Letter (attached)

 X Surety Bond (this security agreement shall serve as the bond when signed by an authorized representative of a surety company authorized to do business within the State of Ohio with a **power of attorney attached** evidencing such authorized signature).

 Surety obligation of national bank (by signing this security agreement the authorized representative of the national bank undertaking this surety obligation does certify, for and on behalf of the undersigned national bank, that the bank has a segregated deposit sufficient in amount to the bank's total potential liability).

15. **The term "Surety" as used herein includes a bank, savings and loan or other financial institution where the security provided is a letter of credit, escrow letter or surety obligation of a national bank. The term "Surety" when referring to a bank, savings and loan or other financial institution is not intended to create obligations beyond those provided by Paragraphs 4 and/or 9 of this security agreement.**

16. **In the event that Surety shall fail to make funds available to the County Commissioners in accordance with Paragraphs 4 or 9, as applicable, within thirty (30) days after notification of default, then amounts due shall bear interest at eight per cent (8%) per annum.**

17. This Agreement shall not be assignable or transferrable by the Developer or Surety to any third party or parties without the express written consent of the County Commissioners. Developer and Surety waive any successor developer or successor surety claim or defense unless the County Commissioners have executed a written consent of assignment.

18. This Agreement shall be construed under the laws of the State of Ohio. The Developer and Surety hereby stipulate to the venue for any and all claims, disputes, interpretations and litigation of any kind arising out of this Agreement, being exclusively in the Warren County, Ohio Court of Common Pleas (unless both parties mutually agree in writing to attempt to resolve by alternate dispute resolution prior to litigation), and do further waive any right to bring or remove such claims, disputes, interpretation and litigation of any kind arising out of this Agreement, in or to any other state or a federal court.

IN EXECUTION WHEREOF, the Developer and the Surety have caused this security agreement to be executed on the date stated below.

DEVELOPER: The Drees Company

SURETY: Liberty Mutual Insurance Company

Pursuant to a resolution authorizing the undersigned to execute this agreement.

Pursuant to an instrument authorizing the undersigned to execute this agreement.

SIGNATURE: 

SIGNATURE: 

PRINTED NAME: Jeff Hebler

PRINTED NAME: Susan A. Yeazell

TITLE: Assistant Secretary/Cincinnati Land

TITLE: Attorney-in-Fact

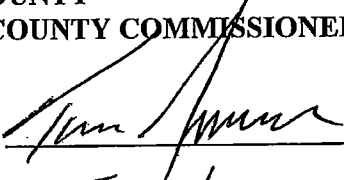
DATE: 12/19/17

DATE: December 12, 2017

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IN EXECUTION WHEREOF, the Warren County Board of County Commissioners have caused this security agreement to be executed by the President of the Board, on the date stated below, pursuant to Board Resolution Number 18-0013, dated 1/4/18.

**WARREN COUNTY
BOARD OF COUNTY COMMISSIONERS**

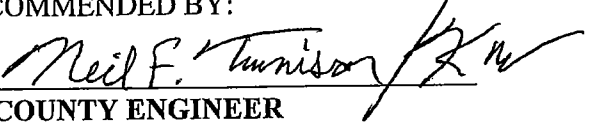
SIGNATURE: 

PRINTED NAME: Tom Grossman

TITLE: President

DATE: 1/4/18

RECOMMENDED BY:

By: 
COUNTY ENGINEER

APPROVED AS TO FORM:

By: 
COUNTY PROSECUTOR

Key:

1. Name of Developer
2. Name of Person, Firm, Entity, etc. who is providing the security whether that be a bank or other financial institution (in the case of a letter of credit or escrow letter) (Surety Company in the case of a bond) or the Developer itself (in the case of a certified check or cashier's check)
3. Name of subdivision with section number and phase number where applicable
4. Name of Township

PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS that, The Drees Company, as Principal, and Liberty Mutual Insurance Company, as Surety, are held and firmly bound unto Warren County Commissioners, 406 Justice Drive, Lebanon, OH 45036, as Obligee, in the sum of One Hundred Ten Thousand Eight Hundred Twenty-Five and 00/100 Dollars (\$110,825.00) lawful money of the United States for the payment of which, well and truly be made, we bind ourselves, our heirs, executors, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has agreed to construct and dedicate for public purpose and maintenance of Streets and Appurtenances (Including Sidewalks) in Legacy At Elliott Farm Section 2 Block A Subdivision in Deerfield Township, Warren County, OH.

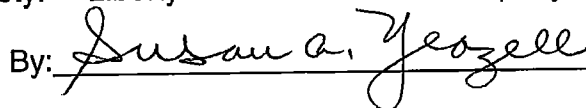
NOW THEREFORE, if the said Principal hereinbefore set forth, shall fully and faithfully perform all the work specified to be done in accordance with plans for Legacy At Elliott Farm Section 2 Block A Subdivision on record at Warren County Commissioners, then this obligation shall be void and of no further legal effect; otherwise, this bond shall remain in full force and effect in law; it being expressly understood and agreed that the liability of the Surety for any and all claims hereunder, shall in no event exceed the penal amount of this obligation, as herein stated to be the sum of One Hundred Ten Thousand Eight Hundred Twenty-Five and 00/100 Dollars (\$110,825.00) and no more.

SIGNED AND DATED THIS 12th day of December, 2017

Principal: The Drees Company

By: 
Jeff Hebel, Assistant Secretary/
Cincinnati Land

Surety: Liberty Mutual Insurance Company

By: 
Susan A. Yeazell, Attorney-in-Fact

THIS POWER OF ATTORNEY IS NOT VALID UNLESS IT IS PRINTED ON RED-BACKGROUND

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Certificate No. 7822020

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company West American Insurance Company

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Dan E. Ries, Susan A. Yeazell,

all of the city of Cincinnati, state of OH, each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 29th day of June, 2017.



The Ohio Casualty Insurance Company
Liberty Mutual Insurance Company
West American Insurance Company

By: *David M. Carey*
David M. Carey, Assistant Secretary

STATE OF PENNSYLVANIA 68
COUNTY OF MONTGOMERY

On this 29th day of June, 2017, before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at King of Prussia, Pennsylvania, on the day and year first above written.



COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Teresa Pastella, Notary Public
Upper Merion Twp., Montgomery County
My Commission Expires March 28, 2021
Member, Pennsylvania Association of Notaries

By: *Teresa Pastella*
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV - OFFICERS - Section 12. Power of Attorney. Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII - Execution of Contracts - SECTION 5. Surety Bonds and Undertakings. Any officer of the Company authorized for that purpose in writing by the chairman or the president and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation. The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization. By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 12th day of December, 2017.



By: *Renee C. Llewellyn*
Renee C. Llewellyn, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees

To confirm the validity of this Power of Attorney call 1-610-832-8240 between 9:00 am and 4:30 pm EST on any business day.

Resolution

Number 18-0014

Adopted Date January 04, 2018

APPROVE VARIOUS RECORD PLATS

BE IT RESOLVED, upon recommendation of the Warren County Regional Planning Commission, to approve the following Record Plats:

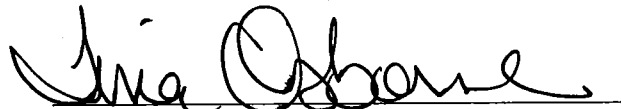
- Legacy at Elliott Farm Section 2 Block "A" – Deerfield Township

Mrs. Jones moved for adoption of the foregoing resolution being seconded by Mr. Young. Upon call of the roll, the following vote resulted:

Mr. Grossmann – yea
Mr. Young – yea
Mrs. Jones – yea

Resolution adopted this 4th day of January 2018.

BOARD OF COUNTY COMMISSIONERS


Tina Osborne, Clerk

cc: Plat File
RPC