

While not illegal, there was an expenditure of over \$ 40,000.00 for the acquisition of new furniture and flooring for the Auditor/City income tax offices. The Finance Director is not required by law to get permission from the Administration or Council to make this type of purchase. This action had the following effects :

1. It demoralized the Department Heads as well as their subordinates
2. It exhibits a "careless" attitude with respect to spending taxpayer funds. This damages the credibility the taxpayers have for the administration and council.

An essential responsibility of the Finance Director is the monthly balancing and reconciliation of the city's finances. During a Finance Committee meeting an inquiry was made regarding the Finance Director's reconciliation of books . She told the committee that she reconciled the end of September numbers on her own. After intense questioning she admitted that she did not reconcile on her own. She still required the assistance of the State Auditor's Office. She attempted to intentionally mislead council.

On two documented occasions the Finance Director, offered to answer questions by email, phone or in person in the Finance Director's office . a No mention of conducting these discussions in the Finance Committee meeting or in the regular city council meeting. What's wrong with transparency ?

The Finance Director brags about her autonomy -her accountability to no one. Her position is elected.

In her position, she gives the impression she is royalty, instead of being a "team" player/leader.

Due to her attempts to mislead or misrepresent the truth, her credibility is very questionable. Another example of this is her response regarding the investigation of seeking a bank to invest some of the city's funds. She claimed that no institution would return her calls/inquiries. There is verifiable contradiction to this.

The Finance Director has developed an atmosphere of distrust, lack of credibility and honesty in the administration ,among the heads of the various city departments, their subordinates and council.

3:25



DM



Don >

iMessage

Thu, Oct 6 at 10:34 AM

Will call later

Thu, Nov 3 at 7:10 PM

Can I call you later?

Just spoke with Gregg. Council needs to tell the public that the Auditor's action were done without our knowledge or approval. Not that she was illegal but, wrong by intent.

Delivered

3:27



2 People >

posted it on my Councilperson
FB page.

Trash Talk: The Supreme
Court and the Interstate
Transportation of Wast...



jstor.org

Thu, Jun 23 at 11:37 AM

SC Commissioners pass
resolution against SF
expansion. We are not alone.

Gregg Cassidy



Sounds good

Thu, Nov 3 at 7:09 PM

Where are we with the
Auditor? There must be
consequences for spending
monies on something Council
never approved. I have not
heard this discussed but think
it needs to be.

Gregg Cassidy



FaceTime
Call Ended



iMessage



Fwd: 2022 August Balancing Documents

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:50 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov
Date: October 3, 2022 at 9:24:44 AM EDT
Subject: 2022 August Balancing Documents

We were able to get August balanced last week and confirm our numbers with Cindy.

Here are the reports for you to review.

I will not be at the Council meeting tomorrow, October 4th. I will be attending a CASA training session in Tiffin that I normally attend on Thursday's. But since I will be at the GFOA conference in Columbus Thursday, I am getting in the needed training hours on Tuesday.

If you have any questions concerning the attached documents, please let me know.

Have a great week!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Fwd: Request to meet

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:48 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: October 28, 2022 at 10:29:57 AM EDT

To: auditor@fostoriaohio.gov

Subject: Re: Request to meet

I will stop up after lunch.

Sent from my iPad

On Oct 28, 2022, at 9:49 AM, auditor@fostoriaohio.gov wrote:

Yes, that works for me. I will be in the office today until 2p.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Council Ward 3 Fostoria <councilward03@gmail.com>

Sent: Thursday, October 27, 2022 5:23 PM

To: auditor@fostoriaohio.gov

Subject: Re: Request to meet

Heidi:

I apologize. I missed your e-mail of last Friday. I was tied up this afternoon with the Mayor and Economic Director.

I could meet tomorrow if that works for you .

Thanks,

Don

Sent from my iPad

On Oct 27, 2022, at 3:49 PM, auditor@fostoriaohio.gov wrote:

Did you want to meet today?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image001.png>

From: auditor@fostoriaohio.gov
Sent: Friday, October 21, 2022 10:41 AM
To: Council Ward 3 Fostoria <councilward03@gmail.com>
Subject: RE: Request to meet

We could meet at the coffee shop next Thursday in the afternoon. What time works best for you?

We are going to take it slow when we invest. I want it to be spread throughout the year, so that it matures throughout the following year. I will not touch the money we have with Star Ohio. That \$6 million is liquid and can be moved to our general fund if we ever need it. I don't want it invested for more than a year for the first time around. My thought is to invest \$1 million the first month and then \$500,000 the following month. The interest needs to be quite a bit more than what we are getting in our MM and Star Ohio accounts because I believe they are going to continue to grow this year. These are just my thoughts. I will lean on the formulas the investment firms have regarding what to invest, when and how often. I am willing to having someone on the finance committee to work closely with this process since these will mature after the end of my term.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1

<image001.png>

From: Council Ward 3 Fostoria <councilward03@gmail.com>
Sent: Friday, October 21, 2022 9:23 AM
To: auditor@fostoriaohio.gov
Subject: Re: Request to meet

Heidi:

I am fairly open next week. Shall we meet at the coffee shop. Afternoons are better for me.

On a different note, I know that Red Tree covered their cost of services, but the only reference I can find to it is page 9 of the brochure, which provides examples rather than a schedule similar to what is in the UBS presentation. Also, can you tell me what amount of money we are considering investing with an advisor?

Thanks,

Don

Sent from my iPad

On Oct 20, 2022, at 1:36 PM, auditor@fostoriaohio.gov wrote:

Good afternoon,

I would like to request a meeting with both of you.

Would you be available next week?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image001.png>

Fwd: employment tax credit

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:47 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: October 27, 2022 at 1:02:38 PM EDT

To: auditor@fostoriaohio.gov

Subject: Re: employment tax credit

Thank you.

Sent from my iPad

On Oct 27, 2022, at 10:17 AM, auditor@fostoriaohio.gov wrote:

Here is the reply from BHM.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Leroy Gifford <leroy.gifford@bhmcgroup.com>

Sent: Wednesday, October 26, 2022 12:43 PM

To: auditor@fostoriaohio.gov

Cc: Brenden Balestra <brenden.balestra@bhmcgroup.com>

Subject: RE: employment tax credit

Hello Heidi,

Brenden and I did some research, and we found this on the IRS website:

- The Federal government, the governments of any State or political subdivision thereof, and any agency or instrumentality of those governments are not Eligible Employers and are not entitled to receive the Employee Retention Credit.

I hope this helps you answer the council member's question.

Leroy Gifford

528 S. West St., Piketon, OH 45661
(C) 606.922.7535 (O) 740.289.4131 (F) 740.289.3639
leroy.gifford@bhmcpagroup.com
www.bhmcpagroup.com



From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Wednesday, October 19, 2022 5:36 PM
To: Leroy Gifford <leroy.gifford@bhmcpagroup.com>
Subject: employment tax credit

Leroy,

Do you know if the city qualifies for the employment tax credit because our employees worked through the pandemic as essential workers?

I had a council member ask me this question.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image003.png>

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marketing, or recommending to another person any transaction or matter addressed herein.

Fwd: Red Tree investment

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:51 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: October 20, 2022 at 8:54:38 AM EDT

To: auditor@fostoriaohio.gov

Subject: Re: Red Tree investment

Heidi:

I have read all of the information, most of which is standard verbiage. Just a couple of comments.

First, I want to insure that there will be no payments made to anybody by Red Tree for a referral on behalf of the City of Fostoria.

Second, I would assume that we are giving Red Tree, complete discretion with regards to the investments so long as they abide by the City's Financial Investment Policy and O.R.C.

Third, the U.S. Bank application shows the funds being transferred from Huntington Bank. I thought our investments were with Premier Bank.

Fourth, I would recommend adding "Ohio" after "City of Fostoria" in the Advisory Agreement as there are multiple Cities named Fostoria around the country.

I would assume that this documentation will be similar to that provided by the other investment advisors, so that once we get the three to compare we can move fairly quickly on the decision and move forward with the investments.

Finally, I would recommend that Stephanie prepare a Resolution for Council as we are engaging an Investment Advisor, opening a Bank Account with a new bank, and creating new signature cards which will have to be changed whenever any signatories change.

Thank you for forwarding this information.

Don

Sent from my iPad

On Oct 18, 2022, at 4:06 PM, auditor@fostoriaohio.gov wrote:

I was going to print these for each of you and then I saw how many pages there were, so I'm emailing them to you.

I would like to start investing with Ryan and Red Tree with your input.

I do not believe we need to pass a resolution, but I want to be sure that you support this contract before going forward.

I have completed all of the CPIM hours needed as per our investment policy.

Please let me know if you have any questions for me.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

[Auditor@fostoriaohio.gov](mailto:auditor@fostoriaohio.gov)

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fwd: UBS Investment Proposal

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:51 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov
Date: October 20, 2022 at 12:48:56 PM EDT
Subject: UBS Investment Proposal

Finance Committee,

I have asked four other companies to submit an investment proposal. This is the first one I've received that I am sharing with you.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Mccullough, Michael s. <michael.s.mccullough@ubs.com>
Sent: Thursday, October 20, 2022 12:37 PM
To: auditor@fostoriaohio.gov
Subject: RE: My contact information

Hi Heidi,

Please let me know if you have any questions on my proposal.

I would be more than happy to come to the city to meet or present with you and city council if asked.

Thank you again for this opportunity!
Mike

From: Mccullough, Michael s.
Sent: Thursday, October 20, 2022 9:37 AM
To: auditor@fostoriaohio.gov
Subject: RE: My contact information

Good morning Heidi!
Thank you for your email and providing my team the chance to submit a proposal.
I will work on this today and hope to send you something later this afternoon.

Mike

Michael S. McCullough
Senior Vice President, Portfolio Manager
Touchstone Wealth Partners

Phone: 419.318.5105
Toll Free: 855.258.6295
Fax: 855.635.0355



UBS Financial Services Inc.
5757 Monroe Street
Sylvania, OH 43560

View our new website here: ubs.com/touchstone

[Log into your account here](#)

***My Total Picture:** A convenient way to view all your accounts – inside and outside UBS – in one place. Contact me to learn more or visit our [My Total Picture website](#).*

Fwd: City's payroll

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:51 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: October 20, 2022 at 12:54:45 PM EDT

Subject: City's payroll

Here is a list of current city employees and what they have made so far this year. It includes their hire date and hourly rate.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fwd: desk review

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:51 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov
Date: October 21, 2022 at 2:12:44 PM EDT
Subject: desk review

Good afternoon,

We received notification that the State Auditors have received the cities 2021 audit and have found it to be acceptable. This is a good thing that I wanted to share with the finance committee.

I have also been keeping an eye on the "Health of City" on the State auditor's website. It has not been finalized yet, but I do look forward to sharing this information once it is finalized. My goal was to be in the green in all areas. It currently has us green in all areas except capital assets (meaning we hold onto items longer to get our money's worth out of them) and we are still in the black on documentation sharing. I am unsure why that is still black because everything was shared that was asked for. I'm hoping that is because it is still at a "preliminary" status.

Have a great weekend!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Leah C. Alexander <LCAlexander@ohioauditor.gov>
Sent: Friday, October 21, 2022 1:41 PM
To: auditor@fostoriaohio.gov
Subject: desk review

Please see attached



Leah Alexander

Administrative Assistant
Center for Audit Excellence
Auditor of State Keith Faber

(614) 466-3025 Direct
(800) 282-0370 Toll free

LCAlexander@ohioauditor.gov
www.ohioauditor.gov

[Facebook](#) | [Twitter](#) | [OhioAuditor.gov](#)

Fwd: 2021 Single Audit

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:50 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: October 3, 2022 at 9:08:41 AM EDT

Subject: 2021 Single Audit

The cities single audit was filed on Friday, September 30th. Here is the documentation for your records.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



FW: We have a problem

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:31 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: Dan.Baker@obm.ohio.gov <Dan.Baker@obm.ohio.gov>

Sent: Friday, October 14, 2022 4:03 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: We have a problem

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Mr. Mennel,

Thank you for forwarding me this information. I will look into this matter, and also forward it to our legal counsel for their opinion.

I have not looked at the statutes since we had vacancies earlier this year, so I will need to refresh my memory before I provide any recommendations.

No worries about the timing. Please let me know as things develop.

Have a good weekend.

Dan Baker

Deputy Director for Budget and Planning
Ohio Office of Budget and Management

Rhodes State Office Tower

30 E. Broad St., 34th Fl. Columbus, OH 43215

From: Don Mennel <dmennel@mennel.com>

Sent: Friday, October 14, 2022 3:56 PM

To: Baker, Dan <Dan.Baker@obm.ohio.gov>

Subject: We have a problem

Mr. Baker:

As you can read in the string below, we have a problem with Heidi Kauffmann, the new City Finance Director and Cindy McCafferty from the State Auditors office. The two of them have become very close and are colluding to spend funds that were appropriated for other projects without receiving permission from either the Mayor or Safety Service Director. Heidi certainly does not report to Cindy.

Prior to Belinda Miller's retirement, any problems with Cindy were resolved by meetings with Belinda. Since then, the problems have multiplied.

I want you to be aware of this situation and would seek your counsel as to potential resolution.

Sorry to burden you with this on a Friday afternoon. It is not yet an emergency.

Have a great weekend.

Thank you,

Don

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Friday, October 14, 2022 2:18 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Questions

CAUTION EXTERNAL EMAIL

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We had \$60,000 in the income tax furniture/equipment fund that we were not going to use for the income tax program so I asked Cindy if it was possible at the July Fiscal meeting if we could replace the floor and get new furniture and she said we could since we were not buying that program. We paid for the flooring and paint out of the auditor's building fund.

101.740.559002	\$4022.20	Roppe Flooring
101.740.559002	\$650.00	Ace Hardware (paint)
101.741.559001	\$5870.00	Morr-Kare Flooring (installation)
101.741.559001	\$36806.71	National Business Furniture

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Don Mennel <dmennel@mennel.com>

Sent: Thursday, October 13, 2022 9:08 AM

To: auditor@fostoriaohio.gov

Subject: Questions

Heidi:

I am hearing about the remodeling of your office as well as the purchase of new office furniture. I am wondering who authorized this work and from which account it is being paid. I cannot recall such a project being included in either the budget or the five-year recovery plan. In fact, I specifically recall the discussion about the window replacement project and having to pay for it over three years because we did not have the funds to pay for it in

one year. Would you please let me know who authorized this project and the specific fund from which the money is being drawn, and the total amount of funds being expended?

Thank you,

Don

CAUTION: This is an external email and may not be safe. If the email looks suspicious, please do not click links or open attachments and forward the email to csc@ohio.gov or click the Phish Alert Button if available.

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This message and any response to it may constitute a public record and thus may be publicly available to anyone who requests it.

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This message and any response to it may constitute a public record and thus may be publicly available to anyone who requests it.

FW: Questions

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:30 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Friday, October 14, 2022 2:18 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Questions

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

We had \$60,000 in the income tax furniture/equipment fund that we were not going to use for the income tax program so I asked Cindy if it was possible at the July Fiscal meeting if we could replace the floor and get new furniture and she said we could since we were not buying that program. We paid for the flooring and paint out of the auditor's building fund.

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101.741.559001	\$5870.00	Morr-Kare Flooring (installation)
101.741.559001	\$36806.71	National Business Furniture

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Don Mennel <dmennel@mennel.com>

Sent: Thursday, October 13, 2022 9:08 AM

To: auditor@fostoriaohio.gov

Subject: Questions

Heidi:

I am hearing about the remodeling of your office as well as the purchase of new office furniture. I am wondering who authorized this work and from which account it is being paid. I cannot recall such a project being included in either the budget or the five-year recovery plan. In fact, I specifically recall the discussion about the window replacement project and having to pay for it over three years because we did not have the funds to pay for it in one year. Would you please let me know who authorized this project and the specific fund from which the money is being drawn, and the total amount of funds being expended?

Thank you,

Don

Finance Director Position Posting

Mike Shaffer <mshaffer@fostoriaohio.gov>

Sat 3/11/2023 12:23 PM

To: Steve Kauffman <councilpresident@fostoriaohio.gov>;Tami Drake <tdrake@fostoriaohio.gov>;lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>;Eric Keckler <mayorkeckler@yahoo.com>;Josh Clark <ssd@fostoriaohio.gov>;admin@fostoriaohio.gov <admin@fostoriaohio.gov>

Hi All,

The Finance Director position has been posted to LinkedIn and Indeed. I have attached the job description I posted on these sites. I also posted it to the website under the "jobs" tab, but the city site is currently down due to some DNS configuration issue.

I have not posted it to any job boards for municipalities, like Ohio municipal league, because they were asking for membership details which I did not have. Also OhioMeansJobs wanted a Tax ID number to post a job on their site. If you have access to this information or access to the sites, if you could post it or provide me with info I would greatly appreciate it.

Here is a blurb you can share if you are posting to your social media as well...

"The City of Fostoria is conducting a job search for candidates who could serve as their new Director of Finance. If you or anyone you know has interest in the role please have them apply on LinkedIn or Indeed (see link below). Resumes and cover letters can also be sent via email to our clerk of council (tdrake@fostoriaohio.gov)."

Link to Job Posting: https://www.indeed.com/job/director-finance-56416c6687e3f310?_ga=2.114363328.63621287.1678452301-1554006361.1638740502

Linkedin Posting: <https://www.linkedin.com/jobs/view/3515534905>

If you have any questions, please let me know.

Mike Shaffer

Fostoria City Council - Ward 2

Phone: 419-619-1108

Email: mshaffer@fostoriaohio.gov

Fwd: PO's after the invoice date

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:49 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: November 7, 2022 at 12:41:29 PM EST

To: gcassidy <gcassidy@ftlco.com>

Cc: fostoriacouncilmanshaver@gmail.com, councilward03@gmail.com, Eric Keckler <mayorkeckler@yahoo.com>, Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: PO's after the invoice date

Greg,

Yes, reconciliation of the books is one of the items on the list. We knew this would be just about the last thing being completed since I was able to take care of most everything else prior to when Cindy let me start balancing this summer.

Reconciliation of the books balanced last month. There were still questions and I spoke with Cindy about them and when I got the end it was found that a EBHP check hadn't been batched, so Carla took care of that. I believe you have become used to someone telling you that the books would be closed early in the month and balanced. Prior to myself learning this process, Holly never figured out how to balance, let alone reconcile. Amy would balance, but never figured out how to reconcile. And from what I understand, Steve never did either. One of the things the auditors found when they got here was that they were not balancing or reconciling and still closing the month. Each month, something new in how Cindy balances and reconciles makes more sense to myself. I have been able to balance for the past couple of months with no problem. It is the reconciling that I have had questions on, and Cindy has been very helpful and last month went well. And because I know that I still have questions, I will never say that I am doing it on my own.

You asked about a timeline of how long it takes to balance. This month, I was able to get all the reports by Friday afternoon (11/4). We try to have everything entered and batched for the prior month by the 5-8th of the month. We were able to get it quickly done this month, which is wonderful! Sometimes water/sewer credit batches aren't turned in and that holds us up. I was able to start the balancing following Cindy's instructions. It normally takes me 4-6 days depending on what I run into. I must be out of the office tomorrow and the office is closed on Friday. I am going to try and get it finished by Thursday evening and submit it to Cindy for review. There are still some Kirk Brother memo payments that need to be cleaned up, which Cindy is helping Carla on. Plus, we have a budget meeting with Cindy Wednesday morning that will keep me from working on the balancing.

1. There will always be emergencies that will arise. But a process must be established and followed. I have started reading the Auditor's Officer's handbook. I have learned that PO's dated after the invoice date can be stamped and approved by myself as Then and Now payments up to \$3000 without any reason. Anything over \$3000 must go to council. Two weeks ago, I sent you a few PO's dated after the invoice date that were over \$3000. I imagine you have never seen any come to council because even my office staff had never known that rule so no one prior to me brought them to you either. Cindy is meeting with the supervisor's on Monday to go over "Then and Now's" so after that, my office will be following this rule.
2. We have anywhere between 5 – 25 each week we pay bills.
3. I have not done a tally on who abuses it more than others. Right now, we are just trying to set a standard and establish a process and get all departments on board.
4. I do not recognize a pattern.
5. We had a meeting with the supervisors a month ago to talk about how important it is that POs are being put in prior to purchases. Each supervisor can put in their PO's. Some feel that they must wait for the invoice for the exact amount, but that is not the case. If they have council move money for a project, then they should automatically put those funds into a PO after council passes it and Carla transfers the money to their fund (She does this on Wednesday's following the meetings). This is not being done. These are planned expenses and non-emergency since we planned for them by appropriating money to them. Since so many supervisors still have questions, Cindy is going to meet with them next Monday to go over it again. I also started sending POs and invoices that fall into a "then and now" in an email, so that Josh knows what expenses we are paying on and will know prior to council meetings in case you have questions on POs over \$3000 that I have to get approved by council to pay.

Please let me know if you have any additional questions.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: gcassidy@ftlco.com <gcassidy@ftlco.com>
Sent: Monday, November 7, 2022 11:45 AM
To: auditor@fostoriaohio.gov
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>; 'Don Mennel' <dmennel@mennel.com>; 'Brian Shaver' <fostoriacouncilmanshaver@gmail.com>
Subject: RE: PO's after the invoice date

Heidi: I reviewed the information this weekend. Several observations:
1) This will always be an ongoing process. Emergencies/crisis situations will arise.
2) How often is this occurring ?
3) Is there any single department that abuses this more than the others ?
4) Is there a pattern to this ?

5) What is being done to facilitate improvements ?

The recent management letter bhm cpa group outlines the Noncompliance Citations, which supports the need to address the purchase order controls. I thought the requirement for monthly reconciling the "books" was also an essential component to getting out of financial emergency. Am I wrong ? Were you able to handle the reconciliation successfully this past month on your own ?

Greg

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Friday, November 4, 2022 12:15 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: PO's after the invoice date

Good afternoon,

Here are the PO's we found this week dated after the invoice date.

Please let your supervisor's know that I would like an email stating they had an emergency purchase. I would like the email to include what needed purchased, the vendor they are using and the date purchased or dropped off.

A few of these items may be perfect Then and Now purchases, we just need something documenting that they are.

Also, I've attached one of them again separately as an example. The reason why is because the original po was dated 5/16/2022 and had \$6715.97 left on it. Chris then needed additional funds to pay the invoice so he opened another PO, I imagine because he was using a different fund to pay from. But I want to let you know that we could have added the additional fund to the original PO because it was for the same vendor. Even with money being spent of the original one, we can still add an additional account with the same vendor. Let me know if that doesn't make sense. But that would have saved Chris from opening an additional PO and we would not have run into an issue with a Then and Now situation.

Just let me know why each of these are Then and Now expenses for my records.

Thank you,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1

<image001.png>

Fwd: legislation for a new fund

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:55 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: January 17, 2023 at 3:54:11 PM EST

Subject: FW: legislation for a new fund

This was added to the agenda for tonight. Please see Cindy's reasoning below.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Sent: Tuesday, January 17, 2023 9:30 AM

To: Tami Drake <tdrake@fostoriaohio.gov>; lawdirector@fostoriaohio.gov

Cc: auditor@fostoriaohio.gov; Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: legislation for a new fund

Good morning –

I have attached new legislation for tonight's meeting that will need to be approved as an emergency. I apologize for the late notice on this. This is to create a new fund. The City was awarded ARPA dollars through the Ohio Office of Criminal Justice Service for Police the early part of December. It looks like the award amount is \$124,311. I would imagine revenues will start to come to the City any time now. I have on my list to look at the budget and adjust the budget for the next council meeting in February...so look for additional legislation for this for the February meeting.

Let me know if there are any questions.

Thank you and again sorry for the late notice.



Cindy McCafferty

Chief Project Manager
Auditor of State Keith Faber
Local Government Services
NW Region

(800) 345-2519 Toll Free
(866) 241-1074 Fax
CAMcCafferty@ohioauditor.gov
www.ohioauditor.gov

[Facebook](#) | [Twitter](#) | [OhioAuditor.gov](#)

Fwd: Resolution

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:55 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: January 27, 2023 at 9:33:16 AM EST

To: Stephanie Kiser <lawdirector@fostoriaohio.gov>

Subject: Fwd: Resolution

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: January 4, 2023 at 12:59:03 PM EST

To: lawdirector@fostoriaohio.gov

Subject: Resolution

Stephanie,

We, myself and Neil from Ohio Grants, have had an awful time trying to figure out which costs billed to the Covid19 money were Public Health Expenses and totaled \$26982.61. Apparently when reporting was done, you had to choose a category. When you try to look this up on the reporting website, you cannot see the breakdown. But this category needs additional explanation, and I can't give it because I was not here when these funds were reported on. So, after talking with Neal Bucklew who is a Program Administrator with the Ohio Grants Partnership, he suggested that I send a resolution to council since none of the funds were used to pay salaries for Police and Fire and that would be sufficient for their records. I will send them a copy of this once it is passed along with a payroll report to satisfy this need. I will then put a copy of the signed resolution with the Covid19 invoices along with a letter stating that these funds were categorized incorrectly.

Here is the resolution I typed up. Could you please review it and let me know if I need to change anything?

Thank you,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Re: Resolution

lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Thu 1/5/2023 9:17 AM

To: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Will do! Thanks!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, January 5, 2023 9:12 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: Resolution

Yes

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, January 5, 2023 9:11 AM

To: auditor@fostoriaohio.gov

Subject: Re: Resolution

Heidi,

Would it be ok if I added in some similar language regarding Fire?

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Wednesday, January 4, 2023 12:58 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: Resolution

Stephanie,

We, myself and Neil from Ohio Grants, have had an awful time trying to figure out which costs billed to the Covid19 money were Public Health Expenses and totaled \$26982.61. Apparently when reporting was done, you had to choose a category. When you try to look this up on the reporting website, you cannot see the breakdown. But this category needs additional explanation, and I can't give it because I was not here when these funds were reported on. So, after talking with Neal Bucklew who is a Program Administrator with the Ohio Grants Partnership, he suggested that I send a resolution to council since none of the funds were used to pay salaries for Police and Fire and that would be sufficient for their records. I will send them a copy of this once it is passed along with a payroll report to satisfy this need. I will then put a copy of the signed resolution with the Covid19 invoices along with a letter stating that these funds were categorized incorrectly.

Here is the resolution I typed up. Could you please review it and let me know if I need to change anything?

Thank you,

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fwd: November Balancing

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:54 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: January 27, 2023 at 9:33:11 AM EST

To: Stephanie Kiser <lawdirector@fostoriaohio.gov>

Subject: Fwd: November Balancing

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: January 4, 2023 at 9:24:37 AM EST

To: auditor@fostoriaohio.gov

Subject: RE: November Balancing

Good morning,

Here are the reports from November's
balancing.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: auditor@fostoriaohio.gov

Sent: Thursday, December 22, 2022 9:26 AM

Subject: November Balancing

Good morning,

The flu has hit our office. I have been out since Tuesday and Carla has been out all week.

We were able to balance and reconcile November's books and Cindy did look them over and give us the okay to close November. Once Carla gets in today, we will get that done. I will then send out the monthly finance documents once it is completed.

Our office is closed Friday and Monday this weekend. I will be doing some things from home tomorrow and will check my email. On Sunday, I do leave with the high school marching band to head to Memphis and will be out of the office next week until we return. I will take my laptop and check my email and help with anything needed through the week.

I will be in the office the last two days of the year to make sure we have everything completed and ready for the end of the year closing. This is my first year doing this and hope that between Pamela, Pam, Carla, Cindy and myself, we do not miss anything.

I've attached our monthly investment update as of November 30/December 1st. The Star Ohio daily rate as of today is 4.51%, so we will finish off the year with over \$200,000 in interest. I am very pleased. Thank you to Don who pushed me to research investment possibilities.

I wish you each a Merry Christmas, a Happy Holiday, and a blessed New Year!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image001.png>

Fwd: Ohio Auditor of State. Final 2021 Report

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:54 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: November 30, 2022 at 11:52:35 AM EST

Subject: Ohio Auditor of State. Final 2021 Report

Happy Wednesday,

The report that is completed each year by the Auditor of State on the health of the city has been finalized.

I've attached the cities results. Remember that you can go onto their website and search with different criteria and compare the city. If you need the instructions, please look on city's website on the auditor's page. I have the instructions posted there.

Have a wonderful day!

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fwd: 11.1.2022 appropriations

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:53 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: October 31, 2022 at 3:35:27 PM EDT

To: auditor@fostoriaohio.gov

Subject: Re: 11.1.2022 appropriations

Thank you. This is helpful.

Sent from my iPad

On Oct 31, 2022, at 8:12 AM, auditor@fostoriaohio.gov wrote:

Here are the explanations for the appropriations being asked for at the meeting tomorrow night.

Increase 14,500 in account 101-400-500110 - Salaries for zoning are getting tight and I do not think there is enough through the end of the year. I think this had to do with replacing the 2 part time to a full time position.

Increase \$50,110 in account 207-100-561860 - The City received the SRO monies from the school for the prior year that was not put in the budget for this year. Need to reimburse the General Fund for police salaries.

Increase \$1,065 in account 211-100-561860 – This is left over revenue from the prior year that was not put in budget for this year to reimburse the General Fund for police salaries.

Increase \$2,000 in account 501-515-561870 – Expenses already exceed appropriations in this account. This is water deposit refunds. This is clean up.

Increase \$2,000 in account 521-524-541100 – Jenny needs additional funds for storm water mailing supplies.

There will be a \$9000 appropriation transfer in General Capital Fund to correct debt payment. In the budget we did not have the amortization schedule for the fire truck.

The budget had to be modified for this.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fwd: September Financials

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:53 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Date: November 1, 2022 at 2:51:30 PM EDT

To: auditor@fostoriaohio.gov

Subject: Re: September Financials

Heidi:

Thank you. This does answer my question, however, raises another question. The draft agreement you attached expired 8/1/21, so I assume a new agreement is in place. Also wondering why Hancock County Pleas Court is named for dispute resolution. Perhaps because the schools are in Wood County and the City Court is Seneca.

Thanks,

Don

Sent from my iPad

On Nov 1, 2022, at 9:54 AM, auditor@fostoriaohio.gov wrote:

We receive a set amount for the SROs from the school. This is to cover their time while working during the school year, during school hours. Their training is paid through our school and travel fund 101.100.530210.

We've paid a total of \$2094 for them to both attend two trainings in 2022. They both should show making more than what they make as an SRO because they pick up shifts through the year with the city and then during the summer, they are assigned shifts. I've attached the last SRO contract we had with the school.

The Dare program is funded with a grant. We received \$28500 this year for the program. I have not heard that we need more than what the grant provides, but I can send an email to the police chief and ask. Let me see what I can find out for you.

Does this answer your questions?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Council Ward 3 Fostoria <councilward03@gmail.com>
Sent: Monday, October 31, 2022 5:26 PM
To: auditor@fostoriaohio.gov
Subject: Re: September Financials

Heidi:

In looking at the financials one of the questions that I am unable to answer is whether or not we are getting full reimbursement from the schools for the Dare Program and the officers in the schools. And does the reimbursement cover all hours as well as training?

Thanks,

Don

Sent from my iPad

On Oct 31, 2022, at 12:58 PM, auditor@fostoriaohio.gov wrote:

Good afternoon,

Here are the financial reports for September.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1

Fwd: 10.27.2022 Invoices dated prior to the PO Date

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:52 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov
Date: October 27, 2022 at 4:20:59 PM EDT
To: Josh Clark <ssd@fostoriaohio.gov>
Cc: Eric Keckler <mayorkeckler@yahoo.com>
Subject: **10.27.2022 Invoices dated prior to the PO Date**

Josh,

Here are the invoices we found for this week that were dated prior to their PO date. Please provide detail as to why each of them did not have a PO submitted prior to the invoice date. I need to know what was an emergency and not a planned purchase for a "then and now" approval.

Thank you,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Fw: 10.27.2022 Invoices dated prior to the PO Date

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:09 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Monday, October 31, 2022 10:28 AM

To: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Subject: Re: 10.27.2022 Invoices dated prior to the PO Date

Here is the response to your questions regarding the POs from last week:

RG220941 is "replace a dead phone - probation" we do not plan for phones to go out so we create a PO when it is replaced usually same day.

RG220936 is "Repairs for Vac trailer" the piece of equipment needed repairs done quickly as we use it to comply with EPA standards therefore work was performed and a PO was created after the fact due to the nature of the emergency repairs.

RG220938 was preventative maintenance performed on a compressor at the WTP, we do not create the PO because if work is needed to be done we see how much the needed repairs are first prior to simply leaving money on a PO.

RG220935 is landscaping on Jones Rd. this is clean up work requested by the county Engineer and township trustees, this work would normally take place at the end of the project but was moved up at their request.

RG220934 are parts for main breaks that happen in our water system, when we need parts for the breaks we order them, we have had a high number of breaks this year therefore my guess is this is an increase in an existing PO.

RG220946 is for advertising a bid as required under ORC 307.86 as projects go into motion bids are required to be published.

RG220921 is a blanket PO increase.

RG220949 this is for Whitta Construction for the half wall in the conference room and the wall in the Detective Office. I failed to create a PO when appropriations were passed as I was ensuring that we had enough to cover it. After speaking with Cindy I realize I should have created the PO regardless.

RG220929 this is an EPA fee that should have come out of a blanket PO.

RG220933 this is for employee shirts which the vendor never issues an invoice or estimate prior to completion of the work. He delivers the shirts with his invoice (per Brooke).

RG220939 this is for the roof at the amphitheatre the previous PO was closed and reopened with this invoice for the final work.

I have requested Cindy to hold a meeting with the supervisors next Monday afternoon to go over the specifics with these issues so they do not continue to occur.

Regards,

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, October 27, 2022 4:20 PM
To: Josh Clark <ssd@fostoriaohio.gov>
Cc: Eric Keckler <mayorkeckler@yahoo.com>
Subject: 10.27.2022 Invoices dated prior to the PO Date

Josh,

Here are the invoices we found for this week that were dated prior to their PO date. Please provide detail as to why each of them did not have a PO submitted prior to the invoice date. I need to know what was an emergency and not a planned purchase for a "then and now" approval.

Thank you,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Fwd: Supplemental Appropriation and New Fund Legislation

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:51 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov

Date: February 20, 2023 at 10:14:58 AM EST

To: Council Ward 3 Fostoria <councilward03@gmail.com>

Subject: RE: Supplemental Appropriation and New Fund Legislation

I will share your concerns with Cindy.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Council Ward 3 Fostoria <councilward03@gmail.com>

Sent: Saturday, February 18, 2023 9:14 AM

To: auditor@fostoriaohio.gov

Subject: Re: Supplemental Appropriation and New Fund Legislation

Heidi:

There are typos in the first paragraph of the first document.

We were told that we would have less emergency legislation of this type. I fail to see why the first two are emergencies. Is the construction/repair project to begin earlier than six weeks from now?

I agree that the third item constitutes an emergency.

Thank you,

Don

Sent from my iPad

On Feb 17, 2023, at 1:48 PM, auditor@fostoriaohio.gov wrote:

Here are the appropriations for Tuesday along with explanations.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image002.png>

From: Cynthia A. McCafferty <CAMcCafferty@ohioauditor.gov>
Sent: Friday, February 17, 2023 2:37 PM
To: Tami Drake <tdrake@fostoriaohio.gov>; lawdirector@fostoriaohio.gov
Cc: auditor@fostoriaohio.gov; Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>
Subject: RE: Supplemental Appropriation and New Fund Legislation

Good afternoon –

Attached are 3 pieces of legislation that will need to be passed as an emergency at the Council meeting on Tuesday, 2/21. Here are explanations for the legislation incase Council would ask any questions.

1. The new fund is for the CHIP-Lap Grant funding the City was approved for. Council needs to establish a new fund for this grant.
2. The supplemental appropriation is to increase appropriations in the park (slide and pickleball court) and establish appropriations for the new CHIP-LAP fund. Increase in transfers in the General Fund are necessary since the General Fund is supplementing the Park Fund.
3. The advances are for the CHIP-LAP Grant and General Fund. The CHIP-LAP grant fund has to pay for equipment upfront and then get reimbursed by the grant. Since this is a new fund with a \$0 fund balance, the General Fund will have to advance the monies. Once the grant funding is received, the CHIP-LAP fund will advance the money back to the General Fund.

Let me know if there are any questions.

Thank you and have a great weekend.

<image001.png>

[Facebook](#) | [Twitter](#) | OhioAuditor.gov

<FY 2023 advance 2.21.23.docx>
<FY 2023 appropriations 2.21.23 (transfer).docx>
<New Fund 244 CHIP-LAP.docx>

FW: Thoughts

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:39 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, February 8, 2023 10:02 AM

To: Don Mennel <dmennel@mennel.com>

Subject: Fwd: Thoughts

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Don: Just a few thoughts. Josh called me.

Greg

Sent from my iPhone

Begin forwarded message:

From: gcassidy@ftlco.com

Date: February 8, 2023 at 9:23:00 AM EST

To: lawdirector@fostoriaohio.gov

Subject: Thoughts

Good Morning Stephanie : I do not purport to be an attorney. I did a little research and firmly believe that we have sufficient grounds to pursue a violation of Ohio Ethics Law . This violation occurred in our executive session. I can furnish details later. My legal basis would be R.C. 29212.42 (A) {1} - Using Position to Secure Job. R.C 102.03 (D) The best part-R.C 2921.42 (A) (I) Penalties. In my opinion Steve Kauffman attacked Josh Clark as a liar, provided vague insinuations about lack of truthfulness and left it up to us to investigate. This is under the pretense that we see fit to pursue it. Unfortunately, some of the council members are on board with pursuing this. There seems to be a total of ignorance of whats been going on. One council member really didn't see any "big deal" about the furniture issue.

Sorry to havef bothered you this morning. Just some thoughts. Josh called me this morning and I brought him up to speed this morning.

Greg

FW: Red Tree investment

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:38 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, October 19, 2022 12:04 PM

To: Don Mennel <dmennel@mennel.com>

Subject: FW: Red Tree investment

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fyi

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Wednesday, October 19, 2022 11:51 AM

To: gcassidy <gcassidy@ftlco.com>

Subject: RE: Red Tree investment

I was not asking you to decide on it. I told you that it was in your email and asked that you look it over. There is nothing in the policy that states that I have to have councils' approval to go into a contract with a certified broker. It does state that I have to take so much training which have completed. But I have not signed it yet because I would like your input.

The last finance meeting, in September, it was not asked that it be put on hold. I didn't get any feedback from any of you following that meeting. Ryan went ahead and typed up a contract.

Last night was the first time someone asked that we look at additional brokers. Which I do not have a problem with. I said that I wanted your support on this, so if that is what you would like, I'll set up more brokers to present to you. I want this to be sustainable after I leave at the end of the term.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, October 19, 2022 4:50 AM

To: auditor@fostoriaohio.gov

Subject: RE: Red Tree investment

Heidi

Thank you for this information. I rec'd it at 4:06 pm. This did not allow much time to digest prior to the finance comm. Meeting. If memory serves me correctly we asked at the finance committee meeting to put this on hold until some other alternatives are explored.

Greg Cassidy

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Tuesday, October 18, 2022 4:06 PM

Subject: Red Tree investment

I was going to print these for each of you and then I saw how many pages there were, so I'm emailing them to you.

I would like to start investing with Ryan and Red Tree with your input.

I do not believe we need to pass a resolution, but I want to be sure that you support this contract before going forward.

I have completed all of the CPIM hours needed as per our investment policy.

Please let me know if you have any questions for me.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



FW: PO's after the invoice date

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:36 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Monday, November 7, 2022 11:58 AM

To: auditor@fostoriaohio.gov

Cc: 'Mayor Keckler' <mayorkeckler@yahoo.com>; 'Josh Clark' <ssd@fostoriaohio.gov>; Don Mennel <dmennel@mennel.com>; 'Brian Shaver' <fostoriacouncilmanshaver@gmail.com>

Subject: FW: PO's after the invoice date

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From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Monday, November 7, 2022 11:45 AM

To: 'auditor@fostoriaohio.gov' <auditor@fostoriaohio.gov>

Cc: 'Mayor Keckler' <mayorkeckler@yahoo.com>; 'Josh Clark' <ssd@fostoriaohio.gov>; 'Don Mennel' <dmennel@mennel.com>; 'Brian Shaver' <fostoriacouncilmanshaver@gmail.com>

Subject: RE: PO's after the invoice date

Heidi: I reviewed the information this weekend. Several observations:

1) This will always be an ongoing process. Emergencies/crisis situations will arise.

2) How often is this occurring ?

3) Is there any single department that abuses this more than the others ?

4) Is there a pattern to this ?

5) What is being done to facilitate improvements ?

The recent management letter bhm cpa group outlines the Noncompliance Citations, which supports the need to address the purchase order controls. I thought the requirement for monthly reconciling the "books" was also an essential component to getting out of financial emergency. Am I wrong ? Were you able to handle the reconciliation successfully this past month on your own ?

Greg

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Friday, November 4, 2022 12:15 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: PO's after the invoice date

Good afternoon,

Here are the PO's we found this week dated after the invoice date.

Please let your supervisor's know that I would like an email stating they had an emergency purchase. I would like the email to include what needed purchased, the vendor they are using and the date purchased or dropped

off.

A few of these items may be perfect Then and Now purchases, we just need something documenting that they are.

Also, I've attached one of them again separately as an example. The reason why is because the original po was dated 5/16/2022 and had \$6715.97 left on it. Chris then needed additional funds to pay the invoice so he opened another PO, I imagine because he was using a different fund to pay from. But I want to let you know that we could have added the additional fund to the original PO because it was for the same vendor. Even with money being spent of the original one, we can still add an additional account with the same vendor. Let me know if that doesn't make sense. But that would have saved Chris from opening an additional PO and we would not have run into an issue with a Then and Now situation.

Just let me know why each of these are Then and Now expenses for my records.

Thank you,

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



FW: Emailing: FINANCE DIRECTOR ISSUES

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:36 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

-----Original Message-----

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Sunday, October 16, 2022 11:45 AM

To: Don Mennel <dmennel@mennel.com>

Subject: Emailing: FINANCE DIRECTOR ISSUES

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Don: Some pros and cons to consider.

Greg

Your message is ready to be sent with the following file or link attachments:

FINANCE DIRECTOR ISSUES

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

FINANCE DIRECTOR

PRO

- 1- We need a Finance Director (FD)
- 2-A FD is a mandatory element in getting out of financial emergency
- 3-Has the necessary skills to do the job
- 4-Has demonstrated the ability to enhance the city's financial investments
- 5- Has exhibited good skills in studying issues and investigating.
- 6- Good at explaining issues and answering questions.

CON

- 1-Insubordinate
- 2-Dictatorial attitude with Department Heads
- 3-Exhibits poor leadership
- 4-Disrupting the "team effort/spirit
- 5-Micro managing
- 6-Over stepping authority
- 7-Lacks visibility in the office
- 8- Does not appear to have regard for the city's overall, long term financial stability. Example: Unauthorized office expenditure
- 9-More than likely, it is apparent that FD will move on to another job. This possibly will happen with little or no advance notice
- 10- A timely replacement may be a problem
- 11-More delay in getting out of financial emergency

FW: Conversation

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:35 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Thursday, October 20, 2022 7:51 PM

To: Don Mennel <dmennel@mennel.com>

Cc: 'Josh Clark' <ssd@fostoriaohio.gov>

Subject: Conversation

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Don: I have briefly recapped the conversation with Cindy.

1. Stephanie is researching the issue of an interim consultant being retained as an investment manager. Cindy did not think this was possible.
2. Obviously Cindy could not handle this for the city in as much as it would be a conflict. Belinda does not have a certificate. Cindy said that she is not even around here.
3. Until January of 2024 we cannot contract out for someone to perform the finance director duties. This is an election position until 2024.
4. In order to obtain a good finance director, she indicated to me that we need to budget \$ 70,000 to \$ 75,000.
5. Heidi is the most qualified finance director that we have had-according to Cindy.
6. Cindy thinks that Heidi is getting closer to being able to reconcile the books each month.
7. Cindy welcomes any questions that any of us have on council or the administration.
8. For budgeting purposes, we need to get the numbers prepared soon.
9. Heidi texted Cindy yesterday, stating that we had a lot of questions and Cindy did not remember the term that was used, said something to the effect that we were intense in our questioning. Cindy responded by saying " interesting".

Greg

FW:

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:32 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Sunday, October 16, 2022 12:01 PM

To: Don Mennel <dmennel@mennel.com>

Subject:

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Don: I wonder if the Mayor or SSD really had any conversation or provided any coaching on some of these issues. My impression is that this has been a very contentious relationship shortly after she was awarded the position. It appears she enjoys "power trips" Maybe the city has not done its job in trying to counsel her. Is there any documentation? I think a meeting with Eric and Josh is in order. I would be willing to participate. If she is agreeable to cancelling the expenditure for office furniture, agree to the other conditions that you outlined, we might want to consider a second chance. If she is unwilling or cops an attitude, then I say she should go. If the possible candidate that you mentioned is willing and available to take the job, then my recommendation is to fire her. We both know that her employment will be short term either way.

Greg

FW: Heidi

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:31 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Friday, October 14, 2022 5:57 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Heidi

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Don: This is not acceptable. Of all entities that should support and promote doing business locally it should be the city. I wonder if she obtained other quotes ? Worse case we should have had an installer from this area-Tiffin , Findlay or Fremont. Maybe there is a legitimate reason for this . Maybe there is some special installation issues, though I doubt it.

I believe that the church can spend \$ 20,000 without the Diocese approval. We are required to obtain three legitimate quotes. I will verify this. I can only imagine what the press will do with this. It does not enhance Fostoria's image.

I have been told that it is ok to vent. Sound familiar ?

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Friday, October 14, 2022 4:08 PM

To: gcassidy@ftlco.com

Subject: Heidi

Greg:

Now I am beginning to boil. I just Googled Morr-Kare Flooring whom Heidi hired to install the Roppe flooring. They are coming from Erie, Michigan, which means we are paying for over two hours a day of travel time. Why wouldn't she use Commercial Floor and Tile located in Fostoria?

Also, do you have any idea of what the spending limit might be for items like this? Any requirements for getting multiple bids like the Dioceses requires.

Sorry to vent.

Don

FW: Follow up on last night

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 1:11 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: Edward Logsdon <logsdon.edward@gmail.com>

Sent: Wednesday, January 18, 2023 4:04 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Follow up on last night

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Agreed. It's hard to understand how she didn't see it as an issue to talk with Council before doing any remodeling. That along with the other issues are deal breakers. She has to go.

Let's pass the ordinance and vacate the position ASAP. Allow Heidi to leave and talk to staff so they know the plan. Need to be careful with how payroll is handled. THEN inform the public that we didn't let things go.

Only good side, hiring a new person will be easier when they see the remodeled offices.

Ed

On Wed, Jan 18, 2023 at 3:17 PM Don Mennel <dmennel@mennel.com> wrote:

Ed:

What an embarrassment last night was for the City of Fostoria? I just wanted to circle back to see where you stood on Heidi? I believe she has to go, but wondered if you support that or not.

I will respect whatever you say,

Thanks,

Don

--

Ed Logsdon

logsdon.edward@gmail.com

303 870 7503

FW: Hiedi

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 1:10 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, January 18, 2023 9:54 AM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Hiedi

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Don: Looking at the revenue side makes everyone happy. Looking at the expense side can make everyone sad. Its like trying to avoid reality. She is convinced that we have soo much surplus that we are immune to a financial crisis. The EPA/Wastewater and EPA / Water treatment plants have a huge potential cash drain on an ongoing basis. She has all but acknowledged that she will be gone in a matter of weeks, why would she care about the city finances. I am totally shocked at the number of issues with her that don't warrant any real scrutiny- improper document destruction, entering into contracts without the law director reviewing/signing off, and very sloppy purchasing.

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, January 18, 2023 8:50 AM

To: gcassidy@ftlco.com

Subject: Hiedi

Greg:

Did you notice that Heidi passed out the same page of interest gains two meetings in a row. She is damned proud of it that she can't contain herself. She has not once ever passed out a debt schedule for the City is close to an all time high. As I continue to repeat myself she only looks at one side of the balance sheet.

Duh!!!

Don

FW: Council tonight

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 1:08 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Tuesday, January 17, 2023 9:51 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Council tonight

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Don: You are correct on your assessment(s). Did you notice Shaffer's reaction about the discussion on the failure of the last election held for the charter changes. He is naïve as hell. Ed certainly changed his position on Heide as well. They don't get it ! Didn't get much input from the "strong" mayor. I was pretty much hung out to dry-the villain attacking poor poor Heidi. I appreciated your comments, supporting my position. I can't believe Shaffer "let's keep her on at least until we can find a replacement" Wouldn't it be funny if we lured Tiffin's FD over here to replace Heidi. I still contend that we have not uncovered all of the mess, that she created. I will sleep well tonight. I will be leaving soon. Not before Heidi, but soon. I really don't think that I have the temperament or patience and am tired of staying awake.

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Tuesday, January 17, 2023 9:18 PM

To: gcassidy@ftlco.com

Subject: Council tonight

Greg:

It occurs to me that Mike Shaffer's true colors came out tonight. He wants to run the City the same way Billy Sayres wants to run the City - according to the social media crowd. Neither one gives a damn about what is really best for the City.

And as for our prima donna drama queen of a finance director, while she may be the best finance director we have had in years, she has to go. She is a cancer in the organization. She is not a team player. She is poison.

The more I think about being \$5,000 higher than Tiffin for finance director, the more I like it. We are better than Tiffin.

Get a good night's sleep.

Don

FW: Rumor

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 1:05 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

-----Original Message-----

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Thursday, January 12, 2023 7:10 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Rumor

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Will Heidi attend finance committee meeting ? Will Steve preside over council ? Will Heidi attend then council meeting ? Will there be an outbreak of illness in the Kauffman household?

-----Original Message-----

From: Don Mennel <dmennel@mennel.com>

Sent: Thursday, January 12, 2023 6:02 PM

To: gcassidy@ftlco.com

Subject: RE: Rumor

Funny you should bring that up. I'm wondering if Heidi Kauffman followed the proper procedures when she cleaned out her office and threw a lot of things out. They were searching for a lien today that should have been in her office.

-----Original Message-----

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Thursday, January 12, 2023 5:41 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Rumor

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A rumor surfaced today. Classified documents have been discovered in a rental property, owned by Billy Sayre. The White House is denying any knowledge. This may ruin Billy's chance at mayor

Sent from my iPhone

FW: Follow up on Heidi

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 12:55 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: Edward Logsdon <logsdon.edward@gmail.com>

Sent: Thursday, December 29, 2022 1:27 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Follow up on Heidi

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Does a reason need to be stated as a basis to declare them vacant?

Ed

On Wed, Dec 28, 2022 at 4:11 PM Don Mennel <dmennel@mennel.com> wrote:

Ed:

Following the last council meeting Greg and I met with Stephanie, Josh, and the Mayor regarding Heidi and how to remove her. I asked Stephanie to call the AG's office for an opinion. They demurred due to local charter language. Josh and Heidi then approached Dereck Devine, Seneca County Prosecutor. He said that at this point in time, Council can declare the positions, law director and finance director vacant. Stephanie will craft the language for the legislation. It will get three readings. During that time, Council will have to work on the job descriptions as well as the salary. After the three readings we appoint Stephanie law director but do not appoint Heidi. Clean and simple, and does not require a recall petition.

Let me know if you have questions.

Thanks,

Don

--

Ed Logsdon

logsdon.edward@gmail.com

303 870 7503

FW: Follow up on Heidi

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 12:54 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, December 28, 2022 5:07 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Follow up on Heidi

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Don: sounds like an excellent plan. Much less dramatic. Almost sounds too good to be true. What type of collateral damage do we need to anticipate?

Have you heard anything about the city manager issue going back on the ballot?

2023 will not be boring!

Sent from my iPhone

On Dec 28, 2022, at 4:07 PM, Don Mennel <dmennel@mennel.com> wrote:

Greg:

I just heard from Josh as a follow up to our meeting following the last council meeting. The AG's office demurred on the topic due to local charter rules, etc. Josh and Stephanie then went to Derek Devine, the county prosecutor who told them that at this point in time, Council can declare the elected positions of law director and finance director vacant. Stephanie is going to craft the language for the legislation. It will go three readings. In that time we will have to come up with the language for the job descriptions as well as the pay structure. After the three readings, the jobs are vacant and will have to be appointed by Council. We appoint Stephanie as law director, but do not appoint Heidi.

Clean and simple and does not require a recall petition.

Don

FW:

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:56 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Saturday, October 22, 2022 12:26 PM

To: Don Mennel <dmennel@mennel.com>

Subject:

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Heidi: I am available the following week if you feel that it is necessary. I will be including another member of council as well . Read this entire email prior to deciding the necessity of a meeting. This week I received an email from you regarding the city's audit or is it cities audit ? If the situation was different it would be humorous. You subject heading was "desk review". I wonder was the review performed on an old desk or one of the brand new desks?

You spent \$ 60,000 on new furniture, paint, flooring and I understand, a granite coffee bar. The funds came from the budget designated for computer programs/software . This was intended for Income Tax, to ultimately replace the need for Rita. You elected not to acquire the software. I assume you intended to retain RITA. While the use of these funds may be legitimate and it may be within your authority, we were never advised of this. I have been advised that the Mayor nor Safety Service Director approved of the expenditure. Things can be legal and still be wrong.

1. The city is still in financial emergency.
2. The city does not have excess cash (rainy day fund money just setting around)
3. For a number of years, the city employees, department heads , administration and council have operated in a very fiscal responsible manner.
4. The employees operated equipment that was not replaced-because we could not afford it.
5. Raises were either meager or very infrequent-because we could not afford it.
6. Infrastructure repairs such as street repaving and water line replacement were delayed and still are-because we cannot afford it.
7. Many complaints aired by citizens were told that to correct the concerns-we could not afford it.
8. The employees of the city as a whole tolerated these issues and remained loyal to Fostoria and its citizens. There is a camaraderie amongst all city employees to be fiscally responsible, to understand that pay raises were not as much or as frequent as they should have been. Yet they have exhibited a profound loyalty to their employer The City of Fostoria!
9. Overall, the taxpayers have trusted the leadership of this city. They have continually supported our levies and renewals.
10. When a levy or renewal was placed on the ballot it was passed by the voters.
11. The administration has continually preached the need to be fiscally responsible. The administration has continually stressed the difference between wants and needs

In my opinion you are giving the impression of royalty reigning over your "subjects". " Let them eat cake I shall have my new furniture and trappings". You did not confer with anyone about this. You don't have too , By this sophomoric stunt, you have done severe damage to this community. Employee attitudes has suffered. Credibility has suffered. The next time a levy or renewal is on the ballot, the voters will remember this. I am sure people are going to question how all of us are managing this city-thanks to this fiasco.

We were not given an opportunity to provide input on this expenditure. Did you obtain more than one quote? Did you explore any options of purchasing used versus new? Did it occur to you that you were spending taxpayer money? Did you ever question the taxpayers reaction to such a frivolous expenditure? Did you actually think that you could spend \$ 60,000 like you did and no one would notice, let alone care. This is a real mess! Whom are you planning to blame this on? Not council I hope. As far as I am concerned you made the mess, now you clean it up. Figure out how you can sell this to our bosses the taxpayers. Let me remind you they are your bosses as well!

FW: Job Descriptions

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:55 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

📎 2 attachments (104 KB)

JOB DESCRIPTION.docx; JOB DESCRIPTION1.docx;

From: Council Ward 3 Fostoria <councilward03@gmail.com>

Sent: Saturday, October 22, 2022 7:55 AM

To: Don Mennel <dmennel@mennel.com>

Subject: Fwd: Job Descriptions

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Sent from my iPad

Begin forwarded message:

From: Amy Mendoza <amendoza@fostoriaohio.gov>

Date: October 21, 2022 at 11:54:28 AM EDT

To: Mike Shaffer <mshaffer@fostoriaohio.gov>

Cc: tlake10244 <tlake10244@aol.com>

Subject: Job Descriptions

Hi All,

Attached, please find my "take" on the job descriptions for your considerations. Also, please use this email for me in future correspondences, thank you!

Cordially,



Amy Mendoza

Ward 1 – City Councilperson

"We make a living by what we get, but we make a life by what we give."

- *Sir Winston Churchill*

FW: Law director/finance director

Don Mennel <dmennel@mennel.com>

Sun 3/19/2023 11:47 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

-----Original Message-----

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, October 5, 2022 5:00 PM

To: Steve Kauffman <councilkauffman@gmail.com>

Cc: Don Mennel <dmennel@mennel.com>

Subject: Re: Law director/finance director

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Steve

It would appear to me that we a council work session-probably it will require several. Maybe two for each position. We need to be careful, so as to comply with the sunshine laws. We could split into three council person teams each with specific areas to cover. We then bring council as a whole together for the work sessions to craft the final language . Additionally it may be worth considering bringing the auditor and law director on board for their input. Both know their jobs in detail better than we as council does. I am not suggesting that they write their own deals,however their input would be invaluable. Both are trustworthy and highly knowledgeable. Their input could be invaluable.

Another thought that I highly recommend is to obtain language from other cities to look at for content , language and structure.

Greg

Sent from my iPhone

> On Oct 5, 2022, at 3:52 PM, Steve Kauffman <councilkauffman@gmail.com> wrote:

>

>

> Colleagues,

>

> A follow up on an ongoing conversation we've been having: it is my understanding that the state team was in today to start working on the new budget, and they are needing to know salary ranges for positions that will be appointed, as we are still working on a "5 year plan" model. In reviewing the amended charter, it appears that not only does council appoint these two positions, but they developed a job descriptions for them as well. There does not appear to be any language that suggests that the administration plays much of a role. I encourage you to begin conversation about the job descriptions and salary ranges for these positions so that we may be prepared when it is time to transition from our current elected officials to ones appointed by this body.

>

> Thank you for your service to Fostoria.

>

> Steve

Fwd: Heidi

Don Mennel <dmennel@mennel.com>

Mon 3/20/2023 5:21 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: Don Mennel <dmennel@mennel.com>
Date: February 4, 2023 at 2:33:00 PM EST
To: Brian Shaver <consult.bshaver@gmail.com>
Subject: RE: Heidi

Sounds good. See you then.

From: Brian Shaver <consult.bshaver@gmail.com>
Sent: Saturday, February 4, 2023 2:32 PM
To: Don Mennel <dmennel@mennel.com>
Subject: Re: Heidi

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Main front HS entrance. I'll meet you there at 2.

On Sat, Feb 4, 2023, 2:31 PM Don Mennel <dmennel@mennel.com> wrote:

Sounds good. What door? Pick a time 2, 3, 4.

From: Brian Shaver <consult.bshaver@gmail.com>
Sent: Saturday, February 4, 2023 2:29 PM
To: Don Mennel <dmennel@mennel.com>
Subject: Re: Heidi

CAUTION EXTERNAL EMAIL

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Don,

How about meeting at the high school? It should allow us ample privacy. I am open to anytime I'm the afternoon.

Brian.

On Sat, Feb 4, 2023, 1:43 PM Don Mennel <dmennel@mennel.com> wrote:

Brian:

Sunday should work. Where would you like to meet. I am open as to times.

Thanks,

Don

From: Brian Shaver <consult.bshaver@gmail.com>

Sent: Saturday, February 4, 2023 1:15 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Heidi

CAUTION EXTERNAL EMAIL

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Don,

Is there a time we can meet together before Tuesday's meeting? I would like to discuss this and other items before we go into Tuesday's meeting.

I can be available Sunday afternoon/evening, Monday evening or Tuesday before council (after 4:30).

On Fri, Jan 20, 2023, 9:14 PM Don Mennel <dmennel@mennel.com> wrote:

Brian:

I want to bring you up to date on Heidi. Today, for some reason, the gentleman who lives in the house at the airport came into her office. After talking with him, Heidi proceeded to write a job description for him that would have him being the airport manager in addition to his grass cutting duties. This gentleman lives in the house rent free in exchange for mowing the grass at the airport. He is elderly. Meanwhile, Eric, Josh and Stephanie are working on a document to have him sign declaring that the house is owned by the City and that he has life tenancy. The problem is that he has been living in the house for 40 years and upon his death his family could claim adverse possession of the property and would win in court. Having a residential house on airport property is not allowed by the FFA and could put our grants from the FFA in jeopardy. As you are aware, we are currently submitting a grant for the planning phase of the new terminal and want to follow up with a grant for the construction phase.

Heidi has once again overstepped her authority, has failed to communicate, and is basically being insubordinate. We don't know what all she told the gentleman. She is dangerous and the sooner we can separate her the better.

Should you have any questions, please contact me.

Thanks,

Don

Fwd: Moody's rating

Council Ward 3 Fostoria <councilward03@gmail.com>

Sun 3/19/2023 10:47 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPad

Begin forwarded message:

From: auditor@fostoriaohio.gov
Date: October 19, 2022 at 6:05:15 PM EDT
To: Council Ward 3 Fostoria <councilward03@gmail.com>
Subject: RE: Moody's rating

Don,

Our ambulance lease is through Truist Governmental Finance(BB&T).

I've sent Leroy at BHM the question regarding employment tax credits.

I've reached out to Key Bank government/non-profit and Meeder investments to get the conversation started with both. I've also reached out to two other firms whom I met at the GFOA conference a couple of weeks ago. I'll forward it on once I receive it.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Council Ward 3 Fostoria <councilward03@gmail.com>
Sent: Wednesday, October 19, 2022 4:44 PM
To: auditor@fostoriaohio.gov
Subject: Re: Moody's rating

Heidi:

I don't think we need a Moody's rating. We would if we were going to incur debt with a bank, but since we incur our debt with the State of Ohio, all we have to do is meet their requirements. As a

second thought, where did we finance the vehicles?

Also, would you please check with the accountants, bhm cpa group, to inquire if the City qualifies for the employment tax credit because our employees worked through the pandemic as essential workers. There rebates are significant if we qualify.

Finally, with regards to the investment advisors/brokers, if they send a proposal to the City that you can share with us, and if their proposals are not as good as Red Tree, there is no reason to have them present to Council. Let each of them know approximately how many dollars we intend to invest and ask them for proposals as to investments and what the fee structure is.

Thanks,

Don

Sent from my iPad

On Oct 18, 2022, at 8:05 PM, auditor@fostoriaohio.gov wrote:

Mr. Mennel,

They do not have a rating for the city. I've emailed them to ask how we can get one.

I found one for the school.

I will let you know how they reply.

Thank you for asking me to look it up.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image001.png>

Fwd: Heidi as City Finance Director

Kauffman, Steve <skauffman@fostoriaschools.org>

Sat 3/18/2023 8:16 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

My response to Don's email

----- Forwarded message -----

From: **Kauffman, Steve** <skauffman@fostoriaschools.org>

Date: Thu, Oct 27, 2022, 1:55 PM

Subject: Re: Heidi as City Finance Director

To: Don Mennel <dmennel@mennel.com>

Don,

I have the greatest respect for you, and I hope that you take this response with that knowledge.

You have always done extensive research, which is one of the things I appreciate most from you. To this point, you have one side of the story. I know you have a meeting scheduled for later today, and I anticipate you will learn many things that you are not currently privy to. I can assure you that nothing has been done by that office without full knowledge and approval of the state auditor's office. There have been no laws broken. There is nothing to report. You have a partial story fed to you by the SSD to cover issues coming from his office.

Knowing the current job market, her connections, and the relationship she maintains with the state auditor, I assure you that she will have no issue finding employment as a school treasurer, regardless of what members of council may choose to do. Thank you for your concern.

I do not put myself in the position to tell other elected officials what to do, as we are all independent of each other. I certainly will not create a conflict of interest by having the discussion you suggest. That said, I will suggest to you that you enter today's meeting with an open mind. It appears that there are many members of council who are making up their mind on a narrative without ever talking to the lead player.

I also recommend that you schedule a meeting with the state auditor to get the actual answers to your inquiries, not the story that Mr. Clark is telling.

Steve Kauffman, MA

Director of Bands, Fostoria City Schools

President, Ohio Music Education Association District 2

skauffman@fostoriaschools.org

On Thu, Oct 27, 2022 at 12:59 PM Don Mennel <dmennel@mennel.com> wrote:

Steve:

There have been several issues coming out of Heidi's office that are concerning and setting her up for repercussions. The using of monies in the budget set aside for software programs to allow the City to take back the tax assessments from RITA and purchasing new furniture, while perhaps legal, is certainly not wise for a public official. To over-ride the authorization on the purchase order, making it look as if the SSD approved the purchase, when he did not, is certainly not ethical. All of this is heading toward either a letter to the Ohio Ethics Commission or a Council vote of No Confidence in Heidi, or both.

Knowing that Heidi has hopes to become a school treasurer, if these things come to light and happen, she will have a very difficult time getting an appointment. I anticipate things coming to a head at the next council meeting.

I am sorry to have to be the bearer of bad news, but I think you and Heidi should have a discussion about these items over the weekend.

Thanks,

Don

Petition to recall Heidi Kauffman, Director of Finance for the City of Fostoria, Ohio, for **misfeasance in office**, specifically the ordering of new office furniture from funds designated for computer software programing while the City is under financial emergency, and **nonfeasance**, specifically failing to respond to requests for additional information from City Council.

Fwd: Heidi as City Finance Director

Kauffman, Steve <skauffman@fostoriaschools.org>

Sat 3/18/2023 8:16 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

My response to Don's email

----- Forwarded message -----

From: **Kauffman, Steve** <skauffman@fostoriaschools.org>

Date: Thu, Oct 27, 2022, 1:55 PM

Subject: Re: Heidi as City Finance Director

To: Don Mennel <dmennel@mennel.com>

Don,

I have the greatest respect for you, and I hope that you take this response with that knowledge.

You have always done extensive research, which is one of the things I appreciate most from you. To this point, you have one side of the story. I know you have a meeting scheduled for later today, and I anticipate you will learn many things that you are not currently privy to. I can assure you that nothing has been done by that office without full knowledge and approval of the state auditor's office. There have been no laws broken. There is nothing to report. You have a partial story fed to you by the SSD to cover issues coming from his office.

Knowing the current job market, her connections, and the relationship she maintains with the state auditor, I assure you that she will have no issue finding employment as a school treasurer, regardless of what members of council may choose to do. Thank you for your concern.

I do not put myself in the position to tell other elected officials what to do, as we are all independent of each other. I certainly will not create a conflict of interest by having the discussion you suggest. That said, I will suggest to you that you enter today's meeting with an open mind. It appears that there are many members of council who are making up their mind on a narrative without ever talking to the lead player.

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Steve Kauffman, MA

Director of Bands, Fostoria City Schools

President, Ohio Music Education Association District 2

skauffman@fostoriaschools.org

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Steve:

There have been several issues coming out of Heidi's office that are concerning and setting her up for repercussions. The using of monies in the budget set aside for software programs to allow the City to take back the tax assessments from RITA and purchasing new furniture, while perhaps legal, is certainly not wise for a public official. To over-ride the authorization on the purchase order, making it look as if the SSD approved the purchase, when he did not, is certainly not ethical. All of this is heading toward either a letter to the Ohio Ethics Commission or a Council vote of No Confidence in Heidi, or both.

Knowing that Heidi has hopes to become a school treasurer, if these things come to light and happen, she will have a very difficult time getting an appointment. I anticipate things coming to a head at the next council meeting.

I am sorry to have to be the bearer of bad news, but I think you and Heidi should have a discussion about these items over the weekend.

Thanks,

Don

Fw: Police Grant

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:12 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, October 10, 2022 9:16 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: Police Grant

Carla said that you received notice on receiving a police grant. I need all documentation pertaining to the grant before to ensure I get it added to the county budget meeting so it can be spent this year.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: Floor installation

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:11 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, October 10, 2022 9:17 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: Floor installation

After talking with Cindy about the flooring installation PO, she said that it can come out of the fund I have it submitted on. Can you please approve it so I can sign it? Our flooring installation will start this week.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: plow increase

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:11 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, October 17, 2022 9:26 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: RE: plow increase

Because the PO was for Reineke and the plow is being purchased through Kalida. Cancelling the PO freed up his leftover funds.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Monday, October 17, 2022 9:25 AM

To: auditor@fostoriaohio.gov

Cc: Eric Keckler <mayorkeckler@yahoo.com>

Subject: Re: plow increase

We are okay with it but it is my understanding this is a PO that was cancelled, (according to Felix on Friday) if so why are we cancelling projects that were part of the budget?

Josh

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, October 17, 2022 9:21 AM

To: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: plow increase

Felix is needing an \$6000 increase for the plow for his new truck. We would like to add this to the appropriations on Tuesday if you are both okay with it.

Just let me know.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1

-----Original Message-----

From: auditorcopy@fostoriaohio.gov <auditorcopy@fostoriaohio.gov>

Sent: Saturday, October 15, 2022 9:57 PM

To: auditor@fostoriaohio.gov

Subject: Scanned from a Xerox Multifunction Printer

Please open the attached document.

Attachment File Type: pdf, Multi-Page

Multifunction Printer Location:

Multifunction Printer Name: AltaLink C8135

Fw: Electronic Signature

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:08 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, October 31, 2022 2:58 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: Electronic Signature

Josh,

CMI can do an electronic signature if you would like one. You need to sign a piece of paper in black ink and email it to support@civica.us.com. Please reference ticket number 896101.

They will then get it set up for you.

Thank you,

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: I need this question answered.

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:07 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, November 17, 2022 10:55 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: I need this question answered.

Thank you! I appreciate you!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Thursday, November 17, 2022 10:54 AM

To: auditor@fostoriaohio.gov; Eric Keckler <mayorkeckler@yahoo.com>; lawdirector@fostoriaohio.gov

Subject: Re: I need this question answered.

In terms of the two vehicles during that period of time and continuing to some extent today the issue was less about price and more about availability.

On both of the vehicles there was extensive searching done by Chief Herbert to locate these vehicles and our engine was a demo model from the east coast that we were able to acquire. In terms of the ambulance it was a build that was anticipated to be 18 months lead time due to supply chain issues but we were pushed up in the process due to our ability to pay in full and keep the suppliers cost from continually escalating.

With the server this was a project long overdue and with the added tracking requirements at the time our previous server could not handle the workload. We were experiencing issues with our server that jeopardized public safety and operation of both the PD and FD if it were to have crashed. We took this opportunity to address these three areas that were lacking and in need of correction in regards to the public safety.

Regards,

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, November 17, 2022 10:22 AM

To: Josh Clark <ssd@fostoriaohio.gov>; Eric Keckler <mayorkeckler@yahoo.com>; lawdirector@fostoriaohio.gov
<lawdirector@fostoriaohio.gov>

Subject: I need this question answered.

The auditor's would like an answer to this question for the single audit. Can you please get me an answer by the end of the day today (Thursday)?

Was there a cost comparison done prior to purchasing the ambulance and the fire truck? (To compare the options for purchasing it, new vs used, etc.) If there were none completed, we would recommend the City document a narrative for both vehicles and the servers to show necessity and why the purchases were due to Covid.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: Xerox PO

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:06 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, November 17, 2022 2:58 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: waterclerk@fostoriaohio.gov <waterclerk@fostoriaohio.gov>; waterdist@fostoriaohio.gov <waterdist@fostoriaohio.gov>

Subject: Xerox PO

Josh,

We need \$715 in 520.525.31240 to complete the year for Xerox. May I move this from the school and travel fund?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Fw: PO Closures

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:06 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, November 21, 2022 12:34 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: PO Closures

I am in the process of reviewing and closing out a few 2019 and 2020 PO's. I've attached the list I am reviewing.

I am leaving open:

RG191278	Peterman Associates	\$41538.03
RG200394	Buckeye Pumps Inc	\$10128.89
RG200774	Kirk Brothers	\$202581.38
RG201253	Buckeye Pumps Inc	\$23037.00
RG201253	Whitta Construction	\$11108.54

Let me know if there are others that you know we need to leave open.

Thank you!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: Auditor's Office updates

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:05 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Monday, November 21, 2022 12:52 PM

To: Eric Keckler <mayorkeckler@yahoo.com>

Cc: Josh Clark <ssd@fostoriaohio.gov>

Subject: FW: Auditor's Office updates

-----Original Message-----

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Wednesday, November 16, 2022 2:15 PM

Subject: Auditor's Office updates

Council,

There are quite a few concerns about the updates in the auditor's office. This email serves to answer some of those concerns.

I've attached the POs from the purchases I made to update the auditor's office.

They were made from the auditors and income tax office funds. They were within the budget to spend. No new money was moved into any of these funds. These were from fund balances the council approved at the beginning of the year.

I have heard someone from council state that I did something unethical or illegal. I self-reported these concerns to the Ohio Ethics Commission and to the Ohio Auditor's office and both have said that I did nothing illegal or unethical.

We have learned that as the auditor/DOF, I can spend funds assigned to the auditors and income tax office without needed approval from others. I confirmed this with the Findlay Auditor's office. He also does not need approval to spend money from his office funds because it is his office, and he would know whether or not he had funds or not.

My office is open, and you are always welcome to get clarification about things that happen in this office.

Please send me an email, call me, or set up a time to meet with me if you have additional questions.

Have a good afternoon,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
Personal Cell: 614-565-9972

Fw: Park Truck repairs

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:05 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Tuesday, November 22, 2022 12:00 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: Park Truck repairs

I received the insurance check for the truck repairs minus the deductible yesterday. It was put into the park revenue fund.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: Budget questions

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:03 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: Don Mennel <dmennel@mennel.com>

Sent: Monday, December 19, 2022 8:54 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: Budget questions

Josh:

Thanks for the quick response. Let's see how things develop over time.

Don

From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Monday, December 19, 2022 8:53 AM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Budget questions

CAUTION EXTERNAL EMAIL

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Don:

Unfortunately her line items are like most departments with the exception being there is no approval of a PO for her to spend funds. Typically our checks and balances have POs ran through our office this is not the case with Heidi, she can directly approve and push through her POs.

Looking at the increase assumptions Cyndi used a 3% increase across the board with the exception being PD due to their new contract. I had mentioned the 8-12% increase for supervisors that you had mentioned and received pushback so it is at the 3% level. I was told we have money available in general funds for salaries if council sees fit to change that at some point in the coming year.

Josh

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: Don Mennel <dmennel@mennel.com>

Sent: Monday, December 19, 2022 7:36 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: Budget questions

Josh:

With regards to the budget, are the items in the Finance Director's budget line itemed in such a way that she can only spend the money on the items specified rather than whatever she thinks she needs in her department?

And what are the general wage increase assumptions in the budget?

Thanks,

Don

Fw: Update on NOPEC Electric Recertification Status

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:02 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Tuesday, December 20, 2022 12:21 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: Update on NOPEC Electric Recertification Status

Okay. I just wanted to make sure you also received it.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Tuesday, December 20, 2022 9:21 AM

To: auditor@fostoriaohio.gov

Subject: Re: Update on NOPEC Electric Recertification Status

We all received the same, it's a form letter they sent to member communities.

Josh

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, December 19, 2022 5:20 PM

To: Josh Clark <ssd@fostoriaohio.gov>; Eric Keckler <mayorkeckler@yahoo.com>; lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: FW: Update on NOPEC Electric Recertification Status

I received this today....

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Chuck Keiper <executivedirector@nopec.org>
Sent: Monday, December 19, 2022 2:00 PM
To: auditor@fostoriaohio.gov
Subject: Update on NOPEC Electric Recertification Status

Dear Steve,

As promised at last month's General Assembly, I wanted to provide a brief update before the holidays on the recent developments in our PUCO recertification case.

First and foremost, you can be sure that all of us at NOPEC are very focused on doing everything in our power to expedite resolution of this case so that we can provide a firm timeline for electric customer re-enrollment to our communities, residents and small businesses as soon as possible.

To that end, on November 22 we submitted NOPEC's electric certificate renewal application to the PUCO and respectfully requested that, in the best interest of Ohio consumers, they process and approve our application expeditiously. Unfortunately, on Friday, December 9, the PUCO issued an Entry which suspended the consideration of NOPEC's renewal application for 90 days, extended NOPEC's current certificate for the same period, and, for a third time, postponed the dates for filing comments in our case – this time by another month -- pushing the next steps in the process into mid-January.

Last Wednesday, the Ohio Consumers' Counsel filed a strongly-worded appeal of that Entry, reiterating that swift resolution of NOPEC'S recertification will benefit Ohio consumers. The PUCO's prolonged proceedings in this matter, which the OCC called "excessive" and "questionable", "can be expected to lead to more uncertainty. That means more market risk and potentially higher electricity prices for FirstEnergy's standard-offer consumers," the OCC stated in their filing calling for NOPEC's expedient recertification.

We were obviously very disappointed that the Commission further delayed a decision on NOPEC's certificate. In order to demonstrate the strong support for our timely recertification, this past Friday, we filed 100+ letters with the PUCO demonstrating the overwhelming support for NOPEC in this matter. I can't express enough my personal heartfelt gratitude for the effort so many of you made to prepare a support letter advocating for our prompt recertification. Nearly 80 member community leaders, a dozen State legislators, and a number of community organizations and small businesses prepared comments strongly endorsing NOPEC's recertification as a supplier to its 208 electric communities. And, as this Cleveland.com story posted Friday calls out, all this support is being noticed (<https://www.cleveland.com/business/2022/12/ohio-consumers-counsel-blats-puco-decision-to-push-back-nopec-case-saying-delay-could-increase-electric-bills.html>).

We remain optimistic and confident that, with that kind of robust support and our continued vigorous pursuit of our recertification, we will secure a positive outcome and be back to serving our electric customers mid next year. In the meantime, your community's residents who were enrolled in NOPEC's electric standard program price have all been temporarily returned to the utility's lower cost default service through next Spring. If you have any questions, please feel free to reach out to me or your NOPEC Relationship Manager.

And from all of us at NOPEC, may you and yours have a safe, relaxing, enjoyable holiday season and a happy and healthy 2023.

Regards,

Chuck Keiper
Executive Director and CEO

Fw: Request of Information: Overdue Invoices and Flooring

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:00 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: Mike Shaffer <mshaffer@fostoriaohio.gov>

Sent: Thursday, January 26, 2023 8:41 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: Re: Request of Information: Overdue Invoices and Flooring

Thanks Josh,

Have you attempted to talk to Heidi about this circumstance? It would be good for you two to discuss this and come to a solution to prevent this from happening in the future.

Mike Shaffer

Fostoria City Council - Ward 2

Phone: 419-619-1108

Email: mshaffer@fostoriaohio.gov

From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Thursday, January 26, 2023 8:21:20 AM

To: Mike Shaffer <mshaffer@fostoriaohio.gov>

Subject: Re: Request of Information: Overdue Invoices and Flooring

Mike:

There have been no purchase orders accepted since the cutoff date on November 23. I see some bills to my email and have seen invoices from Buckeye IT, Spectrum and at least one more indicating they are at the 90-day mark. In terms of the flooring in the water office, the Mayor and myself both asked that it be put into the building fund, which is where projects such as that typically come from.

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: Mike Shaffer <mshaffer@fostoriaohio.gov>

Sent: Tuesday, January 24, 2023 4:08 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>

Subject: Re: Request of Information: Overdue Invoices and Flooring

Wanted to follow up on this email since I have not heard back. If you could send me a response to the questions below it would be appreciated.

Thanks,

Mike Shaffer

Fostoria City Council - Ward 2

Phone: 419-619-1108

Email: mshaffer@fostoriaohio.gov

From: Mike Shaffer <mshaffer@fostoriaohio.gov>

Sent: Thursday, January 19, 2023 4:48 PM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>

Subject: Request of Information: Overdue Invoices and Flooring

Hi Josh,

A couple of questions::

As a follow-up from the executive committee meeting this week, you mentioned that we had bills that were 90+ days late for the city because of the finance department shutting down spending. Can you please let me know exactly which bills those are? I'm trying to do my due diligence so I can make an informed decision at the next council meeting.

Also you shared that money is budgeted for the floors in the water department, and at the meeting Heidi seemed to not think it was. Can you tell me which fund the money was budgeted to make those repairs?

Mike Shaffer

Fostoria City Council - Ward 2

Phone: 419-619-1108

Email: mshaffer@fostoriaohio.gov

Fw: ANTHEM BLUE CROSS/BLUE SHIELD EMS CHARGES

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 1:58 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, February 6, 2023 10:51 AM

To: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>; firechief@fostoriaohio.gov <firechief@fostoriaohio.gov>

Subject: ANTHEM BLUE CROSS/BLUE SHIELD EMS CHARGES

Here is the update that I received today regarding the fee schedule for Anthem Blue Cross/Blue Shield.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1

-----Original Message-----

From: auditorcopy@fostoriaohio.gov <auditorcopy@fostoriaohio.gov>

Sent: Monday, February 6, 2023 9:45 AM

To: auditor@fostoriaohio.gov

Subject: Scanned from a Xerox Multifunction Printer

Please open the attached document.

Attachment File Type: pdf, Multi-Page

Multifunction Printer Location:

Multifunction Printer Name: AltaLink C8135

Fw: New invoices

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 1:57 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Friday, February 10, 2023 12:59 PM

To: jamesonb@fostoriaohio.gov <jamesonb@fostoriaohio.gov>; cityincometax@fostoriaohio.gov <cityincometax@fostoriaohio.gov>

Cc: admin@fostoriaohio.gov <admin@fostoriaohio.gov>; waterclerk@fostoriaohio.gov <waterclerk@fostoriaohio.gov>; waterdist@fostoriaohio.gov <waterdist@fostoriaohio.gov>; water <water@fostoriaohio.gov>; sewer@fostoriaohio.gov <sewer@fostoriaohio.gov>; street@fostoriaohio.gov <street@fostoriaohio.gov>; firechief@fostoriaohio.gov <firechief@fostoriaohio.gov>; policechief@fostoriaohio.gov <policechief@fostoriaohio.gov>; electrician@fostoriaohio.gov <electrician@fostoriaohio.gov>; fpdrecords@fostoriaohio.gov <fpdrecords@fostoriaohio.gov>; Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>; lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>; finance@fostoriaohio.gov <finance@fostoriaohio.gov>; payroll_finance@fostoriaohio.gov <payroll_finance@fostoriaohio.gov>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: RE: New invoices

Send them to Pam [@cityincometax@fostoriaohio.gov](mailto:cityincometax@fostoriaohio.gov) and myself.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: jamesonb@fostoriaohio.gov <jamesonb@fostoriaohio.gov>

Sent: Friday, February 10, 2023 12:17 PM

To: auditor@fostoriaohio.gov

Cc: admin@fostoriaohio.gov; waterclerk@fostoriaohio.gov; waterdist@fostoriaohio.gov; water <water@fostoriaohio.gov>; sewer@fostoriaohio.gov; street@fostoriaohio.gov; firechief@fostoriaohio.gov; policechief@fostoriaohio.gov; electrician@fostoriaohio.gov; fpdrecords@fostoriaohio.gov; Eric Keckler

<mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>; lawdirector@fostoriaohio.gov; finance@fostoriaohio.gov; payroll_finance@fostoriaohio.gov; cityincometax@fostoriaohio.gov; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: Re: New invoices

Thanks

Just to be clear, emailing to you not Carla correct?

Yes I will need the same as Rob.

Thanks

Jameson Botimer
Assistant Superintendent
Class III Wastewater Treatment Operator

City of Fostoria
Wastewater Treatment Plant
1301 Perrysburg Road
Fostoria, OH 44830
419-722-9250
JamesonB@fostoriaohio.gov

On Feb 10, 2023, at 10:25 AM, auditor@fostoriaohio.gov wrote:

Jameson,

You may email them to me. Just make sure they are signed and have a PO# written on them, or that you have written in the email that they are okay to pay and the PO#.

Did you need your expenses and revenues for 2021 for reporting purposes? Rob was in this morning needing them, so if you need them also, I can print them and send them to you.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: jamesonb@fostoriaohio.gov <jamesonb@fostoriaohio.gov>

Sent: Friday, February 10, 2023 10:19 AM

To: auditor@fostoriaohio.gov

Cc: admin@fostoriaohio.gov; waterclerk@fostoriaohio.gov; waterdist@fostoriaohio.gov; water@fostoriaohio.gov; sewer@fostoriaohio.gov; street@fostoriaohio.gov; firechief@fostoriaohio.gov; policechief@fostoriaohio.gov; electrician@fostoriaohio.gov; fprecs@fostoriaohio.gov; Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark

ssd@fostoriaohio.gov; lawdirector@fostoriaohio.gov; finance@fostoriaohio.gov;
payroll_finance@fostoriaohio.gov; cityincometax@fostoriaohio.gov; Cynthia A. McCafferty
<CAMccafferty@ohioauditor.gov>

Subject: Re: New invoices

We have to physically bring them to the office or can we scan and email them to your office?

Jameson Botimer
Assistant Superintendent
Class III Wastewater Treatment Operator

City of Fostoria
Wastewater Treatment Plant
1301 Perrysburg Road
Fostoria, OH 44830
419-722-9250
JamesonB@fostoriaohio.gov

On Feb 9, 2023, at 4:14 PM, auditor@fostoriaohio.gov wrote:

We have new process concerning bringing new invoices to our office.

1. We have a new automatic date and time stamp that will print "RCVD(date and time)". You are required to stamp all invoices you are turning into the office to be paid when you come into the office.
2. You need to make sure the invoice has been signed by you. That shows us that you agree to the total and the received product.
3. You need to make sure the PO number is on the invoice. This helps us by

letting us know which PO the invoice is regarding.

4. Then place the invoice in the “New Invoice” Basket by the Keurig. Do not put invoices in any other basket in that area.

Thank you for your help!

Please let us know if you have any questions.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Fw: Vance

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 1:56 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: policechief@fostoriaohio.gov <policechief@fostoriaohio.gov>

Sent: Friday, February 17, 2023 12:43 PM

To: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: Re: Vance

Yeah, we got the shotguns last week. That PO was put in towards the end of summer in 2022, I believe

Get [Outlook for iOS](#)

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Friday, February 17, 2023 12:40:16 PM

To: policechief@fostoriaohio.gov <policechief@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: Vance

And the larger Vance PO(12718.56) is spoken for correct?

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: policechief@fostoriaohio.gov <policechief@fostoriaohio.gov>

Sent: Friday, February 17, 2023 12:35 PM

To: auditor@fostoriaohio.gov

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: Re: Vance

Heidi

Not sure without seeing them, but I believe these are the ones probably from Vance's we talked about yesterday that were from 2021, because of the back order issues, but you stated there is money there to pay them; from what I have in my records I can't find any information on how Lorenzo went about purchasing these items, and the PO #'s on the invoices don't match the requisitions. So, however we need to go about fixing this before we buy anything else from them, I'm on board. If need be, I can do PO's on Monday.

Thanks

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From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Friday, February 17, 2023 12:21:09 PM
To: policechief@fostoriaohio.gov <policechief@fostoriaohio.gov>
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>
Subject: Vance

Gabe,

The two invoices you turned into us dated for December 28th and December 8th, do not have a PO.

Would you like me to put in a PO for these?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Fw: Memorial Building

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 1:55 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Wednesday, February 22, 2023 8:49 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>

Subject: RE: Memorial Building

We already spoke and withdrew the claim at the cemetery and the rail park.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Josh Clark <ssd@fostoriaohio.gov>

Sent: Wednesday, February 22, 2023 8:16 AM

To: auditor@fostoriaohio.gov

Cc: Eric Keckler <mayorkeckler@yahoo.com>

Subject: Re: Memorial Building

To my knowledge the window was fixed the day of the incident or the next day. We typically in years past try to self insure these small incidents so we are not making unnecessary insurance claims thus driving up our costs. I will verify this with Eric but I know when him and I spoke in the last few weeks we talked about not making claims on small incidents. Thank you for checking on this I will let you know if this is not the case.

Josh

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, February 20, 2023 11:41 AM

To: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: Memorial Building

Have we received any repair quotes for the Memorial Building yet?

Do you want me to request and insurance adjuster to come out?

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Fw: [External]FW: HANGAR RENTAL INCOME - JANUARY 2023

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 1:55 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, February 23, 2023 3:14 PM

To: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>; finance@fostoriaohio.gov <finance@fostoriaohio.gov>; payroll_finance@fostoriaohio.gov <payroll_finance@fostoriaohio.gov>; cityincometax@fostoriaohio.gov <cityincometax@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: [External]FW: HANGAR RENTAL INCOME - JANUARY 2023

We did bill for February. Matt had called and asked us to. I said that we could but that he needed to call and talk with the Mayor and Josh if there were going to be changes.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Sent: Thursday, February 23, 2023 1:15 PM

To: auditor@fostoriaohio.gov; finance@fostoriaohio.gov; payroll_finance@fostoriaohio.gov; cityincometax@fostoriaohio.gov

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: FW: [External]FW: HANGAR RENTAL INCOME - JANUARY 2023

Hi Heidi –

This is going to have to wait until the next Council meeting to do anything with appropriations. It is my understanding that the company was taking over the hangar billing starting February 1st? The management company was going to do the billing and the collections from that point forward? I guess I need further clarification from Josh and/or the Mayor if this is true assumptions. If this is the case, when will the City stop billing for the hangars? Did the City bill for the hangars in February? The amount that needs appropriated depend on answers to the questions above.

Thank you!



From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, February 23, 2023 11:36 AM
To: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>
Cc: finance@fostoriaohio.gov; cityincometax@fostoriaohio.gov; payroll_finance@fostoriaohio.gov; Eric Keckler <mayorkeckler@yahoo.com>
Subject: [External]FW: HANGAR RENTAL INCOME - JANUARY 2023

***** Auditor of State Security Notice *** This e-mail is from an external source. Think before you click links or open attachments.**

Cindy,

Here is the January invoice for the airport. There are not enough funds in 101.660.531700 Other Contractual Services to pay this invoice. All other items in their group can't be pulled from due to needing those funds for those objects.

Also, did you find out if we are going to be able to continue to pay these each month? If so, that fund will need to be increased by \$20,000 to cover the year.

Please let us know what you would like us to do.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Fairway Aviation Services <fairwayaviationservices@gmail.com>
Sent: Thursday, February 23, 2023 11:24 AM
To: finance@fostoriaohio.gov
Cc: auditor@fostoriaohio.gov; Andy Clouse <andy@clousehousegolf.com>
Subject: Re: HANGAR RENTAL INCOME - JANUARY 2023

Thanks, Pamela.

Please see the attached invoice.

Matt McVicker

On Thu, Feb 9, 2023 at 2:11 PM finance@fostoriaohio.gov <finance@fostoriaohio.gov> wrote:

Thanks Matt!

Pamela R. Fletcher

**Finance Administrator
City of Fostoria
213 S. Main St.
Fostoria, OH 44830
(419) 436-3330 Opt. 3**



Fw: List of Assets

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 1:55 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: Josh Clark <ssd@fostoriaohio.gov>
Sent: Friday, February 24, 2023 11:53 AM
To: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Subject: Re: List of Assets

Under distribution please.

Josh

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Friday, February 24, 2023 11:52 AM
To: Josh Clark <ssd@fostoriaohio.gov>
Subject: RE: List of Assets

Did you want the Vac truck under the water dept or water distribution?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Josh Clark <ssd@fostoriaohio.gov>
Sent: Friday, February 24, 2023 11:41 AM
To: auditor@fostoriaohio.gov
Subject: List of Assets

Heidi:

Can you provide me with our asset list for insurance purposes please? We are looking at pricing from other agencies and they require this information to work up a quote. Thank you,

Josh

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

Fw: November 4th, PO cut off date

Josh Clark <ssd@fostoriaohio.gov>

Wed 3/15/2023 2:12 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Joshua D. Clark
Safety Service Director
City of Fostoria, Ohio

From: jamesonb@fostoriaohio.gov <jamesonb@fostoriaohio.gov>

Sent: Wednesday, October 5, 2022 9:25 AM

To: Josh Clark <ssd@fostoriaohio.gov>

Subject: FW: November 4th, PO cut off date

Josh,

FYI

Jameson Botimer
Assistant Superintendent
Class III Wastewater Treatment Operator

City of Fostoria
Wastewater Treatment Plant
1301 Perrysburg Road
Fostoria, OH 44830
JamesonB@Fostoriaohio.gov
419-722-9250

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Wednesday, October 5, 2022 9:16 AM

To: jamesonb@fostoriaohio.gov

Subject: November 4th, PO cut off date

Good afternoon,

Now that we are into October, we need each of you to make sure all Purchase Orders that you need for the rest of this year, are entered into the system by **FRIDAY, NOVEMBER 4th**.

After **FRIDAY, NOVEMBER 4TH**, the purchase order system will be turned off and only emergency PO's that go through our office will be entered.

Communication is key!

We aren't saying it's an automatic no, but we are saying that we need all planned projects, that you are still working on, that need a PO, are opened before **FRIDAY, NOVEMBER 4th**.

This is to ensure that all bills are paid by the end of the year.

If you have any questions, please ask us.

I will be sending out an invite for a supervisor meeting on Wednesday, October 12th, at 1:30p in the conference room here at the municipal building. My office has a few things we would like to go over for the end of the year. Please respond to the invite when you receive it.

Thank you!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1





Josh Clark



Wednesday, Feb 1 • 7:15 PM



Just got this from Gabe

*Text
Messages
between Eric
Keckler & ~~Eric~~
Josh Clark*

They cut my equipment budget by over 100k and are saying that I have already spent and encumbered over 21k? I never got any POs back after the first week of

November 2018



NOVEMBER, NOTHING
WAS PURCHASED

This is complete
bulls.





Josh Clark



Apparently this was all on Mike's FB page


22:56






Mike Shaffer - Fostoria City Council Ward 2
 Feb 9 · 🌐


Text messages between Eric Lecker + Josh Clark


Eve Bulkowski
 Thank you for your transparency. I attended the city council meeting on Tuesday and found Kaufman's financial updates to be helpful and lent the transparency that the citizens of Fostoria have been asking for. It's incredulous that some council members want to fire someone so dedicated to her position. My question is: Why?

👍 Like Reply   · 3

 Top fan
Heidi Rebecca
 Eve Bulkowski I'm a woman.


👍 Like Reply   · 5


Eve Bulkowski
 Heidi Rebecca I don't doubt that this may be a problem for some. I've heard the difference in tone and attitude when some speak.

👍 Like Reply 1

 Write a reply...

 Top fan
Heidi Rebecca

 Write a comment...   



22:56



Mike Shaffer - Fostoria City Council Ward 2



Feb 9



1991411

Heidi Rebecca

Eve Bulkowski seriously though, I'm making them follow the Order process and fo' get. This was the only ite non-compliant on the working to get all depa. follow this process. But it can be hard





Josh Clark



I didn't read either of them

I just called Stephanie she's worried also because the job description says "occupies the residence at the airport 24/7 security to the airport"

We're trying to get Chuck out of

*Text messages
between
Keceler &
Josh
Clark*

there and not have
someone living there
after him.





Josh Clark



How the hell does that even happen?

Call Cindy tomorrow and try to get it figured out.

Then try to get Heidi to fix it.

If not, then make a big scene at City Council so they know she already broke this year's

Text messages between Eric Keckler & Josh Clark

budget

He has \$16,000 for
equipment ↓ for the
entire year he just



Josh Clark



get...
there and not have
someone living there
after him.



Dismiss it and
rewrite it

I'll take a look at it

I want to make sure
she didn't give it to
him also. I will write
it Monday and next
Thursday Stephanie

*Text
Messages between
Eric Keeler &
Josh Clark*

and I are going to
focus the whole day
on Chuck and get
that issue resolved.





Josh Clark



Feb 9 · 🌐



Top fan

Heidi Rebecca

Eve Bulkowski seriously though, I'm making them follow the Purchase Order process and follow their budget. This was the only item found to be non-compliant on the audit and I am working to get all departments to follow this process. But it can be hard when the Safety Service Director didn't understand how it should work and had to confirm again with the State Auditor that I was telling the truth.

1w Like Reply

2 🗨️



Eve Bulkowski

Heidi Rebecca And this is what citizens expect from you and why we trust in your work. We have laws and regulations for a reason and thank you for holding them to account.

1w Like Reply

1 🗨️



Top fan

Heidi Rebecca

Deitra Stover come in any time. Also, look on the city website at the Auditor's name



Write a comment...



Home



Friends



Watch



Marketplace



Notifications



Menu

*Text messages
between Eric Keckler
& Josh Clark*



She's a damn liar

It has to be

addressed at the

addressed at the
council meeting.
The truth will be
painful for them





Josh Clark



Thursday, Jan 19 • 5:38 PM

Did you see the email from Mike and another from Heidi? Heidi's concerns me that she wrote a job description for Chuck and when you read it he could infer it's a full time position, which would entitle him to benefits and such.

*Text messages
between Eric
Keckler &
Josh Clark*



I didn't read either of
them



Josh Clark



this may be a problem for some.
I've heard the difference in tone
and attitude when some speak.

1w Like Reply 1

Write a reply...



Top fan

Heidi Rebecca



Write a comment...



Home



Friends



Watch



Marketplace



Notifications



Menu

22:56



Mike Shaffer - Fostoria City Council Ward 2

Feb 9 · 🌐



Top fan

Heidi Rebecca

[Eve Bulkowski](#) seriously though, I'm making them follow the Purchase Order process and follow their budget. This was the only item found to be non-compliant on the audit and I am working to get all departments to follow this process. But it can be hard when the Safety Service Director didn't understand how it should work and had to confirm again with the State Auditor that I was telling the truth.

1w Like Reply 2



Eve Bulkowski

[Heidi Rebecca](#) And this is what citizens expect from you and why we trust in your work. We have laws and regulations for a reason and thank you for holding them to account.

1w Like Reply 1



Top fan

Heidi Rebecca

[Deitra Stover](#) come in any time. Also, look on the city website at

Text messages between Eric Keckler & Josh Clark

TOP ALIENATOR'S NAME



Write a comment...



Home



Friends



Watch



Marketplace



Notifications



Menu



She's a damn liar



FW: City Council Meeting

Amy Mendoza <amendoza@fostoriaohio.gov>

Fri 1/27/2023 8:30 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: Amy Mendoza

Sent: Wednesday, January 25, 2023 10:15 AM

To: auditor@fostoriaohio.gov

Subject: City Council Meeting

Hi Heidi,

Zach was kind enough to give me his video from the past council meeting that I missed and after viewing it, I was hoping we could talk. Please give me a call sometime before February 7th, when you have a few minutes. Thank you!

Cordially,

Amy Mendoza

Amy Mendoza (she/her)

Ward 1 – City Councilperson

amendoza@fostoriaohio.org

(419) 619-2382

"The secret of change is to focus all of your energy not on fighting the old, but on building the new."

-Socrates

Amy Mendoza

From: auditor@fostoriaohio.gov
Sent: Wednesday, November 16, 2022 10:52 AM
To: Amy Mendoza
Subject: RE: Follow-up Qs from last nights' City Council

Follow Up Flag: Follow up
Flag Status: Flagged

The PO's are for the purchase of new flooring, installation, paint and furniture for the auditor's office.

The city has not been following the ORC concerning Then and Now PO's. The rules state that I can only stamp/approve PO's under \$3000. Council must approve the payments that are over \$3000.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Amy Mendoza <amendoza@fostoriaohio.gov>
Sent: Wednesday, November 16, 2022 10:34 AM
To: auditor@fostoriaohio.gov
Subject: Follow-up Qs from last nights' City Council

Hi Heidi,

Could you please send me the four purchase orders concerning the renovations that Mr. Cassidy mentioned in the Finance Committee meeting last night? Also, what is the reason there needs to be an approval from Council for expenses over \$3,000 now? Thank you.

Cordially,

A handwritten signature in cursive script that reads "Amy Mendoza".

Amy Mendoza
Ward 1 – City Councilperson

"The secret of change is to focus all of your energy not on fighting the old, but on building the new."

-Socrates

Amy Mendoza

From: auditor@fostoriaohio.gov
Sent: Wednesday, November 16, 2022 2:15 PM
Subject: Auditor's Office updates
Attachments: DOC.pdf

Follow Up Flag: Follow up
Flag Status: Completed

Council,

There are quite a few concerns about the updates in the auditor's office. This email serves to answer some of those concerns.

I've attached the POs from the purchases I made to update the auditor's office.

They were made from the auditors and income tax office funds. They were within the budget to spend. No new money was moved into any of these funds. These were from fund balances the council approved at the beginning of the year.

I have heard someone from council state that I did something unethical or illegal. I self-reported these concerns to the Ohio Ethics Commission and to the Ohio Auditor's office and both have said that I did nothing illegal or unethical.

We have learned that as the auditor/DOF, I can spend funds assigned to the auditors and income tax office without needed approval from others. I confirmed this with the Findlay Auditor's office. He also does not need approval to spend money from his office funds because it is his office, and he would know whether or not he had funds or not.

My office is open, and you are always welcome to get clarification about things that happen in this office.

Please send me an email, call me, or set up a time to meet with me if you have additional questions.

Have a good afternoon,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
Personal Cell: 614-565-9972

Amy Mendoza

From: auditor@fostoriaohio.gov
Sent: Wednesday, January 25, 2023 10:17 AM
To: Amy Mendoza
Subject: RE: City Council Meeting

Follow Up Flag: Follow up
Flag Status: Completed

If you are available today, you are welcome to call me. I'm at the office.

614-565-9972

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Amy Mendoza <amendoza@fostoriaohio.gov>
Sent: Wednesday, January 25, 2023 10:15 AM
To: auditor@fostoriaohio.gov
Subject: City Council Meeting

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Cordially,

Amy Mendoza

Amy Mendoza (she/her)
Ward 1 – City Councilperson
amendoza@fostoriaohio.org
(419) 619-2382

"The secret of change is to focus all of your energy not on fighting the old, but on building the new."

-Socrates

Amy Mendoza

From: Sarena Reese <sarena2771@gmail.com>
Sent: Friday, February 10, 2023 3:32 PM
To: Amy Mendoza
Subject: Re: Enacting the approved charter amendment for Dir. of Finance & Law

Thanks for your quick response Amy! It baffles me that they felt the need to push this through so quickly without the qualifications being defined. The public will pretty much have no say in those qualifications whatsoever! I appreciate you supporting Heidi and Stephanie!

Kind Regards,
Sarena Reese
Mary Kay Independent Beauty Consultant
www.marykay.com/sarenar
419-619-3660

On Fri, Feb 10, 2023 at 2:59 PM Amy Mendoza <amendoza@fostoriaohio.gov> wrote:

Thank you for reaching out to all of council. I will attempt to answer your questions to the best of my ability and from my vantage point.

1. The ordinances were to enact the changes sooner.
2. They have been discussed at least during three separate executive sessions and will need to be finalized by February 7th, the council meeting prior to the end of the 30 day mark which will be day 28; as soon as they are finalized, I will be more than happy to share them with anyone.
3. I am absolutely in favor of appointing those positions to the 2 ladies who currently hold them and am not aware of any other candidates.

All of council has a fostoriaohio.gov email address but not everyone uses theirs, I am not sure why. There were a lot of errors in the meeting minutes for January 17th that have not been corrected yet. I am certain as soon as Mike has the corrected meeting minutes and available time to, he will upload them.

Thank you again for your concerns and involvement.

Cordially,

Amy Mendoza

Amy Mendoza (she/her)

Ward 1 – City Councilperson

amendoza@fostoriaohio.org

(419) 619-2382

"The secret of change is to focus all of your energy not on fighting the old, but on building the new."

-Socrates

From: Sarena Reese <sarena2771@gmail.com>

Sent: Friday, February 10, 2023 1:57 PM

To: Steve Kauffman <councilpresident@fostoriaohio.gov>; Amy Mendoza <amendoza@fostoriaohio.gov>; Mike Shaffer <mshaffer@fostoriaohio.gov>; councilward03@gmail.com; tlake10244 <tlake10244@aol.com>; fostoriacouncilmanshaver@gmail.com; gcassidy <gcassidy@ftlco.com>; Edward Logsdon <elogsdon@fostoriaohio.gov>

Subject: Enacting the approved charter amendment for Dir. of Finance & Law

Good afternoon,

I have a few questions regarding the ordinances in the subject line that were passed at the last council meeting and would appreciate some clarification. I've gone back and listened to the past few meetings to try to get more clarification and find myself more confused.

1. It is my understanding that these ordinances were simply codifying the amendments that were approved by the voters and those amendments would go into effect at the end of the elected term. How did it end up that those terms are now ending 30 days from the ordinance being approved?

2. Have the qualifications for these now appointed positions been discussed and if so, when will those be shared with the public? If not, when do you plan to discuss them?

3. Are you in favor of appointing those positions to the 2 ladies who currently hold them and if not, are there other candidates you have in mind?

A couple things off topic... Why don't you all have a dot gov email address? Also, I am unable to access the meeting minutes for the 1/17 meeting on the website.

Thanks in advance for any clarification you are able to provide.

Kind Regards,

Sarena Reese

Mary Kay Independent Beauty Consultant

www.marykay.com/sarenar

419-619-3660

Amy Mendoza

From: Amy Mendoza
Sent: Friday, February 17, 2023 9:39 AM
To: auditor@fostoriaohio.gov
Subject: RE: income tax fund

Follow Up Flag: Follow up
Flag Status: Completed

I really like going in the direction, thanks Heidi!

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Friday, February 17, 2023 9:35 AM
To: Amy Mendoza <amendoza@fostoriaohio.gov>
Subject: RE: income tax fund

It may not be a bad thing to look at building a counter with a glass partition to help with security in her office. Similar to what is in our offices and the clerk of court office.

I don't believe it would be enough to do the water office, but nothing says that we couldn't work that into next years budget, especially if they do get new flooring this year.

I would also like to see the conference room get updated to look like a conference room and not a break room.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Amy Mendoza <amendoza@fostoriaohio.gov>
Sent: Friday, February 17, 2023 8:54 AM
To: auditor@fostoriaohio.gov
Subject: RE: income tax fund

I'm sure updating Brooke's office will fall far below this amount although I prefer that idea to the other. Are there other offices/people that could benefit from new furniture as well?

Cordially,

Amy Mendoza
Amy Mendoza (she/her)

Ward 1 – City Councilperson
amendoza@fostoriaohio.org
(419) 619-2382

*“The secret of change is to focus all of your energy not on fighting the old, but on building the new.”
-Socrates*

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, February 16, 2023 5:48 PM
To: Amy Mendoza <amendoza@fostoriaohio.gov>; Mike Shaffer <mshaffer@fostoriaohio.gov>
Subject: income tax fund

I have two ideas for the leftover money the \$17,000 left over in the furniture fund:

1. Move the money to the Mayor’s office furniture fund to let Brooke pick out a counter/desk.
2. Move the funds to a line that would allow us to start hosting a dinner to celebrate people who work for the city. We could honor those who are celebrating work anniversaries and maybe those who have created/started new things that save the city money or something that made a process more efficient.

What do you think?

The school has a dinner every year to do this that has always been liked by the staff.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Amy Mendoza

From: auditor@fostoriaohio.gov
Sent: Monday, February 20, 2023 2:06 PM
To: Mike Shaffer; Amy Mendoza
Subject: RE: income tax fund

Follow Up Flag: Follow up
Flag Status: Completed

I can start talking with the mayor and see how he feels about it. We can also wait till the end of the year and not carry it over into the 2024 budget and allocate for these areas at that point in time.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Mike Shaffer <mshaffer@fostoriaohio.gov>
Sent: Monday, February 20, 2023 12:53 PM
To: auditor@fostoriaohio.gov; Amy Mendoza <amendoza@fostoriaohio.gov>
Subject: Re: income tax fund

I personally like the idea of doing something with those funds. The mayors office does need an update badly, but I think it's up to him to care enough to make the recommendation. I think using the money to help fix the floor/mold issues or doing something for the employees is a nice idea. I don't think it will do anything to change the minds some council members who think the money could have gone towards other things.

Maybe if you share there is left over money in that budget during a meeting we could ask council members how to best spend it and we could bring these as potential ideas.

Thanks,

Mike Shaffer
Fostoria City Council - Ward 2
Phone: 419-619-1108
Email: mshaffer@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, February 16, 2023 5:47:31 PM

To: Amy Mendoza <amendoza@fostoriaohio.gov>; Mike Shaffer <mshaffer@fostoriaohio.gov>
Subject: income tax fund

I have two ideas for the leftover money the \$17,000 left over in the furniture fund:

1. Move the money to the Mayor's office furniture fund to let Brooke pick out a counter/desk.
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What do you think?

The school has a dinner every year to do this that has always been liked by the staff.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1





Search



Heidi Rebecca



Inbox



Heidi Rebecca

Facebook

You're friends on Facebook

Waitress/Bartender/Hostess at The Empire at 138 and Small business owner at Steve and Heidi Mercantile

2/17/22, 10:17 AM

Congratulations on your appointment! You will do great.

2/17/22, 11:43 AM



Thank you!

Mar 1, 2023, 12:45 PM

Mike shared your FB msg to him with me last night during council's work session. I totally understand and respect your decision but I hate that it has come to this. I really wish you would reconsider! You are an asset and our city needs you! Please don't give them what they want. (I HAD to at least try.) For what it's worth, I appreciate all you did and were trying to do and wish you the best of luck in all your endeavors! Samaritan's Purse - Operation Christmas Child is my absolute fav and I am jealous that you will be volunteering with them! So cool!

Unless you change your mind and decide to stick around like I strongly wish you would!



Aa





Search



Mike, Derrek
Active now



Inbox



Mike, Derrek

Derrek Russell created this group

Add Name Members

Feb 8, 2023, 8:45 AM

Derrek

Too of the morning guys!! Instead of texting both of you separate I figured why not text in a little group. I was just curious as to your insight why you cited down the law and finance personnel? I want to get I formation because all I hear is pros. I'd like to hear your position if you guys wanted to share. If not that's cool too. Just wanted your opinions as I take you two seriously. Lake and logsdkn and Cassidy..... not so much! Lol

Feb 8, 2023, 9:01 AM

Mike

Hey Derrek, from my perspective there is background stuff happening and in fighting in the city. I will be straightforward here... the reason Mennel and Cassidy did this is because they want to fire Heidi Kauffman. They have not been communicating with her, they are on the finance committee and don't talk to her. They are going behind her back to attempt to change finance processes and having one on one meetings with the SSD talking about the finance director. They are blaming her for things that occurred before she was in office, and the SSD and Finance Director do not get ↓ ' currently. The SSD is not following PO processes and is holding ↓.s back saying it's the finance directors fault they are late (when in fact he's being insubordinate). To





Search



Mike, Derrek

Active now



Inbox



blaming her for things that occurred before she was in office, and the SSD and Finance Director do not get along currently. The SSD is not following PO processes and is holding bills back saying it's the finance directors fault they are late (when in fact he's being insubordinate). To be clear I agree with the decision that finance director and law director reports to council but it was going to happen in January 2024 anyways. I don't think we are ready for it, because we have to finalize job descriptions and establish wages. I think Heidi is doing a fabulous job and waiting until January would have given us more time to prep for this. There are games being played right now. So since council approved those ordinances, at this point the clock is ticking... Stephanie and Heidi have 30 days of work left and if we do not appoint them back to their current roles they will be gone. Mennel and Cassidy do not have backups for the Finance Director. Mennel believes that we don't necessarily need a finance director and we are okay being in Financial Emergency in the city. On top of that, he's running for mayor, if he were to win, this is leaving council in a bad position because we wouldn't have a finance director.



Derrek

Anhhh ok. I believe in you two and whole-heartedly respect your decisions. I agree. Heidi is doing a hell of a job and is truly an asset for our city! So is Stephanie! It's hard to rebuild something that has been neglected for so long! I believe Cassidy is a mennel dick rider (pardon my French). He will say and do whatever it is mennel wants. I believe your sentiments to be true and I will inquire at the next meeting as to what will happen. I will get on board!!

Derrek

I thought there was some fishy shit goin on. I was proud of your brother for finally firing back with a well poised stance! I was impressed! I'd like to see more of that from him!

A very simple answer for me is this: The voters put through the amendments with the thought that the changes would take effect at the end of their current terms. I felt changing that would be undermining voters and did not feel comfortable doing so, if that makes sense.



Aa





Search



Mike, Derrek
Active now



Inbox



A very simple answer for me is this: The voters put through the amendments with the thought that the changes would take effect at the end of their current terms. I felt by changing that would be undermining voters and did not feel comfortable doing so, if that makes sense.

2



Derrek

Oh and Billy sayre did not get the signatures needed?



Mike

That's what Billy said... but there are some people checking on that



Derrek

Ok. I don't like that serpent. 😊



Mike

He was really upset about it last night... I don't like how he does business, but we get along with another.



Derek, I will always vote with my conscience. Heidi is doing an amazing job and is not getting the respect she so rightfully deserves. I do not believe anyone could come in and do a better job. And yes, of course, Stephanie is great. Thank you for your support.

2



Derrek

I try and support the good for the city! I truly do care. I know I can come across as an asshole but I want the best!



Feb 8, 2023, 11:09 AM



Derrek

Do you guys know when the debate , ↓ rms are going to be held for mayor?



CHARTER AMENDMENT/DIRECTOR OF FINANCE

-Replacing current Article V, 5.02 and repealing Article V, 5.03

5.02 Director of Finance

(A) The Department of Finance shall be under the supervision, direction, and control of the Director of Finance, who shall be an elector and shall meet the qualifications as described in the job description which is to be developed by City Council. The Director of Finance shall be appointed by City Council by majority vote and for an indefinite term. He or she may be removed by City Council by majority vote.

(B) The Director of Finance shall be the chief fiscal officer of the City and shall perform the powers, duties and functions now or hereafter given to City Finance Directors by this Charter and the General Laws of Ohio. The Director of Finance shall have other powers, duties and functions as provided by ordinance or resolution. The Director of Finance shall keep the financial records of the City; establish the accounting systems, financial records and reports used by the offices, departments, divisions, bureaus, boards and commissions of the City; prepare and submit the budget and appropriation matters; provide full and complete information concerning the financial affairs and status of the City as requested by Council; and provide full and complete information and assistance concerning the finances or accounting systems or records of any office, department, division, bureau, board, or commission of the City as requested by Council.

(C) Council shall conduct an annual performance review within thirty (30) days of the anniversary of the appointment of the Director of Finance.

5.03

Repealed

CHARTER AMENDMENT/DIRECTOR OF LAW

-Replacing current Article V, 5.01

Article V

ADMINISTRATIVE DEPARTMENTS

5.01 Director of Law

(A) The Department of Law shall be under the supervision, direction, and control of the Director of Law, who shall be appointed by City Council by majority vote and shall serve for an indefinite term. He or she may be removed by City Council by majority vote. He or she shall be the appointing authority for the Department of Law.

(B) The Director of Law shall be an elector and shall be an attorney-at-law duly authorized to practice law in the State of Ohio.

(C) The Director of Law shall be the legal advisor, prosecuting attorney and counsel for the City, and subject to the direction of Council, shall represent the City in all proceedings in Court or before any administrative board or body. The Director of Law shall perform all other powers, duties, and functions now or hereafter imposed on Directors of Law under the laws of Ohio, and shall perform other duties as required by this Charter, by ordinance or resolution, or as directed by the Council.

(D) The Council may provide for assistants to the Director of Law. All assistants shall be appointed by the Director of Law. The assistants shall be responsible to the Director of Law and when authorized by the Director of Law, may exercise all or any part of the powers, duties, and functions authorized by and in the manner provided by the Director of Law or the Council.

(E) Council shall conduct an annual performance review within thirty (30) days of the anniversary of the appointment of the Director of Law.

CITY OF FOSTORIA, OHIO

Ordinance No.: 2023 - 07
Sponsored by: _____

AN ORDINANCE

Enacting the approved Charter Amendment to Fostoria City Charter Article V, section 5.02, entitled Director of Finance; abolishing the elected position of Director of Finance; and creating the position of Director of Finance to be appointed by the City of Fostoria City Council, and declaring an emergency to exist.

WHEREAS, the voters of the City of Fostoria approved an amendment to the City of Fostoria Charter on May 2, 2022; and,

WHEREAS, the approved amendment provides that the Director of Finance shall meet the qualifications as described in the job description which is to be developed by City Council. The Director of Finance shall be appointed by City Council by majority vote and for an indefinite term.

WHEREAS, pursuant to Ohio Revised Code section 705.04, the office of the elected Director of Finance shall be abolished and the term of the elected Director of Finance shall expire upon the passing of an ordinance for the performance of the duties of the Director of Finance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock, and Wood Counties, Ohio:

SECTION 1. The approved Charter Amendment to Fostoria City Charter Article V, section 5.02, entitled Director of Finance shall hereby be enacted and effective upon passage of this ordinance.

SECTION 2. The Council of the City of Fostoria hereby establishes the position of "Director of Finance," to be appointed by the City Council. The appointed Director of Finance shall perform the duties of the office as set forth by the Fostoria City Charter and the job description to be developed by the City Council.

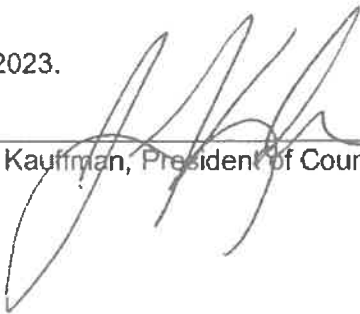
SECTION 3. The office of the elected Director of Finance is hereby abolished and the term of the elected, or appointed to fill the vacancy of the elected position, Director of Finance will hereby expire.

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in

compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is because the Department of Finance requires the services of a qualified Director of Finance.

Passed this 7 day of Feb, 2023.



Steve Kaufman, President of Council

ATTEST:


Tamara L. Drake, Clerk of Council

Filed with me and approved by me this _____ day of _____, 2023.

Eric J. Keckler, Mayor

CITY OF FOSTORIA, OHIO

Ordinance No.: 2023 - 08
Sponsored by: _____

AN ORDINANCE

Enacting the approved Charter Amendment to Fostoria City Charter Article V, section 5.01, entitled Director of Law; abolishing the elected position of Director of Law; and creating the position of Director of Law to be appointed by the City of Fostoria City Council, and declaring an emergency to exist.

WHEREAS, the voters of the City of Fostoria approved an amendment to the City of Fostoria Charter on May 2, 2022; and,

WHEREAS, the approved amendment provides that the Director of Law shall be appointed by City Council by majority vote and for an indefinite term.

WHEREAS, pursuant to Ohio Revised Code section 705.04, the office of the elected Director of Law shall be abolished and the term of the elected Director of Law shall expire upon the passing of an ordinance for the performance of the duties of the Director of Law.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock, and Wood Counties, Ohio:

SECTION 1. The approved Charter Amendment to Fostoria City Charter Article V, section 5.01, entitled Director of Law shall hereby be enacted and effective upon passage of this ordinance.

SECTION 2. The Council of the City of Fostoria hereby establishes the position of "Director of Law," to be appointed by the City Council. The appointed Director of Law shall perform the duties of the office as set forth by the Fostoria City Charter and the Ohio Revised Code.

SECTION 3. The office of the elected Director of Law is hereby abolished and the term of the elected Director of Law will hereby expire.

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is because the Department of Law requires the services of a qualified Director of Law.

Passed this 7 day of Feb., 2023.

Steve Kauffman, President of Council

ATTEST:

Tamara L. Drake
Tamara L. Drake, Clerk of Council

Filed with me and approved by me this _____ day of _____, 2023.

Eric J. Keckler, Mayor

FW: Heidi"s resolution

Don Mennel <dmennel@mennel.com>

Fri 1/27/2023 9:24 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, January 5, 2023 3:29 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Heidi"s resolution

CAUTION EXTERNAL EMAIL

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Will do!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, January 4, 2023 8:52 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: Heidi"s resolution

Stephanie:

I would strongly suggest that you include the Fire Department in the resolution as well as the Police Department. Heidi mentions both in the memo, and then leaves the FD out of the resolution. We already have too much jealousy or competition between the departments and we have to be careful to be inclusive and get everybody on the same team.

Thanks,

Don

FW: Detailed Expense Transactions

Don Mennel <dmennel@mennel.com>

Fri 1/27/2023 9:09 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: Don Mennel

Sent: Thursday, January 5, 2023 9:01 AM

To: auditor@fostoriaohio.gov

Subject: RE: Detailed Expense Transactions

Heidi:

Thanks. The CHIP grant makes sense. I just could not connect the dots.

With regards to the OWDA loans, I thought they were at zero percent interest rates. Obviously, some of them are interest bearing as they are charging us \$50K in interest. What are the interest rates on those loans, and what is the maturity on those loans?

Thanks,

Don

Sent: Thursday, January 5, 2023 8:54 AM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Detailed Expense Transactions

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Good morning,

246 is the current CHIP Grant. Some of the funds do go to landlords for rent and the other funds will go to contractors for approved remodeling projects. We do not pay any money out of this account until we have received the funds to pay with, so no city funds actually pay these invoices.

Whether or not the project is completed, I am unsure, but the loans are still open and they still have balances of undisbursed funds.



Fostoria

Account # 8807	EPA # CS390364-0015	Purpose Sewer	Project CSO #2 and #3 E
--------------------------	-------------------------------	-------------------------	-----------------------------------

Type	Amount Financed	Current Balance	Rate	Term	First Payment	Last Payment	
Water Pollution Control Loan Fund							
Equal Payments	\$13,491,892.00	\$12,817,297.39	0.00%	30	01/01/2022	07/01/2051	#
Equal Payments	\$2,676,926.39	\$1,561,739.32	0.00%	30	01/01/2022	07/01/2051	#
Totals:	\$16,168,818.39	\$14,379,036.71					

Contractor Information

Contractor ID	Contractor Name	Encumbered Amount	Contingency Amount	Disbursed Amount
A	Kirk Brothers Co., Inc.	\$12,768,311.39	\$0.00	\$12,259,967.58
CO	Contingencies	\$0.00	\$0.00	\$0.00
PL	Planning Loan	\$428,601.21	\$0.00	\$428,601.21
TS	Technical Services	\$1,288,600.00	\$0.00	\$1,237,419.22
TS4	Design	\$333,205.79	\$0.00	\$328,513.35
TS9	Other	\$1,350,100.00	\$0.00	\$932,976.28
Totals:		\$16,168,818.39	\$0.00	\$15,187,477.64

Out of all the loans on the OWDA site that are in repayment status, the above loan is the only one that is still active.

I've attached the loan detail reports that we are still paying on along with the most recent invoice that was paid the 1st of this year.

Heidi Kauffman, Director of Finance
 213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
 Mobile: 419-701-9153
 Office: 419-435-2927 option 1



From: Don Mennel <dmennel@mennel.com>
 Sent: Thursday, January 5, 2023 5:35 AM
 To: auditor@fostoriaohio.gov
 Subject: Detailed Expense Transactions

Heidi:

Thank you for sending out the November numbers. As I look them over, I have a couple of questions.

First, would you please explain to me what is happening in Fund 246, which is listed as grants, but has transactions with landlords & GLCA?

Second, I see that we are still writing checks to Kirk Brothers. Has the sewer plant been completed and these are final bills, or are we getting change orders and they just keep hanging on?

Thanks,

Don

RE: [External]Re: [External]Re: FY 23 Budget

Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Wed 10/12/2022 2:52 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

No worries! I did not take any offense to your question at all. It was a great question. Feel free to ask me any questions any time.

Thank you☺



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Wednesday, October 12, 2022 2:49 PM

To: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: [External]Re: [External]Re: FY 23 Budget

***** Auditor of State Security Notice *** This e-mail is from an external source. Think before you click links or open attachments.**

Got ya, that makes sense. I certainly didn't mean to come off any type of way, I hope you didn't take any offense. And I appreciate it, but I'm good right now, we don't need anything for our office other than what I put in next year's budget. Thank you for the explanation ☺

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Sent: Wednesday, October 12, 2022 2:45 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: [External]Re: FY 23 Budget

Hi Stephanie –

I only questioned the \$1,500 because I needed to list what this was in the updated recovery plan. Just so you know, I was not questioning that you could not budget for the furniture☺ We just list out the capital needs in the recovery plan. The Auditor's office already had money in their capital budget for this year for the office renovations so that is why the renovation in her office is happening.

Note: If you would like to do something with your office, let me know an amount and details (i.e. new flooring, new furniture, etc.). I can put as part of the updated recovery plan and see how it works in the budget. If you

can, just let me know soon what you want to do. I am scheduled to have another budget meeting with administration on 10/26.

If you would like to talk to me about this further, feel free to call my cell phone at 614-778-8220.

Thank you!



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Wednesday, October 12, 2022 9:37 AM

To: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: [External]Re: FY 23 Budget

***** Auditor of State Security Notice *** This e-mail is from an external source. Think before you click links or open attachments.**

Good morning Cindy!

It has recently come to my attention that the auditor's office is undergoing a pretty substantial renovation. Just curious if you questioned Heidi as to her expenditures like you questioned my \$1,500 for furniture? Where exactly is the money for the auditor's office renovation coming from? My office had to use CARES money to get new flooring and still has yet to be re-painted and we have hand-me-down furniture from other departments. Barb and I are perfectly content with our office the way it is, just wondering about the auditor's office because it doesn't quite seem equitable to other departments. Not trying to ruffle any feathers, just want to be informed. Thank you

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Sent: Friday, September 30, 2022 2:24 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: FY 23 Budget

Hi Stephanie –

I am looking at the budget sheets and \$1,500 was put for capital outlay for furniture and fixtures for FY 23. Can you tell me what you were planning on purchasing for FY 23?

Thank you!



Cindy McCafferty

Chief Project Manager
Auditor of State Keith Faber
Local Government Services
NW Region

(800) 345-2519 Toll Free
(866) 241-1074 Fax
CAMccafferty@ohioauditor.gov
www.ohioauditor.gov

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RE: National Opioid Settlement Payment

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Fri 10/14/2022 2:19 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

I would rather a check. I filled out that form instead of the wire transfer form.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, October 13, 2022 1:37 PM

To: auditor@fostoriaohio.gov

Subject: Re: National Opioid Settlement Payment

There are multiple opioid settlements. I believe this is a different one that we have not received any payments for yet. They need this information before disbursing any payments. So would you prefer wire transfer or check?

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, October 10, 2022 10:48 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: National Opioid Settlement Payment

I sent you the deposit of opioid money that we've already received. What is the account information needed for? If they have additional funds, then I would request they be sent in a check.

Our EIN #34-6400520

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Friday, October 7, 2022 11:22 AM

To: auditor@fostoriaohio.gov

Subject: National Opioid Settlement Payment

Heidi,

I received correspondence from our outside counsel that has been handling our opioid litigation. I am required to create an account and fill out paperwork for our payments. Please see the attached forms. Please fill out the appropriate information so that I can submit our payment information asap. I need the W9 and either the check or wire transfer form, I don't need both. Thank you

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

Tax Rate Resolution

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Mon 10/17/2022 4:44 PM

To: Tami Drake <tdrake@fostoriaohio.gov>

Cc: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>; lawdirector@fostoriaohio.gov
<lawdirector@fostoriaohio.gov>

Good afternoon,

I need the tax rate resolution added to tomorrow's agenda if possible.

I corrected last years resolution to change to 2023's dates as needed.

Please review and let me know if I missed something.

Thank you,

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Re: OPIOID FUNDS

lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Tue 10/18/2022 3:10 PM

To: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Ok, thank you!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Tuesday, October 18, 2022 3:10 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: OPIOID FUNDS

Let me dig

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Tuesday, October 18, 2022 3:08 PM

To: auditor@fostoriaohio.gov

Subject: Re: OPIOID FUNDS

I guess it's different than the EIN and it won't let me submit the form without putting in an exempt payee code.

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Tuesday, October 18, 2022 3:05 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: OPIOID FUNDS

Is that not our tax exempt number? No one knows what that number is in the office.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Tuesday, October 18, 2022 2:47 PM
To: auditor@fostoriaohio.gov
Subject: Re: OPIOID FUNDS

I need our exempt payee code please.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Tuesday, October 18, 2022 2:40 PM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Subject: RE: OPIOID FUNDS

Okay, I understand.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Tuesday, October 18, 2022 2:40 PM
To: auditor@fostoriaohio.gov
Subject: Re: OPIOID FUNDS

You sent me a deposit of funds already received. I was just clarifying that that amount was most likely from the OneOhio Opioid Settlement. I will submit the information so that we can receive payment from the National Opioid Settlement.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Friday, October 14, 2022 2:20 PM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Subject: RE: OPIOID FUNDS

We haven't received any other funds in regards to an opioid settlement.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Thursday, October 13, 2022 1:40 PM
To: auditor@fostoriaohio.gov
Subject: Re: OPIOID FUNDS

I think this was the payment from the OneOhio Settlement. The funds that I need the information for is from the National Opioids Settlement.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Monday, October 10, 2022 10:39 AM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Subject: FW: OPIOID FUNDS

Heidi Kauffman, Director of Finance
 213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
 Mobile: 419-701-9153
 Office: 419-435-2927 option 1



From: finance@fostoriaohio.gov <finance@fostoriaohio.gov>
Sent: Monday, October 10, 2022 10:39 AM
To: auditor@fostoriaohio.gov
Subject: OPIOID FUNDS

Transaction Inquiry

Description	Value
Transaction	R2205950
Batch Date	07-15-2022
Revenue Acct	101.000.470050 OTHER INCOME
Project	
Bank	0002 FIRST FEDERAL GENERAL
Payin	11992-1
Batch Sequence	11992001
Amount	4,426.71
Transaction Date	07-15-2022
Remark	OPIOID SETTLEMENT DISTRIBUTION ACH

Transactions

Expense Budget Expense Adjust Revenue Reduction
 Appropriation Transfer Fund Transfer Fund Advance
 Bank Transfer Memo Receipt Journal Entry
 Revenue Budget Receipt

View Transaction

Re: Breakfast and Cyber/Ransom info.

lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Thu 10/20/2022 9:16 AM

To: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Thank you for the invite, but I will be unable to attend.

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Wednesday, October 19, 2022 6:11 PM

Subject: FW: Breakfast and Cyber/Ransom info.

Let me know if you would like to attend.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Michelle Rachel <mrachel@yourpremierbank.com>

Sent: Tuesday, October 18, 2022 4:25 PM

To: auditor@fostoriaohio.gov

Subject: Breakfast and Cyber/Ransom info.

Hi Heidi,

I would like to invite you and/or anyone from your team to the breakfast seminar below hosted by Premier Bank/First Insurance Group. It is next Tuesday, Oct. 25th and I thought you might find it very beneficial in your role with the City of Fostoria. Please let me know if you or any team members would like to attend. Thank you!

YOU'RE INVITED:

CYBER MARKET UPDATE & TRENDS IN HEALTH INSURANCE

Presented by Premier Bank & First Insurance Group

Join us for a breakfast networking seminar to gain insight into the current state of the cyber insurance market as well as trends in health insurance!

The seminar keynote will address the following topics:

- **Emerging Cyber Environment**
- **Cyber Best Practices**
- **Ransom - To Pay or Not To Pay**
- **Strategies for Health Plan Cost Control**
- **New and Emerging Trends in Employee Benefits**

Event Details:

Tuesday, October 25, 2022

7:45 a.m. - 9:00 a.m.

Hancock Hotel

631 S Main Street, Findlay, OH 45840

[CLICK HERE TO REGISTER FOR THIS FREE EVENT](#)

For questions, please contact:

Melissa Sayers

419.794.7804

MSayers@FirstInsuranceGrp.com



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Michelle Rachel – SVP, Treasury Management

mrachel@yourpremierbank.com | o. 419-422-4032 f. 1-419-783-1090 |

Premier Bank, 301 S. Main Street, Findlay, OH 45840

Treasury Management Support: 866-871-6487 | 419-785-3750



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FW: September Financials

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Mon 10/31/2022 12:59 PM

To: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>; Council Kauffman <councilkauffman@gmail.com>; lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: auditor@fostoriaohio.gov

Sent: Monday, October 31, 2022 12:58 PM

Subject: September Financials

Good afternoon,

Here are the financial reports for September.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Revised appropriation legislation

Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Mon 10/31/2022 2:07 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>;Tami Drake <tdrake@fostoriaohio.gov>

Cc: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>;Josh Clark <ssd@fostoriaohio.gov>

Good afternoon all –

I apologize for this last minute change. Attached is revised supplemental appropriation legislation for tomorrow night's meeting. Please replace this file with the previous file sent in the Council package.

Heidi is aware of this change in this legislation.

Let me know if you have any questions.

Thank you!



RE: Audit Release Notification - 06C26SENE-FI121

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 11/9/2022 3:36 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Thank you, I received something similar to this a couple of weeks ago.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Wednesday, November 9, 2022 2:17 PM

To: auditor@fostoriaohio.gov

Subject: Fw: Audit Release Notification - 06C26SENE-FI121

I'm assuming you received this, if not, here you go!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: Auditor of State of Ohio, Keith Faber <audits@ohioauditor.gov>

Sent: Wednesday, November 9, 2022 12:02 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: Audit Release Notification - 06C26SENE-FI121

The logo for the Ohio Auditor of State Keith Faber is set against a dark green rectangular background. It features the text "OHIO AUDITOR OF STATE" in a white, serif font, with "KEITH FABER" in a larger, white, serif font below it. To the right of the text is a white outline of the state of Ohio.

NOTIFICATION OF FILING OF AUDITOR OF STATE REPORT

Pursuant to Sections §117.26 and §117.27 of the Ohio Rev. Code, this electronic transmission contains the filing of a certified copy of the report (and any associated documents) for **City of Fostoria, Seneca County**.

The report is in PDF file format and ~~can be downloaded by clicking on the~~ following link:

[View Audit Report Documents](https://audits2.ohioauditor.gov/Request.aspx?d=3d97f307-b794-452a-83a6-79750335be64)

or copy and paste this link into your browser:

<https://audits2.ohioauditor.gov/Request.aspx?d=3d97f307-b794-452a-83a6-79750335be64>

The entity representative may also access the report and management letter, if applicable, via the entity's [Auditor of State's eServices](#) account.

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If you have difficulties viewing any of the files, please click here to open a support request with the [Auditor of State Audit Release HelpDesk](#).

Thank you for working with the Auditor of State's Office, and please let me know if we can be of further assistance to you.

Sincerely,



Ohio Auditor of State
Keith Faber

* Do Not Reply - This email is generated from an unmonitored email account. If you have question regarding your report, please contact the appropriate Auditor of State regional office.

Ohio Auditor of State

88 East Broad Street, Fifth Floor, Columbus, Ohio 43215-3506

Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490

www.ohioauditor.gov

Re: Red Tree Investments

Don Mennel <dmennel@mennel.com>

Mon 12/12/2022 3:11 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Thank you.

Sent from my iPhone

On Dec 12, 2022, at 2:58 PM, lawdirector@fostoriaohio.gov wrote:

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

I know we cannot present this tomorrow, but here is your requested resolution. At least we will have it ready for next week. Let me know if you have any revisions.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: Don Mennel <dmennel@mennel.com>
Sent: Saturday, December 10, 2022 9:01 AM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Subject: Red Tree Investments

Stephanie:

I apologize for asking for this on short notice.

Would you please review the attached resolution? It appears to me as if Heidi let this ball drop. I have contacted others to determine what their costs are, and Red Tree appears to be the lowest cost firm providing this service. They also come with excellent recommendations.

Please DO NOT include this with the agenda package. I will present it during miscellaneous after questioning Heidi if she shows up for the meeting.

I do not feel that this needs to be emergency legislation, but with rates rising, we are stupid not to take advantage of this opportunity.

Many thanks,
<Red Tree Investments.doc>

FW: Request for Mortgage payoff for Consuelo Rivas-308 W. South St.

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 1/4/2023 11:46 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Stephanie,

We received notice that this home is being sold. Once I receive the payoff check for their portion of the CHIP loan (\$6960), we will need a letter to release the lien to the courthouse.

Pamela or myself will reach out to you once the check is received.

Have a great day,

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Legacy Title, LLC <legacytitlellc@yahoo.com>

Sent: Wednesday, January 4, 2023 11:39 AM

To: auditor@fostoriaohio.gov

Subject: Re: Request for Mortgage payoff for Consuelo Rivas-308 W. South St.

Good morning, please see attached for authorization of release for Consuelo Rivas for a payoff for the subject property. If you could please have the payoff good thru January 20th. Please send payoff to legacytitlellc@yahoo.com.

Thank you

Nita

WE HAVE 3 LOCATIONS TO BETTER SERVE YOU

Legacy Title, LLC

314 W. Crawford Street, Findlay, OH 45840

Ph: 567-220-6522 Fax: 419-425-1544 fax

304 N. Main Street, Suite 1, Fostoria, OH 44830 Ph:

567-220-6522 Fax: 419-425-1544

22 W. Market St., Tiffin, OH 44883
Ph: 567-220-6522 Fax: 419-425-1544

legacytitlellc@yahoo.com

RE: Scanned Document

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 1/11/2023 9:38 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Stephanie,

I have documentation that all payments were made. So if you cannot find a letter that released the lien, could you please write one up.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1

-----Original Message-----

From: auditor@fostoriaohio.gov

Sent: Tuesday, January 10, 2023 11:53 AM

To: lawdirector@fostoriaohio.gov

Subject: FW: Scanned Document

Stephanie,

The information attached to this email is in regards to a loan that Bowling Transportation took out with the city from 2006-2016. The reason they contacted my office was the lien was never released after the loan was paid off. Could you see if you have any records of your office writing a release letter for this loan? I'm going to do research on my end to verify the loan was in fact paid off. Seeing that it was Bowling Transportation, I have no doubt that it wasn't paid off, but my thought process is also Trust but verify.

Thank you,

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1

-----Original Message-----

From: auditorcopy@fostoriaohio.gov <auditorcopy@fostoriaohio.gov>

Sent: Tuesday, January 10, 2023 11:21 AM

To: auditor@fostoriaohio.gov

Subject: Scanned Document

Please open the attached document.

Attachment File Type: pdf, Multi-Page

Multifunction Printer Location:

Multifunction Printer Name: AltaLink C8135

RE: B & D Holding Inc.

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Thu 1/12/2023 7:04 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

The Mayor and Josh said they have it taken care of, so I gave the Mayor their lawyers information and the Mayor will let him know how this is getting completed.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, January 12, 2023 2:46 PM

To: auditor@fostoriaohio.gov

Subject: Re: B & D Holding Inc.

The agreement is between RLF and B&D so RLF is the one that needs to release it. The releases of RLF loans that I found in Tim Hoover's files were signed by someone on the RLF board.

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, January 12, 2023 2:39 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: RE: B & D Holding Inc.

Renee has already told me that it wouldn't be her because it is our money.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Thursday, January 12, 2023 2:38 PM
To: auditor@fostoriaohio.gov
Subject: Re: B & D Holding Inc.

I'm not sure, you'll have to check with Renee.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, January 12, 2023 2:35 PM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Subject: RE: B & D Holding Inc.

And the Revolving Loan Fund committee would be FEDC?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Thursday, January 12, 2023 10:20 AM
To: auditor@fostoriaohio.gov
Subject: Re: B & D Holding Inc.

I did not find a release in my office's documents. Did they take another RLF loan in 2017? Just to be clear, this is a release of the 2006 loan. Since the mortgage is between RLF and B&D someone from RLF will need to actually execute the release. I also don't know the volume and page that it was recorded in so that information will need to be filled in. Let me know if you need anything else.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Wednesday, January 11, 2023 9:41 AM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Subject: B & D Holding Inc.

Here is the original documentation for the loan.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1

-----Original Message-----

From: auditorcopy@fostoriaohio.gov <auditorcopy@fostoriaohio.gov>
Sent: Wednesday, January 11, 2023 9:34 AM
To: auditor@fostoriaohio.gov
Subject: Scanned from a Xerox Multifunction Printer

Please open the attached document.

Attachment File Type: pdf, Multi-Page

Multifunction Printer Location:
Multifunction Printer Name: AltaLink C8135

RE: CRA agreements

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Mon 1/23/2023 10:04 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Good morning, Stephanie!

I need the Good Shepherd CRA Agreement to send out invoices.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, March 17, 2022 12:00 PM

To: auditor@fostoriaohio.gov

Subject: Re: CRA agreements

Here are the Motte & Bailey and FleetOhio ones. I will get you the Good Shepherd one asap.

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, March 14, 2022 10:36 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: CRA agreements

Do you have the filled out agreements for the three new CRA's for me to have on file? If so, could you send them to me? (Good Shepherd, Fleet Ohio and Motte and Bailey)

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



On the right track ... get on board!

Fwd: FW: legislation for a new fund

Steve Kauffman <councilpresident@fostoriaohio.gov>

Thu 1/26/2023 4:42 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

----- Forwarded message -----

From: auditor@fostoriaohio.gov

Date: Jan 17, 2023 3:54 PM

Subject: FW: legislation for a new fund

To:

Cc:

This was added to the agenda for tonight. Please see Cindy's reasoning below.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Sent: Tuesday, January 17, 2023 9:30 AM

To: Tami Drake <tdrake@fostoriaohio.gov>; lawdirector@fostoriaohio.gov

Cc: auditor@fostoriaohio.gov; Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Subject: RE: legislation for a new fund

Good morning –

I have attached new legislation for tonight's meeting that will need to be approved as an emergency. I apologize for the late notice on this. This is to create a new fund. The City was awarded ARPA dollars through the Ohio Office of Criminal Justice Service for Police the early part of December. It looks like the award amount is \$124,311. I would imagine revenues will start to come to the City any time now. I have on my list to look at the budget and adjust the budget for the next council meeting in February...so look for additional legislation for this for the February meeting.

Let me know if there are any questions.

Thank you and again sorry for the late notice.



Cindy McCafferty

Chief Project Manager
Auditor of State Keith Faber
Local Government Services
NW Region

(800) 345-2519 Toll Free
(866) 241-1074 Fax
CAMcCafferty@ohioauditor.gov
www.ohioauditor.gov

[Facebook](#) | [Twitter](#) | [OhioAuditor.gov](#)

Fwd: 2022 is closed

Steve Kauffman <councilpresident@fostoriaohio.gov>

Thu 1/26/2023 5:15 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

----- Forwarded message -----

From: auditor@fostoriaohio.gov

Date: Jan 25, 2023 9:31 AM

Subject: 2022 is closed

To:

street@fostoriaohio.gov,waterclerk@fostoriaohio.gov,waterdist@fostoriaohio.gov,street@fostoriaohio.gov,water

<water@fostoriaohio.gov>,sewer@fostoriaohio.gov,jamesonb@fostoriaohio.gov,cemetery@fostoriaohio.gov,compliance@fostoriaohio.gov,policechief@fostoriaohio.gov,firechief@fostoriaohio.gov

Cc: Josh Clark <ssd@fostoriaohio.gov>,Eric Keckler <mayorkeckler@yahoo.com>,Steve Kauffman <councilpresident@fostoriaohio.gov>

Good morning!

December is balanced and the month/year has been closed. You are welcome to enter PO's at this time.

Keep in mind that your Chemical and Utility PO's can be encumbered up to \$150,000 a quarter. At the end of each quarter we will close the PO and open a new one. Please let me know if you have any questions on this process.

I am entering the PO's for the invoices that have been turned into my office. If you have the invoice, you may go ahead and enter the PO and drop off the Invoice this week.

Please try to use up your 2022 PO's by the end of the first quarter this year. Keep communication going with me on PO's that you are having trouble getting the product in for, is on backorder or you are awaiting a scheduling conflict with that keeps it from being completed in the first quarter. I attach your email communications to the PO to remind me what you have shared with me.

Please let me know if you have any questions.

Carla, Pamela and myself are in the office today. We are unsure how long we are going to stay today, but if you do have anything for us, you are welcome to come in and see us. We have coffee if you need warmed up!

Thank you so much for your patience! We appreciate you all!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



On the right track ... get on board!

RE: Pitney Bowes Leasing Agreement Renewal

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Thu 1/26/2023 10:01 PM

To: Eric Keckler <mayorkeckler@yahoo.com>;lawdirector@fostoriaohio.gov
<lawdirector@fostoriaohio.gov>;Josh Clark <ssd@fostoriaohio.gov>

Cc: Steve Kauffman <councilpresident@fostoriaohio.gov>;finance@fostoriaohio.gov
<finance@fostoriaohio.gov>

Good evening,

Who is responsible for the Pitney Bowes Leasing Agreement Renewal? I have no problem taking care of it, but if it falls under someone else, I do not want to overstep.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: finance@fostoriaohio.gov <finance@fostoriaohio.gov>

Sent: Thursday, January 26, 2023 3:39 PM

To: auditor@fostoriaohio.gov

Subject: FW: Pitney Bowes Leasing Agreement Renewal

From: Jacob Leonard <jacob.leonard@pb.com>

Sent: Thursday, January 26, 2023 3:29 PM

To: finance@fostoriaohio.gov

Subject: Pitney Bowes Leasing Agreement Renewal

Hi Pamela. My name is Jake and I am currently your account rep for the postage machine you have with us. The lease on your postage machine has come up for renewal and I wanted to discuss that at your earliest convenience. When would be a good time for us to talk about renewing?

Jacob Leonard

Senior Account Manager, Government
Sending Technology Solutions
0013219583

T +1 866 581 1234 ext. 8006

jacob.leonard@pb.com

pitneybowes.com



27 Waterview Dr.
Shelton, CT 06484

9:45



Josh >



about something.

Wed, Nov 16 at 10:44 AM

I will be over briefly tomorrow morning to sign the easement stuff. I was going to sign last night but it has to be notarized

text messages between Stephanie Kover & Josh Clark

Thu, Nov 17 at 10:30 AM

Are you going to check with Cindy to see if she is really asking this ambulance and fire truck question or if it's just Heidi

I just questioned Heidi she is saying it's their "other audit" that was done.

I would call Cindy

Fri, Nov 18 at 5:11 PM

Rhonda got the judge position!!!!

Tue, Nov 29 at 2:21 PM

I don't need to be at this work session tonight do I?



iMessage



9:46



Josh >



and ask her for the truth about how Heidi has been doing in her position. I so want to comment this on his post

text messages between Stephanie Kiser & Josh Clark

Why not haha

I want to ask him what his source is for all of these things that he claims are going right in that office?? Obviously it's Heidi

Of course it is

And he indirectly went after Eric and me

I don't want a target on my back and I've made a small deal of being a non-political figure who wants to stay out of the drama so I won't comment. I need someone else too!

Yeah he did

Because he said people in the municipal building. That would be you guys, not council



iMessage



9:46



Eric >

Mon, Jan 23 at 3:44 PM

Hi Steph. Josh was supposed to talk to you last week about an RLF loan that needed a document stating that the loan had been paid off. I sent you the amortization schedule that was proof of the payment. I am willing to sign the document to release the 2nd mortgage on the property

Left messages between Stephanie Kiser & Eric Keckler

Tue, Jan 24 at 9:20 AM

I told Heidi that it needs to be signed by the RLF board because they are the ones that signed the original loan agreement. I prepared the document and sent it to Heidi

Tue, Feb 14 at 1:36 PM

Calling to talk about Perry Township and Washington Township wanting to leave our

TOWNSHIP wanting to leave our
court jurisdiction

Tue, Feb 21 at 10:51 AM



Text Message



9:45



Josh >



The poor girl in the water office.

Oh no! Be nice

Tue, Jan 3 at 6:51 PM

Cassidy legit said whistle dick in our open meeting 😂😳

That was uncomfortable. I think Heidi is getting the message. She says her office is not happy and she's going to start looking for jobs

Tue, Jan 3 at 9:07 PM

She said that in the meeting?

No she told me before the meeting

Sorry, getting Reed ready for bed. I'll call tomorrow

text messages between Supreme Kiser & Josh Clark

Okay sounds good

Thu, Jan 5 at 9:02 AM



9:46



Josh >



4 Photos

Director Positions 🌐

Let's talk about my decision for voting "no" for the abolishing of the elected roles. In the May 2022 election the people of Fostoria approved to move the finance director (auditor) and law director roles from elected positions to appointed positions that report to city council. These changes originally would have occurred in January of 2024 when the original elected terms expired.

Recently two council persons have been upset at the Finance director for using her budgeted money to make purchases to improve her office area. The office area had not been improved in 20+ years. However, since Heidi Kauffman has been in the finance director role, her and her team have improved processes to save the city money, reconciled months of unbalanced funds, she has started to invest money where the city and has made over \$250,000. Now in Council we now get reports of financial information for the city and it's also posted on the city website. Lastly, her office has completed all of the items assigned to the finance office, to get the city out of fiscal emergency, and she has established purchase order processes in the

*text messages
between Stephanie
Kiss & Josh
Clark*

WOW!!!

Right.

Maybe he needs to call Cindy and ask her for the truth about how Heidi has been doing in her position. I so want to comment this on his post

Why not haha



9:47



Josh >



Oh ok

Mon, Feb 27 at 8:23 PM

Is Heidi for sure done?

*text messages
between Stephanie
Kiser & Josh
Clark*

I haven't heard anything

Tue, Feb 28 at 6:30 AM

I will forward you the email she sent me

Tue, Feb 28 at 8:07 PM

Shaffer announced that Heidi told him she does not want to be considered for the appointment

Did he state why?

Nope

I'm sure we'll hear all about it Tuesday

Wed, Mar 1 at 1:34 PM

What's the name of the website



iMessage



9:47



Eric >

I'm in the building!

I just walked in

I'll be right down!

*text messages
between Stephanie
Kiser & Eric
Kestler*

Tue, Feb 21 at 3:37 PM

Judge is ready for us

Come on down to chambers

Tue, Feb 21 at 7:30 PM

By the way, your speech was excellent. I'm sorry Heidi missed it

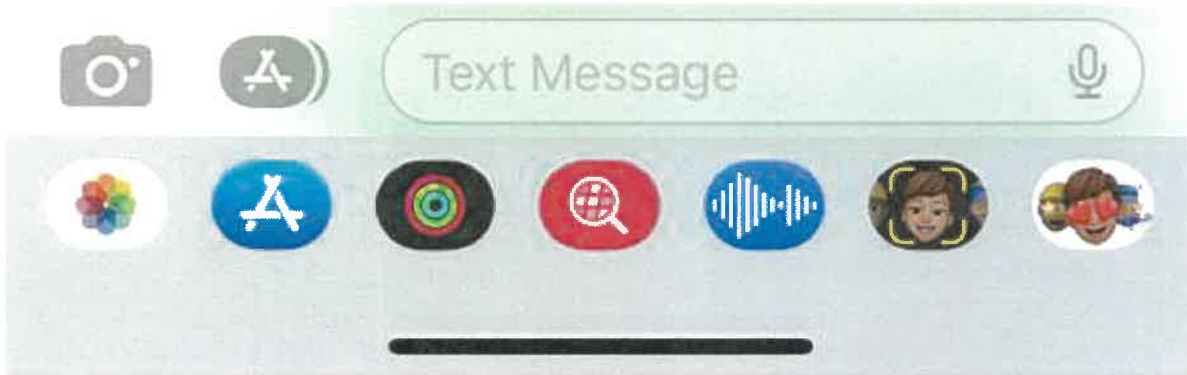
Hey thanks

Tue, Feb 28 at 10:27 AM

Hey sorry, I just stepped away when you called! I'm free until 12 so go ahead and call me back

Tue, Feb 28 at 6:45 PM

Sorry, that wasn't for you it was for her



FW: Heidi's resolution

Don Mennel <dmennel@mennel.com>

Fri 1/27/2023 9:24 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, January 5, 2023 3:29 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: Heidi's resolution

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Will do!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, January 4, 2023 8:52 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: Heidi's resolution

Stephanie:

I would strongly suggest that you include the Fire Department in the resolution as well as the Police Department. Heidi mentions both in the memo, and then leaves the FD out of the resolution. We already have too much jealousy or competition between the departments and we have to be careful to be inclusive and get everybody on the same team.

Thanks,

Don

Fwd: meet

gcassidy@ftlco.com <gcassidy@ftlco.com>

Mon 1/30/2023 2:27 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPhone

Begin forwarded message:

From: "gcassidy@ftlco.com" <gcassidy@ftlco.com>

Date: January 5, 2023 at 5:15:03 PM EST

To: Don Mennel <dmennel@mennel.com>

Subject: Re: meet

Don: I am not trying to be funny but what we don't know at this juncture scares me.
Greg

Sent from my iPhone

On Jan 5, 2023, at 5:08 PM, Don Mennel <dmennel@mennel.com> wrote:

Greg:

Our most competent Financial Director is reaching out for help from Sue Lehman. See below. I am meeting with Sue in an attempt to have her fill my seat on council if I am successful in running for mayor.

Don

From: Sue Lehmann <sueellen62@aol.com>

Sent: Thursday, January 5, 2023 5:03 PM

To: Don Mennel <dmennel@mennel.com>

Subject: Re: meet

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Don,

Heidi Kauffman asked for some help with some tax information, so I am supposed to be at the city building around 10 am. Could you meet at 9:00 at the coffee shop?

If you prefer Monday, I can do morning then as well.

Sue

-----Original Message-----

From: Don Mennel <dmennel@mennel.com>

To: Sue Lehmann <sueellen62@aol.com>

Sent: Thu, Jan 5, 2023 4:21 pm

Subject: RE: meet

Sue:

How about tomorrow? Could meet at the coffee shop or do lunch. Also available Monday, but have a 1:00.

Thanks,

Don

From: Sue Lehmann <sueellen62@aol.com>

Sent: Thursday, January 5, 2023 11:50 AM

To: Don Mennel <dmennel@mennel.com>

Subject: meet

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Don,

Do you have any time in the near future to meet up and talk? I would prefer before January 26th because I am going to be doing some traveling. Wednesdays do not work for me because I spend that day with my grandkids, but otherwise can be pretty flexible.

Sue

Fwd: Job Descriptions

gcassidy@ftlco.com <gcassidy@ftlco.com>

Mon 1/30/2023 2:33 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent from my iPhone

Begin forwarded message:

From: gcassidy@ftlco.com

Date: January 8, 2023 at 8:57:00 AM EST

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Job Descriptions

Don: I have reviewed the attachments. The Director of Law is short in length but is direct and seems to cover all of the necessary elements. The Finance

Director language covers the position well. Her failure list:

1. There has not been regular and predictable attendance. Obviously she has missed a number of Council meetings and Finance Committee meetings. Her actual day to day work schedule is questionable.
2. She has been divisive in her interaction with the various department heads. Her cooperation and communication with both the Mayor and SSD has been unacceptable.
3. The furniture expenditure fiasco coupled with apparent decision to retain RITA exhibits a failure to exercise sound independent judgment and discretion as it relates to the big picture.

I assume that she would vehemently disagree with my observations ! My feeling is that both Eric and Josh will be very impressed with the language that you crafted.

Greg

PS The concert is at 4pm today. It may serve as a great opportunity to harvest petition signatures !

From: Don Mennel <dmennel@mennel.com>

Sent: Sunday, January 8, 2023 5:40 AM

To: gcassidy@ftlco.com

Subject: Job Descriptions

Greg:

Another sleepless night. Attached please find job descriptions for the law director and the finance director. You will note that they are dramatically different. The law director's is short because much of the job description is dictated by the Charter and ORC. The finance director's is much more specific, largely due to the performance of Heidi.

When it comes to not hiring Heidi, I think primary reasons are that she failed to adapt a forward-looking view that anticipates future needs of the City, a primary function of a finance director, and that she failed to build relationships with the leadership team and external stakeholders, another major requirement of a finance director.

My thoughts are to share these with Eric and Josh this week.

Let me know your thoughts,

Thanks,

Don

FW: City of Fostoria Property Tax

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Fri 2/3/2023 11:01 AM

To: Cynthia A. McCafferty <CAMcCafferty@ohioauditor.gov>; Eric Keckler <mayorkeckler@yahoo.com>; lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Cc: payroll_finance@fostoriaohio.gov <payroll_finance@fostoriaohio.gov>; cityincometax@fostoriaohio.gov <cityincometax@fostoriaohio.gov>; finance@fostoriaohio.gov <finance@fostoriaohio.gov>; Josh Clark <ssd@fostoriaohio.gov>

To all,

I wanted to share what I have been researching regarding the city's property taxes.

I went to the website and looked at the property individually. The increase in the properties in Seneca County (but not at the airport) was a special assessment fee for \$5346.93 on parcel P51-0185971-00-00. It is exempt, but this special assessment will be hard to plan for when you look at the history below:

The screenshot shows a web browser window with the URL <https://senecacountyauditor.org/Parcel?Parcel=P51010859710000>. The page header identifies the parcel as P51010859710000, with address 'Unknown' and owner 'CITY OF FOSTORIA'. Below the header is a navigation menu with options like LOCATION, VALUATION, LEGAL, RESIDENTIAL, PERMITS, AGRICULTURAL, COMMERCIAL, IMPROVEMENTS, SALES, LAND, and TAX. The main content area shows a table of tax components:

Category	Amount	Amount	Amount
Homestead Reduction		\$0.00	\$0.00
Net General	\$0.00	\$0.00	\$0.00
Special Assessments		\$2,673.47	\$2,673.46
CAUV Recoupment		\$0.00	\$0.00
Penalty And Adjustments	\$0.00	\$0.00	\$0.00
Taxes Billed	\$0.00	\$2,673.47	\$2,673.46
Payments Made	\$0.00	\$0.00	\$0.00
Taxes Due	\$0.00	\$2,673.47	\$2,673.46

Below this table is a 'Yearly Tax Value Summary' table:

Year	Effective Tax	Net General	Taxes Billed
2022	\$0.00	\$0.00	\$5,346.93
2021	\$0.00	\$0.00	\$0.00
2020	\$0.00	\$0.00	\$0.00
2019	\$0.00	\$0.00	\$1,896.45
2018	\$0.00	\$0.00	\$8,876.44
2017	\$3,194.33	\$3,194.33	\$3,750.36
2016	\$0.00	\$0.00	\$3,194.33

We had 4 exempt properties this year with special assessments. The other three were less than \$15.00 each, but the one above could easily have thrown us over the budgeted amount.

Also, if the airport property has filed to be exempt, it does not show on the website yet. The property taxes for this area also increased quite a bit over last year. I moved money within the object to pay their portion. Here is a breakdown of prior year to this year tax payments at the airport.

PARCEL#	PARCEL LOCATION	LEGAL INFORMATION	TAX YEAR 2021	TAX YEAR 2022
G25-00-039384-00-00	N TR 45	PT SW 1/4 NW 1/4	\$ 857.21	\$ 919.18
G25-00-039388-00-00	N TR 45	S 1/2 NE 1/4	\$ 5,369.31	\$ 5,632.62

G25-00-039392-00-00	N CR 25	S PT SE 1/4 NE 1/4	\$ 2,321.17	\$ 2,431.23
G25-00-039396-00-00	4495 N CR 25	S PT SW 1/4 NW 1/4	\$ 10,241.84	\$ 15,659.79
G25-00-039400-00-00	W CR 592	S PT SE 1/4 NW 1/4	\$ 4,038.96	\$ 4,206.22
101.660.531840			\$ 22,828.49	\$ 28,849.04

Please see the questions I asked Julie and Paul regarding property taxes below.

Heidi Kauffman, Director of Finance
 213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
 Mobile: 419-701-9153
 Office: 419-435-2927 option 1



From: Julie Adkins <jadkins@senecacountyohio.gov>
Sent: Friday, February 3, 2023 10:23 AM
To: auditor@fostoriaohio.gov; Paul Harrison <pharrison@senecacountyohio.gov>
Cc: Tasha Frankart <tfrankart@senecacountyohio.gov>; Elizabeth Clifton <eclifton@senecacountyohio.gov>
Subject: RE: City of Fostoria Property Tax

Good Morning Heidi:

Please see my comments below in blue. If you have any questions, please let me know.

Julie A. Adkins
 Seneca County Auditor
 109 S. Washington Street, Suite 2206
 Tiffin, OH 44883
 419-447-0692
www.senecacountyauditor.org

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Friday, February 3, 2023 9:47 AM
To: Julie Adkins <jadkins@senecacountyohio.gov>; Paul Harrison <pharrison@senecacountyohio.gov>
Subject: City of Fostoria Property Tax

Good morning,

I have a few questions for you on this process regarding the city. Any help and direction you can give me is appreciated.

Do either of you have a list of property that is owned by the city but exempt from property tax? I would suggest querying your parcels on the website. Anything with a LUC code E- is exempt.

Will we always receive a tax bill even if the property is exempt? Paul can confirm, but we do not generate the tax bill file with \$0 bills (exempt) unless there are any charges, ie: special assessments.

Would I have received notice that the property qualified for an exemption prior to the next year's tax bill? We do not provide any notice. If you get a tax bill and have a question you would need to contact this office.

We paid everything that we received a tax bill for this year but are being told that some of those we no longer owed for. What is the process to get those refunded? If an application for exemption is submitted to the State of Ohio (filed with Auditor and Auditor forwards to the State) and the exemption is granted, the State will direct us to refund any taxes paid.

Thank you for your help,

Heidi Kauffman, Director of Finance
 213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
 Mobile: 419-701-9153
 Office: 419-435-2927 option 1



Carryover

lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Tue 2/7/2023 8:12 AM

To: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Hi Cindy!

I've gotten some questions regarding Heidi's comments at our last meeting about our carryover balance and having to give it back to the citizens. Do you have any authority for this? Is this accurate? Also, how much carryover are we required to have before we can get out of fiscal emergency?

Thank you!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

Re: Regular Meeting Schedule

Steve Kauffman <councilpresident@fostoriaohio.gov>

Tue 2/7/2023 11:40 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sounds good.

Just a heads up, I'm planning on asking for an executive session tonight with council members only, although I feel like having you there as an objective observer would benefit. The main point is I plan on leaving Heidi and Josh out of the executive session.

Get [Outlook for Android](#)

From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Tuesday, February 7, 2023 11:37:46 AM

To: Steve Kauffman <councilpresident@fostoriaohio.gov>

Subject: Re: Regular Meeting Schedule

Works for me! Just wanted to put it out there!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: Steve Kauffman <councilpresident@fostoriaohio.gov>

Sent: Tuesday, February 7, 2023 11:29 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Subject: Re: Regular Meeting Schedule

Stephanie,

The council rules are pretty specific when it comes to meetings. I'm not sure we can even do such a thing. I'm also concerned about setting a precedent for moving meetings. I think staying on schedule is my preference.

Steve

On Feb 7, 2023 10:48 AM, lawdirector@fostoriaohio.gov wrote:

Good morning Steve!

I just wanted to run something by you before bringing it up at the meeting tonight. We have been working on this whole annexation of Ohio Logistics property, which is what precipitated the previous legislations regarding the generic agreements. The Seneca County Commissioners have approved the annexation of the property to the City. The next step is for us to accept the annexation. The Revised Code requires us to wait 60 days after the commissioners approval and requires us to present the legislation at a regular meeting, not a special meeting. The 60 days would be up on Feb. 24, after our second regular meeting of the month. It is my understanding that the construction company is to transfer the building over to Ohio Logistics on March 1 and it would preferable if we have our annexation completed before then. If we can't, we can't and it will

Landfill settlement

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 2/8/2023 1:32 PM

To: Eric Keckler <mayorkeckler@yahoo.com>

Cc: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

I have been asked where exactly the landfill settlement funds went to. Could you tell me where it was deposited?

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



RE: Specific Date

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Thu 2/9/2023 12:37 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>; Lori Ritzler <Lritzler@senecacountyohio.gov>

Thank you for the specific date.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Thursday, February 9, 2023 12:32 PM

To: auditor@fostoriaohio.gov

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>; Lori Ritzler <Lritzler@senecacountyohio.gov>

Subject: Re: Specific Date

The Mayor has 10 days to either sign or veto or leave unsigned. So long as he doesn't veto it, it will be effective March 9, 2023.

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, February 9, 2023 12:15 PM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>; Lori Ritzler <Lritzler@senecacountyohio.gov>

Subject: RE: Specific Date

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Thursday, February 9, 2023 12:15 PM
To: auditor@fostoriaohio.gov
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>; Lori Ritzler <Lritzler@senecacountyohio.gov>
Subject: Re: Specific Date

I need a passage date from Tami and I don't know if it was signed and passed on Tuesday. So without that information I cannot give you one at this time.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, February 9, 2023 12:13 PM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>; Lori Ritzler <Lritzler@senecacountyohio.gov>
Subject: RE: Specific Date

I would like an actual agreed upon date and in writing.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Thursday, February 9, 2023 11:48 AM
To: auditor@fostoriaohio.gov
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>; Lori Ritzler <Lritzler@senecacountyohio.gov>
Subject: Re: Specific Date

Heidi,

Pursuant to Ohio Revised Code section 705.16, the ordinance that was passed takes effect after 30 days from the date of passage. As for the board of elections, they have the date of the end of the **Elected** term. Our ordinance, pursuant to Revised Code 705.04, has abolished the elected term effective 30 days after the passage of the ordinance. So after 30 days the elected term no longer exists and the Board of Elections has nothing to do with it. I will provide them with our passed legislation so they know that the elected office is abolished. The last day that you will hold the elective office of Auditor will be 30 days after the passage. Now I don't know if the legislation is awaiting all of the required signatures or if it has been signed and passed. You will have to get with Tami to get a date of passage and then do the math.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Thursday, February 9, 2023 11:32 AM
To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Steve Kauffman <councilpresident@fostoriaohio.gov>
Subject: RE: Specific Date

I've called the Seneca Board of Elections and spoke with Jim, and he said that the term on their books still expires at the end of the year. He didn't see anything else in the charter that would clarify it differently. Is there something specific to Fostoria that would change that date? I would like some clarification and written documentation to go along with it to show when my last day is per the resolution passed on Tuesday.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: auditor@fostoriaohio.gov
Sent: Thursday, February 9, 2023 9:12 AM
To: lawdirector@fostoriaohio.gov
Cc: Eric Keckler <mayorkeckler@yahoo.com>
Subject: Specific Date

Stephanie,

With the passage of the ordinance concerning our positions, I would like to request the specific date our positions officially end. Is it 10 days? 30 days?

Thank you!

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



Then & Now Resolution

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Mon 2/13/2023 11:54 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Cc: cityincometax@fostoriaohio.gov <cityincometax@fostoriaohio.gov>

Good morning!

I have worked on a "Then and Now" resolution for council.

I was told from other finance directors that they have seen resolutions where you could list all the needed invoices in one resolution and pass it at once. I wrote this up and would like to know how it looks to you both.

I would list all the invoices over \$3000 on one form to cut down on the amount of resolutions needed.

I would then also have a signed sheet that would accompany this resolution that I could sign off on for each of the items included once the resolution is passed (Exhibit A).

Thank you!

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



RE: Non-Opioid Remediation Use Reporting for States and Subdivisions with Backstop Funds

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 3/1/2023 10:16 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

I have printed the Opioid deposit transactions and they will be in the office for you to pick up. Currently, we are not showing of the funds being spent. I know that Brian wanted to purchase the medication dispensing device, but it was more than what we had received, but would be covered by the total amount we will receive once it is all received.

Let me know if there is anything else you need.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Sent: Tuesday, February 28, 2023 10:04 AM

To: auditor@fostoriaohio.gov

Cc: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>; Josh Clark <ssd@fostoriaohio.gov>; Eric Keckler <mayorkeckler@yahoo.com>

Subject: Re: Non-Opioid Remediation Use Reporting for States and Subdivisions with Backstop Funds

I didn't realize a decision had already been made. I thought decisions on appointments were taking place at our next meeting on March 7.

Can you at least provide us with this information so we can complete the required report?

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Monday, February 27, 2023 11:53 AM

To: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Cc: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>

Subject: RE: Non-Opioid Remediation Use Reporting for States and Subdivisions with Backstop Funds

I have not been asked to stay on, so my last day is March 9th. Josh or the Mayor will have to do this.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>
Sent: Friday, February 24, 2023 1:11 PM
To: auditor@fostoriaohio.gov
Cc: Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>
Subject: Fw: Non-Opioid Remediation Use Reporting for States and Subdivisions with Backstop Funds

Heidi, this seems like something for you to report on since I have nothing to do with money and I have no idea what funds were used. Please let me know if you need anything from me or if you will be handling this.

Stephanie Kiser
Law Director/Prosecutor
Fostoria City
419-436-1375
lawdirector@fostoriaohio.gov

From: Emily Sirney <esirney@browngreer.com>
Sent: Thursday, February 23, 2023 4:41 PM
To: National Opioid Settlements - Directing Administrator
<DirectingAdministrator@NationalOpioidOfficialSettlement.com>
Subject: Non-Opioid Remediation Use Reporting for States and Subdivisions with Backstop Funds

This is an official communication from the Directing Administrator of the National Opioid Settlements.

BrownGreer has created a page on your Subdivision's portal account (<https://www.nationalopioidofficialsettlement.com/>) to allow your Subdivision to comply with its obligation under Section V.B.2 of the Distributor Settlement Agreement, and Section VI.B.2 of the Janssen Settlement Agreement (all capitalized terms herein have the meaning as defined in the agreements), to report any funds not used for Opioid Remediation through December 31, 2022. To access this new page, you will need to log into your portal account via the above URL and select Distributor or Janssen from the Report of Non-Opioid Remediation Uses menu. **The first such report is due by March 31, 2023.** A fillable pdf version of the report is also available through your Subdivision's portal account, which can be returned by email to NonOpioidRemediationUseReporting@nationalopioidofficialsettlement.com.

It is the intent of the Parties that all payments disbursed from the Settlement Fund to the Settling States and Participating Subdivisions be used for Opioid Remediation, subject to certain exceptions, and use of the monies received from the Settlement Fund for purposes other than Opioid Remediation is disfavored. Under both settlements, Opioid Remediation is defined as the following: "Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures [including amounts paid to any governmental entities for past expenditures or programs] . . .) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or

(3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic. . . . Qualifying expenditures may include reasonable related administrative expenses.” However, Opioid Remediation does **not** include funds used to pay (or reimburse for) attorneys’ fees, investigation costs, litigation costs, or costs related to the operation and enforcement of the settlement agreements.

Your State’s state-subdivision agreement or allocation statute may impose stricter limits on allowable spending and/or require your Subdivision to submit additional spending reports to your State. Regardless, the Opioid Remediation definition discussed above must be used for purposes of this report required by the Distributor Settlement Agreement and Janssen Settlement Agreement.

A report is only required if your Subdivision received funds and used them for purposes other than Opioid Remediation. Accordingly, if your Subdivision does not submit a report by March 31, BrownGreer will treat the absence of a submission as confirmation that no funds paid by the Settlement Fund received by your Subdivision were spent through December 31, 2022 for purposes that do not qualify as Opioid Remediation. Any reports submitted to BrownGreer identifying amounts received by your Subdivision and not used for Opioid Remediation will be publicly available, pursuant to Section V.B.2 of the Distributor Settlement Agreement, and Section VI.B.2 of the Janssen Settlement Agreement.

Reports may be used by defendants to measure compliance with the settlements’ requirement that 85% (distributors) or 86.5% (Janssen) of all payments (including Additional Restitution funds and plaintiffs’ attorneys’ fees and costs payments made pursuant to Exhibits R, S, and T of the Distributor Settlement Agreement and Exhibits R, S, and U of the Janssen Settlement Agreement) be spent on Opioid Remediation.

To the extent that your State’s state-subdivision agreement or allocation statute provides for BrownGreer to withhold money from your Subdivision’s distributor or Janssen payments to fund an attorneys’ fee fund (often called a “backstop fund”) such amounts should be reported only after they are paid out to counsel. To avoid the complexity of having each Participating Subdivision in your State report its own share of these attorneys’ fee payments, a representative of the State may request that BrownGreer submit reports for all payments made from the Participating Subdivision attorneys’ fee fund to Participating Subdivision counsel.

BrownGreer will notify you shortly after March 1, 2023 whether your State has requested that BrownGreer handle reporting payments made from the Participating Subdivision attorneys’ fee fund to Participating Subdivision counsel, as discussed above. Absent such a request, it is the responsibility of your State and its Participating Subdivisions to report any payments made from the Participating Subdivision attorneys’ fee fund to Participating Subdivision counsel as funds not used for Opioid Remediation. Inaccurate reporting may create settlement compliance issues for both a State and its Participating Subdivisions. Starting March 8, 2023, you may email BrownGreer at NonOpioidRemediationUseReporting@nationalopioidofficialsettlement.com if you have questions about how attorneys’ fee fund reporting will be handled for your Subdivision. Regardless if BrownGreer is handling reporting payments made from the Participating Subdivision attorneys’ fee fund to Participating Subdivision counsel, your Subdivision remains obligated to report funds it paid directly to counsel from your Subdivision’s settlement payments.

Your Subdivision is only obligated to report the use of Annual Payments and Additional Restitution payments. It has no obligation to report the amount paid by the defendants to the Attorneys’ Fees, Expenses and Costs fund, established by Exhibit R of both agreements. In other words, any funds obtained on your Subdivision’s behalf from the national Contingency Fee Fund, Common Benefit Fund, Litigating Subdivision Cost Fund, or MDL Expense Fund should not be reported on the form.

Please note these forms will continue to be due on six-month intervals (September 30; March 31) for the remaining term of the settlements, with the reporting covering new spending, if any, during the prior six months (January 1-June 30; and July 1-December 31) that did not qualify for Opioid Remediation. For

the first reporting deadline on March 31, 2023, your Subdivision is required to report all funds used for non-Opioid Remediation from January 1, 2022 to December 31, 2022. It will be possible to submit amended forms if your Subdivision obtains new information about a prior period's spending after the due date.

After referring to the Distributor Settlement Agreement and Janssen Settlement Agreements, and consulting counsel who represented your Subdivision in opioid litigation (if applicable), any unresolved questions may be directed to BrownGreer at NonOpioidRemediationUseReporting@nationalopioidofficialsettlement.com.

Directing Administrator
National Opioid Settlements
BROWNGREER PLC

Telephone: (888) 441-2010

DirectingAdministrator@NationalOpioidOfficialSettlement.com

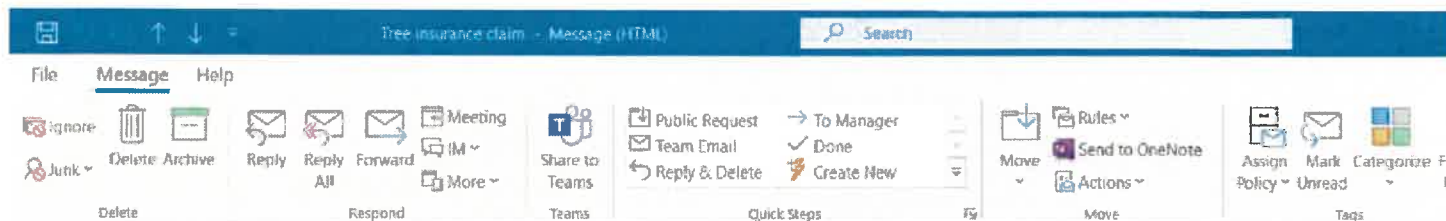
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FW: C366521113-0001-01 - Kaycee, Gregory - 02/09/2023

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Tue 3/7/2023 10:01 AM
To: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>
Cc: lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Eric and Josh,

I sent you an email on February 24th asking you some questions about this claim. Please call Kim and answer these questions for her so she knows how to proceed.



Tree insurance claim

 auditor@fostoriaohio.gov
To: Eric Keckler, Josh Clark

Josh,

I received a call from the insurance company concerning a downed tree during a wind storm...?..?

I didn't know anything about it so I took her questions and said that I would forward them onto you.

She would like to know the answers to these questions before she calls the owner of the truck that was effected by the tree:

Was the tree on a schedule to be cut down?

Did the city know that the tree was dead?

Was the tree dead when it was cut down after the storm?

Her name is Kim and can be reached at 614-729-1602.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: Link, Kimberly <Kimberly.Link@sedgwick.com>
Sent: Tuesday, March 7, 2023 9:26 AM
To: auditor@fostoriaohio.gov

Cc: ACS Dropfile SIR Intake <dropfile@acsedgwickcms.com>
Subject: C366521113-0001-01 - Kaycee, Gregory - 02/09/2023

Heidi- I spoke to you last week but have not heard back regarding my questions about the fallen tree on truck owned by Gregory's – can you please let me know the details of the tree and did we know if it was dead? Thank you

Kimberly E. Link, SCLA, AIC. CISR
Litigation Specialist III

Public Entity Risk Services of Ohio - PERSO
6500 Taylor Road, Suite B
Blacklick, OH 43004
DIRECT 614.729.1602 | FAX 614.717-6049

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Fostoria City Charter Amendments

lawdirector@fostoriaohio.gov <lawdirector@fostoriaohio.gov>

Fri 6/3/2022 1:26 PM

To: shenderson@ohiosos.gov <shenderson@ohiosos.gov>

Dear Ms. Henderson,

Please find attached certified legislation passed by our City Council placing the amendments on the ballot. Also attached is the full text of each amendment that passed. After the results were certified, only the amendments related to the Director of Finance and Director of Law were passed by voters. The amendment related to the City Manager form of government did not pass. Please let me know if there is anything else you need from me. Thank you so much!

Stephanie Kiser

Law Director/Prosecutor

Fostoria City

419-436-1375

lawdirector@fostoriaohio.gov



CITY of FOSTORIA
OFFICE OF THE CLERK OF CITY COUNCIL

Tamara Drake
CLERK OF CITY COUNCIL

213 SOUTH MAIN STREET
FOSTORIA, OHIO 44830
419-435-0462
Smileytami88@aim.com

ORDINANCE CERTIFICATION

I, Tamara L. Drake, being the duly appointed Clerk of Council of the City of Fostoria, Ohio and Custodian of the Records, do hereby swear and attest that the attached document(s) is a true and correct copy of **Ordinance Number 2022-02**, passed on January 4th, 2022 by the Fostoria City Council.

This certificate dated this 2nd day of June, 2022.

Tamara L. Drake
Clerk/Custodian of Council Records

Subscribed and sworn to before me this 2nd day of June, 2022.

Notary Public

My Commission expires N/A



ALICIA WOLPH ROSHONG
Attorney at Law
Notary Public, State of Ohio
No Expiration Date Section 145 R.O.

CITY OF FOSTORIA, OHIO

Ordinance No.: 2022-02
Requested by: Shaver

A RESOLUTION

Establishing Tuesday, May 3, 2022 as the date for the election on three (3) separate proposed City Charter amendments providing for, respectively, the appointment of the City Finance Director/Auditor, the appointment of the City Law Director, and a Council-Manager form of government for the City of Fostoria, and declaring an emergency.

WHEREAS, this Council has determined to place three (3) separate City Charter amendments on the ballot at the May 3, 2022 election for the City's electors to approve or disapprove; and,

WHEREAS, the Charter amendments respectively and separately establish the Council-Manager form of government for the City, and provide for the appointment of the City Law Director and Director of Finance/Auditor; and,

WHEREAS, the City must act in a timely manner to afford its electors the opportunity to make a decision on the Charter amendments that will appear on the ballot at the election, this resolution is determined to be an emergency, which shall go into effect immediately upon its passage.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Fostoria, Seneca, Hancock and Wood Counties, Ohio:

SECTION 1. The Council hereby determines that the election on the separate Charter amendments shall be submitted at the election to be held on May 3, 2022.

SECTION 2. The proposed Fostoria City Charter amendments are attached hereto and incorporated herein.

SECTION 3. The Clerk of Council and the Director of Law shall assist the election authorities to take whatever action is required by the City to hold the elections on the proposed Charter amendments.

SECTION 4. The Clerk of Council shall file a certified copy of this resolution with the election authorities.

SECTION 5. It is found and determined that all formal actions of this council concerning and relating to the adoption of this resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 6. This resolution is hereby declared to be an emergency necessary for the preservation of the public health, welfare and safety. The reason for the emergency lies in the fact that it is necessary to provide sufficient time for this resolution to be timely filed with the election authorities and to allow the Clerk of Council and the Director of Law to take all actions necessary to assure the right of the people to vote on these amendments.

THEREFORE, upon the affirmative vote of two-thirds (2/3) of all members elected to Council, this resolution shall go into immediate force and effect.

Passed this 18 day of Jan, 2022.


Steve Kauffman, Council President


ATTEST:


Tami Drake, Clerk of Council

APPROVED AS TO FORM ONLY:


Stephanie Kiser, Director of Law

Filed with me and approved by me this 18th day of January 2022.


Eric J. Keckler, Mayor



CITY of FOSTORIA
OFFICE OF THE CLERK OF CITY COUNCIL

Tamara Drake
CLERK OF CITY COUNCIL

213 SOUTH MAIN STREET
FOSTORIA, OHIO 44830
419-435-0462
Smileytami88@aim.com

ORDINANCE CERTIFICATION

I, Tamara L. Drake, being the duly appointed Clerk of Council of the City of Fostoria, Ohio and Custodian of the Records, do hereby swear and attest that the attached document(s) is a true and correct copy of **Ordinance Number 2022-03**, passed on January 18th, 2022 by the Fostoria City Council.

This certificate dated this 4th day of June, 2022.

Tamara L. Drake
Clerk/Custodian of Council Records

Subscribed and sworn to before me this 4th day of June, 2022.

Notary Public

My Commission expires W/A



ALICIA WOLPH ROSHONG
Attorney at Law
Notary Public, State of Ohio
No Expiration Date Section 143 R.C.

CITY OF FOSTORIA, OHIO

Ordinance No.: 2022- 03
Requested by: Shaver

AN ORDINANCE

An ordinance adopted by the Legislative Authority of the City of Fostoria submitting three (3) separate amendments to the Charter of the City providing for, respectively, the appointment of the City Finance Director/Auditor, the appointment of the City Law Director, and a Council-Manager form of government for the City of Fostoria, to be approved or rejected by the electors of the City of Fostoria, Ohio at the May 3, 2022 election, and declaring an emergency.

WHEREAS, the Legislative Authority of Fostoria has determined by this ordinance that three (3) separate amendments shall be submitted to the electors of the City of Fostoria amending the existing Charter for the purpose of, respectively, the appointment of the City Finance Director/Auditor, the appointment of the City Law Director, and a Council-Manager form of government for the City of Fostoria. The following sections provide for the implementation of these amendments.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock and Wood Counties, Ohio:

SECTION 1. The three (3) separate amendments to the current Fostoria City Charter, as attached hereto and incorporated herein, shall be placed individually on the ballot at the May 3, 2022 primary election to be approved or rejected by the City's electors voting on the issues.

SECTION 2. The Clerk of Council and the City's Director of Law shall take all actions necessary to provide notices or shall take other actions on behalf of the City with respect to filing this ordinance with the election authorities and shall take all actions required to secure a place on the ballot for these amendments at the May 3, 2022 election.

SECTION 3. Pursuant to Section 9 of Article XVIII of the Ohio Constitution and Section 731.211 of the Revised Code of Ohio the Clerk of Council shall cause the full text of the proposed Charter amendments to be published once a week for two consecutive weeks in a newspaper published in the municipal corporation, with the first publication being at least fifteen days prior to the election at which the amendments are to be submitted to the electors, or if no newspaper is published in the City, then the publication shall be made in a newspaper of general circulation within the City.

SECTION 4. The Clerk of Council and the Director of Law shall assist the election authorities in providing appropriate ballot language.

SECTION 5. The Clerk of Council shall file a certified copy of this ordinance and the minutes of the meeting at which it was adopted with the election authorities.

SECTION 6. This Council hereby finds that this ordinance and deliberations thereon were held in open meetings pursuant to Section 121.22 of the Revised Code of Ohio, Ohio's Open Meetings Law.

SECTION 7. If approved by the electors of the City, the aforementioned attached amendments to the Charter of the City of Fostoria, Ohio shall become effective upon the conclusion of the term of the current elected official referenced in the amendment.

SECTION 8. This ordinance is hereby declared to be an emergency necessary for the preservation of the public health, welfare and safety. The reason for the emergency lies in the fact that it is necessary to provide sufficient time for the amendments proposed to the Charter to be timely filed with the election authorities and to allow time for the publication of the amendments in a newspaper as provided for by this ordinance, and to allow the Clerk of Council and the Director of Law to take all actions necessary to assure the right of the people to vote on this amendment.

THEREFORE, upon the affirmative vote of two-thirds (2/3) of all members elected to Council, this ordinance shall go into immediate force and effect.

Passed this 18th day of Jan, 2022.



Steve Kaufman, Council President

ATTEST:



Fami Drake, Clerk of Council

APPROVED AS TO FORM ONLY:



Stephanie Kiser, Director of Law

Filed with me and approved by me this 18th day of January, 2022.



Eric J. Keckler, Mayor

CITY OF FOSTORIA, OHIO

Ordinance No: 2023 - 18

Introduced by:

AN ORDINANCE

Establishing the job description and salary range for the position of full-time appointed Director of Finance for the City of Fostoria, Ohio, and declaring an emergency to exist.

WHEREAS, the voters of the City of Fostoria approved an amendment to the City of Fostoria Charter on May 2, 2022; and,

WHEREAS, the approved amendment provides that the Director of Finance shall be appointed by City Council by majority vote and for an indefinite term; and,

WHEREAS, pursuant to Ohio Revised Code section 705.04, the office of the elected Director of Finance shall be abolished and the term of the elected Director of Finance shall expire upon the passing of an ordinance for the performance of the duties of the Director of Finance; and,

WHEREAS, the Council of the City of Fostoria passed Ordinance No. 2023-07 enacting the approved Charter Amendment to Fostoria City Charter Article V, section 5.02, entitled Director of Finance; abolishing the elected position of Director of Finance; and creating the position of Director of Finance to be appointed by the City of Fostoria City Council.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock and Wood Counties, Ohio:

SECTION 1. Job description and salary are hereby set as follows:

- TITLE:** Director of Finance
- DEPARTMENT:** Department of Finance
- REPORTS TO:** City Council (HR/employment functions)
Finance Committee (Fiscal reporting functions)
- POSITIONS SUPERVISED:** Finance Department
Tax Department
- EMPLOYMENT STATUS:** Full time, exempt
- ANNUAL SALARY RANGE:** \$46,500.00 to \$75,000.00
- BENEFITS:** Commensurate with AFSCME 811 contract for full time employees.

GENERAL DESCRIPTION

The Chief Fiscal Officer of the City, the Director of Finance performs all duties imposed on city auditors and treasurers under the laws of the State of Ohio (ORC), the Charter of the City of Fostoria, and the Codified Ordinances of the City of Fostoria; manages all aspects of the City's financial department including but not limited to: budgeting, accounting, financial reporting, procurement, tax collection, payroll/benefits, investments, revenue sharing, grant and loan administration and performance management; acts as the fiscal advisor to the Mayor, Safety Service Director, and City Council; and represents the City with other fiscal agencies.

QUALIFICATIONS

- Bachelor's degree from an accredited college or university with a major in accounting, finance, business or public administration, or closely related field, or an equivalent combination of training and/or job experience in fund accounting (Master's degree preferred)
- Extensive knowledge of rules and regulations set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP)
- Preferred certification as a Public Accountant (CPA), Public Finance Officer (CPFO), or Government Financial Manager (CGFM)
- The Director of Finance will be required to hold or obtain (within 90 days from hire) Public Investment continuing education certification from the Ohio Treasurer of State

REQUIREMENTS

- Must be an elector of the State of Ohio
- Possess a valid Ohio driver's license
- Eligible to be bonded by the City
- As part of the conditional job offer, candidates must successfully pass a BCI/FBI background check AND a credit check prior to start date
- Possess strong analytical and strategical skills and excellent written and verbal presentation and communication skills
- Preferred work experience in the preparation of annual operating, capital, and tax budgets, knowledge of municipal tax collection operations, and supervisory experience
- The City of Fostoria will incur the cost of all required pre-employment testing

ESSENTIAL DUTIES & RESPONSIBILITIES

- Performs all duties imposed on city auditors and treasurers under the laws of the State of Ohio (ORC), the Charter, and the Codified Ordinances of the City of Fostoria
- Oversees the Department of Finance via supervision, orientation, direction, and control (All hiring and firing decisions shall be authorized by council as a whole)
- Serves as custodian for all city funds

- Maintains accurate and timely financial records of the City
- Establish the accounting systems, financial records and reports used by the offices, departments, divisions, bureaus, boards and commissions of the City
- Prepare and submit the budget and appropriation matters
- Provide full and complete information concerning the financial affairs and status of the City as requested by Council Finance Committee
- Provide full and complete information and assistance concerning the finances or accounting systems or records of any office, department, division, bureau, board, or commission of the City as requested by Council
- Prepare financial forecasts for five (5) year rolling forward period for both City Budgets and Capital Expenditures
- Respond to and make corrections as recommended by the State Auditor's Office for annual audits
- Attend and issue reports at all Finance Committee meetings AND City Council meetings
- Collaborate regularly, cooperatively, diplomatically and effectively with the other autonomous heads of the city of Fostoria, namely the Director of Law, Mayor (and by extension) Director of Public Safety and Service
- May be asked to serve as clerk of council in the absence of a hired clerk
- Perform other duties as required and assigned

WORK ENVIRONMENT & PHYSICAL DEMANDS

The physical demands and work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this position or that an employee encounters while performing the essential functions of this position. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

- Work is performed in a normal City office environment during normal operational hours
- Operate a variety of standard office equipment including a computer terminal, telephone, calculator, copy and fax machine requiring continuous and repetitive arm, hand and eye movement
- Travel to/from meetings and various City locations
- Attend evening meetings as necessary
- Any deviations of this MUST be approved by the Finance committee

PERFORMANCE & EVALUATION

- Job performance is evaluated by the Finance Committee of City Council who will report back to the council as a whole

- Employee will be evaluated after ninety (90) days, six (6) months and one (1) year from the date of hire. Employee will be evaluated annually thereafter (within 30 days of anniversary)
- Any performance issues, including but not limited to hours, wages, discipline (including termination) will be done by council as a whole


EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the city to provide employment opportunities to all persons based solely on ability, regardless of race, color, religion, sex, national origin, age, sexual orientation, gender identity or disability. This job description does not imply that these are the only duties to be performed. This job description is subject to change in response to funding variables, emerging technologies, improved operating procedures, productivity factors, and unforeseen events.

SECTION 2. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.


SECTION 3. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is that the elected position of Director of Finance is set to expire on March 9, 2023 and the City of Fostoria requires the services of a Director of Finance to provide for the financial interests of the City.

Passed this 7th day of March, 2023.



Steve Kauffman, President of Council

ATTEST:



Tamara L. Drake, Clerk of Council

Filed with me and approved by me this 7th day of March, 2023.


Eric J. Keckler, Mayor

CITY OF FOSTORIA, OHIO

Ordinance No: 2023 - 19

Introduced by:

AN ORDINANCE

Establishing the job description and salary range for the position of part-time appointed Director of Law for the City of Fostoria, Ohio, and declaring an emergency to exist.

WHEREAS, the voters of the City of Fostoria approved an amendment to the City of Fostoria Charter on May 2, 2022; and,

WHEREAS, the approved amendment provides that the Director of Law shall be appointed by City Council by majority vote and for an indefinite term; and,

WHEREAS, pursuant to Ohio Revised Code section 705.04, the office of the elected Director of Law shall be abolished and the term of the elected Director of Law shall expire upon the passing of an ordinance for the performance of the duties of the Director of Law; and,

WHEREAS, the Council of the City of Fostoria passed Ordinance No. 2023-08 enacting the approved Charter Amendment to Fostoria City Charter Article V, section 5.01, entitled Director of Law; abolishing the elected position of Director of Law; and creating the position of Director of Law to be appointed by the City of Fostoria City Council.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock and Wood Counties, Ohio:

SECTION 1, Job description and salary are hereby set as follows:

TITLE:	Director of Law
DEPARTMENT:	Department of Law
REPORTS TO:	City Council (HR/employment functions) Law & Ordinance Committee (Evaluations)
POSITIONS SUPERVISED:	Law Department
EMPLOYMENT STATUS:	Part Time, Exempt
ANNUAL SALARY RANGE:	\$39,000 to \$50,000
BENEFITS:	As required by Ohio State law

GENERAL DESCRIPTION:

The Fostoria City Director of Law is a part-time, salaried position and performs all duties under the laws of the Ohio Revised Code, the Charter of the City of Fostoria and the codified ordinances of the City of Fostoria. This position is appointed by City Council by majority vote and will report directly to the Fostoria City Council, Law & Ordinance Committee for an indefinite term. The Director of Law may be removed from the position by a majority vote of City Council.

QUALIFICATIONS:

- Be an Attorney-at-Law duly authorized and licensed to practice law in the State of Ohio
- Be skilled in legal research and problem solving with the ability to clearly present and explain complex information verbally and in writing
- Have five (5) years or more experience continuously practicing law
- Have experience supervising support staff

REQUIREMENTS:

- Must be an elector of the State of Ohio
- Possess an Ohio driver's license
- Eligible to be bonded by the City
- As part of the conditional job offer, candidates must successfully pass a BCI/FBI background

ESSENTIAL DUTIES & RESPONSIBILITIES:

The Director of Law will serve as the legal counsel for the City of Fostoria and shall perform the powers, duties and functions now or hereafter given to City Directors of Law by the Fostoria City Charter and the General Laws of Ohio. The Director of Law shall:

- Be the legal advisor, prosecuting attorney and counsel for the City of Fostoria, i.e., "the City"
- Advise city leaders on legal matters including but not limited to matters related to ethics, personnel, ordinances, contracts, land use, taxes and finance
- Stay informed on changes to state and federal laws that impact the City
- Inform the appropriate elected officials and city staff as laws are being debated in the state legislature
- Represent the City in all proceedings in Court or before any administrative board or body
- Perform other duties as required by the Fostoria City Charter, by ordinance

or resolution, or as directed by the Fostoria City Council. This includes the preparation and/or review of ordinances and resolutions and attending City Council meetings to provide legal advice

- Perform all other powers, duties, and functions now or hereafter imposed on Directors of Law under the laws of the State of Ohio
- Review all contracts or memorandums to protect the City's legal interests prior to them being signed
- Supervise, direct, and control the Department of Law
- The Director of Law shall be responsible for appointment, discipline, and termination of the Assistant(s). The Assistant(s) shall be responsible to the Director of Law and may exercise all or any part of the powers, duties, and functions authorized by and in the manner provided by the Director of Law.
- Provide legal services, as needed to support the City, with an average of eight (8) hours of legal services per week
- Attend City Council meetings
- The Director of Law will be required to complete all other legal duties / expectations deemed necessary by City Council

WORK ENVIRONMENT/PHYSICAL DEMANDS

The physical demands and work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this position or that an employee encounters while performing the essential functions of this position. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

- Work is performed in a normal City office environment during normal operational hours
- Travel to/from meetings and various City locations
- Attend evening meetings as necessary
- Any deviations of this must be approved by the Law & Ordinance Committee

PERFORMANCE EVALUATION

- Job performance is evaluated by the Law & Ordinance Committee of City Council who will report back to the council as a whole
- Employee will be evaluated after 90 days, 6 months and 1 year from the date of hire. Employee will be evaluated annually thereafter within 30 days of anniversary date of the appointment of the Director of Law

- Any performance issues, including but not limited to hours, wages, discipline (including termination) will be done by council as a whole


EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the city to provide employment opportunities to all persons based solely on ability, regardless of race, color, religion, sex, national origin, age, sexual orientation, gender identity or disability. This job description is subject to change in response to funding variables, emerging technologies, improved operating procedures, productivity factors, and unforeseen events.

SECTION 2. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 3. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is that the elected position of Director of Law is set to expire on March 9, 2023 and the City of Fostoria requires the services of a Director of Law to provide for the legal interests of the City.

Passed this 7th day of March, 2023.




Steve Kauffman, President of Council

ATTEST:



Tamara L. Drake, Clerk of Council

Filed with me and approved by me this 7th day of March, 2023.



Eric J. Keckler, Mayor

CITY OF FOSTORIA, OHIO

Ordinance No.: 2023 - _____
Sponsored by: _____

AN ORDINANCE

Enacting the approved Charter Amendment to Fostoria City Charter Article V, section 5.02, entitled Director of Finance; abolishing the elected position of Director of Finance; and creating the position of Director of Finance to be appointed by the City of Fostoria City Council, and declaring an emergency to exist.

WHEREAS, the voters of the City of Fostoria approved an amendment to the City of Fostoria Charter on May 2, 2022; and,

WHEREAS, the approved amendment provides that the Director of Finance shall meet the qualifications as described in the job description which is to be developed by City Council. The Director of Finance shall be appointed by City Council by majority vote and for an indefinite term.

WHEREAS, pursuant to Ohio Revised Code section 705.04, the office of the elected Director of Finance shall be abolished and the term of the elected Director of Finance shall expire upon the passing of an ordinance for the performance of the duties of the Director of Finance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock, and Wood Counties, Ohio:

SECTION 1. The approved Charter Amendment to Fostoria City Charter Article V, section 5.02, entitled Director of Finance shall hereby be enacted and effective upon passage of this ordinance.

SECTION 2. The Council of the City of Fostoria hereby establishes the position of "Director of Finance," to be appointed by the City Council. The appointed Director of Finance shall perform the duties of the office as set forth by the Fostoria City Charter and the job description to be developed by the City Council.

SECTION 3. The office of the elected Director of Finance is hereby abolished and the term of the elected, or appointed to fill the vacancy of the elected position, Director of Finance will hereby expire.

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in

compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is because the Department of Finance requires the services of a qualified Director of Finance.

Passed this _____ day of _____, 2023.

Steve Kauffman, President of Council

ATTEST:

Tamara L. Drake, Clerk of Council

Filed with me and approved by me this _____ day of _____, 2023.

Eric J. Keckler, Mayor

CITY OF FOSTORIA, OHIO

Ordinance No.: 2023 - _____
Sponsored by: _____

AN ORDINANCE

Enacting the approved Charter Amendment to Fostoria City Charter Article V, section 5.01, entitled Director of Law; abolishing the elected position of Director of Law; and creating the position of Director of Law to be appointed by the City of Fostoria City Council, and declaring an emergency to exist.

WHEREAS, the voters of the City of Fostoria approved an amendment to the City of Fostoria Charter on May 2, 2022; and,

WHEREAS, the approved amendment provides that the Director of Law shall be appointed by City Council by majority vote and for an indefinite term.

WHEREAS, pursuant to Ohio Revised Code section 705.04, the office of the elected Director of Law shall be abolished and the term of the elected Director of Law shall expire upon the passing of an ordinance for the performance of the duties of the Director of Law.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Fostoria, Seneca, Hancock, and Wood Counties, Ohio:

SECTION 1. The approved Charter Amendment to Fostoria City Charter Article V, section 5.01, entitled Director of Law shall hereby be enacted and effective upon passage of this ordinance.

SECTION 2. The Council of the City of Fostoria hereby establishes the position of "Director of Law," to be appointed by the City Council. The appointed Director of Law shall perform the duties of the office as set forth by the Fostoria City Charter and the Ohio Revised Code.

SECTION 3. The office of the elected Director of Law is hereby abolished and the term of the elected Director of Law will hereby expire.

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare. The reason for such emergency is because the Department of Law requires the services of a qualified Director of Law.

Passed this _____ day of _____, 2023.

Steve Kauffman, President of Council

ATTEST:

Tamara L. Drake, Clerk of Council

Filed with me and approved by me this _____ day of _____, 2023.

Eric J. Keckler, Mayor

3-17-23

Conversation with Molly Bruns Investigative Attorney, Ohio Ethics Commission

*Reviewed the Executive Session of February 7, 22023

* Explained the charter changes and the effect on the position of Finance Director

* Possible ethics violation

*The state has a backlog of cases awaiting investigation. They have to prioritize their cases. Realistically, it would be months before they could investigate, up to a year and a half before an investigation could be completed.

*Seemed more interested in Steve's participation in Heidi's hiring. Advised her that I would check into this aspect.

* Realistically, we probably are wasting our time

From: auditor@fostoriaohio.gov
Sent: Thursday, October 27, 2022 4:21 PM
To: Josh Clark
Cc: Eric Keckler
Subject: 10.27.2022 Invoices dated prior to the PO Date
Attachments: 10.27.2022 Invoice prior to the PO date.pdf

Josh,

Here are the invoices we found for this week that were dated prior to their PO date. Please provide detail as to why each of them did not have a PO submitted prior to the invoice date. I need to know what was an emergency and not a planned purchase for a "then and now" approval.

Thank you,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



Finance Director

Don Mennel <dmennel@mennel.com>

Thu 12/22/2022 8:46 AM

To: gcassidy <gcassidy@ftlco.com>

Greg:

What do you think about this:

Petition to recall Heidi Kauffman, Director of Finance for the City of Fostoria, Ohio, for misfeasance in office, specifically the ordering of new office furniture from funds designated for computer software programing while the City is under financial emergency, and nonfeasance, specifically failing to respond to requests for additional information from City Council.

Don

Heidi

Don Mennel <dmennel@mennel.com>

Sun 10/16/2022 9:30 AM

To: gcassidy <gcassidy@ftlco.com>

Greg:

I have put together a response to Heidi's last e-mail, attached hereto, but would like you to review it prior to me sending it. Please be candid with me. Do we want to attempt to salvage her, or bury her?

Thanks,

Don

Heidi:

I hope and pray that you will take this e-mail in the vein in which it is intended. I hate to see anyone fail, however, I fear you are setting yourself up for failure.

Let me first respond to your e-mail. You do not report to Cindy McCafferty. Cindy works for the Ohio State Auditor's office. You work for the City of Fostoria. Your direct report is to the Mayor. It is the Mayor to whom you sent your resume and application. It was the Mayor who interviewed you and recommended to Council that you become the Finance Director. For you to independently make the decision to use moneys set aside in the budget for the software to collect City income taxes constitutes insubordination. You were not a part of the budgeting process. That was done by the Mayor and the Safety Service director in the absence of a Finance Director.

You secondarily report to the electorate of the City of Fostoria. Your appointment is to fulfill the unexpired term of your predecessor. As such, you are delivering the wrong message to the electorate when you remodel your office, especially when the City is in Fiscal Emergency. The electorate passed a tax millage to help the City out of Fiscal Emergency, not to remodel the office of the Finance Director.

Every time you report to the people in Council Chambers that the City is in great fiscal shape, I cringe. The City is not in great fiscal shape. It is in much better fiscal shape that it has been the past few years, however we only have enough money in reserve to get us out of fiscal emergency. We do not have a "rainy day" fund. We do not have the reserves to withstand another 2007 - 08 recession which is what most economists are predicting in the next 12 - 18 months. And we are woefully behind on infrastructure improvements that we have had to defer due to being in a fiscal emergency. We are still under a consent order from the U.S. Environmental Protection Agency. We do not know if the moneys spent on the sewer plant will resolve the consent order. If not, we will have to invest nearly the same amount in further improvements to our water/sewer infrastructure.

Getting back to your response, why would you engage a flooring company from Erie, Michigan? You are spending two hours in transportation each way. Was not Commercial Floor and Tile located here in Fostoria capable of installing the Roppe

flooring? And I would urge you to cancel the \$60,000 dollar order for the office furniture.

By remodeling your office and ordering the furniture you are behaving as a queen bee and treating all other City employees as drones. They are losing all respect for you and will rebel.

You are a civil servant and should behave as such. Your best behavior would be as a servant leader working for the rest of the City employees seeking to help them and make their job easier.

You are intelligent and more than capable of doing an outstanding job for the City, but your behavior, attitude, and approach toward your fellow employees must change. You must join the leadership team and become a team member, not an outsider. I would suggest that you eat some humble pie, cancel the order for the furniture, and apologize to the leadership team for your past behavior and make every effort to join the team, help them with their priorities and efforts, and become the needed resource that they are seeking in the Finance Director.

I apologize for being the bearer of tough news, but if you continue on the path you are going, I fear that you are setting yourself up for failure and you deserve better than that.

Should you want to discuss any of the above, I would be happy to meet with you.

Don

Heidi

Don Mennel <dmennel@mennel.com>

Mon 10/17/2022 11:45 AM

To: gcassidy <gcassidy@ftlco.com>

Greg:

Just had a call from Josh, who had a conversation with Cindy this morning. Cindy is telling Josh that we will probably not be released from fiscal emergency in January because Heidi is not capable of closing the books. Cindy is also saying that Heidi will probably be leaving in either December or January and that Heidi is using her as a cover for the expenditures in her office and that Cindy is neither telling her to go ahead, nor approving those expenditures. It appears that it is Heidi who is the real problem.

There may be an executive session tomorrow night. If so, the law director is going to suggest that she, the finance director and president of council be excused. If this happens, I feel that we should take a "no confidence" vote on Heidi to provide to the Mayor upon his return.

Josh will also be asking for recommendations on how much to provide in the budget for next year for pay raises. I would suggest that we stay close to inflation going perhaps as high as 10% for those doing a good job and zero for Heidi.

We also discussed that not coming out of fiscal emergency is not all bad as it is helping us get grants and getting 100% grants without matching funds being expended.

FYI

Don

Hiede

Don Mennel <dmennel@mennel.com>

Thu 3/9/2023 2:36 PM

To: gcassidy <gcassidy@ftlco.com>

Greg:

Confirmed Heid has a job as a waitress at The Empire restaurant in Tiffin.

Don

RE:

Don Mennel <dmennel@mennel.com>

Fri 2/10/2023 7:29 AM

To: gcassidy <gcassidy@ftlco.com>

Greg:

I recommend that you send your minutes of the Executive Session to Tami. She hasn't done the minutes yet, and she was in the room.

Don

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Friday, February 10, 2023 7:06 AM

To: Don Mennel <dmennel@mennel.com>

Subject:

CAUTION EXTERNAL EMAIL

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Don: I anticipate that the minutes of this past meeting will reflect that council went into executive session. The minutes will be inaccurate and watered down. I am working on a correction, that may be required to set the record straight. The correction needs to be truthful and factual as to what transpired. The record needs to reflect the fact that the Law Director was not permitted to attend, that the Council President did most of the speaking and the purpose of the meeting involved his wife and it was not a legitimate executive session.

In speaking with Josh I suggested that he reach out to Ed, in view of the fact that the allegations were bogus. Ed expressed an interest in finding out the "other side" of the story-not just Heidi's version. This may be a game changer. Have a great day !

Greg

RE: 11.1.2022 appropriations

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Mon 10/31/2022 2:12 PM

We will be adding an additional appropriation the list for tomorrow's meeting. We received \$25,000 in insurance funds to replace a mobile street light that was involved in an accident. These funds were put into the general fund but paid out of 101.150.559001 in the amount of \$28750. The street department has a project that needs those funds back in 101.150.559001 so we are asking council to approve the appropriation.

Please let me know if you have any additional questions.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: auditor@fostoriaohio.gov

Sent: Monday, October 31, 2022 8:13 AM

Subject: 11.1.2022 appropriations

Here are the explanations for the appropriations being asked for at the meeting tomorrow night.

Increase 14,500 in account 101-400-500110 - Salaries for zoning are getting tight and I do not think there is enough through the end of the year. I think this had to do with replacing the 2 part time to a full time position.

Increase \$50,110 in account 207-100-561860 - The City received the SRO monies from the school for the prior year that was not put in the budget for this year. Need to reimburse the General Fund for police salaries.

Increase \$1,065 in account 211-100-561860 – This is left over revenue from the prior year that was not put in budget for this year to reimburse the General Fund for police salaries.

Increase \$2,000 in account 501-515-561870 – Expenses already exceed appropriations in this account. This is water deposit refunds. This is clean up.

Increase \$2,000 in account 521-524-541100 – Jenny needs additional funds for storm water mailing supplies.

There will be a \$9000 appropriation transfer in General Capital Fund to correct debt payment. In the budget we did not have the amortization schedule for the fire truck. The budget had to be modified for this.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



RE: Annexation

Don Mennel <dmennel@mennel.com>

Wed 3/8/2023 8:31 AM

To: gcassidy@ftlco.com

Oh yes, the organic grapes are a concern. In working with wheat growers I learned that they were upset that the EPA cleaned up all the emissions from industry as the smog used to provide them with their sulphur. Now they have to purchase it.

I like the idea of reaching out to the universities; however, most of their graduates would have to get a job somewhere to get the experience or credentials required in the job description. However, lots of alumni do look back to their schools for job openings.

We may have crafted the job description too tightly because of Heidi.

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, March 8, 2023 8:25 AM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Annexation

CAUTION EXTERNAL EMAIL

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Don: Thank you for the details on this. Configuring the entrance/egress pattern will take care of the problem. If I read the numbers correctly OLG spent close to \$ 200,000 to accommodate the home owners. That was very honorable. I am not sure that all businesses would have done that. In many cases the local homeowners would have been advised "too bad. Learn to live with it.

One other issue to be addressed is the amount of pollutants/emissions that are going to damage the grape vineyards.

Tomorrow will officially be Heidi's last day. I wonder is there is a plan in place, to make sure that all city property, such as laptop, keys, passwords are returned.

I am wondering if we should reach out to some of the area colleges, such as Tiffin U., University of Findlay, TU , BG for potential candidates .

Just random thoughts, have a good day !

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, March 8, 2023 7:58 AM

To: gcassidy@ftlco.com

Subject: FW: Annexation

FYI

From: Chuck Bills <cbills@ohiologistics.com>

Sent: Wednesday, March 8, 2023 7:25 AM

To: Don Mennel <dmennel@mennel.com>; Ford Mennel <fmennel@mennel.com>
Subject: RE: Annexation

CAUTION EXTERNAL EMAIL

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Good AM Don – Hope you and yours well. Appreciate your follow up.

The 1st request we had of homeowners (NE corner of US23 and Jones Rd / West County Rd 592) and Twp Trustee was to somehow reduce truck traffic at the stop signal/intersection of US23/West County Road 592. Understanding most of our truck traffic comes for the north, NB,OH CSX, Detroit, MI NS and Chicago, IL CSX & NS then exits north to US 6 to Clyde, Oh. CGS traffic from the south (Upper Sandusky,Oh), exiting about 50/50 on CR592 west to intersection , east to 12, best we change our traffic to US 23 access Rd.

Our traffic was confirmed by ODOT traffic study.

Our initial plan was US 23 access Rd just south of Church, land under our ownership, most cost-effective access to bldg.. When we presented to landowners and Twp Trustee they were concerned to close to their homes, storm water run off etc thus we relocated (adding about \$150,000 cost) to north end of property we purchased , additionally moved retention area to the north end (\$35,000).

Met with landowners and Twp Trustee , all appreciated our recognizing and responding to their concerns.

Felt best to give you some background.

OLG traffic flow egress/ingress will be new US 23 access Rd., CGS will continue to use CR 592. Should reduce truck traffic at stop signal intersection, truck noise at the homes on the corner etc

If I may assistance additionally, please advise.

Enjoy the day

Chuck Bills



Ph: 419-425-4906 x29 Cell: 419-421-7337

E-mail: cbills@ohiologistics.com

Web: www.ohiologistics.com

"The Smart Move"

From: Don Mennel <dmennel@mennel.com>

Sent: Tuesday, March 7, 2023 8:22 PM

To: Chuck Bills <cbills@ohiologistics.com>; Ford Mennel <fmennel@mennel.com>

Subject: Annexation

Chuck & Ford:

The Annexation legislation passed City Council tonight. I had to abstain and there was one other NO vote. We had two citizens who live along 23 outside

of town complaining about the speed limit and the number of accidents that will occur. We also had County Commissioners at our meeting who said they would write a letter to ODOT about the problem.

I am assuming, but could not speak on the topic, that 23 will be the entrance to the warehouses and Jones Road will be the exit. If this correct, I can let people know and I think the problem will go away. If not, I would need to better understand the plan.

Thanks,

Don

RE: Annexation

Don Mennel <dmennel@mennel.com>

Wed 3/8/2023 8:40 AM

To: [gcassidy](mailto:gcassidy@ftlco.com) <gcassidy@ftlco.com>

We have to have that discussion.

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Wednesday, March 8, 2023 8:40 AM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Annexation

CAUTION EXTERNAL EMAIL

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Don:

Might want to consider Carla.

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, March 8, 2023 8:31 AM

To: gcassidy@ftlco.com

Subject: RE: Annexation

Oh yes, the organic grapes are a concern. In working with wheat growers I learned that they were upset that the EPA cleaned up all the emissions from industry as the smog used to provide them with their sulphur. Now they have to purchase it.

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Just random thoughts, have a good day !

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To: gcassidy@ftlco.com
Subject: FW: Annexation

FYI

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To: Don Mennel <dmennel@mennel.com>; Ford Mennel <fmennel@mennel.com>
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Chuck Bills



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Thanks,

Don

RE: Council meeting draft minutes and agenda

Don Mennel <dmennel@mennel.com>

Fri 10/14/2022 8:31 PM

To: gcassidy <gcassidy@ftlco.com>

So, Heidi's first day on the job must have been February 28th. Her date of hire might have been the week prior. Thank you.

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Friday, October 14, 2022 8:16 PM

To: Don Mennel <dmennel@mennel.com>

Subject: FW: Council meeting draft minutes and agenda

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From: Tami Drake <smileytami88@aim.com>

Sent: Sunday, March 6, 2022 8:19 PM

To: admin@fostoriaohio.gov; amymendozaward1@yahoo.com; auditor@fostoriaohio.gov; blmiller@ohioauditor.gov; codeenforcement@fostoriaohio.gov; compliance@fostoriaohio.gov; councilkauffman@gmail.com; councilward03@gmail.com; firechief@fostoriaohio.gov; fostoriacouncilmanshaver@gmail.com; gcassidy@ftlco.com; jimmaurer@thecourier.com; lawdirector@fostoriaohio.gov; logsdon.edward@gmail.com; mayorkeckler@yahoo.com; mikeshaffer2@icloud.com; mrepp@tiffinohio.gov; nrosenkrans@theblade.com; pawllis@yahoo.com; payroll_finance@fostoriaohio.gov; pdillon@woh.rr.com; policechief@fostoriaohio.gov; prosecutors@fostoriaohio.gov; rb116762@outlook.com; rtnews@reviewtimes.com; ssd@fostoriaohio.gov; street@fostoriaohio.gov; tlake10244@aol.com; zstumpf001@gmail.com; mikeshaffer2@gmail.com

Subject: Council meeting draft minutes and agenda

Hello, please see attached and review, let me know if any changes need to be made, thank you, Tami

Re: Council

Edward Logsdon <logsdon.edward@gmail.com>

Fri 10/21/2022 3:52 PM

To: Don Mennel <dmennel@mennel.com>;gcassidy <gcassidy@ftlco.com>

Understood. The closure to other possible business developments is not a good idea.

Concerning our Auditor. I think something needs to happen or else we will get blamed. Our intent for the appropriations was to allow us to collect our own city taxes instead of relying on RITA. Even if the letter of the law wasn't broken, the spirit was and it shows there is an issue with our system of PO review and approval. Lack of ethics too. No way should the money be used for something else without us saying yes.

This needs to be dealt with soon as possible.

Ed

On Fri, Oct 21, 2022 at 9:26 AM Don Mennel <dmennel@mennel.com> wrote:

Ed:

Let's pull the closing of E. Tiffin Street. It is generating too much opposition and nastygrams on Facebook. We will revisit next Spring with possibly some alternatives or different ideas.

Thanks,

Don

--

Ed Logsdon

logsdon.edward@gmail.com

303 870 7503

RE: Emailing: FINANCE DIRECTOR ISSUES

Don Mennel <dmennel@mennel.com>

Sun 10/16/2022 11:50 AM

To: gcassidy <gcassidy@ftlco.com>

Good list. Will it be possible to stop the \$60,000 for office furniture? It will be important to have a back up plan for when she departs. I agree, we will get very little notice. Probably at end of school year.

-----Original Message-----

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Sunday, October 16, 2022 11:45 AM

To: Don Mennel <dmennel@mennel.com>

Subject: Emailing: FINANCE DIRECTOR ISSUES

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Don: Some pros and cons to consider.

Greg

Your message is ready to be sent with the following file or link attachments:

FINANCE DIRECTOR ISSUES

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

RE: Heidi

Don Mennel <dmennel@mennel.com>

Mon 10/17/2022 12:40 PM

To: [gcassidy](mailto:gcassidy@ftlco.com) <gcassidy@ftlco.com>

Greg:

Sorry I couldn't take your call. I was on the phone with the bank.

You make some very good points.

Do you think we will see an agenda by day's end.

Don

From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Monday, October 17, 2022 12:02 PM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Heidi

CAUTION EXTERNAL EMAIL

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Don: Well that pretty much settles it. When she is terminated, we must handle that situation very carefully. I would not put it past Heidi to delete/erase information, withhold passwords or create other subtle issues as a passing shot. If she attends finance committee, tonight I intend to ask her how she is progressing in closing the books.

I am in agreement on the pay raises.

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Monday, October 17, 2022 11:46 AM

To: gcassidy@ftlco.com

Subject: Heidi

Greg:

Just had a call from Josh, who had a conversation with Cindy this morning. Cindy is telling Josh that we will probably not be released from fiscal emergency in January because Heidi is not capable of closing the books. Cindy is also saying that Heidi will probably be leaving in either December or January and that Heidi is using her as a cover for the expenditures in her office and that Cindy is neither telling her to go ahead, nor approving those expenditures. It appears that it is Heidi who is the real problem.

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Josh will also be asking for recommendations on how much to provide in the budget for next year for pay raises. I would suggest that we stay close to inflation going perhaps as high as 10% for those doing a good job and zero for Heidi.

We also discussed that not coming out of fiscal emergency is not all bad as it is helping us get grants and getting 100% grants without matching funds being expended.

FYI

Don

Re: Hiede

Don Mennel <dlmennel@gmail.com>

Thu 3/9/2023 9:08 PM

To: gcassidy <gcassidy@ftlco.com>

I like it.

Sent from my iPhone

On Mar 9, 2023, at 7:47 PM, gcassidy@ftlco.com wrote:

CAUTION EXTERNAL EMAIL

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Waitress today. Tomorrow-promoted to the kitchen. Next promotion-cookin the books



Sent from my iPhone

On Mar 9, 2023, at 2:36 PM, Don Mennel <dmennel@mennel.com> wrote:

Greg:

Confirmed Heid has a job as a waitress at The Empire restaurant in Tiffin.

Don

RE: Hiedi

Don Mennel <dmennel@mennel.com>

Wed 1/18/2023 10:55 AM

To: [gcassidy <gcassidy@ftlco.com>](mailto:gcassidy@ftlco.com)

Greg:

Points well taken. I just learned that one of our external candidates for fire chief dropped out.

Don

From: [gcassidy@ftlco.com <gcassidy@ftlco.com>](mailto:gcassidy@ftlco.com)

Sent: Wednesday, January 18, 2023 9:54 AM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Hiedi

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Don: Looking at the revenue side makes everyone happy. Looking at the expense side can make everyone sad. Its like trying to avoid reality. She is convinced that we have soo much surplus that we are immune to a financial crisis. The EPA/Wastewater and EPA / Water treatment plants have a huge potential cash drain on an ongoing basis. She has all but acknowledged that she will be gone in a matter of weeks, why would she care about the city finances. I am totally shocked at the number of issues with her that don't warrant any real scrutiny- improper document destruction, entering into contracts without the law director reviewing/signing off, and very sloppy purchasing.

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, January 18, 2023 8:50 AM

To: gcassidy@ftlco.com

Subject: Hiedi

Greg:

Did you notice that Heidi passed out the same page of interest gains two meetings in a row. She is damned proud of it that she can't contain herself. She has not once ever passed out a debt schedule for the City is close to an all time high. As I continue to repeat myself she only looks at one side of the balance sheet.

Duh!!!

Don

RE: PO's after the invoice date

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Mon 11/7/2022 12:41 PM

To: gcassidy <gcassidy@ftlco.com>

Cc: fostoriacouncilmanshaver@gmail.com

<fostoriacouncilmanshaver@gmail.com>; councilward03@gmail.com <councilward03@gmail.com>; Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>

Greg,

Yes, reconciliation of the books is one of the items on the list. We knew this would be just about the last thing being completed since I was able to take care of most everything else prior to when Cindy let me start balancing this summer.

Reconciliation of the books balanced last month. There were still questions and I spoke with Cindy about them and when I got the end it was found that a EBHP check hadn't been batched, so Carla took care of that. I believe you have become used to someone telling you that the books would be closed early in the month and balanced. Prior to myself learning this process, Holly never figured out how to balance, let alone reconcile. Amy would balance, but never figured out how to reconcile. And from what I understand, Steve never did either. One of the things the auditors found when they got here was that they were not balancing or reconciling and still closing the month. Each month, something new in how Cindy balances and reconciles makes more sense to myself. I have been able to balance for the past couple of months with no problem. It is the reconciling that I have had questions on, and Cindy has been very helpful and last month went well. And because I know that I still have questions, I will never say that I am doing it on my own.

You asked about a timeline of how long it takes to balance. This month, I was able to get all the reports by Friday afternoon (11/4). We try to have everything entered and batched for the prior month by the 5-8th of the month. We were able to get it quickly done this month, which is wonderful! Sometimes water/sewer credit batches aren't turned in and that holds us up. I was able to start the balancing following Cindy's instructions. It normally takes me 4-6 days depending on what I run into. I must be out of the office tomorrow and the office is closed on Friday. I am going to try and get it finished by Thursday evening and submit it to Cindy for review. There are still some Kirk Brother memo payments that need to be cleaned up, which Cindy is helping Carla on. Plus, we have a budget meeting with Cindy Wednesday morning that will keep me from working on the balancing.

1. There will always be emergencies that will arise. But a process must be established and followed. I have started reading the Auditor's Officer's handbook. I have learned that PO's dated after the invoice date can be stamped and approved by myself as Then and Now payments up to \$3000 without any reason. Anything over \$3000 must go to council. Two weeks ago, I sent you a few PO's dated after the invoice date that were over \$3000. I imagine you have never seen any come to council because even my office staff had never known that rule so no one prior to me brought them to you either. Cindy is meeting with the supervisor's on Monday to go over "Then and Now's" so after that, my office will be following this rule.
2. We have anywhere between 5 – 25 each week we pay bills.
3. I have not done a tally on who abuses it more than others. Right now, we are just trying to set a standard and establish a process and get all departments on board.
4. I do not recognize a pattern.
5. We had a meeting with the supervisors a month ago to talk about how important it is that POs are being put in prior to purchases. Each supervisor can put in their PO's. Some feel that they must wait for the invoice for the exact amount, but that is not the case. If they have council move money for a project, then they should automatically put those funds into a PO after council passes it and Carla transfers the money to their fund (She does this on Wednesday's following the meetings). This is not being done. These are planned expenses and non-emergency since we planned for them by appropriating money to them. Since so many supervisors still have questions, Cindy is going to meet with them next Monday to go over it

again. I also started sending POs and invoices that fall into a “then and now” in an email, so that Josh knows what expenses we are paying on and will know prior to council meetings in case you have questions on POs over \$3000 that I have to get approved by council to pay.

Please let me know if you have any additional questions.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: gcassidy@ftlco.com <gcassidy@ftlco.com>
Sent: Monday, November 7, 2022 11:45 AM
To: auditor@fostoriaohio.gov
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Josh Clark <ssd@fostoriaohio.gov>; 'Don Mennel' <dmennel@mennel.com>; 'Brian Shaver' <fostoriacouncilmanshaver@gmail.com>
Subject: RE: PO's after the invoice date

Heidi: I reviewed the information this weekend. Several observations:
1) This will always be an ongoing process. Emergencies/crisis situations will arise.
2) How often is this occurring ?
3) Is there any single department that abuses this more than the others ?
4) Is there a pattern to this ?
5) What is being done to facilitate improvements ?

The recent management letter bhm cpa group outlines the Noncompliance Citations, which supports the need to address the purchase order controls. I thought the requirement for monthly reconciling the “books” was also an essential component to getting out of financial emergency. Am I wrong ? Were you able to handle the reconciliation successfully this past month on your own ?

Greg

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Friday, November 4, 2022 12:15 PM
To: Josh Clark <ssd@fostoriaohio.gov>
Cc: Eric Keckler <mayorkeckler@yahoo.com>; Cynthia A. McCafferty <CAMccafferty@ohioauditor.gov>
Subject: PO's after the invoice date

Good afternoon,

Here are the PO's we found this week dated after the invoice date.

Please let your supervisor's know that I would like an email stating they had an emergency purchase. I would like the email to include what needed purchased, the vendor they are using and the date purchased or dropped off.

A few of these items may be perfect Then and Now purchases, we just need something documenting that they are.

Also, I've attached one of them again separately as an example. The reason why is because the original po was dated 5/16/2022 and had \$6715.97 left on it. Chris then needed additional funds to pay the invoice so he opened another PO, I imagine because he was using a different fund to pay from. But I want to let you know that we could have added the additional fund to the original PO because it was for the same vendor. Even with money being spent of the original one, we can still add an additional account with the same vendor. Let me know if that doesn't make sense. But that would have saved Chris from opening an additional PO and we would not have run into an issue with a Then and Now situation.

Just let me know why each of these are Then and Now expenses for my records.

Thank you,

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



RE: Red Tree investment

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 10/19/2022 11:50 AM

To: gcassidy <gcassidy@ftlco.com>

I was not asking you to decide on it. I told you that it was in your email and asked that you look it over. There is nothing in the policy that states that I have to have councils' approval to go into a contract with a certified broker. It does state that I have to take so much training which have completed. But I have not signed it yet because I would like your input.

The last finance meeting, in September, it was not asked that it be put on hold. I didn't get any feedback from any of you following that meeting. Ryan went ahead and typed up a contract.

Last night was the first time someone asked that we look at additional brokers. Which I do not have a problem with. I said that I wanted your support on this, so if that is what you would like, I'll set up more brokers to present to you. I want this to be sustainable after I leave at the end of the term.

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1



From: gcassidy@ftlco.com <gcassidy@ftlco.com>
Sent: Wednesday, October 19, 2022 4:50 AM
To: auditor@fostoriaohio.gov
Subject: RE: Red Tree investment

Heidi

Thank you for this information. I rec'd it at 4:06 pm. This did not allow much time to digest prior to the finance comm. Meeting. If memory serves me correctly we asked at the finance committee meeting to put this on hold until some other alternatives are explored.

Greg Cassidy

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>
Sent: Tuesday, October 18, 2022 4:06 PM
Subject: Red Tree investment

I was going to print these for each of you and then I saw how many pages there were, so I'm emailing them to you.

I would like to start investing with Ryan and Red Tree with your input.

I do not believe we need to pass a resolution, but I want to be sure that you support this contract before going forward.

I have completed all of the CPIM hours needed as per our investment policy.

Please let me know if you have any questions for me.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



RE: Request to meet

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Wed 10/26/2022 9:47 AM

To: gcassidy <gcassidy@ftlco.com>

Sounds good. I will be out of the office next week on Tuesday and Thursday.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: gcassidy@ftlco.com <gcassidy@ftlco.com>

Sent: Tuesday, October 25, 2022 9:16 PM

To: auditor@fostoriaohio.gov

Subject: Re: Request to meet

I understand that Don can meet with you this week. I am out of town all week but am trying to coordinate with Ed Logsdon a meeting early next week with you.

Greg

Sent from my iPhone

On Oct 20, 2022, at 4:02 PM, gcassidy@ftlco.com wrote:

Heidi,

I am not available next week. I am out of town. If I may ask what the purpose of a meeting is ?

Greg

From: auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Sent: Thursday, October 20, 2022 1:37 PM

To: councilward03@gmail.com; gcassidy <gcassidy@ftlco.com>

Subject: Request to meet

Good afternoon,

I would like to request a meeting with both of you.

Would you be available next week?

Heidi Kauffman, Director of Finance
213 S Main St, Fostoria, Ohio 44830
Auditor@fostoriaohio.gov
Mobile: 419-701-9153
Office: 419-435-2927 option 1
<image001.png>

RE: Salary Comparison

Don Mennel <dmennel@mennel.com>

Thu 10/20/2022 8:07 AM

To: [gcassidy <gcassidy@ftlco.com>](mailto:gcassidy@ftlco.com)

With regards to Heidi, what happens if we let her invest with Red Tree, or any other investment broker, and she departs. At that point in time we are out of compliance with the City's investment policy because we don't have a Finance Director holding the proper certifications.

From: [gcassidy@ftlco.com <gcassidy@ftlco.com>](mailto:gcassidy@ftlco.com)

Sent: Thursday, October 20, 2022 7:37 AM

To: Don Mennel <dmennel@mennel.com>

Subject: RE: Salary Comparison

CAUTION EXTERNAL EMAIL

DO NOT open attachments or click on links from unknown senders or unexpected emails

Don:

The sampling is a bit odd. I think it may be worth considering compensation for the law director based on an hourly rate. I don't want to scrimp on compensating good legal counsel. We need to pay enough to attract talent above the Tim Hoover level. A 15% increase would provide a salary of \$ 43,470. If the part-time position requires 25 hrs per week times 52 weeks equals 1300 hrs. At \$300/hr this would produce \$ 39,000. Per year.

Finance Director- maybe \$ 60,000. Not applicable for the current FD.

Salary for the SSD 15% or \$ 87,000.

Just a few thoughts

Greg

From: Don Mennel <dmennel@mennel.com>

Sent: Wednesday, October 19, 2022 10:28 AM

To: gcassidy@ftlco.com

Subject: Salary Comparison

Greg:

I have reviewed the salary comparison sheet handed out by Josh last night and, quite honestly, am disappointed. For the most part Josh used cities with similar size populations; however, he did throw in Findlay. The majority of the cities are in southeast Ohio and are suburbs or inburbs of Cincinnati and Dayton. A couple are significantly higher average family income than Fostoria, ie., Clayton, Loveland, Maumee, and Findlay. All of this brings up the averages, in some cases significantly.

There is no doubt in my mind that we are low; however, we all know that there is more to work than salary. I would like to know what portion of her time Stephanie spends on Fostoria work vs. county work; likewise for Barb Dibble.

The closest comparable to Fostoria, unfortunately, is Marietta, which is a county seat, has a nice little college, but borders Appalachia on the Ohio River. I have driven through it and it is quaint, but I would hardly call it progressive and it doesn't appear to have much industry.

For what it is worth.

Don

Request to meet

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Thu 10/20/2022 1:36 PM

To: councilward03@gmail.com <councilward03@gmail.com>;gcassidy <gcassidy@ftlco.com>

Good afternoon,

I would like to request a meeting with both of you.

Would you be available next week?

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



UBS Investment Proposal

auditor@fostoriaohio.gov <auditor@fostoriaohio.gov>

Thu 10/20/2022 12:49 PM

Finance Committee,

I have asked four other companies to submit an investment proposal. This is the first one I've received that I am sharing with you.

Heidi Kauffman, Director of Finance

213 S Main St, Fostoria, Ohio 44830

Auditor@fostoriaohio.gov

Mobile: 419-701-9153

Office: 419-435-2927 option 1



From: Mccullough, Michael s. <michael.s.mccullough@ubs.com>

Sent: Thursday, October 20, 2022 12:37 PM

To: auditor@fostoriaohio.gov

Subject: RE: My contact information

Hi Heidi,

Please let me know if you have any questions on my proposal.

I would be more than happy to come to the city to meet or present with you and city council if asked.

Thank you again for this opportunity!

Mike

From: Mccullough, Michael s.

Sent: Thursday, October 20, 2022 9:37 AM

To: auditor@fostoriaohio.gov

Subject: RE: My contact information

Good morning Heidi!

Thank you for your email and providing my team the chance to submit a proposal.

I will work on this today and hope to send you something later this afternoon.

Mike

Michael S. McCullough

Senior Vice President, Portfolio Manager

[Touchstone Wealth Partners](#)

Phone: 419.318.5105

Toll Free: 855.258.6295

Fax: 855.635.0355



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View our new website here: ubs.com/touchstone

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