



Christopher P. Hitchcock
Treasurer of Geauga County

**CERTIFICATE OF TRANSITION FOR ALL FISCAL OFFICERS OTHER THAN
COUNTY TREASURERS, COUNTY AUDITORS, TOWNSHIP FISCAL OFFICERS,
AND SCHOOL TREASURERS**

July 2, 2021

Michael Frederick, Treasurer
Gauga Park District, Gauga County
9160 Robinson Road
Chardon, Ohio 44024

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

The Gauga County Treasurer's legal counsel has opined that ORC 117.171 does not apply to this transaction and therefore this transition certificate is not required. It is however being provided to the District as a courtesy.

I, Christopher P. Hitchcock, have prepared this certificate of transition upon leaving office on June 28, 2021, as an ex officio member of the Gauga County Park District's (the "District") Board of Park Commissioners pursuant to ORC 1545.22. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any confidential information, passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Initially the District advised me of a July 1, 2021 transition date then unexpectedly and without prior notice took Board action to separate from the County at approximately 9:30am on June 28, 2021 in a special public meeting. Certified notice of separation was provided personally to the County Auditor at approximately 1:22pm on June 28, 2021 by Executive Director John Oros and newly appointed District Treasurer Michael Frederick. At that notification, the County Auditor confirmed with both the Executive Director and the new Treasurer that under ORC 1545 our authority to act on behalf of the District ceased as of the effective moment of the appointment of a Treasurer. This ceasing included the processing of warrants, except that required to remit their funds to their new depository, make any pay-ins to District funds, and file any documents on behalf of the District.

Caroline Mansfield, Chief Deputy
The Opera House • 211 Main Street • Chardon, Ohio 44024-1249
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Donna Borsi, Deputy • Lois Danku, Deputy
Josie Orosz, Deputy • Mary Kay Shea, Deputy • Dorothy Thompson, Deputy

Upon transition of the duties of this office, I have provided the following items, documents, or access, that were under my purview as fiscal officer:

X Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

No property of the District was ever in my possession and I had no private access to parking, restricted areas, or other assets of the District, therefore there is nothing to transition.

X List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

No District debit or purchasing/procurement cards are known to exist by my office, therefore there is nothing to transition.

X List of all systems utilized, including accounting and inventory systems, and directions to access them.

All systems utilized, including accounting and inventory systems are owned, maintained, and controlled by Geauga County. None of the systems used are District property and it is believed that the District will be converting or has converted to other systems upon transition.

Upon transfer of funds through wire on June 29, 2021 to the specified depository of the District the bulk of the District's funds are no longer within the County Treasury or under the care custody and control of my office. As such, there is nothing to transition from my office.

X List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

All depository information for District money is under the statutory authority of my office as County Treasurer. I am not vacating the office of the County Treasurer, the District is separating from the County and its Auditor and Treasurer. While my office reconciles the total monies in the Treasury, specific fund reconciliation is the responsibility of the individual fund holder (the District). Monthly reconciliations should have been done by District employees regularly and as such are already in the possession of the District. Therefore, there is nothing to transition.

Interest earned on the County's bank balances are reconciled and credited to the respective funds each month after receiving the monthly statements. As such the interest earned by the District for the 28 day's use of their funds has not yet been computed, reconciled, or distributed. Upon reconciliation, the Treasurer will process the appropriate warrant issued by the County Auditor for remittance to the District.

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The County uses Huntington Bank and a variety of investment vehicles and funds which remain those of the County. As the district has set up its own depository, there is nothing to transition.

X List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

The Geauga County Treasury initiated a wire of \$9,191,323.24 to the Geauga County Park District County as a result of a Warrant created by the Geauga County Auditor's office. The District performed a pay-in to the County Treasury post separation that needs to be resolved in some manner. We will need to obtain resolution from the Prosecutor's Office in how to handle this matter.

Other monies including petty cash accounts and change funds were not maintained by my Office, and therefore there is nothing further to transition.

X Current operations and/or policy manual.

Current operation and/or policy manuals depict the operations of the County Treasurer's Office and as I am not vacating that office remain the property of my office. I expect that the District created its own investment and fiduciary policy prior to separation. There is nothing to transition.

X List of statutory filings, notifications and any other statutorily required responsibilities.

I am unable to provide legal advice regarding required statutory responsibilities for an appointed District Treasurer. The role and statutory responsibilities of the County Treasurer varies greatly from that of the District Treasurer and as I remain the County Treasurer most of these responsibilities remain with my Office. I recommend fiscal, cash management, compliance, ethics, public records, and CPIM training and certification for the new District Treasurer. The State Auditor's office or State Treasurer's office may provide guidance in this area.

Statutory filings requirements include annual and term educational hours and are not necessarily the same for the role of District Treasurer. As such, there is nothing to transition.

X Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

Current governing documents and strategic plans are those of the County Treasurer as it pertains to that duty and not specific to the District Treasurer, therefore, there is nothing to transition.

X Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

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Organizational chart and position descriptions/responsibilities for all personnel are those as they pertain to the County Treasurer's Office and are not relevant or transition to the District.

X List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

These functions are not under my authority as County Treasurer and as such there is nothing to transition.

X All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

These functions are not under my authority as County Treasurer and as such there is nothing to transition.

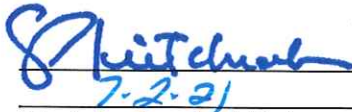
X List of any pending correspondence or other matters requiring immediate attention.

There is nothing to transition.

X Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

There is nothing to transition.

My signature below represents my certification the information provided is complete and accurate.


7-2-21

Christopher P. Hitchcock, Geauga County Treasurer

Date

My signature below acknowledges receipt of the items and other information identified in this letter of representation.


as counsel for

Michael Frederick, Incoming Geauga Park District Treasurer

Date 7/8/21

Per ORC §117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

*This Certificate utilizes the form language although the certificate does not apply to this situation

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