

LIBERTY TOWNSHIP
TRUMBULL COUNTY, OHIO
FISCAL RECOVERY PLAN

November 27, 2013

Board of Trustees:

Stan Nudell
Jason Rubin
Jodi K. Stoyak

John E. Fusco, Fiscal Officer



Mark S. Finamore

Township Legal Counsel

258 Seneca Avenue N.E. • Warren, Ohio 44481

Phone (330) 394-6148 • Fax (330) 373-1029

November 27, 2013

Mark S. Finamore, Esquire

markfinamore@aol.com

Associate

Tina Chinchic, Esquire

tina.chinchic@gmail.com

Administrative Assistant

Joyce M. Weyant

jmweyant@yahoo.com

Dave Yost
Auditor of State
88 East Broad Street
Columbus, Ohio 43215

Re: Liberty Township, Trumbull County, Ohio / Declaration of Fiscal Caution
Supplemental Response / Recovery Plan

Dear Auditor Yost:

As I previously advised your office in my letter of November 8, 2013, I am the statutory limited home rule law director for Liberty Township, Trumbull County, Ohio.

Pursuant to your declaration of fiscal caution of your letter dated October 3, 2013, you requested the township to provide your office with a written proposal for discontinuing or correcting the fiscal practice or budgetary conditions that prompted the declaration and for preventing the township from experiencing further fiscal difficulties that could result in a declaration of fiscal watch or fiscal emergency.

To clarify and/or to avoid any misunderstanding as to the purpose of my letter of November 8, 2013 and the supporting documentation, said letter constitutes the Liberty Township written proposal for recovery from fiscal caution issued by you and the discontinuation and correction of the fiscal practices or budget conditions which gave rise to your declaration for fiscal watch, said written proposal indicating that the township had taken all actions required to cure all findings made in the audit and the matters of concern addressed in your letter and a correct understanding of the State Auditor's rules and regulations regarding township budgets, appropriations, fund transfer, fund transfer adjustments and practices which will be adhered to in the future to avoid and prevent the practices which gave rise to your declaration of fiscal watch in the future.

If you require additional information or clarification, please contact my office.

Very truly yours,

MARK S. FINAMORE
Township Law Director

MSF/jw

cc: Board of Trustees
Nita Hendryx

RECEIVED

DEC 02 2013

STATE AUDITOR OF STATE

Member of Ohio Township Association

"Representing Ohio's Grass Roots Government"



Mark S. Finamore

Township Legal Counsel

258 Seneca Avenue N.E. • Warren, Ohio 44481

Phone (330) 394-6148 • Fax (330) 373-1029

RECEIVED

CDB

November 8, 2013

NOV 13 2013

Mark S. Finamore, Esquire
markfinamore@aol.com

Dave Yost
Auditor of State
88 East Broad Street
Columbus, Ohio 43215

DAVE YOST
AUDITOR OF STATE

Of Counsel
Tina Chinchic, Esquire
tchinchic@yahoo.com
Administrative Assistant
Joyce M. Weyant
jmweyant@yahoo.com

Re: Liberty Township, Trumbull County, Ohio
Declaration of Fiscal Caution

Dear Auditor Yost:

Please be advised that I am the statutory limited home rule law director for Liberty Township, Trumbull County, Ohio. Your letter of October 3, 2013 advising the township of your declaration of fiscal caution was referred to my office for response, outlining our plan to cure the audit findings and to discontinue or correct the fiscal practices or budgetary conditions that prompted the declaration.

Please be advised that I thoroughly reviewed the 2010 to 2011 audit report and findings therein, including the carryover findings of the previous audit for the 2008 and 2009 audit years. In reviewing those audit reports in detail, I looked at the specific findings that were made based upon transfers of fund monies within the township fund accounts that were in violation of the laws, rules and regulations for township accounting, fund transfers, appropriations and expenditures and the carryover of those practices into the next audit period.

Immediately upon review of this information, I had a meeting with the township trustees to inform them of the findings with an explanation as to what fiscal practices resulted in the findings and what corrections were needed to cure the current defects and to avoid further findings.

The trustees directed me to take immediate action and provide them with specific recommendations to cure all findings against the township and advise them as to what corrections should be made in their financial and budgetary practices to avoid future compliance citations or findings against the township.

With the assistance of township administrative personnel and upon further inquiry from a division of your office with officials Nita Hendryx, Chief Project Manager, and Unice Smith, Local Government Services Chief, and your Youngstown satellite office which conducted and issued the final audit reports, requested their assistance in coming up with an acceptable plan to address your office's concerns of curing the findings and correcting future financial and budgetary practices to avoid such problems in the future.

After a thorough review of the findings and discussions with the representatives from your offices, it was determined that there were not sufficient funds within the general fund account to make the necessary fund transfers to cure the findings, and to do so would leave the general fund with a negative fund balance of approximately \$200,000.00.

As a result of this determination by your office, the Board of Trustees authorized me to take necessary and immediate action, including the hiring of assistance either from your office or independent agencies authorized by

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your office to help us put together a proposal to cure the findings and make the appropriate transfer of monies as they became available.

Fortunately and to our surprise, the township received an unexpected windfall of some \$400,000.00 as residual estate tax due the township into the general fund before we met with officials from your office to put together a proposal and plan to deal with the audit findings.

Once the township determined that the addition of the \$400,000.00 to the general fund provided more than sufficient funds to make all the transfers and corrective fund adjustments to cure each and every finding and bring the township into total compliance with their current township budget, appropriations and fiscal practices, I prepared a resolution that was passed unanimously by the township trustees to take each and every specific corrective action noted in your 2010 and 2011 audit, including the carryover findings from the 2008 and 2009 audit, making all appropriate fund transfers and adjustments to curing all outstanding findings of your audit report.

Upon passage of the resolution, the fiscal officer implemented the provisions of the resolution and made all fund transfers and balance adjustments with payments from the general fund as required to bring the township into total compliance with your audit findings.

Unfortunately, unknown to the township trustees at the time they passed the resolution, you had issued a declaration of fiscal caution to the township. Fortunately for the township, we had passed the resolution and initiated the transfers to bring us into full compliance to bring us out of the declaration of fiscal caution that was issued.

Please be advised by this letter that the township trustees, after receiving an unexpected windfall of funds to the township's general fund, has made all necessary fund transfers and fund adjustments to cure all of the 2010-2011 audit findings.

I am enclosing the following documents to support and verify the fact that we have at this time cured all findings issued against the township in your 2010 and 2011 audit financial statements by strictly following your instructions and making the necessary budget transfers and accounts to come into full compliance:

1. Resolutions of the Board directing the Fiscal Officer to make the appropriate fund transfers and adjustments to cure all audit findings;
2. Past resolutions enacted to cure the 2008-2009 audit findings as funds became available with partial repayment transfers; and
3. Township computer reports of corrective fund balance adjustments.

We therefore ask your review of these documents to verify that we have in fact cured all of the findings, and the township is at this time in full compliance with your audit findings and is currently operating in compliance with all statutory legal requirements and the rules and regulations of your office for the proper fiscal, budgetary appropriation and expenditure of township funds with no negative account balances.

On behalf of the township, we request that you withdraw or terminate your declaration of fiscal caution against the township, since all audit findings have been cured and we are now operating in total financial compliance with our township funds, budget, appropriations and expenditures.

If you require additional documentation, explanation or other information, please contact me at your earliest convenience.

Very truly yours,

A handwritten signature in black ink, appearing to be 'MSF', followed by a long horizontal line extending to the right.

MARK S. FINAMORE
Township Law Director

MSF/jw
Enclosures

cc: Board of Trustees
Nita Hendryx

RESOLUTION # 13-86

The Board of Trustees of Liberty Township, Trumbull County, Ohio met in a special session at the Administration Building on November 5, 2013 with the following members present: Mr. Stan Nudell, Mr. Jason Rubin and Chairperson Mrs. Jodi K. Stoyak presiding.

Per the recommendation of the State Auditor: Motion to amend Resolution 13-80 to correct a typographical error under Findings of the 2010-2011 Audit (A) \$85,304.00 to the Police District Fund. Amend the resolution to read (A) 85,771.00. Also, since the 911 Fund has been eliminated, auditor recommends we change the wording under (D) \$22,444.00 from the 911 Fund to the Police Fund to read from the "General Fund:

Amended resolution 13-80 by Mr. Rubin to read as follows:

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

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

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

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

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

Carryover Findings from 2008-2009 Audit

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

Corrective Action Needed:

- (1) - The General Fund owes the Fire Fund the sum of \$20,000.00
- (2) - The Police Fund owes the Fire Fund the sum of \$205,000.00 (less the monies returned since the original audit findings) leaving a balance of \$15,000.00 owed from the Police Fund to the Fire Fund.

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

Corrective Action Needed:

- (1) - The General Fund owes the Fire Fund \$100,000.00
- (2) - The General Fund owes the Police Fund the sum of \$20,000.00
- (3) - The General Fund still owes the Ambulance / EMS fund the sum of \$30,160.00

RECORD OF PROCEEDINGS

Minutes of Board of Liberty Township Trustees Special Meeting

Held Oct 2, 2013
(YEAR)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Carryover Findings from 2008-2009 Audit

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

Corrective Action Needed:

- (1) - The General Fund owes the Fire Fund the sum of \$20,000.00
- (2) - The Police Fund owes the Fire Fund the sum of \$205,000.00 (less the monies returned since the original audit findings) leaving a balance of \$15,000.00 owed from the Police Fund to the Fire Fund.

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

Corrective Action Needed:

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

RECORD OF PROCEEDINGS

Minutes of the Board of Liberty Township Trustees Special Meeting

Held October 2, 2013
(YEAR)

- (2) - The General Fund owes the Police Fund the sum of \$20,000.00
- (3) - The General Fund still owes the Ambulance / EMS fund the sum of \$30,160.00
- * - These findings are carried over into the findings of the 2010-2011 Audit

Findings of the 2010-2011 Audit

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

Corrective Action Needed:

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

- (A) \$85,304.00 to the Police District Fund;
- (B) \$161,388.00 to the Fire District Fund;
- Above mentioned transfer equals:
- (C) \$22,444.00 from the Fire Fund to the Police District Fund and
- (D) \$22,444.00 from the 911 Communication Fund to the Police Fund

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

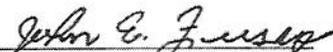
Corrective Action Needed:

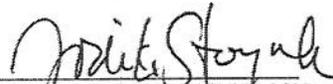
- (A) - The General Fund owes the Police District Fund the sum of \$5,335.00 (for 2010)
- (B) - The General Fund owes the Fire District Fund the sum of \$3,000.00 (for 2011)
- (C) - The Fire District Fund owes the Police District Fund the sum of \$3,570.00 (for 2010)
- (D) - The Police District fund owes the Fire District fund the sum of \$15,000.00 (for 2011)
- Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

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

Motion made by Mr. Nudell to adjourn to executive session at 11:40 a.m.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

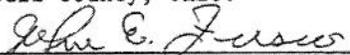
Motion made by Mr. Nudell to adjourn from executive session at 12:20 p.m. and end meeting. No decisions were made.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.


JOHN E. FUSCO, FISCAL OFFICER


JODI E. STOYAK, CHAIRPERSON

Certification

I certify that the foregoing is a true and accurate copy of the minutes of the official record of proceedings of the Board of Trustees of Liberty Township, Trumbull County, Ohio.


John E. Fusco, Fiscal Officer

Date: 10-15-13

Post Fund Balance Adjustments

Fund: 1000 Type: Audit adjustment
Post Date: 10/02/2013 Status: O
Tran Date: 10/04/2013 Warrant/Receipt #:
Amount: -\$85,771.00 Adjusted Year: 2011
Reason: Resolution 13-80 Audit Findings years 2008,2009,2010,&2011. Outstand owed from General Fund to Police Fund.

Fund: 2081 Type: Audit adjustment
Post Date: 10/02/2013 Status: O
Tran Date: 10/04/2013 Warrant/Receipt #:
Amount: \$85,771.00 Adjusted Year: 2011
Reason: Resolution 13-80 Audit Findings years 2008,2009,2010,&2011. Outstanding owed to Police Fund from General Fund.

Post Fund Balance Adjustments

Fund: 1000 Type: Audit adjustment
Post Date: 10/02/2013 Status: O
Tran Date: 10/04/2013 Warrant/Receipt #:
Amount: -\$284,388.00 Adjusted Year: 2011
Reason: Resolution 13-80 Audit Findings years 2008,2009,2010 & 2011. Outstanding owed to Fire Fund from General Fund.

Fund: 2111 Type: Audit adjustment
Post Date: 10/02/2013 Status: O
Tran Date: 10/04/2013 Warrant/Receipt #:
Amount: \$284,388.00 Adjusted Year: 2011
Reason: Resolution 13-80 Audit findings years 2008,2009,2010,& 2011. Outstanding owed to Fire Fund from General Fund.

LIBERTY TOWNSHIP, TRUMBULL COUNTY
Post Fund Balance Adjustments

10/9/2013 8:30:53 AM
UAN v2013.3

Fund:	1000	Type:	Audit adjustment
Post Date:	10/02/2013	Status:	O
Tran Date:	10/09/2013	Warrant/Receipt #:	
Amount:	-\$30,160.00	Adjusted Year:	2011
Reason:	Res.13-80 Audit Finding 2008-2011 outstanding General Fund to Amb/EMS		
<hr/>			
Fund:	2281	Type:	Audit adjustment
Post Date:	10/02/2013	Status:	O
Tran Date:	10/09/2013	Warrant/Receipt #:	
Amount:	\$30,160.00	Adjusted Year:	2011
Reason:	Res.13-80 Audit Finding 2008-2011 Outstanding to Amb/EMS Fund from General Fund		
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LIBERTY TOWNSHIP, TRUMBULL COUNTY
Post Fund Balance Adjustments

10/4/2013 1:42:19 PM
UAN v2013.3

Fund: 2111 Type: Audit adjustment
Post Date: 10/02/2013 Status: O
Tran Date: 10/04/2013 Warrant/Receipt #:
Amount: -\$26,014.00 Adjusted Year: 2011
Reason: Resolution 13-80 Audit Findings year 2008,2009,2010,&2011. Outstanding owed from Fire Fund to Police Fund.

Fund: 2081 Type: Audit adjustment
Post Date: 10/02/2013 Status: O
Tran Date: 10/04/2013 Warrant/Receipt #:
Amount: \$26,014.00 Adjusted Year: 2011
Reason: Resolution 13-80 Audit Findings year 2008,2009,2010,&2011. Outstanding owed from Police Fund to Fire Fund.

LIBERTY TOWNSHIP, TRUMBULL COUNTY
Post Fund Balance Adjustments

10/9/2013 8:23:30 AM
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Fund:	1000	Type:	Audit adjustment
Post Date:	10/02/2013	Status:	O
Tran Date:	10/09/2013	Warrant/Receipt #:	
Amount:	-\$22,444.00	Adjusted Year:	2011
Reason:	Resolution 13-80 Audit Findings 2008-2011 911 Communication Fund to Police Fund/auditor ok'd to take from Gen Fund		

Fund:	2081	Type:	Audit adjustment
Post Date:	10/02/2013	Status:	O
Tran Date:	10/09/2013	Warrant/Receipt #:	
Amount:	\$22,444.00	Adjusted Year:	2011
Reason:	Res.13-80 Audit Findings 2008-2011 911 Fund to Police Fund;ok'd by Auditor to take from Gen. Fund		

RECORD OF PROCEEDINGS

Minutes of

the Board of Trustees

Meeting Regular

LIBERTY TOWNSHIP BOARD OF TRUSTEES 1924

Held March 14,

2011

(YEAR)

11-44 Motion made by Mr. Rubin to advertise for bids for the Goldie Road/Fifth Avenue Paving Project and to possibly enter into an agreement - total cost \$310,000.00 (Grant \$213,900.00 - Township Share \$96,100.00).

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

11-45 Motion made by Mrs. Stoyak to return \$75,000.00 Fund Balance Adjustment to the Fire Fund from the General Fund.

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

11-46 Motion made by Mr. Rubin to return \$25,000.00 Fund Balance Adjustment to the Fire Fund from the Police Fund.

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

11-47 Motion made by Mrs. Stoyak to pay \$100,000.00 to PNC Bank from the Fire Fund to pay down loan.

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

11-48 Motion made by Mr. Rubin to transfer \$21,000.00 from the General Fund to the Permanent Improvement Fund for NOPEC Grant Projects.

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

11-49 Motion made by Mrs. Stoyak to rescind previous motion 10-121 for Non-Drilling Oil & Gas Lease passed on October 13, 2010 with D & L Energy Group and to revoke agreement.

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

Motion made by Mr. Nudell to adjourn meeting at 7:20 p.m. Seconded by Mrs. Stoyak. Motion carried.

John E. Fusco
JOHN E. FUSCO, FISCAL OFFICER

Stan Nudell
STAN NUDELL, CHAIRPERSON

* * * * *

The Board of Liberty Township Trustees met in a Special Session on March 25, 2011 at 9:00 a.m. at the township Administration Building with the following members present: Mr. Jason Rubin, Mrs. Stoyak, and Mr. Stan Nudell, Chairperson presiding.

Motion to adjourn into executive session at 9:05 a.m. to discuss personnel issues.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion to adjourn from executive session at 9:45 a.m. and return to regular session.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion to adjourn at 9:46 a.m. No decisions were made.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

John E. Fusco
JOHN E. FUSCO, FISCAL OFFICER

Stan Nudell
STAN NUDELL, CHAIRPERSON

FUND BALANCE ADJUSTMENTS
 LIBERTY TOWNSHIP, TRUMBULL COUNTY

Fund	Tran Number	Date	Debit Amount (Increase)	Credit Amount (Decrease)	Purpose
1000	3000781	03/15/2011	50.00	\$-75,000.00	REPAYMENT OF FUND BAL ADJUSTMENT RESOLUTION 11-46
			0.00	-75,000.00	
				-75,000.00	Fund 1000 Adjustments
2081	3000783	03/15/2011	0.00	-25,000.00	REPAY FUND BALANCE ADJUSTMENT TO FIRE BAL OUTSTANDING 225,000.00 RES #11-46
			0.00	-25,000.00	
				-25,000.00	Fund 2081 Adjustments
2111	3000782	03/15/2011	75,000.00	0.00	REPAY FUND BALANCE ADJUST FROM 2009
2111	3000784	03/15/2011	25,000.00	0.00	REPAY 2009 FUND BAL ADJUSTMENT BAL OUTSTANDING \$225,000.00 FROM POLICE FUND
			100,000.00	0.00	
				100,000.00	Fund 2111 Adjustments
			100,000.00	-100,000.00	
				\$0.00	Total Adjustments

RECORD OF PROCEEDINGS

Minutes of the Board of Liberty Township Trustees Regular Meeting

Held October 11, 2011 (YEAR)

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

Discussion of political signs. Continue with past practice of no political signs in the grounds in front of township building anytime, in the grounds along the driveways and follow the rules of the Board of Elections.

Motion to adjourn into executive session to discuss the Teamsters Clerical Contract.

John E. Fusco, FISCAL OFFICER

Stan Nudell, CHAIRPERSON

The Board of Liberty Township Trustees met in a Special Session on October 17, 2011 at 12:00 noon at the township Administration Building with the following members present Mr. Jason Rubin, Mrs. Stoyak, and Mr. Stan Nudell, Chairperson presiding.

11-108 Motion made by Mrs. Stoyak to reconsider resolution #11-100 for new liquor permit to Empire Hospitality Group, LLC, 4032 Belmont Ave., Liberty Township. Mrs. Stoyak, Yes. Mr. Rubin, Yes. Mr. Nudell, Yes. Seconded by Mr. Rubin. Motion carried.

11-109 Motion made by Mrs. Stoyak to object the request for a new liquor permit to Empire Hospitality Group, LLC, 4032 Belmont Ave., Liberty Township. Mrs. Stoyak, Yes. Mr. Rubin, Yes. Mr. Nudell, Yes. Seconded by Mr. Rubin. Motion carried.

11-110 Motion made by Mrs. Stoyak to approve \$80,000.00 for sale of tower to Police Fund. Discussion of 2012 Chevy Tahoe \$30,000.00. Confiscated vehicles = \$15,000.00. Mrs. Stoyak, Yes. Mr. Rubin, Yes. Mr. Nudell, Yes. Seconded by Mr. Rubin. Motion carried.

11-111 Motion made by Mrs. Stoyak to approve \$20,000.00 fund balance adjustment from the Police Fund to the Fire Fund to pay down the \$200,000.00 balance. After fund balance adjustment balance due to Fire Department from Police Department \$180,000.00. Mrs. Stoyak, Yes. Mr. Rubin, Yes. Mr. Nudell, Yes. Seconded by Mr. Rubin. Motion carried.

11-112 Motion made by Mr. Rubin to approve \$45,000.00 fund balance adjustment from the Police Fund to the General Fund to pay down the \$119,788.14 balance. After fund balance adjustment balance due to the General Fund \$74,788.14. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Mr. Nudell, Yes. Seconded by Mrs. Stoyak. Motion carried.

11-113 Motion made by Mr. Rubin made that the Police Fund pay a minimum of \$20,000.00 per year from Police Fund to Fire Fund to pay down the debt. (Balance due as of 10/17/11 \$180,000.00). Mr. Rubin, Yes. Mrs. Stoyak, Yes. Mr. Nudell, Yes. Seconded by Mrs. Stoyak. Motion carried.

Motion made by Mrs. Stoyak to adjourn at 1:10 p.m. Mrs. Stoyak, Yes. Mr. Rubin, Yes. Mr. Nudell, Yes. Seconded by Mr. Rubin. Motion carried.

John E. Fusco, FISCAL OFFICER

Stan Nudell, CHAIRPERSON

FUND BALANCE ADJUSTMENTS
 LIBERTY TOWNSHIP, TRUMBULL COUNTY

Fund	Tran Number	Date	Debit Amount (Increase)	Credit Amount (Decrease)	Purpose
2081	10000434	10/17/2011	\$0.00	\$-20,000.00	TO FIRE BALANCE STILL OUTSTANDING 180,000.00
			0.00	-20,000.00	
				-20,000.00	Fund 2081 Adjustments
2111	10000435	10/17/2011	20,000.00	0.00	FROM POLICE - BAL STILL OUTSTANDING AS OF 10/17/11 \$180,000.00
			20,000.00	0.00	
				20,000.00	Fund 2111 Adjustments
			20,000.00	-20,000.00	
				\$0.00	Total Adjustments

RECORD OF PROCEEDINGS

Minutes of the Board of Liberty Township Trustees Regular Meeting

Held October 9, 2012

(YEAR)

The Board of Liberty Township Trustees met in a Regular Session on October 9, 2012 at 6:30 p.m. at the township Administration Building with the following members present: Mrs. Jodi K. Stoyak, Mr. Jason Rubin, and Chairperson, Mr. Stan Nudell presiding.

Thank you to Kenny Johnson for cleaning/working at several oases, planting, trimming trees, and the removal of a tree in memory of Gerald Lapikas.

Presentation of Life Saving Awards to Liberty Firefighters: Captain William Opsitnik, Firefighter Rick Parry, firefighter Justin Graham, Firefighter Al Rivalsky, and Firefighter Tommy Gibbs.

Motion made by Mr. Rubin to approve the minutes of the September 10, 2012 Regular Meeting and the September 19, 2102 Special Meeting.

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

Motion made by Mrs. Stoyak to approve warrant expenditures for the month of September 2012 in the amount of \$296,883.51 warrants #6614 through #6760 inclusive.

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

12-112 Motion made by Mr. Rubin to accept the resignation of June Smallwood, Parks and Special Projects Coordinator effective September 28, 2012. We wish June the very best in her future endeavors.

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

12-113 Motion made by Mrs. Stoyak to accept the retirement of Firefighter Rick Parry after 35 plus years of dedicated service with the Liberty Fire Department. We wish Rick the very best in his future endeavors.

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

12-114 Motion made by Mrs. Stoyak to approve the \$7,440.00 fund balance adjustment from the General Fund to the Public Works Fund for engineering costs for the Goldie/Fifth Ave. resurfacing project.

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

12-115 Motion made by Mr. Rubin to approve the \$8,563.06 fund balance adjustment from the Police Fund to the General Fund for the 3rd quarter Maintenance costs.

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

12-116 Motion made by Mrs. Stoyak to approve the \$8,563.06 fund balance adjustment from the Fire Fund to the General Fund for the 3rd quarter Maintenance costs.

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

12-117 Motion made by Mr. Rubin to approve the \$25,000.00 fund balance adjustment from the Police Fund to the Fire Fund. Balance remaining \$155,000.00

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

12-118 Motion made by Mrs. Stoyak to hire part time Medic/Firefighter Edward Orr, 4385 Lauternan Road, Austintown, Oh 44515 at \$10.50 per hour, no benefits, pending pre-employment drug testing.

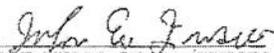
Mrs. Stoyak, Yes. Mr. Rubin, Yes. Mr. Nudell, Yes. Seconded by Mr. Rubin. Motion carried.

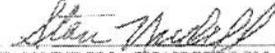
Motion made by Mrs. Stoyak to adjourn into executive session at 7:25 p.m. Seconded by Mr. Rubin. Motion carried.

Motion made by Mrs. Stoyak to adjourn from executive session at 7:49 p.m. no decisions were made and to adjourn at 7:50 p.m. Seconded by Mr. Rubin. Motion carried.

On November 9, 2012 at 1:30 there will be a Veterans Day Event to honor veterans held at the Liberty High School - sponsored by Liberty Township Trustee Jodi Stoyak and the Liberty Schools. Guest speakers from the 910th Air Force Base. Honor guard provided by the Liberty Police and Fire Departments.

NOVEMBER BUSINESS MEETING WILL BE TUESDAY, NOVEMBER 13, 2012 - due to the observance of Veterans Day.


JOHN E. FUSCO, FISCAL OFFICER


STAN NUDELL, CHAIRPERSON

FUND BALANCE ADJUSTMENTS
 LIBERTY TOWNSHIP, TRUMBULL COUNTY

Fund	Tran Number	Date	Debit Amount (Increase)	Credit Amount (Decrease)	Purpose
2081	9000641	09/18/2012	\$0.00	\$-25,000.00	RETURN TO FIRE FROM POLICE OUTSTANDING \$155,000.00
			0.00	-25,000.00	
				-25,000.00	Fund 2081 Adjustments
2111	9000642	09/18/2012	25,000.00	0.00	RETURN FROM POLICE BALANCE OUTSTANDING \$155,000.00
			25,000.00	0.00	
				25,000.00	Fund 2111 Adjustments
			25,000.00	-25,000.00	
				\$0.00	Total Adjustments

RECORD OF PROCEEDINGS

Minutes of the Board of Liberty Township Trustees Meeting

DAYTON DATA BLANK, INC. FORM NO. 11010

Held January 2

2013
YEAR

13-28 Motion made by Mr. Nudell to rehire Civil Service Secretary Shirley Tunney \$45.00 per meeting (no benefits)
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-29 Motion made by Mr. Rubin to rehire volunteer firefighters (no benefits). \$10.00 callout/minimum wage station duty:

T Birch J Bizub P DeGenio M Hagood F Shaffer J Richmond

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

13-30 Motion made by Mr. Nudell to rehire part time/seasonal employee Marvin Monroe (no benefits) \$9.00 per hour.

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

13-31 After 37 plus year of dedicated service to the community, motion made by Mr. Rubin to accept the retirement of Road Superintendent Timothy Monroe's effective January 1, 2013. We wish him all the best in his retirement.

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

13-32 Motion made by Mr. Nudell to request from the Trumbull County Auditor the advances for the real estate settlement, personal property taxes and inheritance taxes.

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

Motion made by Mr. Rubin to adjourn into executive session at 11:25 a.m. to discuss several personnel matters.

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

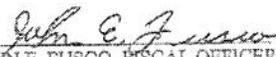
Motion made by Mr. Rubin to adjourn from executive session at 11:55 a.m..

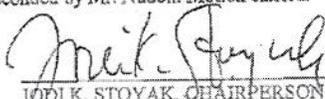
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion made by Mr. Rubin to give non-bargaining employees pay raises of 2% except for Marvin Monroe, part-time seasonal park employee who will receive \$1.00 an hour increase.

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

Motion made by Mr. Rubin to adjourn at 11:59 a.m. Seconded by Mr. Nudell. Motion carried.


JOHN E. FUSCO, FISCAL OFFICER


JODI K. STOYAK, CHAIRPERSON

* * * * *

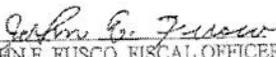
The Board of Liberty Township Trustees met in a Special Session on January 10, 2013 at 11:00 a.m. at the township Administration Building with the following members present Mr. Stan Nudell, Mr. Jason Rubin, and, Chairperson Mrs. Jodi K. Stoyak presiding.

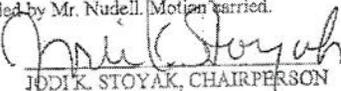
Meet with Trumbull County Metro Parks.

Motion made by Mr. Rubin to adjourn into executive session at 11:35 a.m. to discuss personnel matters.
Seconded by Mr. Nudell. Motion carried.

Motion made by Mr. Rubin to adjourn from executive session and resume special meeting at 1:15 p.m.
Seconded by Mr. Nudell. Motion carried.

12-94 Motion made by Mr. Rubin to approve \$25,000.00 Fund Balance Adjustment from the Police Fund to the Fire Fund to return funds owed. Seconded by Mr. Nudell. Motion carried.


JOHN E. FUSCO, FISCAL OFFICER


JODI K. STOYAK, CHAIRPERSON

Fund Balance Adjustment ListingBy Fund
Year 2013

Fund #	Post Date	Transaction Date	Debit Amount	Credit Amount	Status:	Reason:
2081	01/10/2013	01/10/2013	\$0.00	-\$25,000.00	C	RESOLUTION 12-94 REPAY FIRE ILLEGAL (FUND BAL ADJUTMENT)
			\$0.00	-\$25,000.00		
				-\$25,000.00	Total 2081 Adjustment	
2111	01/10/2013	01/10/2013	\$25,000.00	\$0.00	C	FROM POLICE ILLEGAL FUND BAL ADJUSTMENT RESOLUTUION 12-94
			\$25,000.00	\$0.00		
				\$25,000.00	Total 2111 Adjustment	
			\$25,000.00	-\$25,000.00		
				\$0.00	Total Adjustments	

Status Code:O=Outstanding, C = Cleared

RECORD OF PROCEEDINGS

Minutes of the Board of Liberty Township Trustees Special Meeting

Held February 22

2013
(YEAR)

The Board of Liberty Township Trustees met in a Special Session on February 22, 2013 at 10:00 a.m. at the township Administration Building with the following members present: Mr. Jason Rubin; and Chairperson Mrs. Jodi K. Stoyak presiding. Mr. Nudell was absent.

13-42 Motion made by Mr. Rubin to pass the following resolution:

**A RESOLUTION AUTHORIZING THE SUBMISSION OF A FUNDING APPLICATION
UNDER THE SAFE ROUTES TO SCHOOL (SRTS) PROGRAM**

The following is a Resolution enacted by the Board of Trustees of Liberty Township, Trumbull County, Ohio, hereinafter referred to as the Local Public Agency (LPA), in the matter of the stated described project.

WHEREAS, the United States Congress has set aside monies for Safe Routes to School Projects through the State of Ohio, Department of Transportation; and

WHEREAS, LPAs can apply for these monies and be selected for funding by the State of Ohio, Department of Transportation; and

WHEREAS, the Murray Hill Drive Sidewalk Project is a transportation activity eligible to receive federal funding;

NOW, THEREFORE BE IT ORDAINED by the Board of Trustees of Liberty Township, State of Ohio, that:

SECTION ONE: The Chairman of the Board of Trustees of said LPA is hereby empowered on behalf of the LPA to prepare and execute an application for SRTS funds for the stated described project and to submit same to the State of Ohio, Department of Transportation.

SECTION TWO: The SRTS Program covers 100% of project costs, including engineering. If awarded the funds, the LPA further agrees to pay One Hundred Percent (100%) of the construction cost over and above the maximum amount provided by the State of Ohio, Department of Transportation.

SECTION THREE: Upon completion of the described Project, and unless otherwise agreed, the LPA shall: (1) provide adequate maintenance for the described Project in accordance with all applicable state and federal laws, including, but not limited to, 23 USC 116; (2) provide ample financial provisions, as necessary, for the maintenance of the described Project; (3) if necessary, maintain the right-of-way, keeping it free of obstructions; and (4) if necessary, hold said right-of-way inviolate for public highway purposes.

SECTION FOUR: If the application is approved for the funding the Chairman of the Board of Trustees of said LPA is hereby empowered on behalf of the LPA to enter into a contract with the Director of the Ohio Department of Transportation necessary to complete the above described project.

This Resolution is hereby declared to be an emergency measure to take effect and be in force immediately upon its passage to meet the Safe Routes to School application deadline.

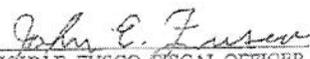
Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mrs. Stoyak. Motion carried.

13-43 Motion made by Mr. Rubin to approve fund balance adjustment from the Police Fund to the Fire Fund to repay down illegal fund balance adjustment. Balance remaining \$100,000.00. (25,000.00)
Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mrs. Stoyak. Motion carried.

13-44 Motion made by Mr. Rubin to approve advance from the General Fund to the Ambulance Fund for \$5,000.00 to cover payroll. As soon as possible, money will be returned to the General Fund.
Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mrs. Stoyak. Motion carried.

The Board met with Trumbull 100 to discuss a flag pole at I-80.

Motion made by Mr. Rubin to adjourn at 10:35 a.m. seconded by Mrs. Stoyak, motion carried.


JOHN E. FUSCO, FISCAL OFFICER


JODI K. STOYAK, CHAIRPERSON

Fund Balance Adjustment ListingBy Fund
Year 2013

Fund #	Post Date	Transaction Date	Debit Amount	Credit Amount	Status:	Reason:
2081	02/19/2013	02/19/2013	\$0.00	-\$25,000.00	C	REPAY FIRE ILLEGAL ADJUSTMENT
			\$0.00	-\$25,000.00		
				-\$25,000.00		Total 2081 Adjustment
2111	02/19/2013	02/19/2013	\$25,000.00	\$0.00	C	FROM POLICE TO REPAY ILLGAL ADJMT RETURN TO FIRE
			\$25,000.00	\$0.00		
				\$25,000.00		Total 2111 Adjustment
			\$25,000.00	-\$25,000.00		
				\$0.00		Total Adjustments

Status Code: O=Outstanding, C = Cleared

RECORD OF PROCEEDINGS

Minutes of the Board of Liberty Township Trustees

Regular Meeting

Held April 10

2013

(YEAR)

The Board of Liberty Township Trustees met in a Regular Session on April 10, 2013 at 6:30 p.m. at the township Administration Building with the following members present: Mr. Stan Nudell, Mr. Jason Rubin, and Chairperson, Mrs. Jodi K. Stoyak presiding.

Motion made by Mr. Rubin to approve the minutes of the March 4, 2013 Regular Meeting and the March 22, 2013 Special Meeting.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion made by Mr. Nudell to approve warrant/EPT expenditures for the month of March 2013 in the amount of \$552,197.97 warrants #7528 through #7672 inclusive.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-50 Motion made by Mr. Rubin to pass the following resolution to advertise for bids for the 2012 Resurfacing Program for Shady Road and Murray Hill.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

13-51 Motion made by Mr. Nudell to renew agreement with Bazetia Township for IT Services effective March 21, 2013 through March 2014 for \$35.00 per hour.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-52 Motion made by Mr. Rubin to approve OAPFF 457(b) Deferred Compensation Plan. This is a volunteer payroll deduction program.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion made by Mr. Nudell to adjourn at 7:10 p.m. Seconded by Mr. Rubin. Motion carried.

Next regular business meeting will be May 13, 2013 at 6:30 p.m.


JOHN E. FUSCO, FISCAL OFFICER

JODI K. STOYAK, CHAIRPERSON

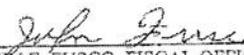
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The Board of Liberty Township Trustees met in a Special Session on April 23, 2013 at 12:00 noon at the township Administration Building with the following members present: Mr. Stan Nudell, Mr. Jason Rubin, and, Chairperson Mrs. Jodi K. Stoyak presiding.

13-53 Motion made by Mr. Nudell to approve \$25,000.00 fund balance adjustment from the Police Fund to the Fire Fund to repay down illegal fund balance adjustment. Balance remaining \$75,000.00.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-54 Motion made by Mr. Nudell to borrow \$50,000.00 to pay balance of money owed for Fire Truck. Interest on fund and principle to be paid by Police Fund and credited to money owed to the Fire Department. Balance remaining would be \$25,000.00 owed to Fire Fund from Police Fund.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

Motion made by Mr. Rubin to adjourn at 1:35 p.m.
Mr. Rubin, Yes. Mr. Nudell, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.


JOHN E. FUSCO, FISCAL OFFICER

JODI K. STOYAK, CHAIRPERSON

Fund Balance Adjustment Listing

By Fund
Year 2013

Fund #	Post Date	Transaction Date	Debit Amount	Credit Amount	Status:	Reason:
2081	04/30/2013	04/30/2013	\$0.00	-\$25,000.00	O	REPAY ILLEGAL ADJUSTMENT (TO COVER COSTS FOR FIRE TRUCK REPAIRS) RESOLUTION 13-53 BAL REMAINING \$75,000.00
			\$0.00	-\$25,000.00		
				-\$25,000.00	Total 2081 Adjustment	
2111	04/30/2013	04/30/2013	\$25,000.00	\$0.00	O	FROM POLICE TO REPAY ILLEGAL ADJTM. BAL REMAINING \$75,000.00 DUE FROM POLICE
			\$25,000.00	\$0.00		
				\$25,000.00	Total 2111 Adjustment	
			\$25,000.00	-\$25,000.00		
				\$0.00	Total Adjustments	

Status Code: O=Outstanding, C = Cleared

Heid _____ (YEAR)

The Board of Liberty Township Trustees met in a Special Session on August 7, 2013 at 12:00 noon at Trustee Nudell's residence with the following members present: Mr. Stan Nudell, Mr. Jason Rubin, and, Chairperson Mrs. Jodi K. Stoyak presiding.

Motion made by Mr. Nudell to adjourn into executive session to discuss possible litigation, personnel issues and road personnel matters. At 12:01 p.m.

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

Motion made by Mr. Nudell to adjourn from executive session at 1:15 p.m. (no decisions were made) and adjourn meeting.

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

JOHN E. FUSCO, FISCAL OFFICER

JODI K. STOYAK, CHAIRPERSON

* * * * *

The Board of Liberty Township Trustees met in a Special Session on August 20, 2013 at 12:00 noon at the township Administration Building with the following members present: Mr. Stan Nudell, Mr. Jason Rubin, and, Chairperson Mrs. Jodi K. Stoyak presiding.

13-71 Motion made by Mr. Nudell to pass the following resolution:

Whereas, the State Audit for the Audit period of 2008-2009 issued a finding against the township for a fund adjustment resulting from the Township's Use of Fire Fund Monies transferred to the Police Fund to pay salaries for the police department when the balance in the police fund was insufficient to meet the police payroll at the end of the fiscal year; and

Whereas, the Township has made periodic payments to reduce to amount of the fund adjustment finding; and there is still a balance due; Now Therefore

BE IT RESOLVED, that the Township transfer the balance of the remaining fund adjustment amount due the Fire Fund from the Police Fund in the amount of \$55,000.00, to the Fire Fund, to complete the correction of Audit Finding 2009-01. \$25,000.00 to be paid today in a fund balance adjustment, leaving \$30,000.00 remaining to be paid ending fiscal by 12/31/2014.

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

13-72 Motion made by Mr. Rubin to pass the following resolution:

BE IT RESOLVED, that the Board of Trustees hereby determines that the owner's maintenance of vegetation, garbage, refuse and other debris upon the following properties constitutes a nuisance

Address Parcel #
3586 Staunton 12-410360

BE IT FURTHER RESOLVED, that notice of this Board's intent to provide for the abatement, control or removal of said vegetation, garbage, refuse or other debris constituting said nuisance be given to all owners of the land and holders of liens of record upon said land in accordance with Section 505.87 (B) O.R.C.; and

BE IT FURTHER RESOLVED, that upon proper notice, and failure of the property owner to abate said nuisance within seven days, the Board of Trustees provide for the abatement, control or removal of said vegetation, garbage, refuse or other debris constituting said nuisance in accordance with Section 505.87 (B) O.R.C.

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

Motion made by Mr. Nudell to adjourn at 12:45 p.m. Seconded by Mr. Rubin. Motion carried.

JOHN E. FUSCO, FISCAL OFFICER

JODI K. STOYAK, CHAIRPERSON

Fund Balance Adjustment ListingBy Fund
Year 2013

Fund #	Post Date	Transaction Date	Debit Amount	Credit Amount	Status:	Reason:
2081	08/20/2013	08/21/2013	\$0.00	-\$25,000.00	O	REPAY FIRE FUND FROM POLICE RES #13.71 BAL REMAINING \$30,000.00
			\$0.00	-\$25,000.00		
				-\$25,000.00	Total 2081 Adjustment	
2111	08/20/2013	08/21/2013	\$25,000.00	\$0.00	O	POLICE REPAY FIRE ILLEGAL TRANSFER BAL \$30,000.00
			\$25,000.00	\$0.00		
				\$25,000.00	Total 2111 Adjustment	
			\$25,000.00	-\$25,000.00		
				\$0.00	Total Adjustments	

Status Code: O=Outstanding, C = Cleared

Fund Balance Adjustment Listing

By Fund
Year 2013

Fund #	Post Date	Transaction Date	Debit Amount	Credit Amount	Status:	Reason:
1000	10/02/2013	10/04/2013	\$0.00	-\$85,771.00	O	Resolution 13-80 Audit Findings years 2008,2009,2010,&2011. Outstand owed from General Fund to Police Fund.
1000	10/02/2013	10/04/2013	\$0.00	-\$284,388.00	O	Resolution 13-80 Audit Findings years 2008,2009,2010 & 2011 Outstanding owed to Fire Fund from General Fund.
1000	10/02/2013	10/09/2013	\$0.00	-\$22,444.00	O	Resolution 13-80 Audit Findings 2008-2011 911 Communication Fund to Police Fund/auditor ok'd to take from Gen Fund
1000	10/02/2013	10/09/2013	\$0.00	-\$30,180.00	O	Res.13-80 Audit Finding 2008-2011 outstanding General Fund to Amb/EMS
			\$0.00	-\$422,763.00		
				-\$422,763.00		Total 1000 Adjustment
2081	10/02/2013	10/09/2013	\$22,444.00	\$0.00	O	Res.13-80 Audit Findings 2008-2011 911 Fund to Police Fund;ok'd by Auditor to take from Gen. Fund
2081	10/02/2013	10/04/2013	\$85,771.00	\$0.00	O	Resolution 13-80 Audit Findings years 2008,2009,2010,&2011. Outstanding owed to Police Fund from General Fund.
2081	10/02/2013	10/04/2013	\$26,014.00	\$0.00	O	Resolution 13-80 Audit Findings year 2008,2009,2010,&2011. Outstanding owed from Police Fund to Fire Fund.
			\$134,229.00	\$0.00		
				\$134,229.00		Total 2081 Adjustment
2111	10/02/2013	10/04/2013	\$284,388.00	\$0.00	O	Resolution 13-80 Audit findings years 2008,2009,2010 & 2011. Outstanding owed to Fire Fund from General Fund.
2111	10/02/2013	10/04/2013	\$0.00	-\$26,014.00	O	Resolution 13-80 Audit Findings year 2008,2009,2010,&2011. Outstanding owed from Fire Fund to Police Fund.
			\$284,388.00	-\$26,014.00		
				\$258,374.00		Total 2111 Adjustment
2281	10/02/2013	10/09/2013	\$30,180.00	\$0.00	O	Res.13-80 Audit Finding 2008-2011 Outstanding to Amb/EMS Fund from General Fund
			\$30,180.00	\$0.00		
				\$30,180.00		Total 2281 Adjustment
			\$448,777.00	-\$448,777.00		
				\$0.00		Total Adjustments

Status Code:O=Outstanding, C = Cleared

RESOLUTION # 13-87

The Board of Trustees of Liberty Township, Trumbull County, Ohio met in a special session at the Administration Building on November 5, 2013 with the following members present: Mr. Stan Nudell, Mr. Jason Rubin and Chairperson Mrs. Jodi K. Stoyak presiding.

Per the recommendation of the State Auditor motion to amend Resolution # 13-54 to read:
Motion made by Mr. Nudell to borrow \$50,000.00 to pay balance of money owed for Fire Truck.
Loan to be paid by the Fire Fund.

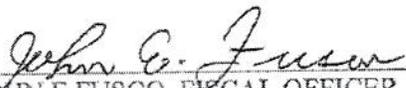
(Original Motion: 13-54 Motion made by Mr. Nudell to borrow \$50,000.00 to pay balance of money owed for Fire . Interest on fund and principle to be paid by Police Fund and credited to money owed to the Fire Department. Balance remaining would be \$25,000.00 owed to Fire Fund from Police Fund.)

Mr. Rubin seconded the motion to adopt the Resolution. On the roll call being called, the vote result as follows: Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes.

Resolution passed.

.....
State of Ohio)
) ss: Certificate of Clerk
County of Trumbull)

I, John E. Fusco, Clerk of the Board of Trustees of Liberty Township, Trumbull County, Ohio in whose custody and control the files and records of such Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original resolution, and that the same is a true and correct copy thereof.


JOHN E FUSCO, FISCAL OFFICER
LIBERTY TOWNSHIP 11-5-13

RESOLUTION # 13-88

The Board of Trustees of Liberty Township, Trumbull County, Ohio met in a special session at the Administration Building on November 5, 2013 with the following members present: Mr. Stan Nudell, Mr. Jason Rubin and Chairperson Mrs. Jodi K. Stoyak presiding.

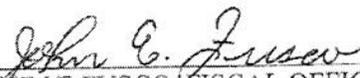
Per the recommendation of the State Auditor, motion made by Mr. Rubin to approve final fund balance adjustment of \$75,000.00 from the Police Fund to the Fire Fund. This will conclude all monies owed by the Police Fund to the Fire Fund from the original audit finding of \$220,000.00.

Mr. Nudell seconded the motion to adopt the Resolution. On the roll call being called, the vote result as follows: Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Resolution passed.

State of Ohio)
) ss: Certificate of Clerk
County of Trumbull)

I, John E. Fusco, Clerk of the Board of Trustees of Liberty Township, Trumbull County, Ohio in whose custody and control the files and records of such Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original resolution, and that the same is a true and correct copy thereof.



JOHN E FUSCO, FISCAL OFFICER
LIBERTY TOWNSHIP 11-6-13

Post Fund Balance Adjustments

Fund: 2081 Type: Audit adjustment
Post Date: 11/05/2013 Status: O
Tran Date: 11/06/2013 Warrant/Receipt #:
Amount: -\$75,000.00 Adjusted Year: 2011
Reason: Resolution 13-88 Audit findings 2008, 2009,2010,2011 concludes amt owed by Police to Fire Fund of illegal adjustment.

Fund: 2111 Type: Audit adjustment
Post Date: 11/05/2013 Status: O
Tran Date: 11/06/2013 Warrant/Receipt #:
Amount: \$75,000.00 Adjusted Year: 2011
Reason: Resolution 13-88 Audit findings 2008, 2009,2010,2011 concludes amt owed by Police to Fire Fund of illegal adjustment.
