

**CDBG REPORT**  
**July, 2018**  
**Work Through June, 2018**

**2015 COMMUNITY DEVELOPMENT ALLOCATION GRANT - \$304,000** - (September 1, 2015 – October 31, 2017)

**Neighborhood Facility/Community Center – Mantua Township Elevator – \$75,000**

The Mantua Restoration Society, Inc. mission is to seek and develop funding to preserve historic buildings and sites in order for them to be vibrant, integral parts of Township government and civic life.

The 2-1/2 story building located at 11741 Mantua Center Road (formerly the Mantua Center School) was constructed in 1914 and was recently placed on the National Register of Historic Places. The building is currently being occupied by the Township Zoning Inspector and the Fiscal Officer. The annex portion (former gym/cafeteria) of the building is rented out almost every night to agencies/organizations.

At this time, persons who rely on wheelchairs to get around are only able to access the annex portion of the building. Funds are being requested to remove the barriers that exist for elderly and handicapped individuals that prevent them from entering the Mantua Township Administration and the Community Building's main building. In an effort to remove the barriers to the elderly and handicapped individuals in the Mantua Township Community, funds will be used to place an elevator in the building, which would provide access to all floors. By removing the barriers to all of the levels of the historic building the entire community can use it and it would be more attractive too for profit and non-profit entities that are looking for a place to set up their business.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$130,000. Mantua Township Trustees, Mantua Restoration Society, Inc. has agreed to leverage \$55,000 of their funds to complete the project.

*Installation of the elevator has been completed by Canton Elevator; however, the Township needs to have the required fire alarm/elevator monitoring devices installed. The contractor has completed the punch list items for the lobby. The contractor will contact the State to request the inspection once the Township completes the required fire alarm/elevator monitoring devices is installed.*

**Neighborhood Facility/Community Center – Franklin Township Hall ADA - \$35,000**

Franklin Township took ownership of the building (formerly the Franklin Silk Company) located at 218 Gougler Avenue, Kent in 1840. The building has been the site of the township government since that time. The building was placed on the National Register of Historic Places in 1975.

The meeting room is nearly the entire second floor of the building and is accessible only by a spiral staircase or the fire escape on the outside of the building. Unfortunately, this makes the meeting room inaccessible to the elderly or handicapped. For this reason, meetings are held in a small conference room downstairs that only holds about 20 chairs for citizens or interested parties. This is rarely enough and people must stand in the hallway outside of the room and try to hear what is going on in the meeting.

The Zoning Commission, the Board of Zoning Appeals as well as the Board of Trustees meet for major concerns several times each month. Although the building is located in the City of Kent, the meetings are attended by the residents who live in Franklin Township. The Zoning Commission, Board of Zoning Appeals and Trustees meetings all have a large audience of interested senior citizens that are interested in the township happenings and many cannot attend because there is not enough room.

In an effort to remove the barriers to the elderly and handicapped individuals, funds will be used to place a lift type of elevator in the downstairs corner by the parking lot in order to not disturb the historical status of the building.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$73,000. Franklin Township Trustees has agreed to leverage \$38,000 of their funds to complete the project.  
**WORK COMPLETED**

#### **Historic Preservation/Phoenix II Roof Replacement - \$44,200**

The second phase (111 & 113 East Main Street) of the Phoenix Building is estimated to cost 1.3 million dollars. Interior work including the construction of six new apartments on two floors cannot move forward until the 6,000 square foot roof has been replaced. The roof has been found to be structurally unsound. Some temporary patches have been applied to address major leaks, but are not expected to hold for long. Even with treatment, water filtration is affecting the interior spaces.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$133,963. Coleman Professional Services has agreed to leverage \$89,963 of their funds to complete the project.  
**WORK COMPLETED**

#### **Parks and Recreation Facilities/McElrath Neighborhood Ballfield - \$39,000**

The McElrath Improvement Corporation (MIC) has been in existence for over 40 years with the mission to improve the living conditions and to expand economic opportunities in the McElrath Community. Over the years MIC has been involved with countless projects and activities to assist McElrath residents and improve the neighborhood image.

In 2002-2003, with assistance of the Portage County Commissioners, Leadership Portage County, Community Action Council, the Baseball Tomorrow Fund and others MIC was able to build neighborhood baseball fields for use by all residents on property located at 3770 Richardson Street owned by or donated by to MIC for such uses. Since that time using

volunteers and community organizations, MIC has struggled to maintain the concession stands and baseball fields so that they can be utilized to the maximum capacity.

All funding is generated by small fundraisers, revenues from concession stand sales and donations from the community.

Funding is requested to make needed repairs to the concession stands and restrooms and to repair the actual baseball fields through the purchase of screened top soil.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$39,000. **WORK COMPLETED**

#### **Parking Facilities/Garrettsville Parking Lot - \$50,000**

A fire in the historical, commercial district of the Village of Garrettsville destroyed an entire block of buildings on March 22, 2014. The fire has left the entire block in rubble creating a blight to the area. Thirteen businesses were displaced by the fire and more than 15 other businesses in the Village are believed to have been harmed from the decrease in customer traffic.

Funds are being requested to remove and pave the existing parking lot and to create an entrance to the parking lot located parallel to Main Street in the historic, commercial district in the Village of Garrettsville in order to eliminate a blight to the area to benefit 1,410 persons.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$156,688. The Village of Garrettsville has agreed to leverage \$109,688 of their own funds to complete the project.

**WORK COMPLETED**

#### **Fair Housing - \$7,000**

Fair housing services including landlord/tenant information, discrimination complaints, training, posters and brochures will be provided for the residents of Portage County, excluding the City of Kent. **WORK COMPLETED**

#### **Administration and Implementation of the CDBG Grant - \$53,800**

Administration and Implementation of the grant includes grant preparation, project management and bidding, completion of reports and day-to-day oversight of the projects.

*OCD monitored the grant on January 11, 2018 and we received the monitoring report on March 26, 2018. Portage County received five findings and two advisories due to the administration of the Critical Infrastructure Grant by Neighborhood Development Services. A response to the findings was submitted to OCD by the County CEO.*

**2016 COMMUNITY DEVELOPMENT ALLOCATION GRANT - \$330,000** - (September 1, 2016 – October 31, 2018)

**Neighborhood Facilities/Community Center (Windham Community Center) - \$121,400**

The Windham Village Community Center is in need of repairs. The following repairs are proposed:

- Replace the existing failing asphalt roof with a new metal roof system.
- Replace the gutter and downspouts.
- Paint the exterior and replace the existing siding.
- Add 3 new ADA compliant exterior decks for ingress and egress.
- Add new security lighting.

The Community Center is located at 9647 East Center Street and is in an area considered to be 65% Low-Moderate Income.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$121,400. **WORK COMPLETED**

**Neighborhood Facilities/Community Center (Mantua Center School) - \$36,800**

Phase 1 consisted of the purchase and installation of an elevator to remove the barriers to elderly and handicapped individuals using the Mantua Township Administration and Community Building (former Mantua Center School). At this time persons who rely on wheelchairs to get around are only able to access the annex portion of the building.

Phase 2 will construct a slightly inclined walkway that leads from the handicapped accessible parking spots to the elevator as well as an entrance lobby to the elevator. One edge of the walkway will abut the building and other will abut a brick retaining wall. Without the walkway to the elevator, elderly and handicapped individuals will be prevented from entering the Mantua Township Administration and Community Building's main building. The entrance lobby will serve to keep people out of the elements as they are entering or leaving the elevator.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$36,800. **WORK COMPLETED**

**Neighborhood Facilities/Community Center (Coleman Adult Day Services) - \$26,700**

Coleman Adult Day Services has high lighting needs. This helps to ensure safety at the facility, including minimizing the risk of falls for older clients with failing eyesight. Nurses need to be able to read instructions on medication and make careful observations of clients.

CDBG funds will be used to replace 215 lights of 21 different types located throughout the building, exterior walkways and parking. The Adult Day Services is located at 6695 North Chestnut Street in the City of Ravenna. Replacement of both incandescent and fluorescent

lighting with LED lighting can greatly reduce both electricity bills and a buildings carbon footprint.

The request would serve a population comprised of approximately 130 adults with physical, cognitive or development disabilities and their care givers annually.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$26,735.

*The specifications are being prepared for the RFP.*

**Public Facilities - \$63,100 + the City of Ravenna will contribute \$6,816**

CDBG funds will be used to provide ADA handicap accessibility in LMI residential areas by installing and upgrading 45 curb ramps and 2073 linear feet of sidewalk to ADA Standards along Highland Avenue to Central Avenue as well as along Prospect Street to Summit Street in the City of Ravenna.

The project is located in Census Tract 6008, Block Group 3 which is considered to be 54% LMI and will benefit 34 persons.

The total cost based on Davis Bacon Prevailing Wages is estimated at \$69,916. The City of Ravenna will contribute \$6,816. **WORK COMPLETED**

**Fair Housing - \$7,000**

Fair housing services including landlord/tenant information, discrimination complaints, training, posters and brochures will be provided for the residents of Portage County, excluding the City of Kent.

*There were 2 requests for assistance received in June.*

**Administration - \$55,000**

Administration and Implementation of the grant includes grant preparation, project management and bidding, completion of reports and day-to-day oversight of the projects.

**2018 COMMUNITY DEVELOPMENT ALLOCATION GRANT - \$486,000** (September 1, 2018 – October 31, 2020)

The Commissioners recommended the following projects to be submitted to the State:

#	Agency/Organization	Grant Request	Other Funds	Project
1	Portage Private Industry Council	\$77,400	\$41,100	Run a waterline that will enable the Ravenna Head Start Facility to provide services to children and

				<i>families in both Head Start and Early Head Start.</i>
<b>2</b>	<i>City of Ravenna</i>	<i>\$133,300</i>	<i>\$6,710</i>	<i>Replace 565 linear feet of 49-year old deteriorated concrete roadway between Franklin Street and North Diamond Street.</i>
<b>3</b>	<i>Family &amp; Community Services</i>	<i>\$85,000</i>	<i>\$5,000</i>	<i>Replace 80-ton Trane Chiller system that provides air conditioning at 705 Oakwood Street, Ravenna.</i>
<b>4</b>	<i>Coleman Professional Services</i>	<i>\$38,100</i>	<i>0</i>	<b>4155 State Route 14, Edinburg:</b> <i>Replace dishwasher, hot water tank, kitchen sink/faucet, Replace tub/shower, sinks and faucets in both bathrooms, Install grab bars in showers, Remove flooring and install plank flooring in the living area and bedrooms, Install new plywood decking on the ramp/porch. 5982 Rhodes Road, Franklin Township: Ramp/ Deck repairs</i>
<b>5</b>	<i>Windham Township</i>	<i>\$55,000</i>	<i>0</i>	<i>Demolition and asbestos abatement of an old church located at 10352 Silica Sand Road, Windham Township.</i>
<b>TOTAL</b>		<b>\$388,800</b>	<b>\$15,810</b>	

*Total Allocation: \$486,000*

*RPC Administration: Up to \$87,200*

*Fair Housing: \$10,000*

*Left to Allocate (Up to 6 Projects): \$388,800*

*The 2018 CDBG Allocation Grant Public Hearing was held on June 7, 2018 and the grant application was submitted on June 15, 2018.*

**2018 CDBG CRITICAL INFRASTRUCTURE GRANT (RAVENNA CITY) - \$500,000 – Application Pending**

**Flood and Drainage Facilities - \$68,400 (CDBG)**

It is anticipated that 1,750 LF of curb will be replaced, 6 catch basin and 3 manholes replaced along Vine and Gill Street in the City of Ravenna.

**Water Facility Improvements - \$369,500 (CDBG) + \$30,000 (Ravenna City)**

The waterlines along Vine and Gill Street have experienced 14 breaks in the last 25 years. These breaks are mostly due to corrosion of the cast iron with which the lines were constructed. It is anticipated that 1,550 LF of waterlines will be replaced. The 1 fire hydrant is insufficient for fire protection and the low pressure is likely due to the corrosion. One fire hydrant will be removed and 3 fire hydrants will be installed.

**Sidewalk Improvements - \$18,800 (CDBG)**

There are numerous deteriorated and uneven sidewalk sections along Vine and Gill Street that exceed the threshold for ADA accessibility. Two of the curb ramps do not meet ADA accessible guidelines and need upgrading. It is anticipated that 575 LF of 4" sidewalk and 150 LF of 6" sidewalk will be replaced.

**Street Improvements - \$13,300 (CDBG) + \$48,800 (Ravenna City Paving Funds)**

The roadways were last resurfaced in 2006 and thus have met their 12 year anticipated lifespan. It is anticipated that 882 LF of asphalt resurfacing will be done on Vine Street and 622 LF of chip and seal resurfacing will be done on Gill Street.

**Administration - \$30,000**

Administration and Implementation of the grant includes grant preparation, project management and bidding, completion of reports and day-to-day oversight of the projects.

*Staff received notification from OCD on May 29, 2018 that deficiencies were found in the application and therefore was not funded. Staff met with the Commissioners on May 31<sup>st</sup> to get permission to re-submit the grant application.*

*The public hearing was held on June 14, 2018 and the application was resubmitted to OCD on June 15, 2018.*

**2017 CDBG CRITICAL INFRASTRUCTURE GRANT (WINDHAM VILLAGE) - \$285,700 (Application Pending)**

**Sidewalk Improvements - \$30,500 (CDBG)**

It is anticipated that 752 LF of sidewalks will be replaced and 3 ADA ramps will be replaced and spot curb repairs will be completed, which provide ADA access along Bauer Avenue.

**Street Improvements - \$124,600 (CDBG) + \$30,000 (Windham Village)**

It is anticipated that 752 LF of roadway base will be rebuilt up to the subgrade and the roadway rebuilt with 6" of stone and 6" of asphalt.

**Water Facility Improvements - \$110,600 (CDBG)**

Approximately 752 LF of waterline will be replaced including service and fire hydrants along Bauer Avenue.

**Administration - \$20,000**

Administration and Implementation of the grant includes grant preparation, project management and bidding, completion of reports and day-to-day oversight of the projects.

*Staff received notification from OCD on May 29, 2018 that deficiencies were found in the application and therefore was not funded.*

*Staff met with the Commissioners on May 31<sup>st</sup> to get permission to re-submit the grant application.*

*The public hearing was held on June 14, 2018 and the application was resubmitted to OCD on June 15, 2018.*



**PORTAGE COUNTY RPC  
FINANCIAL STATEMENT  
June 30, 2018**

	Month to Date		Year to Date	
<b>Beginning Cash Balance</b>	<b>\$ 79,783.31</b>	<-- June 1st-->	<b>\$ 34,861.79</b>	<-- Jan. 1st
<b>Total All Receipts</b>	<b>\$ 51,661.44</b>		<b>\$ 263,713.72</b>	
<b>Total All Expenditures</b>	<b>\$ 44,093.93</b>		<b>\$ 211,224.69</b>	
<b>Ending Cash Balance</b>	<b>\$ 87,350.82</b>	<-- June 30th -->	<b>\$ 87,350.82</b>	

<b>REVENUES</b>	<b>Budget</b>	<b>M-T-D</b>	<b>Y-T-D</b>	<b>Accts Recvble</b>	<b>Balance</b>	<b>% recvd</b>
RPC Membership Dues	230,775.00	43,182.04	150,982.59	1,494.31	79,792.41	65%
Subdivisions	11,000.00	920.00	13,420.00	-	(2,420.00)	122%
IGR's	100.00	-	-	-	100.00	0%
Copies/Misc.(community over hrs)	1,000.00	110.30	2,253.83	102.65	(1,253.83)	225%
Publications	-	-	-	-	-	0%
Grant (State)	-	-	-	-	-	0%
Rental Income	20,400.00	650.00	7,000.00	600.00	13,400.00	34%
Contracts	28,000.00	182.09	17,660.75	10,113.77	10,339.25	63%
Contract Portage County	37,500.00	6,402.71	15,662.95	2,968.74	21,837.05	42%
Annual Contribution	70,000.00	-	55,000.00	-	15,000.00	79%
Refund/Reimbursement	2,000.00	214.30	1,733.60	135.38	266.40	87%
Donation	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>400,775.00</b>	<b>51,661.44</b>	<b>263,713.72</b>	<b>15,414.85</b>	<b>137,061.28</b>	<b>66%</b>
January 1, 2018 Unencumbered						
<b>Cash Balance</b>	<b>34,861.79</b>					
<b>TOTAL CERTIFICATE OF RESOURCES</b>	<b>435,636.79</b>					

<b>EXPENDITURES</b>	<b>Budget</b>	<b>M-T-D</b>	<b>Y-T-D</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% expend</b>
3 Salaries	243,760.00	26,365.65	129,301.20	-	114,458.80	53%
3 PERS	38,616.00	3,691.22	17,995.94	-	20,620.06	47%
3 Medicare	3,999.00	361.57	1,781.83	-	2,217.17	45%
3 Workers Comp	5,517.00	448.23	2,198.17	-	3,318.83	40%
3 Health Insurance	73,700.00	8,104.58	36,682.87	-	37,017.13	50%
4 Contract Services	2,364.00	199.99	1,200.93	599.07	564.00	76%
4 Travel/Training	3,000.00	15.70	63.26	61.78	2,874.96	4%
4 Dues	590.00	-	625.99	-	(35.99)	106%
4 Publications	400.00	-	195.00	-	205.00	49%
4 Utilities	10,350.00	821.54	5,180.31	2,523.19	2,646.50	74%
4 Advertising	300.00	-	10.55	89.45	200.00	33%
4 Telephone	1,500.00	183.30	550.05	-	949.95	37%
4 Postage	1,601.00	350.00	750.00	500.00	351.00	78%
4 Repairs	2,200.00	240.00	1,501.00	359.00	340.00	85%
4 Maint/Custodial Contract	2,600.00	210.00	1,207.50	722.50	670.00	74%
4 Equip/Copier Rental	3,550.00	242.86	1,825.94	824.06	900.00	75%
4 Professional & Technical Services	2,528.00	1,500.00	1,500.00	-	1,028.00	59%
4 Audit Services	5,000.00	20.50	41.00	4,959.00	-	0%
4 Computer Services	1,200.00	-	257.27	200.00	742.73	38%
4 Legal Services	10,000.00	833.33	5,000.02	-	4,999.98	50%
4 Insurances (Bldg & Bonds)	-	-	-	-	-	0%
5 Supplies	3,500.00	447.74	1,140.42	600.02	1,759.56	50%
5 Photocopying/Printing	2,200.00	57.72	1,040.44	286.56	873.00	60%
5 Equipment/Software	-	-	-	-	-	0%
5 Furniture	-	-	-	-	-	0%
6 Building Improvements	-	-	-	-	-	0%
7 Refund/Reimbursement	1,175.00	-	1,175.00	-	-	0%
8 Debt Service (Loan)	-	-	-	-	-	0%
<b>TOTAL 2017 EXPENDITURES</b>	<b>419,650.00</b>	<b>44,093.93</b>	<b>211,224.69</b>	<b>11,724.63</b>	<b>196,700.68</b>	<b>53%</b>
<b>2017 Carryover Encumbrances</b>						
4 Custodial Contract	-	-	-	-	-	0%
<b>Total 2016 Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>419,650.00</b>	<b>44,093.93</b>	<b>211,224.69</b>	<b>11,724.63</b>	<b>196,700.68</b>	

**CDBG FUNDS**  
06/30/18

FUND	BEGINNING CASH BALANCE	RECEIPTS	EXPENDITURES	ENDING CASH BALANCE
Formula 2016 Grant (BF-16)	21,132.32	-	14,001.32	7,131.00
	-	-	-	-
<b>TOTAL</b>	<b>21,132.32</b>	<b>-</b>	<b>14,001.32</b>	<b>7,131.00</b>

06/30/18

**2016 Formula Grant**

Activity	Budget	M-T-D Expenditures	Accum Exp	Left to Spend in Grant	M-T-D Draws	Accum Draws	Left to Draw in Grant
Windham Community Center Rehab	\$ 121,400.00	\$ 10,438.88	\$ 125,914.46	\$ (4,514.46)	\$ -	\$ 121,400.00	\$ -
(01) Fair Housing Program (County)	\$ 7,000.00	\$ 300.84	\$ 6,573.99	\$ 426.01	\$ -	\$ 7,000.00	\$ -
(02-1) General Administration	\$ 55,000.00	\$ 129.60	\$ 53,969.91	\$ 1,030.09	\$ -	\$ 55,000.00	\$ -
(02-2) Ravenna City Sidewalk replacement	\$ 63,100.00	\$ -	\$ 63,100.00	\$ -	\$ -	\$ 63,100.00	\$ -
(03) Mantua Center School	\$ 36,800.00	\$ 3,132.00	\$ 31,610.64	\$ 5,189.36	\$ -	\$ 36,800.00	\$ -
(04) Coleman Adult Day Svcs. Lights	\$ 26,700.00	\$ -	\$ -	\$ 26,700.00	\$ -	\$ 5,000.00	\$ 21,700.00
(05) Return to Grantor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ 310,000.00	\$ 14,001.32	\$ 281,169.00	\$ 28,831.00	\$ -	\$ 286,300.00	\$ 21,700.00

BF16

Grant Period 09-01-16/10-31-18

**LGIP Fund 8520**  
06/30/18

FUND	BEGINNING CASH BALANCE	RECEIPTS	EXPENDITURES	ENDING CASH BALANCE
LGIP Parks & Rec/Plan	164.88	-	8.35	156.53
<b>TOTAL</b>	<b>164.88</b>	<b>-</b>	<b>8.35</b>	<b>156.53</b>

Activity	Budget	M-T-D Expenditures	Accum Exp	Left to Spend in Grant	M-T-D Draws	Accum Draws	Left to Draw in Grant
Administration RPC	\$ 44,500.00	\$ -	\$ 44,500.00	\$ -	\$ -	\$ 44,500.00	\$ -
Administration Park District	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Copies/Printed Materials	\$ 500.00	\$ 8.35	\$ 343.47	\$ 156.53	\$ -	\$ 500.00	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 50,000.00</b>	<b>\$ 8.35</b>	<b>\$ 44,843.47</b>	<b>\$ 5,156.53</b>	<b>\$ -</b>	<b>\$ 45,000.00</b>	<b>\$ 5,000.00</b>

SBIG  
20160609

Grant period 5-19-16/5-19-18  
Extension requested 1-31-18  
Extension granted 12-31-18

**LGIP Fund 8520**  
06/30/18

FUND	BEGINNING CASH BALANCE	RECEIPTS	EXPENDITURES	ENDING CASH BALANCE
LGIP Parks & Rec/Plan	164.88	-	8.35	156.53
<b>TOTAL</b>	<b>164.88</b>	<b>-</b>	<b>8.35</b>	<b>156.53</b>

Activity	Budget	M-T-D Expenditures	Accum Exp	Left to Spend in Grant	M-T-D Draws	Accum Draws	Left to Draw in Grant
Administration RPC	\$ 44,500.00	\$ -	\$ 44,500.00	\$ -	\$ -	\$ 44,500.00	\$ -
Administration Park District	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Copies/Printed Materials	\$ 500.00	\$ 8.35	\$ 343.47	\$ 156.53	\$ -	\$ 500.00	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 50,000.00</b>	<b>\$ 8.35</b>	<b>\$ 44,843.47</b>	<b>\$ 5,156.53</b>	<b>\$ -</b>	<b>\$ 45,000.00</b>	<b>\$ 5,000.00</b>

SBIG  
20160609

Grant period 5-19-16/5-19-18  
Extension requested 1-31-18  
Extension granted 12-31-18



Certified Public Accountants, A.C.

**PORTAGE COUNTY REGIONAL PLANNING COMMISSION  
PORTAGE COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2017 and 2016**

313 Second St.  
Marietta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

1310 Market St.,  
Suite 300  
Wheeling, WV 26003  
304.232.1358

749 Wheeling Ave.,  
Suite 300  
Cambridge, OH 43725  
740.435.3417

[www.perrycpas.com](http://www.perrycpas.com)

PORTAGE COUNTY REGIONAL PLANNING COMMISSION  
PORTAGE COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

DRAFT



**Certified Public Accountants, A.C.**

[www.perrycpas.com](http://www.perrycpas.com)

313 Second St.  
Marletta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

1310 Market Street, Suite 300  
Wheeling, WV 26003  
304.232.1358

749 Wheeling Ave., Suite 300  
Cambridge, OH 43725  
740.435.3417

## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

June 29, 2018

Portage County Regional Planning Commission  
Portage County  
124 North Prospect Street  
Ravenna, OH 44266

We have performed the procedures enumerated below, which were agreed to by the Regional Planning Commission Board and the management of **Portage County Regional Planning Commission**, Portage County (the Commission) and the Auditor of State on the receipts, disbursements and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Commission. The Commission is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### **Cash**

1. Portage County (the County) is custodian for the Commission's deposits and therefore the County's deposit and investment pool holds the Commission's assets. We compare the Commission's fund balances reported on its December 31, 2017 Combined Statement of Receipts Disbursements and Changes in Fund Balances to the balances reported in the Portage County's records. We noted the amount reported by the Commission was \$663 less than compared to the County due to the Commission improperly excluding the beginning fund balance of a Special Revenue Fund on the financial statements.

[www.perrycpas.com](http://www.perrycpas.com)



**Cash (Continued)**

2. We agreed the January 1, 2016 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances Report to the December 31, 2016 balances in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances Report. The January 1, 2017 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances did not agree to the December 31, 2016 balances due to the Commission not properly rolling forward the December 31, 2016 ending balances, causing an understatement of \$663 in the LGIP Special Revenue Account. We noted no other exceptions.

**Fees Charged to Subdivisions**

1. We haphazardly selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2017 and two receipts of the fee charged to a participating subdivision from the year ended 2016 recorded in the duplicate cash receipts book and determined whether the:
  - a. Agreed the receipt amount to the amount recorded in the Cash Receipts Journal. The amounts agreed.
  - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
  - c. Inspected the Cash Receipts Journal to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2017 and 2016. We inspected Cash Receipts Journal to determine whether it included the proper number of receipts for Membership Dues for 2017 and 2016. We observed that there were 33 participating political subdivisions for 2017 and 33 such receipts posted. For 2016 we observed that there were 33 participating political subdivisions and 33 such receipts posted.

**Intergovernmental and Other Confirmable Cash Receipts**

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2017 and all receipts from 2016. We also selected the all receipts from the Portage County Account Inquiry Report from 2017 and all from 2016.
  - a. We compared the amount from the above reports to the amount recorded in the General Journal. The amounts agreed.
  - b. We inspected the General Journal to determine that these receipts were allocated to the proper funds. We found no exceptions.
  - c. We inspected the General Journal to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. From the prior audit documentation, we observed the following loans were outstanding as of December 31, 2015. These amounts agreed to the Commission's January 1, 2016 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2015:
General Obligation Notes – Loan 1	\$147,385.55
General Obligation Notes – Loan 2	\$77,540.52

**Debt (Continued)**

2. We inquired of management, and inspected the Cash Receipts Journal and Cash Disbursements Journal for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan debt activity for 2017 and 2016 and agreed principal and interest payments from the related debt amortization schedules to General Fund payments reported in the Cash Disbursements Journal. We also compared the date the debt service payments were due to the date the Commission made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2017 and one payroll check for five employees from 2016 from the Detail Check Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Detail Check Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account code to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely charged by the fiscal agent 2016, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2017. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2018	December 29, 2017	\$2,445.95	\$2,445.95
State income taxes	January 31, 2018	December 29, 2017	\$472.03	\$472.03
School district tax	January 31, 2018	December 29, 2017	\$536.29	\$536.29
OPERS retirement	January 30, 2018	January 24, 2018	\$5,373.57	\$5,373.57

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Detail Check Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Commission's payout policy

The amount paid was consistent with the information recorded in a. through c. above.

### Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Cash Disbursements Journal the year ended December 31, 2017 and ten from the year ended 2016 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Cash Disbursements Journal and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

### Other Compliance

Ohio Rev. Code Section 117.38 requires these commissions to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Commission's deadline where the initial filing was filed on time but incomplete. We confirmed the Commission filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Commission's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Commission's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



**Certified Public Accountants, A.C.**

[www.perrycpas.com](http://www.perrycpas.com)

June 29, 2018

Portage County Regional Planning Commission  
Portage County  
124 North Prospect Street  
Ravenna, OH 44266

To the Regional Planning Commission Board:

Enclosed you will find a "draft" copy of the **Portage County Regional Planning Commission, Portage County Agreed-Upon Procedures** report.

Please review the report and feel free to call if you have any questions or concerns.

We will need the following enclosed items signed by the individuals noted on the applicable forms and returned to us as soon as possible:

- Management Representation Letter
- Post-Engagement Waiver Form (if applicable)

***Your report cannot be finalized and submitted to the Auditor of State's Office for final approval and release until we receive these documents from you, therefore we ask you to have them signed and returned to us as soon as possible.***

If you elect to not waive the post-engagement conference and would prefer a formal post-engagement conference, please contact our office to make arrangements.

Thanks again for your assistance. If you should have any questions, concerns or we can be of additional assistance, please don't hesitate to give us a call at (740) 373-0056.

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

[www.perrycpas.com](http://www.perrycpas.com)

Tax • Accounting • Audit • Review • Compilation • Agreed Upon Procedure • Consultation • Bookkeeping • Payroll • Computer Support • Financial Investigations  
Members: American Institute of Certified Public Accountants  
• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

313 Second St.  
Marietta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

1310 Market Street, Suite 300  
Wheeling, WV 26003  
304.232.1358

749 Wheeling Ave., Suite 300  
Cambridge, OH 43725  
740.435.3417



**Certified Public Accountants, A.C.**

[www.perrycpas.com](http://www.perrycpas.com)

313 Second St.  
Marietta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

1310 Market Street, Suite 300  
Wheeling, WV 26003  
304.232.1358

749 Wheeling Ave., Suite 300  
Cambridge, OH 43725  
740.435.3417

June 29, 2018

Portage County Regional Planning Commission  
Portage County  
124 North Prospect Street  
Ravenna, OH 44266

To the Regional Planning Commission Board:

You have received a copy of the draft Agreed-Upon Procedures report for **Portage County Regional Planning Commission**, Portage County for the period of January 1, 2016 to December 31, 2017, and have, with the approval of the Regional Planning Commission Board, agreed to waive the post-engagement conference. If you would prefer a formal post-engagement conference, please contact our office to make arrangements. You have been informed that you have five working days from the date that you receive the draft report to respond to, or contest, in writing, the contents of the report.

This is a **draft copy** of the report and should not be quoted or published in any communication medium. The final report cannot be released until this form is signed and returned. Therefore, we would appreciate your promptness in this matter.

Please sign and return this waiver letter, and any written response, to our office. If you have any questions, please don't hesitate to call our office at 1-740-373-0056.

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

We hereby agree to waive the post-engagement conference.

Executive Director

  
Office Manager

[www.perrycpas.com](http://www.perrycpas.com)

**Portage County Regional Planning Commission  
Portage County  
124 North Prospect Street  
Ravenna, OH 44266**

June 29, 2018

Perry & Associates, CPA's, A.C.  
313 Second Street  
Marietta, OH 45750

Regarding your engagement to perform agreed-upon procedures related to evaluating certain receipts, disbursements and balances recorded in the **Portage County Regional Planning Commission**, Portage County, Ohio (the Commission) cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances, we confirm to the best of our knowledge and belief:

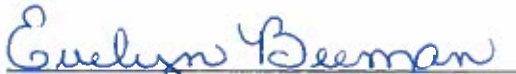
1. We assert that the financial and accounting records as of December 31, 2017 and 2016 that we have presented to you:
  - a. Accurately presents all actual and budgeted revenues and expenditures for the years then ended.
  - b. Accurately summarizes fund balances as of the years then ended.
  - c. Summarize compliance with select reporting and training requirements.
2. We are responsible for:
  - a. The subject matter and assertions.
  - b. Selecting the criteria and determining it is appropriate for our purposes.
  - c. Recording all receipts, disbursements and balances in the Commission's accounting system.
  - d. Complying with applicable laws and regulations.
3. We are responsible for determining that the procedures we applied were sufficient for our needs.
4. The Commission's financial records include all cash balances existing as of December 31, 2017 and 2016, and include all receipts and disbursements occurring during the years then ended.
5. You reported no findings for adjustment to us resulting from your procedures.
6. We have made available to you all records and documentation supporting the balances existing as of December 31, 2017 and 2016, and receipt and disbursement transactions occurring during the years then ended, and records related to compliance described in our report relating to those fiscal years.
7. We have no knowledge of any matters that would contradict the subject matter of the engagement or our assertions.
8. We have received no notification from regulatory agencies or others affecting the balances, transactions and compliance described in your report.
9. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a. Those charged with governance,
  - b. Management,
  - c. Employees who have significant roles in internal control, or
  - d. Others

10. To the best of our knowledge and belief, none of the Commission's employees or elected officials has any material direct or indirect financial interest in any transaction consummated with the Commission, other than compensation and expenses budgeted for such persons.
11. There are no material transactions that have not been properly recorded in the accounting records.
12. We have complied with all regulatory requirements from grantors.
13. We disbursed less than \$750,000 during the year in direct or pass-through Federal financial assistance.
14. The Commission has responded fully to your inquiries during the engagement.
15. We have not received any communications between the end of the period addressed within the AUP report and the date of the report that would affect the subject matter or the assertions provided.
16. We have considered the impact of having Agreed-Upon Procedures performed would have on entering into financing agreements.

Sincerely,

A handwritten signature in blue ink, appearing to be 'TP', written over a horizontal line.

Executive Director, Todd Peetz

A handwritten signature in blue ink, appearing to be 'Evelyn Beeman', written over a horizontal line.

Office Manager, Evelyn Beeman

RESOLUTION

No. 18-07

RE: 2019 BUDGET FOR THE PORTAGE COUNTY REGIONAL  
PLANNING COMMISSION

It was moved by \_\_\_\_\_ and seconded by  
\_\_\_\_\_ the following Resolution be adopted:

**WHEREAS:** The Portage County Regional Planning Commission proposed budget for 2019 was on display for public viewing at the offices of the Portage County Regional Planning Commission and the Portage County Auditor on June 22, 2017 prior to the date of the public hearing; and

**WHEREAS:** A public hearing on the Portage County Regional Planning Commission proposed budget for 2019, as required by ORC 5705.30, was held on July 11, 2018 after being duly publicized on June 28, 2018 in a newspaper of general circulation; NOW THEREFORE BE IT

**RESOLVED:** That the Portage County Regional Planning Commission proposed budget for 2019 be and hereby is adopted and that 2 copies of this Resolution and 2 copies of the Portage County Regional Planning Commission proposed budget for 2019 be forwarded to the County Auditor; AND BE IT FURTHER

**RESOLVED:** That the Portage County Regional Planning Commission finds and determines that all formal actions of this Commission concerning and relating to the adoption of this Resolution were taken in an open meeting of this Commission and that all deliberations of this Commission that resulted in those formal actions were in a meeting open to the public in compliance with the law including Section 121.22 of the Ohio Revised Code.

UPON CALL FOR VOTE BY J. DiPaola THE VOTE WAS AS FOLLOWS:

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_ ABSTENTIONS \_\_\_\_\_

I certify the foregoing is a true copy of a Resolution passed and action taken on July 11, 2018.

\_\_\_\_\_  
CHAIRMAN, RPC

\_\_\_\_\_  
SECRETARY



**RESOLUTION**

**No. 18-08**

**AUTHORIZE THE PORTAGE COUNTY BOARD OF COMMISSIONERS TO SELL THE BUILDING LOCATED AT 122, 124, 126 AND 128 NORTH PROSPECT STREET RAVENNA, OHIO. THE BUILDING SHALL BE AUCTIONED WITH THE MINIMUM ACCEPTABLE BID OF TWO HUNDRED AND NINETY-NINE THOUSAND, NINE HUNDRED AND NINETY-NINE DOLLARS**

It was moved by \_\_\_\_\_, seconded by \_\_\_\_\_ that the following resolution be adopted:

WHEREAS, the Portage County Regional Planning Commission has accepted the opportunity to move the Portage County Administration Building on the 6<sup>th</sup> Floor with no rent or utilities at this time while agreeing to meet our space requirements of 1,560 square feet; and

WHEREAS, that the Portage County Regional Planning Commission has had the building appraised by a professional commercial real estate appraiser Cronbaugh Appraisal LLC, and the valuation of the building was appraised at \$372,500.00; NOW THEREFORE BE IT;

RESOLVED: That the Portage County Regional Planning Commission authorizes the Portage County Board of Commissioners to auction the building at 122, 124, 126 and 128 North Prospect Street, Ravenna with the minimum qualifying or acceptable bid of \$299,999.00.

Upon call of the roll, vote was as follows:

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_ ABSTENTIONS \_\_\_\_\_

I, Secretary of the Portage County Regional Planning Commission, do hereby certify that the foregoing is a true and correct copy of a resolution of the Portage County Regional Planning Commission duly adopted on July 11, 2018.

\_\_\_\_\_  
Jim DiPaola, Chairman

\_\_\_\_\_  
Todd Peetz, Secretary