

# RECORD OF PROCEEDINGS

Chardon Township Board of Trustees REGULAR Meeting

Minutes of

GOVERNMENT FORMS A SUPPLIES UNIT 443-3488 FORM NO. 10149

Held

September 16

20 20

The Chardon Township Board of Trustees met in regular session on Wednesday, September 16, 2020, at 7:00 p.m. at the Town Hall with the following present:

Trustees: TIM MCKENNA, CHUCK STRAZINSKY and MICHAEL BROWN  
Fiscal Officer: ILONA DAW-KRIZMAN

See attached sign in sheet.

The Pledge of Allegiance was recited

### Approval of Minutes:

Trustee McKenna moved, seconded by Trustee Brown to approve the meeting minutes for September 2, 2020. **AYES: MCKENNA, BROWN and STRAZINSKY**

Trustee Brown discussed re-establishing the audit committee. He then introduced Chardon resident, Liz Tilton, CPA, as a new member of the audit committee. He also said that John Nowicki would be a member of the audit committee.

Trustee Brown made a motion to re-establish the Chardon Township audit committee effective immediately with Liz Tilton and John Nowicki with terms ending December 31, 2020. Trustee Strazinsky seconded. **AYES: BROWN, STRAZINSKY and MCKENNA**

The first meeting was schedule for Wednesday, September 22, 2020 at 7:00 p.m.

### Resident comments

- Mr. Schumann reported that he was not able to count the books but from a quick check, the books looked to be about the same as the last time he counted. He also reported that the next park committee meeting is on September 28, 2020.

### Road Department

- See attached report as presented by the road superintendent, John Washco.

### Zoning Reports

- See attached report as presented by the zoning inspector, Don Mohney.

### Fiscal Officer Report

- See attached report as presented by the fiscal officer, Ilona Daw-Krizman.

### Old Business

- Tire Collection: The administrative assistant reported that the tire and rim collection is September 18<sup>th</sup> and 19<sup>th</sup> from 9-2 at the road garage.
- COVID-19 expenditures: The administrative assistant reported that three plumbers were contacted, and two estimates were received. One from Randy Cloonan plumbing and heating in the amount of \$10,900 and one from Kobella Plumbing, Heating and Cooling in the amount of \$7,487. Before the contract could be given to Kobella, Trustee Strazinsky wants them to see if a booster pump is needed and wanted warranty information.
- Discussion then turned to getting new flooring for the town hall. Trustee Brown said that he would be in favor of doing that if we could get hospital grade flooring and something with a long-term warranty.
- Road Superintendent, John Washco, is looking into getting HAZMAT suits for the road department.

### New Business

- Cemetery: The administrative assistant reported that she applied for a cemetery grant to purchase a metal detector for the cemetery sexton to use. This year the township was awarded the grant. The administrative assistant also showed the trustees an article about Green Burials which are becoming more common. She also told the trustees that she mailed the article to the cemetery sexton.

# RECORD OF PROCEEDINGS

Minutes of \_\_\_\_\_

Meeting \_\_\_\_\_

GOVERNMENT FORMS & SUPPLIES 844-224-3336 FORM NO. 10148

Held \_\_\_\_\_ 20 \_\_\_\_\_

## Correspondence

- Letter from Department of Commerce
- Letter from resident

Trustee Brown made a motion to adjourn the meeting at 7:56 p.m. Trustee McKenna seconded. **AYES: BROWN, MCKENNA and STRAZINSKY**

  
\_\_\_\_\_  
Timothy McKenna, Chairman



## AGENDA

### Chardon Township Board of Trustees September 16, 2020 ~ Regular Meeting

- 1) Open Meeting: Pledge of Allegiance
  - 2) Approval of Minutes: September 2, 2020
  - 3) Resident Comments: *Please state your name and direct all comments to the Board of Trustees.*
  - 4) Road Department: *John Washco, Road Superintendent*
  - 5) Zoning Reports: *Don Mohny, Zoning Inspector*
  - 6) Fiscal Officer Report: *Ilona Daw-Krizman, Fiscal Officer*
  - 7) Old Business
    - ❖ Tire Collection
    - ❖ COVID-19 expenditures: Plumbing
  - 8) New Business
    - ❖ Cemetery: Grant, article from OTA
  - 9) Correspondence
- Adjournment
- Next Regular Meeting: October 7, 2020 at 7 P.M.

## CHARDON TOWNSHIP ROAD REPORT

September 3-16, 2020

1. Install 460 ft. of 15 inch pipe, 3 batch basins and 2 yard drains on Clark Rd, fill with clay and reshape ditches.
2. Clear hazardous vision obstruction at 12360 Pearl Rd.
3. Asphalt patching on Cottage Hill. Dig one bad soft spot out and repair with 8 ton of 301. 48 ton of 404 on numerous spots. When we dug up the bad spot we found that the asphalt was only 5 inches thick.



ZONING REPORT – Sept. 3 – 16 '2020

**CALLS:** Frank/Realtor at Forest Oaks- Garage doors not facing road?-Association rule

Dan/Contractor for Ty Kellog-Clark Rd- New/Const/Res-will call when ready

George/Realtor at Arbor Glen Dr. - Rebuild if burned?-yes –R-2

Dana –Auburn Rd – Drive permit?- No, refer to County

Steve – Oakstone Trl.- Discuss timing of variance and permit for Acc/Bld

**PERMITS:** James & Mary T. Zdesar- 9229 Ravenna Rd. - 62'x60' New/Const/Res

Scott & Jessica Tekancic –Auburn Rd. -R-1-New/Const/Res and 24'x24' Acc/Bld

Ray Fink- 11180 Thwing Rd.-14'x24' Acc/Bld

**TOWNHALL:** Install 3 wall mounted,automatic,hand sanitizers

Assemble 3 of 6 chairs

**MEETING:** ZC will meet Sept. 21<sup>st</sup> at 7pm



Chardon Township  
Board of Trustee Meeting  
September 16, 2020 7:00 PM

Fiscal Officer Report

- August 2020 Bank Reconciliation is not complete
- Audit
  - 2018-2019 State Auditor coming onsite September 28th
    - Auditor adjustments known for 2018 truck purchase
    - Payroll details will be reviewed; compared to W-2s
  - Audit Committee 1Q and 2Q ready for review
- **OTARMA Risk Control Visit Date – Decision Needed**
  - 11:00 or later
  - Mon, Sept 21, Tues, Sept 22 or Thurs, Sept 24
- BWC Safety Training – Complete before September 30 and receive reduced rates; Return of premium expected ~ \$4,200
- Census update – Bureau is working to complete data collection as quickly and safely as possible, while ensuring a complete and accurate count as it strives to comply with the law and statutory deadlines. All offices are schedule to complete their work by September 30, 2020.
- United Way Campaign – Free virtual event 9/22/20
- Activity since September 2<sup>nd</sup>
  - Payroll – \$13,347.30
  - Payments \$37,444.80
  - Receipts \$39,019.20



Chardon Township  
Board of Trustee Meeting  
September 16, 2020 7:00 PM

- Covid-19 Updates
  - Flooring - attempting to locate commercial grade material
  - Touchless faucets, bathroom fixtures (awaiting estimate)
  - Touchless soap dispensers (awaiting estimate)
  - Touchless entry Town Hall and Road Garage (awaiting estimate)
  - Internet hot spot for park set-up (awaiting install)
  - Completed purchases and installations
    - Touchless thermometers
    - Touchless paper towel & dispensers
    - Touchless hand sanitizers & solution
    - Batteries to support touchless devices
    - Laptops and printers – Road, Zoning, and Admin
    - Signs at playground
    - Office and Hall Chairs and cart
    - Office 365 Teams and meeting Owl
    - Ultraviolet light sanitizers – Town Hall and Road Garage
  - Ongoing purchases
    - Carpet cleaning after large events
    - Fogger for large rooms
    - Facemasks
    - Sanitizer
    - Disinfectant wipes & spray
    - Protective gloves
  - Sub-Grant \$5,000 Chardon School District paperwork in review

CHARDON TOWNSHIP, GAUGA COUNTY  
Appropriation Summary  
September 2020

|  | Reserved for<br>Encumbrance 1231<br>Less Adjustment | Final<br>Appropriation | Total<br>Appropriations | Month<br>To Date<br>Expenditures | Year to Date<br>Expenditures | Current Reserve<br>for Encumbrance | Unencumbered<br>Balance | YTD %<br>Expenditures |
|--|---|------------------------|-------------------------|----------------------------------|------------------------------|------------------------------------|-------------------------|-----------------------|
| <b>1000 - General</b>                                  |   |                        |                         |                                  |                              |                                    |                         |                       |
| <b>General Government</b>                              |   |                        |                         |                                  |                              |                                    |                         |                       |
| Administrative   |   |                        |                         |                                  |                              |                                    |                         |                       |
| Salaries   | \$1,804.85  | \$68,635.00            | \$68,439.85             | \$0.00                           | \$45,895.18                  | \$555.27                           | \$22,189.40             | 88.787%               |
| Employee Fringe Benefits                               | \$0.00  | \$34,875.20            | \$34,875.20             | \$0.00                           | \$14,905.04                  | \$1,409.12                         | \$18,561.04             | 42.738%               |
| Purchased Services                                     | \$0.00  | \$75,778.00            | \$75,778.00             | \$0.00                           | \$43,628.51                  | \$31,485.10                        | \$894.38                | 57.574%               |
| Supplies and Materials                                 | \$0.00  | \$2,000.00             | \$2,000.00              | \$0.00                           | \$1,487.31                   | \$217.36                           | \$296.33                | 74.366%               |
| Other  | \$10.00   | \$1,332.00             | \$1,332.00              | \$25.00                          | \$1,157.27                   | \$124.50                           | \$50.23                 | 86.882%               |
| <b>Total Administrative</b>                            | <b>\$1,814.85</b>                                   | <b>\$180,610.20</b>    | <b>\$182,425.05</b>     | <b>\$787.00</b>                  | <b>\$100,873.31</b>          | <b>\$33,761.35</b>                 | <b>\$41,790.39</b>      |                       |
| <b>Townships, Memorial Buildings and Grounds</b>       |   |                        |                         |                                  |                              |                                    |                         |                       |
| Purchased Services                                     | \$0.00  | \$9,820.00             | \$9,820.00              | \$740.71                         | \$7,387.58                   | \$2,317.38                         | \$115.00                | 75.250%               |
| Capital Outlay   | \$0.00  | \$3,000.00             | \$3,000.00              | \$0.00                           | \$0.00                       | \$3,000.00                         | \$0.00                  | 0.000%                |
| <b>Total Townships, Memorial Buildings and Grounds</b> | <b>\$0.00</b>                                       | <b>\$12,820.00</b>     | <b>\$12,820.00</b>      | <b>\$740.71</b>                  | <b>\$7,387.58</b>            | <b>\$5,317.38</b>                  | <b>\$115.00</b>         |                       |
| <b>Zoning</b>  |   |                        |                         |                                  |                              |                                    |                         |                       |
| Salaries   | \$0.00  | \$23,100.00            | \$23,100.00             | \$0.00                           | \$13,627.21                  | \$198.73                           | \$9,378.06              | 60.650%               |
| Purchased Services                                     | \$0.00  | \$1,507.10             | \$1,507.10              | \$146.56                         | \$1,222.80                   | \$72.70                            | \$211.80                | 81.136%               |
| Supplies and Materials                                 | \$0.00  | \$136.00               | \$136.00                | \$0.00                           | \$26.00                      | \$110.00                           | \$0.00                  | 19.118%               |
| <b>Total Zoning</b>                                    | <b>\$0.00</b>                                       | <b>\$24,743.10</b>     | <b>\$24,743.10</b>      | <b>\$146.56</b>                  | <b>\$14,776.01</b>           | <b>\$379.43</b>                    | <b>\$9,887.86</b>       |                       |
| <b>Other</b>   |   |                        |                         |                                  |                              |                                    |                         |                       |
| Purchased Services                                     | \$0.00  | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  | 0.000%                |
| <b>Total Other</b>                                     | <b>\$0.00</b>                                       | <b>\$0.00</b>          | <b>\$0.00</b>           | <b>\$0.00</b>                    | <b>\$0.00</b>                | <b>\$0.00</b>                      | <b>\$0.00</b>           |                       |
| <b>Total General Government</b>                        | <b>\$1,814.85</b>                                   | <b>\$218,173.30</b>    | <b>\$219,988.15</b>     | <b>\$1,874.26</b>                | <b>\$129,036.88</b>          | <b>\$39,468.16</b>                 | <b>\$51,483.11</b>      |                       |
| <b>Public Works</b>                                    |   |                        |                         |                                  |                              |                                    |                         |                       |
| Highways   |   |                        |                         |                                  |                              |                                    |                         |                       |
| Employee Fringe Benefits                               | \$0.00  | \$111,000.00           | \$111,000.00            | \$140.24                         | \$62,435.72                  | \$48,027.45                        | \$536.83                | 56.348%               |
| Other  | \$0.00  | \$7,500.00             | \$7,500.00              | \$0.00                           | \$0.00                       | \$7,500.00                         | \$0.00                  | 0.000%                |
| <b>Total Highways</b>                                  | <b>\$0.00</b>                                       | <b>\$118,500.00</b>    | <b>\$118,500.00</b>     | <b>\$140.24</b>                  | <b>\$62,435.72</b>           | <b>\$55,527.45</b>                 | <b>\$536.83</b>         |                       |
| <b>Total Public Works</b>                              | <b>\$0.00</b>                                       | <b>\$118,500.00</b>    | <b>\$118,500.00</b>     | <b>\$140.24</b>                  | <b>\$62,435.72</b>           | <b>\$55,527.45</b>                 | <b>\$536.83</b>         |                       |
| <b>Health</b>  |   |                        |                         |                                  |                              |                                    |                         |                       |
| Commissaries   |   |                        |                         |                                  |                              |                                    |                         |                       |
| Salaries   | \$0.00  | \$11,000.00            | \$11,000.00             | \$434.42                         | \$9,409.33                   | \$340.98                           | \$4,350.69              | 86.280%               |
| Purchased Services                                     | \$0.00  | \$1,250.00             | \$1,250.00              | \$73.80                          | \$828.88                     | \$470.37                           | \$350.78                | 42.310%               |
| Supplies and Materials                                 | \$0.00  | \$350.00               | \$350.00                | \$0.00                           | \$13.44                      | \$0.00                             | \$336.56                | 3.840%                |
| <b>Total Commissaries</b>                              | <b>\$0.00</b>                                       | <b>\$12,600.00</b>     | <b>\$12,600.00</b>      | <b>\$508.22</b>                  | <b>\$9,651.65</b>            | <b>\$711.35</b>                    | <b>\$4,038.03</b>       |                       |
| <b>Total Health</b>                                    | <b>\$0.00</b>                                       | <b>\$12,600.00</b>     | <b>\$12,600.00</b>      | <b>\$508.22</b>                  | <b>\$9,651.65</b>            | <b>\$711.35</b>                    | <b>\$4,038.03</b>       |                       |
| <b>Conservation - Recreation</b>                       |   |                        |                         |                                  |                              |                                    |                         |                       |
| Parks and Recreation                                   |   |                        |                         |                                  |                              |                                    |                         |                       |
| Purchased Services                                     | \$0.00  | \$9,380.00             | \$9,380.00              | \$1,790.00                       | \$7,850.00                   | \$1,830.00                         | \$0.00                  | 80.480%               |
| <b>Total Parks and Recreation</b>                      | <b>\$0.00</b>                                       | <b>\$9,380.00</b>      | <b>\$9,380.00</b>       | <b>\$1,790.00</b>                | <b>\$7,850.00</b>            | <b>\$1,830.00</b>                  | <b>\$0.00</b>           |                       |
| <b>Other</b>   |   |                        |                         |                                  |                              |                                    |                         |                       |
| Other  | \$0.00  | \$1,110.00             | \$1,110.00              | \$0.00                           | \$1,110.00                   | \$0.00                             | \$0.00                  | 100.000%              |
| <b>Total Other</b>                                     | <b>\$0.00</b>                                       | <b>\$1,110.00</b>      | <b>\$1,110.00</b>       | <b>\$0.00</b>                    | <b>\$1,110.00</b>            | <b>\$0.00</b>                      | <b>\$0.00</b>           |                       |
| <b>Total Conservation - Recreation</b>                 | <b>\$0.00</b>                                       | <b>\$10,490.00</b>     | <b>\$10,490.00</b>      | <b>\$1,790.00</b>                | <b>\$8,960.00</b>            | <b>\$1,830.00</b>                  | <b>\$0.00</b>           |                       |

Report reflects selected information.

CHARDON TOWNSHIP, GEauga COUNTY  
Appropriation Summary  
September 2020

|   | Reserved for<br>Encumbrance 1225<br>Lines Adjustment | Fund<br>Appropriation | Total<br>Appropriations | Month<br>To Date<br>Expenditures | Year to Date<br>Expenditures | Current Reserve<br>for Encumbrance | Unencumbered<br>Balance | YTD %<br>Expenditures |
|---|--|-----------------------|-------------------------|----------------------------------|------------------------------|------------------------------------|-------------------------|-----------------------|
| <b>Capital Outlay</b>                   |  |                       |                         |                                  |                              |                                    |                         |                       |
| Capital Outlay                          | \$0.00   | \$13,520.00           | \$13,520.00             | \$170.00                         | \$6,594.89                   | \$3,208.73                         | \$1,716.38              | 63.572%               |
| Purchase Services                       | \$0.00   | \$5,910.38            | \$5,910.38              | \$0.00                           | \$5,200.00                   | \$0.00                             | \$710.38                | 87.981%               |
| Capital Outlay                          | \$0.00   | \$19,430.38           | \$19,430.38             | \$170.00                         | \$13,794.89                  | \$3,208.73                         | \$2,425.78              |                       |
| Total Capital Outlay                    | \$0.00   | \$19,430.38           | \$19,430.38             | \$170.00                         | \$13,794.89                  | \$3,208.73                         | \$2,425.78              |                       |
| Other Financing Class                   | \$0.00   | \$0.00                | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  | 0.000%                |
| Advances - Out                          | \$0.00   | \$0.00                | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Total Other Financing Class             | \$0.00   | \$0.00                | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Total 1225 - General                    | \$1,814.85   | \$378,153.65          | \$381,008.53            | \$4,282.52                       | \$221,178.14                 | \$100,738.69                       | \$58,268.79             |                       |
| <b>2017 - Motor Vehicle License Tax</b> |  |                       |                         |                                  |                              |                                    |                         |                       |
| Public Works                            |  |                       |                         |                                  |                              |                                    |                         |                       |
| Highways                                | \$11.70  | \$15,086.38           | \$15,011.08             | \$0.00                           | \$11,787.39                  | \$0.38                             | \$4,187.35              | 73.807%               |
| Sidewalk                                | \$0.00   | \$3,285.82            | \$3,285.82              | \$0.00                           | \$1,887.50                   | \$0.00                             | \$1,598.32              | 57.499%               |
| Employee/Purge Grants                   | \$11.70  | \$19,285.20           | \$19,278.90             | \$0.00                           | \$13,454.89                  | \$0.38                             | \$5,788.69              |                       |
| Total Highways                          | \$11.70  | \$19,285.20           | \$19,278.90             | \$0.00                           | \$13,454.89                  | \$0.38                             | \$5,788.69              |                       |
| Total Public Works                      | \$11.70  | \$19,285.20           | \$19,278.90             | \$0.00                           | \$13,454.89                  | \$0.38                             | \$5,788.69              |                       |
| Total 2017 - Motor Vehicle License Tax  | \$11.70  | \$19,285.20           | \$19,278.90             | \$0.00                           | \$13,454.89                  | \$0.38                             | \$5,788.69              |                       |
| <b>2017 - Gasoline Tax</b>              |  |                       |                         |                                  |                              |                                    |                         |                       |
| Public Works                            |  |                       |                         |                                  |                              |                                    |                         |                       |
| Highways                                | \$187.21   | \$112,884.43          | \$113,081.74            | \$0.00                           | \$15,306.05                  | \$0.00                             | \$87,754.79             | 13.538%               |
| Sidewalk                                | \$0.00   | \$15,881.02           | \$15,881.02             | \$0.00                           | \$1,737.48                   | \$0.00                             | \$14,083.63             | 10.886%               |
| Employee/Purge Grants                   | \$187.21   | \$128,885.45          | \$128,882.76            | \$0.00                           | \$17,044.44                  | \$0.00                             | \$111,818.32            |                       |
| Total Highways                          | \$187.21   | \$128,885.45          | \$128,882.76            | \$0.00                           | \$17,044.44                  | \$0.00                             | \$111,818.32            |                       |
| Total Public Works                      | \$187.21   | \$128,885.45          | \$128,882.76            | \$0.00                           | \$17,044.44                  | \$0.00                             | \$111,818.32            |                       |
| Total 2017 - Gasoline Tax               | \$187.21   | \$128,885.45          | \$128,882.76            | \$0.00                           | \$17,044.44                  | \$0.00                             | \$111,818.32            |                       |
| <b>2017 - Road and Bridge</b>           |  |                       |                         |                                  |                              |                                    |                         |                       |
| General Government                      |  |                       |                         |                                  |                              |                                    |                         |                       |
| Administrative                          | \$0.00   | \$13,385.00           | \$13,385.00             | \$0.00                           | \$8,430.00                   | \$0.00                             | \$4,954.20              | 62.891%               |
| Sidewalk                                | \$0.00   | \$13,385.00           | \$13,385.00             | \$0.00                           | \$8,430.00                   | \$0.00                             | \$4,954.20              |                       |
| Total Administrative                    | \$0.00   | \$13,385.00           | \$13,385.00             | \$0.00                           | \$8,430.00                   | \$0.00                             | \$4,954.20              |                       |
| Total General Government                | \$0.00   | \$13,385.00           | \$13,385.00             | \$0.00                           | \$8,430.00                   | \$0.00                             | \$4,954.20              |                       |
| Public Works                            |  |                       |                         |                                  |                              |                                    |                         |                       |
| Highways                                | \$871.81   | \$154,310.81          | \$154,310.81            | \$11,838.82                      | \$128,858.80                 | \$2,944.80                         | \$18,711.01             | 81.978%               |
| Sidewalk                                | \$0.00   | \$100,400.00          | \$100,400.00            | \$0.00                           | \$58,832.59                  | \$33,787.28                        | \$7,000.14              | 58.588%               |
| Employee/Purge Grants                   | \$0.00   | \$158,000.00          | \$158,000.00            | \$4,145.85                       | \$42,771.01                  | \$27,805.81                        | \$87,423.98             | 27.000%               |
| Purchase Services                       | \$0.00   | \$207,000.00          | \$207,000.00            | \$8,878.34                       | \$88,878.06                  | \$127,594.82                       | \$1,582                 | 44.887%               |
| Capital Outlay                          | \$0.00   | \$2,787.16            | \$2,787.16              | \$0.00                           | \$277.18                     | \$714.83                           | \$4,775.17              | 4.889%                |
| Total Public Works                      | \$871.81   | \$417,497.97          | \$417,497.97            | \$24,892.99                      | \$269,348.54                 | \$72,962.71                        | \$112,436.52            |                       |
| Total 2017 - Road and Bridge            | \$871.81   | \$430,880.97          | \$430,880.97            | \$24,892.99                      | \$277,303.44                 | \$72,962.71                        | \$124,396.72            |                       |

CHARDON TOWNSHIP, GEauga COUNTY  
Appropriation Summary  
September 2020

|  | Reserved for<br>Encumbrance 12/31<br>Less Adjustment | Final<br>Appropriation | Total<br>Appropriations | Month<br>To Date<br>Expenditures | Year to Date<br>Expenditures | Current Reserve<br>for Encumbrance | Unencumbered<br>Balance | YTD %<br>Expenditures |
|--|--|------------------------|-------------------------|----------------------------------|------------------------------|------------------------------------|-------------------------|-----------------------|
| Total Highways                               | \$311.91   | \$647,250.76           | \$647,582.87            | \$23,809.39                      | \$330,514.81                 | \$196,337.24                       | \$121,710.82            |                       |
| Total Public Works                           | \$311.91   | \$647,250.76           | \$647,582.87            | \$23,809.39                      | \$330,514.81                 | \$196,337.24                       | \$121,710.82            |                       |
| Capital Outlay                               |  |                        |                         |                                  |                              |                                    |                         |                       |
| Capital Outlay                               | \$0.00   | \$32,331.13            | \$32,331.13             | \$0.00                           | \$3,025.82                   | \$16,875.42                        | \$12,429.89             | 9.369%                |
| Total Capital Outlay                         | \$0.00   | \$32,331.13            | \$32,331.13             | \$0.00                           | \$3,025.82                   | \$16,875.42                        | \$12,429.89             |                       |
| Total Capital Outlay                         | \$0.00   | \$32,331.13            | \$32,331.13             | \$0.00                           | \$3,025.82                   | \$16,875.42                        | \$12,429.89             |                       |
| Debt Service                                 |  |                        |                         |                                  |                              |                                    |                         |                       |
| Other - Debt Service                         | \$0.00   | \$132,350.00           | \$132,350.00            | \$0.00                           | \$21,566.56                  | \$10,783.44                        | \$100,000.00            | 16.296%               |
| Debt Service                                 | \$0.00   | \$132,350.00           | \$132,350.00            | \$0.00                           | \$21,566.56                  | \$10,783.44                        | \$100,000.00            |                       |
| Total Other - Debt Service                   | \$0.00   | \$132,350.00           | \$132,350.00            | \$0.00                           | \$21,566.56                  | \$10,783.44                        | \$100,000.00            |                       |
| Total Debt Service                           | \$0.00   | \$132,350.00           | \$132,350.00            | \$0.00                           | \$21,566.56                  | \$10,783.44                        | \$100,000.00            |                       |
| Total 2031 - Road and Bridge                 | \$311.91   | \$625,296.89           | \$625,608.80            | \$23,809.39                      | \$363,537.99                 | \$222,996.10                       | \$239,074.71            |                       |
| 2041 - Cemetery                              |  |                        |                         |                                  |                              |                                    |                         |                       |
| Health                                       |  |                        |                         |                                  |                              |                                    |                         |                       |
| Cemeteries                                   | \$0.00   | \$4,000.00             | \$4,000.00              | \$1,202.46                       | \$3,719.52                   | \$277.20                           | \$3.28                  | 92.969%               |
| Salaries                                     | \$0.00   | \$433.22               | \$433.22                | \$0.00                           | \$406.55                     | \$26.67                            | \$0.00                  | 93.844%               |
| Purchased Services                           | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  | 0.000%                |
| Supplies and Materials                       | \$0.00   | \$4,433.22             | \$4,433.22              | \$1,202.46                       | \$4,126.07                   | \$303.87                           | \$3.28                  |                       |
| Total Cemeteries                             | \$0.00   | \$4,433.22             | \$4,433.22              | \$1,202.46                       | \$4,126.07                   | \$303.87                           | \$3.28                  |                       |
| Total Health                                 | \$0.00   | \$4,433.22             | \$4,433.22              | \$1,202.46                       | \$4,126.07                   | \$303.87                           | \$3.28                  |                       |
| Other Financing Uses                         | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$300.00                     | \$0.00                             | \$0.00                  | 0.000%                |
| Advances - Out                               | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$300.00                     | \$0.00                             | \$0.00                  |                       |
| Total Other Financing Uses                   | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$300.00                     | \$0.00                             | \$0.00                  |                       |
| Total 2041 - Cemetery                        | \$0.00   | \$4,433.22             | \$4,433.22              | \$1,202.46                       | \$4,426.07                   | \$303.87                           | \$3.28                  |                       |
| 2191 - FIRE/RES/CONTRACTS-SPECIAL LEVY       |  |                        |                         |                                  |                              |                                    |                         |                       |
| General Government                           |  |                        |                         |                                  |                              |                                    |                         |                       |
| Administrative                               | \$0.00   | \$596,197.42           | \$596,197.42            | \$0.00                           | \$286,759.22                 | \$279,285.00                       | \$30,193.20             | 48.098%               |
| Purchased Services                           | \$0.00   | \$596,197.42           | \$596,197.42            | \$0.00                           | \$286,759.22                 | \$279,285.00                       | \$30,193.20             |                       |
| Total Administrative                         | \$0.00   | \$596,197.42           | \$596,197.42            | \$0.00                           | \$286,759.22                 | \$279,285.00                       | \$30,193.20             |                       |
| Total General Government                     | \$0.00   | \$596,197.42           | \$596,197.42            | \$0.00                           | \$286,759.22                 | \$279,285.00                       | \$30,193.20             |                       |
| Total 2191 - FIRE/RES/CONTRACTS-SPECIAL LEVY | \$0.00   | \$596,197.42           | \$596,197.42            | \$0.00                           | \$286,759.22                 | \$279,285.00                       | \$30,193.20             |                       |
| 2231 - Permissive Motor Vehicle License Tax  |  |                        |                         |                                  |                              |                                    |                         |                       |
| Public Works                                 |  |                        |                         |                                  |                              |                                    |                         |                       |
| Highways                                     | \$0.00   | \$23,374.25            | \$23,374.25             | \$0.00                           | \$0.00                       | \$0.00                             | \$23,374.25             | 0.000%                |
| Salaries                                     | \$0.00   | \$23,374.25            | \$23,374.25             | \$0.00                           | \$0.00                       | \$0.00                             | \$23,374.25             |                       |
| Total Highways                               | \$0.00   | \$23,374.25            | \$23,374.25             | \$0.00                           | \$0.00                       | \$0.00                             | \$23,374.25             |                       |
| Total Public Works                           | \$0.00   | \$23,374.25            | \$23,374.25             | \$0.00                           | \$0.00                       | \$0.00                             | \$23,374.25             |                       |

CHARDON TOWNSHIP, GAUGA COUNTY  
**Appropriation Summary**  
 September 2020

9/16/2020 4:08:37 PM  
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|   | Reserved for<br>Encumbrance 12/01<br>Less Adjustment | Final<br>Appropriation | Total<br>Appropriations | Month<br>To Date<br>Expenditures | Year to Date<br>Expenditures | Current Reserve<br>for Encumbrance | Unencumbered<br>Balance | YTD %<br>Expenditures |
|---|--|------------------------|-------------------------|----------------------------------|------------------------------|------------------------------------|-------------------------|-----------------------|
| Total Z231 - Permissive Motor Vehicle License Tax             | \$0.00   | \$23,374.25            | \$23,374.25             | \$0.00                           | \$0.00                       | \$0.00                             | \$23,374.25             |                       |
| <b>Z272 - Coronavirus Relief Fund</b>                         |  |                        |                         |                                  |                              |                                    |                         |                       |
| General Government  |  |                        |                         |                                  |                              |                                    |                         |                       |
| Administrative  |  |                        |                         |                                  |                              |                                    |                         |                       |
| Purchased Services  | \$0.00   | \$2,320.00             | \$2,320.00              | \$0.00                           | \$337.50                     | \$1,982.50                         | \$0.00                  | 14.547%               |
| Supplies and Materials  | \$0.00   | \$7,480.00             | \$7,480.00              | \$352.92                         | \$1,313.54                   | \$6,166.46                         | \$0.00                  | 17.561%               |
| Other   | \$0.00   | \$5,000.00             | \$5,000.00              | \$0.00                           | \$0.00                       | \$5,000.00                         | \$0.00                  | 0.000%                |
| Total Administrative  | \$0.00   | \$14,800.00            | \$14,800.00             | \$352.92                         | \$1,651.04                   | \$13,148.96                        | \$0.00                  |                       |
| Other   | \$0.00   | \$5,000.17             | \$5,000.17              | \$0.00                           | \$0.00                       | \$5,000.17                         | \$0.00                  | 0.000%                |
| Total Other   | \$0.00   | \$5,000.17             | \$5,000.17              | \$0.00                           | \$0.00                       | \$5,000.17                         | \$0.00                  |                       |
| Total General Government                                      | \$0.00   | \$19,800.17            | \$19,800.17             | \$352.92                         | \$1,651.04                   | \$18,149.13                        | \$0.00                  |                       |
| Capital Outlay  |  |                        |                         |                                  |                              |                                    |                         |                       |
| Capital Outlay  | \$0.00   | \$37,409.00            | \$37,409.00             | \$4,633.78                       | \$8,248.77                   | \$29,160.23                        | \$0.00                  | 22.056%               |
| Total Capital Outlay  | \$0.00   | \$37,409.00            | \$37,409.00             | \$4,633.78                       | \$8,248.77                   | \$29,160.23                        | \$0.00                  |                       |
| Total Capital Outlay  | \$0.00   | \$37,409.00            | \$37,409.00             | \$4,633.78                       | \$8,248.77                   | \$29,160.23                        | \$0.00                  |                       |
| Total Z272 - Coronavirus Relief Fund                          | \$0.00   | \$57,209.17            | \$57,209.17             | \$4,986.70                       | \$9,899.81                   | \$47,309.36                        | \$0.00                  |                       |
| <b>Z273 - Coronavirus Relief Fund</b>                         |  |                        |                         |                                  |                              |                                    |                         |                       |
| General Government  |  |                        |                         |                                  |                              |                                    |                         |                       |
| Administrative  |  |                        |                         |                                  |                              |                                    |                         |                       |
| Purchased Services  | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  | 0.000%                |
| Total Administrative  | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Total General Government                                      | \$0.00   | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Public Safety   |  |                        |                         |                                  |                              |                                    |                         |                       |
| Emergency Medical Services                                    | \$0.00   | \$2,174.04             | \$2,174.04              | \$0.00                           | \$0.00                       | \$2,174.04                         | \$0.00                  | 0.000%                |
| Purchased Services  | \$0.00   | \$2,174.04             | \$2,174.04              | \$0.00                           | \$0.00                       | \$2,174.04                         | \$0.00                  |                       |
| Total Emergency Medical Services                              | \$0.00   | \$2,174.04             | \$2,174.04              | \$0.00                           | \$0.00                       | \$2,174.04                         | \$0.00                  |                       |
| Total Public Safety   | \$0.00   | \$2,174.04             | \$2,174.04              | \$0.00                           | \$0.00                       | \$2,174.04                         | \$0.00                  |                       |
| Total Z273 - Coronavirus Relief Fund                          | \$0.00   | \$2,174.04             | \$2,174.04              | \$0.00                           | \$0.00                       | \$2,174.04                         | \$0.00                  |                       |
| <b>Z281 - Fire &amp; Rescue, Ambulance &amp; EMS Services</b> |  |                        |                         |                                  |                              |                                    |                         |                       |
| Public Safety   |  |                        |                         |                                  |                              |                                    |                         |                       |
| Emergency Medical Services                                    | \$0.00   | \$180,789.36           | \$180,789.36            | \$633.32                         | \$3,209.47                   | \$1,973.85                         | \$175,606.04            | 1.775%                |
| Purchased Services  | \$0.00   | \$180,789.36           | \$180,789.36            | \$633.32                         | \$3,209.47                   | \$1,973.85                         | \$175,606.04            |                       |
| Total Emergency Medical Services                              | \$0.00   | \$180,789.36           | \$180,789.36            | \$633.32                         | \$3,209.47                   | \$1,973.85                         | \$175,606.04            |                       |
| Total Public Safety   | \$0.00   | \$180,789.36           | \$180,789.36            | \$633.32                         | \$3,209.47                   | \$1,973.85                         | \$175,606.04            |                       |
| Total Z281 - Fire & Rescue, Ambulance & EMS Services          | \$0.00   | \$180,789.36           | \$180,789.36            | \$633.32                         | \$3,209.47                   | \$1,973.85                         | \$175,606.04            |                       |
| <b>4601 - Miscellaneous Capital Projects</b>                  |  |                        |                         |                                  |                              |                                    |                         |                       |

Report reflects selected information.

CHARDON TOWNSHIP, GAUGA COUNTY  
**Appropriation Summary**  
 September 2020

|   | Reserved for<br>Encumbrances 12/31<br>Less Adjustment | Final<br>Appropriation | Total<br>Appropriations | Month<br>To Date<br>Expenditures | Year to Date<br>Expenditures | Current Reserve<br>for Encumbrance | Unencumbered<br>Balance | YTD %<br>Expenditures |
|---|---|------------------------|-------------------------|----------------------------------|------------------------------|------------------------------------|-------------------------|-----------------------|
| Capital Outlay                              |   |                        |                         |                                  |                              |                                    |                         |                       |
| Capital Outlay                              | \$0.00  | \$2,706.86             | \$2,706.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$2,706.86              | 0.000%                |
| Total Capital Outlay                        | \$0.00  | \$2,706.86             | \$2,706.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$2,706.86              |                       |
| Capital Outlay                              | \$0.00  | \$2,706.86             | \$2,706.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$2,706.86              |                       |
| Total 4601 - Miscellaneous Capital Projects | \$0.00  | \$2,706.86             | \$2,706.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$2,706.86              |                       |
| 4604 - Ford F-350 XLT Purchase              |   |                        |                         |                                  |                              |                                    |                         |                       |
| Capital Outlay                              |   |                        |                         |                                  |                              |                                    |                         |                       |
| Capital Outlay                              | \$0.00  | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  | 0.000%                |
| Total Capital Outlay                        | \$0.00  | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Capital Outlay                              | \$0.00  | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Total Capital Outlay                        | \$0.00  | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| Total 4604 - Ford F-350 XLT Purchase        | \$0.00  | \$0.00                 | \$0.00                  | \$0.00                           | \$0.00                       | \$0.00                             | \$0.00                  |                       |
| 4651 - Permanent                            |   |                        |                         |                                  |                              |                                    |                         |                       |
| Health                                      |   |                        |                         |                                  |                              |                                    |                         |                       |
| Commodities                                 |   |                        |                         |                                  |                              |                                    |                         |                       |
| Supplies and Materials                      | \$0.00  | \$1,003.86             | \$1,003.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$1,003.86              | 0.000%                |
| Total Commodities                           | \$0.00  | \$1,003.86             | \$1,003.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$1,003.86              |                       |
| Total Health                                | \$0.00  | \$1,003.86             | \$1,003.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$1,003.86              |                       |
| Total 4651 - Permanent                      | \$0.00  | \$1,003.86             | \$1,003.86              | \$0.00                           | \$0.00                       | \$0.00                             | \$1,003.86              |                       |
| Report Totals:                              | \$2,335.77  | \$2,220,309.40         | \$2,222,645.17          | \$34,914.39                      | \$919,510.03                 | \$654,840.27                       | \$648,894.87            |                       |



CHARDON TOWNSHIP, GAUGA COUNTY  
**Appropriation Ledger**  
 By Fund  
 Year 2020

Account Code: 2272-110-319-0000  
 Fund: Coronavirus Relief Fund  
 Account Name: Other - Professional and Technical Services

|   |            |
|---|------------|
| Reserved for Encumbrance 12/31            | \$0.00     |
| Reserved for Encumbrance 12/31 Adjustment | \$0.00     |
| Temporary Appropriation:                  | \$0.00     |
| Original Appropriation:                   | \$0.00     |
| Permanent Appropriation:                  | \$2,320.00 |
| Final Appropriation:                      | \$2,320.00 |
| Report Beginning Balance:                 | \$0.00     |

| Post Date          | Transaction Date | Process ID | Vendor / Payee              | Purpose                              | PO / BC    | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|--------------------|------------------|------------|-----------------------------|--------------------------------------|------------|--------------------------|-------------|------------|------------|----------------------|
| 07/09/2020         | 08/27/2020       | 36414      | Permanent Reallocation Inct | Reallocate funds received to cover e |            |                          | \$0.00      | \$0.00     | \$2,320.00 | \$2,320.00           |
| 07/09/2020         | 08/27/2020       | 36423      |                             | Open Purchase:                       | BC 41-2020 |                          | \$0.00      | \$2,320.00 | \$0.00     | \$0.00               |
| 08/14/2020         | 09/09/2020       | 36654      | Newbury Technologies Corp   |                                      | BC 41-2020 | 568-2020 CH              | \$187.50    | \$0.00     | \$0.00     | \$0.00               |
| 08/27/2020         | 08/27/2020       | 36426      | Newbury Technologies Corp   | Reallocate Covid-19 expenditures.    | BC 41-2020 | 311-2020 CH              | \$150.00    | \$0.00     | \$0.00     | \$0.00               |
| Account Total:     |                  |            |                             |                                      |            |                          | \$337.50    | \$2,320.00 | \$2,320.00 |                      |
| Account YTD Total: |                  |            |                             |                                      |            |                          | \$337.50    | \$2,320.00 | \$2,320.00 |                      |

Account Code: 2272-110-420-0000  
 Fund: Coronavirus Relief Fund  
 Account Name: Operating Supplies

|   |            |
|---|------------|
| Reserved for Encumbrance 12/31            | \$0.00     |
| Reserved for Encumbrance 12/31 Adjustment | \$0.00     |
| Temporary Appropriation:                  | \$0.00     |
| Original Appropriation:                   | \$0.00     |
| Permanent Appropriation:                  | \$2,480.00 |
| Final Appropriation:                      | \$2,480.00 |
| Report Beginning Balance:                 | \$0.00     |

| Post Date      | Transaction Date | Process ID | Vendor / Payee              | Purpose                              | PO / BC    | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|----------------|------------------|------------|-----------------------------|--------------------------------------|------------|--------------------------|-------------|------------|------------|----------------------|
| 07/09/2020     | 08/27/2020       | 36414      | Permanent Reallocation Inct | Reallocate funds received to cover e |            |                          | \$0.00      | \$0.00     | \$2,480.00 | \$2,480.00           |
| 07/09/2020     | 08/27/2020       | 36423      |                             | Open Purchase:                       | BC 42-2020 |                          | \$0.00      | \$2,480.00 | \$0.00     | \$0.00               |
| 07/09/2020     | 08/27/2020       | 36425      | Inventive Safety Solutions  | Reallocate for Covid-19 expenditure. | BC 42-2020 | 472-2020 CH              | \$480.00    | \$0.00     | \$0.00     | \$0.00               |
| 07/24/2020     | 08/27/2020       | 36442      | Chase Visa                  |                                      | BC 42-2020 | 500-2020 CH              | \$97.65     | \$0.00     | \$0.00     | \$0.00               |
| 08/27/2020     | 08/27/2020       | 36426      | Newbury Technologies Corp   | Reallocate Covid-19 expenditures.    | BC 42-2020 | 311-2020 CH              | \$335.00    | \$0.00     | \$0.00     | \$0.00               |
| 09/03/2020     | 09/09/2020       | 36733      | Lisa Nelson                 |                                      | BC 42-2020 | 599-2020 CH              | \$472.92    | \$0.00     | \$0.00     | \$0.00               |
| 09/14/2020     | 09/14/2020       | 36766      | Newbury Technologies Corp   | Reallocate to Coovid-19 expenditures | BC 42-2020 | 311-2020 CH              | -\$335.00   | \$0.00     | \$0.00     | \$0.00               |
| Account Total: |                  |            |                             |                                      |            |                          | \$1,050.57  | \$2,480.00 | \$2,480.00 |                      |

Report reflects selected information.

CHARDON TOWNSHIP, GAUGA COUNTY  
**Appropriation Ledger**  
By Fund  
Year 2020

| Post Date | Transaction Date | Process ID | Vendor / Payee | Purpose | PO / BC | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|-----------|------------------|------------|----------------|---------|---------|--------------------------|-------------|------------|------------|----------------------|
|           |                  |            |                |         |         | Account YTD Total:       | \$1,050.57  | \$2,480.00 | \$2,480.00 |                      |

| Post Date | Transaction Date | Process ID | Vendor / Payee | Purpose | PO / BC | Payment / Receipt Number | Expenditure | Debit | Credit | Unencumbered Balance |
|-----------|------------------|------------|----------------|---------|---------|--------------------------|-------------|-------|--------|----------------------|
|           |                  |            |                |         |         |                          |             |       |        | Balance              |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$5,000.00           |
|           |                  |            |                |         |         |                          |             |       |        | \$5,000.00           |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |

Account Code: 2272-110-490-0000  
Fund: Coronavirus Relief Fund  
Account Name: Other - Supplies and Materials

Reserved for Encumbrance 12/31:  
Reserved for Encumbrance 12/31 Adjustment:  
Temporary Appropriation:  
Original Appropriation:  
Permanent Appropriation:  
Final Appropriation:  
Report Beginning Balance:

| Post Date  | Transaction Date | Process ID | Vendor / Payee               | Purpose                              | PO / BC | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|------------|------------------|------------|------------------------------|--------------------------------------|---------|--------------------------|-------------|------------|------------|----------------------|
| 07/09/2020 | 08/27/2020       | 36414      | Permanent Reallocation Inctr | Reallocate funds received to cover e |         |                          | \$0.00      | \$0.00     | \$5,000.00 | \$5,000.00           |
| 07/09/2020 | 08/27/2020       | 36423      |                              | Open Purchase:                       | BC      | 43-2020                  | \$0.00      | \$5,000.00 | \$0.00     | \$0.00               |
| 08/24/2020 | 09/09/2020       | 36683      | Lisa Nelson                  |                                      | BC      | 43-2020                  | \$47.97     | \$0.00     | \$0.00     | \$0.00               |
| 09/03/2020 | 09/09/2020       | 36733      | KT's Custom Logos            |                                      | BC      | 43-2020                  | \$215.00    | \$0.00     | \$0.00     | \$0.00               |
|            |                  |            |                              |                                      |         | Account Total:           | \$262.97    | \$5,000.00 | \$5,000.00 |                      |
|            |                  |            |                              |                                      |         | Account YTD Total:       | \$262.97    | \$5,000.00 | \$5,000.00 |                      |

| Post Date | Transaction Date | Process ID | Vendor / Payee | Purpose | PO / BC | Payment / Receipt Number | Expenditure | Debit | Credit | Unencumbered Balance |
|-----------|------------------|------------|----------------|---------|---------|--------------------------|-------------|-------|--------|----------------------|
|           |                  |            |                |         |         |                          |             |       |        | Balance              |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |
|           |                  |            |                |         |         |                          |             |       |        | \$5,000.00           |
|           |                  |            |                |         |         |                          |             |       |        | \$5,000.00           |
|           |                  |            |                |         |         |                          |             |       |        | \$0.00               |

Account Code: 2272-110-591-0000  
Fund: Coronavirus Relief Fund  
Account Name: Contributions to Other Organizations

Reserved for Encumbrance 12/31:  
Reserved for Encumbrance 12/31 Adjustment:  
Temporary Appropriation:  
Original Appropriation:  
Permanent Appropriation:  
Final Appropriation:  
Report Beginning Balance:

| Post Date  | Transaction Date | Process ID | Vendor / Payee               | Purpose                              | PO / BC | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|------------|------------------|------------|------------------------------|--------------------------------------|---------|--------------------------|-------------|------------|------------|----------------------|
| 07/09/2020 | 08/27/2020       | 36414      | Permanent Reallocation Inctr | Reallocate funds received to cover e |         |                          | \$0.00      | \$0.00     | \$5,000.00 | \$5,000.00           |
| 07/09/2020 | 08/27/2020       | 36423      |                              | Open Purchase:                       | BC      | 44-2020                  | \$0.00      | \$5,000.00 | \$0.00     | \$0.00               |
|            |                  |            |                              |                                      |         | Account Total:           | \$0.00      | \$5,000.00 | \$5,000.00 |                      |
|            |                  |            |                              |                                      |         | Account YTD Total:       | \$0.00      | \$5,000.00 | \$5,000.00 |                      |

CHARDON TOWNSHIP, GAUGA COUNTY  
**Appropriation Ledger**  
By Fund  
Year 2020

Account Code: 2272-190-599-0000  
Fund: Coronavirus Relief Fund  
Account Name: Other - Other Expenses

|  |             |
|--|-------------|
| Balance                                    |             |
| Reserved for Encumbrance 12/31:            | \$0 00      |
| Reserved for Encumbrance 12/31 Adjustment: | \$0 00      |
| Temporary Appropriation                    | \$0 00      |
| Original Appropriation                     | \$37,209 17 |
| Permanent Appropriation:                   | \$5,000 17  |
| Final Appropriation:                       | \$5,000 17  |
| Report Beginning Balance:                  | \$0 00      |

| Post Date          | Transaction Date | Process ID | Vendor / Payee              | Purpose                              | PO / BC    | Payment / Receipt Number | Expenditure | Debit       | Credit      | Unencumbered Balance |
|--------------------|------------------|------------|-----------------------------|--------------------------------------|------------|--------------------------|-------------|-------------|-------------|----------------------|
| 07/09/2020         | 08/25/2020       | 36370      | Enter Permanent Appropriati |                                      |            |                          | \$0.00      | \$0.00      | \$57,209.17 | \$57,209.17          |
| 07/09/2020         | 08/27/2020       | 36414      | Permanent Reallocation Deci | Reallocate funds received to cover e |            |                          | \$0.00      | \$52,209.00 | \$0.00      | \$5,000.17           |
| 07/09/2020         | 08/27/2020       | 36423      |                             | Open Purchase:                       | BC 45-2020 |                          | \$0.00      | \$5,000.17  | \$0.00      | \$0.00               |
| Account Total:     |                  |            |                             |                                      |            |                          | \$0.00      | \$57,209.17 | \$57,209.17 |                      |
| Account YTD Total: |                  |            |                             |                                      |            |                          | \$0.00      | \$57,209.17 | \$57,209.17 |                      |

Account Code: 2272-760-730-0000  
Fund: Coronavirus Relief Fund  
Account Name: Improvement of Sites

|  |            |
|--|------------|
| Balance                                    |            |
| Reserved for Encumbrance 12/31:            | \$0.00     |
| Reserved for Encumbrance 12/31 Adjustment: | \$0.00     |
| Temporary Appropriation:                   | \$0.00     |
| Original Appropriation:                    | \$0.00     |
| Permanent Appropriation:                   | \$8,800.00 |
| Final Appropriation:                       | \$8,800.00 |
| Report Beginning Balance:                  | \$0.00     |

| Post Date          | Transaction Date | Process ID | Vendor / Payee              | Purpose                              | PO / BC    | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|--------------------|------------------|------------|-----------------------------|--------------------------------------|------------|--------------------------|-------------|------------|------------|----------------------|
| 07/09/2020         | 08/27/2020       | 36414      | Permanent Reallocation Inct | Reallocate funds received to cover e |            |                          | \$0.00      | \$0.00     | \$8,800.00 | \$8,800.00           |
| 07/09/2020         | 08/27/2020       | 36423      |                             | Open Purchase:                       | BC 46-2020 |                          | \$0.00      | \$8,800.00 | \$0.00     | \$0.00               |
| Account Total:     |                  |            |                             |                                      |            |                          | \$0.00      | \$8,800.00 | \$8,800.00 |                      |
| Account YTD Total: |                  |            |                             |                                      |            |                          | \$0.00      | \$8,800.00 | \$8,800.00 |                      |

Account Code: 2272-760-740-0000  
Fund: Coronavirus Relief Fund

|                                 |        |
|---------------------------------|--------|
| Balance                         |        |
| Reserved for Encumbrance 12/31: | \$0.00 |

CHARDON TOWNSHIP, GEauga COUNTY  
Appropriation Ledger

By Fund  
Year 2020

Account Name: Machinery, Equipment and Furniture  
Reserved for Encumbrance 12/31 Adjustment: \$0.00  
Temporary Appropriation: \$0.00  
Original Appropriation: \$8,609.00  
Permanent Appropriation: \$8,609.00  
Final Appropriation: \$8,609.00  
Report Beginning Balance: \$0.00

| Post Date  | Transaction Date | Process ID | Vendor / Payee                       | PO / BC    | Payment / Receipt Number | Expenditure | Debit      | Credit     | Unencumbered Balance |
|------------|------------------|------------|--------------------------------------|------------|--------------------------|-------------|------------|------------|----------------------|
| 07/09/2020 | 08/27/2020       | 36414      | Permanent Reallocation Inctr         | BC 47-2020 |                          | \$0.00      | \$0.00     | \$8,609.00 | \$8,609.00           |
|            |                  |            | Reallocate funds received to cover e |            |                          |             |            |            |                      |
|            |                  |            | Open Purchase:                       |            |                          |             |            |            |                      |
| 07/09/2020 | 08/27/2020       | 36423      | Chase Visa                           | BC 47-2020 | 500-2020 CH              | \$1,300.02  | \$0.00     | \$0.00     | \$0.00               |
| 07/24/2020 | 08/27/2020       | 36442      | Chase Visa                           | BC 47-2020 | 577-2020 CH              | \$2,314.97  | \$0.00     | \$0.00     | \$0.00               |
| 08/24/2020 | 09/09/2020       | 36683      | Lisa Nelson                          | BC 47-2020 | 599-2020 CH              | \$3,458.80  | \$0.00     | \$0.00     | \$0.00               |
| 09/03/2020 | 09/09/2020       | 36733      | Lisa Nelson                          | BC 47-2020 | 606-2020 CH              | \$839.98    | \$0.00     | \$0.00     | \$0.00               |
| 09/03/2020 | 09/09/2020       | 36733      | Staples Credit Plan                  | BC 47-2020 | 311-2020 CH              | \$335.00    | \$0.00     | \$0.00     | \$0.00               |
| 09/14/2020 | 09/14/2020       | 36766      | Newbury Technologies Corp            | BC 47-2020 |                          | \$8,248.77  | \$8,609.00 | \$8,609.00 | \$0.00               |
|            |                  |            | Reallocate to Covid-19 expenditures  |            |                          |             |            |            |                      |
|            |                  |            | Account Total:                       |            |                          | \$8,248.77  | \$8,609.00 | \$8,609.00 |                      |
|            |                  |            | Account YTD Total:                   |            |                          | \$8,248.77  | \$8,609.00 | \$8,609.00 |                      |

Account Code: 2272-760-790-0000  
Fund: Coronavirus Relief Fund  
Account Name: Other - Capital Outlay  
Reserved for Encumbrance 12/31: \$0.00  
Reserved for Encumbrance 12/31 Adjustment: \$0.00  
Temporary Appropriation: \$0.00  
Original Appropriation: \$20,000.00  
Permanent Appropriation: \$20,000.00  
Final Appropriation: \$20,000.00  
Report Beginning Balance: \$0.00

| Post Date  | Transaction Date | Process ID | Vendor / Payee   | PO / BC    | Payment / Receipt Number | Expenditure | Debit        | Credit       | Unencumbered Balance |
|------------|------------------|------------|--|------------|--------------------------|-------------|--------------|--------------|----------------------|
| 07/09/2020 | 08/27/2020       | 36414      | Permanent Reallocation Inctr                             | BC 48-2020 |                          | \$0.00      | \$0.00       | \$20,000.00  | \$20,000.00          |
|            |                  |            | Reallocate funds received to cover e                     |            |                          |             |              |              |                      |
|            |                  |            | Open Purchase:   |            |                          |             |              |              |                      |
| 07/09/2020 | 08/27/2020       | 36423      | Chase Visa   | BC 48-2020 |                          | \$0.00      | \$20,000.00  | \$0.00       | \$0.00               |
|            |                  |            | Account Total:   |            |                          | \$0.00      | \$20,000.00  | \$20,000.00  |                      |
|            |                  |            | Account YTD Total:                                       |            |                          | \$0.00      | \$20,000.00  | \$20,000.00  |                      |
|            |                  |            | Coronavirus Relief Fund Total for Selected Accounts:     |            |                          | \$9,899.81  | \$109,418.17 | \$109,418.17 |                      |
|            |                  |            | Coronavirus Relief Fund YTD Total for Selected Accounts: |            |                          | \$9,899.81  | \$109,418.17 | \$109,418.17 |                      |

CHARDON TOWNSHIP, GAUGA COUNTY  
**Appropriation Ledger**  
By Fund  
Year 2020

Account Code: 2273-230-360-0000  
Fund: Coronavirus Relief Fund  
Account Name: Contracted Services

|  | Balance    |
|--|------------|
| Reserved for Encumbrance 12/31:            | \$0.00     |
| Reserved for Encumbrance 12/31 Adjustment: | \$0.00     |
| Temporary Appropriation:                   | \$2,174.04 |
| Original Appropriation:                    | \$2,174.04 |
| Permanent Appropriation:                   | \$2,174.04 |
| Final Appropriation:                       | \$2,174.04 |
| Report Beginning Balance:                  | \$0.00     |

| Post Date  | Transaction Date | Process ID | Vendor / Payee              | Purpose        | PO / BC    | Payment / Receipt Number                                 | Expenditure | Debit        | Credit       | Unencumbered Balance |
|------------|------------------|------------|-----------------------------|----------------|------------|--|-------------|--------------|--------------|----------------------|
| 07/09/2020 | 08/25/2020       | 36371      | Enter Permanent Appropriati |                |            |  | \$0.00      | \$0.00       | \$2,174.04   | \$2,174.04           |
| 08/26/2020 | 08/27/2020       | 36423      | Chardon Fire Department, In | Open Purchase: | PO 98-2020 |  | \$0.00      | \$2,174.04   | \$0.00       | \$0.00               |
|            |                  |            |                             |                |            | Account Total:   | \$0.00      | \$2,174.04   | \$2,174.04   | \$2,174.04           |
|            |                  |            |                             |                |            | Account YTD Total:                                       | \$0.00      | \$2,174.04   | \$2,174.04   | \$2,174.04           |
|            |                  |            |                             |                |            | Coronavirus Relief Fund Total for Selected Accounts:     | \$0.00      | \$2,174.04   | \$2,174.04   | \$2,174.04           |
|            |                  |            |                             |                |            | Coronavirus Relief Fund YTD Total for Selected Accounts: | \$0.00      | \$2,174.04   | \$2,174.04   | \$2,174.04           |
|            |                  |            |                             |                |            | Report Total for Selected Accounts:                      | \$9,899.81  | \$111,592.21 | \$111,592.21 | \$111,592.21         |
|            |                  |            |                             |                |            | Report YTD Total for Selected Accounts:                  | \$9,899.81  | \$111,592.21 | \$111,592.21 | \$111,592.21         |

CHARDON TOWNSHIP, GAUGA COUNTY  
Fund Summary  
September 2020

| Fund # | Fund Name                               | Starting Fund Balance | Month To Date Revenue | Year To Date Revenue  | Month To Date Expenditures | Year To Date Expenditures | Ending Fund Balance   | Current Reserve for Encumbrance | Unencumbered Fund Balance |
|--------|---|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|-----------------------|---------------------------------|---------------------------|
| 1000   | General                                 | \$126,643.36          | \$2,707.22            | \$298,777.64          | \$4,282.52                 | \$221,178.14              | \$125,066.06          | \$100,736.69                    | \$24,331.37               |
| 2011   | Motor Vehicle License Tax               | \$4,347.86            | \$0.00                | \$10,725.87           | \$0.00                     | \$13,454.89               | \$4,347.86            | \$61.36                         | \$4,286.52                |
| 2021   | Gasoline Tax                            | \$121,269.80          | \$0.00                | \$87,451.28           | \$0.00                     | \$17,044.44               | \$121,269.60          | \$0.00                          | \$121,269.60              |
| 2031   | Road and Bridge                         | \$460,082.37          | \$0.00                | \$513,454.33          | \$23,809.39                | \$363,537.99              | \$436,272.98          | \$222,966.10                    | \$213,276.88              |
| 2041   | Cemetery                                | \$2,509.61            | \$0.00                | \$4,800.00            | \$1,202.46                 | \$4,426.07                | \$1,307.15            | \$303.87                        | \$1,003.28                |
| 2191   | FIRE/RESCUE/CONTRACTS-SPECIAL LEVY      | \$290,599.32          | \$0.00                | \$537,876.62          | \$0.00                     | \$286,799.22              | \$290,599.32          | \$279,285.00                    | \$11,314.32               |
| 2231   | Permissive Motor Vehicle License Tax    | \$20,823.76           | \$0.00                | \$9,449.51            | \$0.00                     | \$0.00                    | \$20,823.76           | \$0.00                          | \$20,823.76               |
| 2272   | Coronavirus Relief Fund                 | \$2,174.04            | \$0.00                | \$57,209.17           | \$4,966.70                 | \$9,899.81                | \$47,309.36           | \$47,309.36                     | \$0.00                    |
| 2273   | Coronavirus Relief Fund                 | \$2,174.04            | \$0.00                | \$2,174.04            | \$0.00                     | \$0.00                    | \$2,174.04            | \$2,174.04                      | \$0.00                    |
| 2281   | Fire & Rescue, Ambulance & EMS Services | \$175,694.58          | \$2,039.35            | \$60,520.72           | \$633.32                   | \$3,208.47                | \$177,100.61          | \$1,973.85                      | \$175,126.76              |
| 2901   | Miscellaneous Special Revenue           | \$0.00                | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$0.00                | \$0.00                          | \$0.00                    |
| 4301   | Permanent Improvement                   | \$0.00                | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$0.00                | \$0.00                          | \$0.00                    |
| 4901   | Miscellaneous Capital Projects          | \$2,706.86            | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$2,706.86            | \$0.00                          | \$2,706.86                |
| 4902   | Kenworth 2018 Truck Purchase            | \$0.00                | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$0.00                | \$0.00                          | \$0.00                    |
| 4903   | Stratford Sherwood SIB 2018             | \$0.00                | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$0.00                | \$0.00                          | \$0.00                    |
| 4904   | Ford F-350 XLT Purchase                 | \$0.00                | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$0.00                | \$0.00                          | \$0.00                    |
| 4951   | Permanent                               | \$1,003.82            | \$0.00                | \$0.00                | \$0.00                     | \$0.00                    | \$1,003.82            | \$0.00                          | \$1,003.82                |
|        | <b>Report Total:</b>                    | <b>\$1,280,151.26</b> | <b>\$4,746.57</b>     | <b>\$1,572,439.26</b> | <b>\$34,914.39</b>         | <b>\$919,510.03</b>       | <b>\$1,229,983.44</b> | <b>\$654,840.27</b>             | <b>\$575,143.17</b>       |

Last reconciled to bank: 07/31/2020 - Total other adjusting factors: \$6,370.89

CHARDON TOWNSHIP, GAUGA COUNTY  
**Revenue Summary**  
September 2020

|                                       | Final Budget | Month To Date Revenue | Year To Date Revenue | Budget Variance Favorable (Unfavorable) | YTD % Received |
|---------------------------------------|--------------|-----------------------|----------------------|---|----------------|
| <b>1000 General</b>                   |              |                       |                      |   |                |
| Property and Other Local Taxes        | \$188,763.97 | \$0.00                | \$189,319.29         | \$555.32                                | 100.294%       |
| Licenses, Permits and Fees            | \$48,000.00  | \$1,884.00            | \$29,991.39          | (\$18,008.61)                           | 62.482%        |
| Intergovernmental                     | \$94,726.00  | \$0.00                | \$74,864.73          | (\$19,861.27)                           | 79.033%        |
| Earnings on Investments               | \$300.00     | \$0.00                | \$607.38             | \$307.38                                | 202.460%       |
| Miscellaneous                         | \$1,750.00   | \$823.22              | \$3,694.85           | \$1,944.85                              | 211.134%       |
| Other Financing Sources               | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |
| Transfers - In                        | \$0.00       | \$0.00                | \$300.00             | \$0.00                                  | 0.000%         |
| Advances - In                         | \$0.00       | \$0.00                | \$300.00             | \$0.00                                  |                |
| Total Other Financing Sources         | \$0.00       | \$0.00                | \$300.00             | \$0.00                                  |                |
| Total 1000 General                    | \$333,539.97 | \$2,707.22            | \$298,777.64         | (\$35,062.33)                           |                |
| <b>2011 Motor Vehicle License Tax</b> |              |                       |                      |   |                |
| Intergovernmental                     | \$12,200.00  | \$0.00                | \$10,723.88          | (\$1,476.12)                            | 87.901%        |
| Earnings on Investments               | \$0.00       | \$0.00                | \$1.99               | \$1.99                                  | 0.000%         |
| Total 2011 Motor Vehicle License Tax  | \$12,200.00  | \$0.00                | \$10,725.87          | (\$1,474.13)                            |                |
| <b>2021 Gasoline Tax</b>              |              |                       |                      |   |                |
| Intergovernmental                     | \$78,000.00  | \$0.00                | \$87,378.54          | \$9,378.54                              | 112.024%       |
| Earnings on Investments               | \$0.00       | \$0.00                | \$72.74              | \$72.74                                 | 0.000%         |
| Total 2021 Gasoline Tax               | \$78,000.00  | \$0.00                | \$87,451.28          | \$9,451.28                              |                |
| <b>2031 Road and Bridge</b>           |              |                       |                      |   |                |
| Property and Other Local Taxes        | \$472,131.00 | \$0.00                | \$472,533.08         | \$402.08                                | 100.085%       |
| Intergovernmental                     | \$61,854.00  | \$0.00                | \$34,433.12          | (\$27,420.88)                           | 55.668%        |
| Earnings on Investments               | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |
| Miscellaneous                         | \$5,267.16   | \$0.00                | \$6,488.13           | \$1,220.97                              | 123.181%       |
| Other Financing Sources               | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |
| Sale of Fixed Assets                  | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |
| Loans Issued                          | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |
| Other Debt Proceeds                   | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |

Report reflects selected information.

CHARDON TOWNSHIP, GAUGA COUNTY  
**Revenue Summary**  
 September 2020

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|  | Final Budget | Month To Date Revenue | Year To Date Revenue | Budget Variance Favorable (Unfavorable) | YTD % Received |
|--|--------------|-----------------------|----------------------|---|----------------|
| Total Other Financing Sources                      | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  |                |
| Total 2031 Road and Bridge                         | \$530,262.16 | \$0.00                | \$513,454.33         | (\$26,767.83)                           |                |
| 2041 Cemetery                                      |              |                       |                      |   |                |
| Licenses, Permits and Fees                         | \$3,500.00   | \$0.00                | \$0.00               | (\$2,700.00)                            | 72.867%        |
| Miscellaneous                                      | \$0.00       | \$0.00                | \$3,700.00           | \$3,700.00                              | 0.000%         |
| Other Financing Sources                            | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  | 0.000%         |
| Advances - In                                      | \$0.00       | \$0.00                | \$0.00               | \$0.00                                  |                |
| Total Other Financing Sources                      | \$3,500.00   | \$0.00                | \$3,700.00           | \$0.00                                  |                |
| Total 2041 Cemetery                                | \$3,500.00   | \$0.00                | \$4,800.00           | \$1,300.00                              |                |
| 2191 FIRE/RESCUE/CONTRACTS-SPECIAL LEVY            |              |                       |                      |   |                |
| Property and Other Local Taxes                     | \$505,623.50 | \$0.00                | \$425,214.84         | (\$80,408.66)                           | 84.067%        |
| Intergovernmental                                  | \$61,092.00  | \$0.00                | \$112,861.78         | \$51,569.78                             | 220.599%       |
| Total 2191 FIRE/RESCUE/CONTRACTS-SPECIAL LEVY      | \$566,715.50 | \$0.00                | \$537,876.62         | (\$28,838.88)                           |                |
| 2231 Permissive Motor Vehicle License Tax          |              |                       |                      |   |                |
| Property and Other Local Taxes                     | \$12,000.00  | \$0.00                | \$9,441.89           | (\$2,558.11)                            | 79.000%        |
| Earnings on Investments                            | \$0.00       | \$0.00                | \$7.82               | \$7.82                                  | 0.000%         |
| Total 2231 Permissive Motor Vehicle License Tax    | \$12,000.00  | \$0.00                | \$9,449.51           | (\$2,550.49)                            |                |
| 2272 Coronavirus Relief Fund                       |              |                       |                      |   |                |
| Intergovernmental                                  | \$57,209.17  | \$0.00                | \$57,209.17          | \$0.00                                  | 100.000%       |
| Total 2272 Coronavirus Relief Fund                 | \$57,209.17  | \$0.00                | \$57,209.17          | \$0.00                                  |                |
| 2273 Coronavirus Relief Fund                       |              |                       |                      |   |                |
| Intergovernmental                                  | \$2,174.04   | \$0.00                | \$2,174.04           | \$0.00                                  | 100.000%       |
| Total 2273 Coronavirus Relief Fund                 | \$2,174.04   | \$0.00                | \$2,174.04           | \$0.00                                  |                |
| 2281 Fire & Rescue, Ambulance & EMS Services       |              |                       |                      |   |                |
| Charges for Services                               | \$51,000.00  | \$2,039.35            | \$50,520.72          | (\$479.28)                              | 99.000%        |
| Total 2281 Fire & Rescue, Ambulance & EMS Services | \$51,000.00  | \$2,039.35            | \$50,520.72          | (\$479.28)                              |                |

Report reflects selected information.



CHARDON TOWNSHIP, GAUGA COUNTY  
**Revenue Summary**  
September 2020

|  | Final Budget          | Month To Date Revenue | Year To Date Revenue  | Budget Variance Favorable (Unfavorable) | YTD % Received |
|--|-----------------------|-----------------------|-----------------------|---|----------------|
| <b>4301 Permanent Improvement</b>                |                       |                       |                       |   |                |
| Earnings on Investments                          | \$0.00                | \$0.00                | \$0.00                | \$0.00                                  | 0.0000%        |
| <b>Total 4301 Permanent Improvement</b>          | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>                           |                |
| <b>4901 Miscellaneous Capital Projects</b>       |                       |                       |                       |   |                |
| Other Financing Sources                          | \$0.00                | \$0.00                | \$0.00                | \$0.00                                  | 0.0000%        |
| Other Debt Proceeds                              |                       |                       |                       |   |                |
| Total Other Financing Sources                    | \$0.00                | \$0.00                | \$0.00                | \$0.00                                  |                |
| <b>Total 4901 Miscellaneous Capital Projects</b> | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>                           |                |
| <b>4904 Ford F-350 XLT Purchase</b>              |                       |                       |                       |   |                |
| Other Financing Sources                          | \$0.00                | \$0.00                | \$0.00                | \$0.00                                  | 0.0000%        |
| Loans Issued                                     |                       |                       |                       |   |                |
| Total Other Financing Sources                    | \$0.00                | \$0.00                | \$0.00                | \$0.00                                  |                |
| <b>Total 4904 Ford F-350 XLT Purchase</b>        | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>                           |                |
| <b>4951 Permanent</b>                            |                       |                       |                       |   |                |
| Earnings on Investments                          | \$0.12                | \$0.00                | \$0.08                | (\$0.04)                                | 66.667%        |
| <b>Total 4951 Permanent</b>                      | <b>\$0.12</b>         | <b>\$0.00</b>         | <b>\$0.08</b>         | <b>(\$0.04)</b>                         |                |
| <b>Report Total:</b>                             | <b>\$1,645,590.96</b> | <b>\$4,746.57</b>     | <b>\$1,572,439.26</b> | <b>(\$73,751.70)</b>                    |                |



# OLD-FASHIONED BURIALS

*Options for  
Township Trustees*

A COLLABORATIVE COLUMN

## LEGAL CONCERNS:

ATHENS COUNTY ASSISTANT PROSECUTOR ZACHARY L. SAUNDERS, JD

As statutory legal counsel for fourteen townships in Athens County, I am well aware we are a poverty stricken area. Unfortunately, the stigma of poverty lasts beyond an individual's death. To help indigents after death, our townships have utilized R.C. 9.15, which requires townships to provide a burial or cremation of an indigent person at the township's expense. The "Grave Responsibilities" article in the last issue of this magazine contains excellent information about townships' indigent burial responsibilities.

Given our current pandemic, Ohio townships may have more indigent burials than usual, and a township's responsibility to bury indigents can be costly. The \$1,000 provided by the state fund for indigent burials of adults does not cover the cost of caskets, vaults, and burial plots.

One way for townships to lessen the financial burden of indigent burials is to explore natural burial options. Ohio law does not require caskets or vaults. Additionally, if a township allows a cemetery to remain in a natural state, the maintenance costs can be reduced.

A natural burial, without embalming, casket, or vault, makes sense financially for townships and for families. Offering natural burial options to residents makes sense

politically, and also makes sense environmentally because we do not need to be filling our cemetery undergrounds with chemicals, wood products, and concrete. Natural burial options provide a win-win situation for townships and their residents.

If your township is interested in the natural burial process, please speak to your legal counsel to ensure that your policies and bylaws comply with Ohio law.



Tate Township, Clermont County

### *What is a Natural Burial?*

A natural burial does not use embalming fluid, a casket, or a burial vault. Instead, the remains are placed directly into the earth, allowing the body to decompose naturally. The process has minimum impact on the environment. In some instances, the bodies of the deceased are buried in a biodegradable casket or in a simple burial shroud, so long as they do not inhibit the decomposition of the body in anyway. Natural burials also do not use any machinery or heavy equipment for digging the grave site. Instead, the grave sites are dug by hand.

### *Natural Burial vs. Green Burial*

While natural and green burials are an alternative to a traditional burial, they are actually two different types of burial options. While a natural burial can occur within a traditional cemetery, a green burial requires a special cemetery. Natural burial strictly refers to the actual burial process. This means the opening and closing of the grave, the preparation of the remains, and the laying of those remains in the burial plot. Green burial refers to the process and the cemetery in which the burial takes place. A green burial favors the use of natural methods of preserving the body between the time of death and the funeral or memorial service and, if a container is used, it is crafted from natural, biodegradable material. A green cemetery uses no artificial pesticides and none of the bodies buried in a green cemetery can have been embalmed or buried in a traditional casket.





## TOWNSHIP TRUSTEES & RESIDENTS JOINING TOGETHER

WENDA SHEARD, JD PHD, WITH CHERYL CESTA, STARMARY CASTRO, AND NATALIE WILSON OF THE SE OHIO GREEN BURIAL WORKING GROUP

In 2019, Athens County residents Cheryl Cesta, StarMary Castro, and Natalie Wilson started looking into more affordable and natural burial options. When Cesta called Wenda Sheard for help, Sheard suggested they contact township trustees, both because township trustees have a wealth of knowledge about cemeteries, and because if townships offer natural burials, they might be able to attract additional funds for their budgets.

Cesta and Castro enjoyed talking with township trustees around Athens County. Cesta says, "Several recalled memories of wakes and natural burials of their grandparents or great-grandparents. The trustees referred to those burials as 'the old fashioned way.'"

Ames Township currently allows residents to buy a burial plot for \$50. People who want to be buried naturally have been known to pay \$3,000 to the Heritage Acres Memorial Sanctuary outside of Cincinnati and \$4,000 to the conservation-based Foxfield Preserve near Canton.

People are willing to pay more for natural burial plots for a variety of reasons. Sara Brink of the Foxfield Preserve notes that plot purchases support the conservation and education work of their parent nonprofit, The Wilderness Center.

Brink says that in her area of Ohio, with its strong Christian base, "many people respond to the fact that natural burial is truly a dust to dust burial."

One township, Canaan Township, has had several requests for natural burial and will discuss it at their next meeting. Lodi Township has cleared a one-acre cemetery with a few graves from the 1800s, and is preparing to open, possibly with natural burial options.

York Township has recently acquired three and a half acres adjoining an existing cemetery. York Township Cemetery Sexton Joe Bishop and Castro readily exchanged ideas and information. Bishop says, "As a servant of the people of York Township, it is my responsibility to manage the burial needs and provide services in the most cost effective and efficient manner while ensuring the dignity of the decedent. Therefore, we are looking to the natural burial process."

Cesta and Castro easily addressed township trustees' concerns about the legality of natural burials, also called green burials. As Candace Currie from the Green Burial Council explains, "Yes, green burial is legal. Ohio has one

of the most beautiful conservation cemeteries in the nation at Foxfield Preserve. Cemeteries often put bylaws in place that require vaults or grave liners. Those can be changed."

Ames Township trustees noted that they don't have maps of where bodies are buried in some old cemeteries. Cesta researched that problem, and discovered that Ohio Valley Archeology, Inc. of Columbus has ground penetrating radar and can do cemetery mapping for townships.

Several township trustees questioned whether local funeral homes would suffer if people stopped using conventional funeral and burial services. As Natalie Wilson explains below, funeral homes can once again help families with old-fashioned burials.

## NATURAL BURIALS AND FUNERAL HOMES

NATALIE WILSON, MPA

After looking for ways to get involved in the death care industry, I began making connections with funeral industry professionals across our county and the state. When I asked them about alternatives to usual burial practices, I learned they were open to doing what families want. However, most families don't realize there are alternatives like natural burials that were a way of life for generations.

As more people choose natural burial, I believe funeral directors will evolve to find ways to serve their communities. Families are unprepared to cope with the details of natural burial during the time of grief, so they will continue to need professional guidance from funeral directors.

The important work of comforting and assisting families of the recently deceased will never disappear. I'm confident that funeral directors and cemetery owners, including townships, will adapt to offering families more natural options, including taking part in preparing the body, and being actively involved in burial, from digging to placement.

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**about the authors**

- Zachary Saunders is an Athens County Assistant Prosecutor.
- Wenda Sheard (wendasheard@yahoo.com) is a mostly retired attorney with a Ph.D. in political science. She believes green burial is a financial and environmental win-win for townships and families alike.
- Cheryl Cesta (cherylcesta@gmail.com) is a retired Counselor and Public Safety Instructor at Hocking College. She hopes to be buried natural and is enjoying learning more about the history of the townships and cemeteries in Athens County.
- StarMary Castro (starmarycastro@gmail.com) is a Friend (Quaker) and advocates for natural burial as an aid to bring down the cost for people on a small budget and to be more environmentally responsible.
- Natalie Wilson (n.b.wilson@protonmail.ch) is a researcher at Ohio University. After deciding against a career change to mortuary school due to the industry's environmental and financial aspects, she began pursuing death companioning and green burial.