

ORDINANCE NO. O2014-18

**AN EMERGENCY ORDINANCE AUTHORIZING AND DIRECTING
THE CITY AUDITOR TO MAKE PRIOR PERIOD EXPENSE ADJUSTMENTS
FOR THE YEARS 2010 TO 2013
ON CERTAIN OPERATING FUNDS FOR AUDIT COSTS
OF THE CITY OF GALLIPOLIS, OHIO**

WHEREAS, the City of Gallipolis has paid costs in the years from 2010 to 2013 for the auditor services associated with the operations of various funds of the City of Gallipolis; and

WHEREAS, Auditor of State Bulletin 2009-011 sets forth that costs of audit services may be charged proportionately, based on any reasonable and rational method, to most operating funds of a local government, excluding agency funds or other specifically restricted funds; and

WHEREAS, the City Commission wishes to authorize the City Auditor to make prior period expense adjustments for the funds listed below in compliance with the above-referenced bulletin; and

WHEREAS, the City Manager has recommended in writing the passage of this Ordinance as an emergency measure as it is necessary for the immediate preservation of the public peace, health, safety and property and in order to provide for the usual operations of the municipal departments.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Gallipolis, State of Ohio:

Section 1: That the City Auditor is hereby authorized and directed to make prior period expense adjustments on the following operating funds for the years 2010 to 2013 as per the attached "Exhibit A", for a total amount of \$42,034.97:

(A) SPECIAL REVENUE FUNDS:

\$ 3,041.64	M & R Streets
\$ 105.47	State Highway
\$ 1,202.19	Fire Levy
\$ 891.94	TIF
\$ 186.25	Alcohol Treatment
\$ 728.27	Court Computer
\$ 1,746.21	Court Probation
\$ 566.28	Court Mediation

(B) **CAPITAL PROJECTS FUNDS:**
\$ 1,706.36 Court Capital Improvements.

(C) **ENTERPRISE FUNDS:**
\$ 15,845.13 Water
\$ 13,733.65 Water Pollution Control
\$ 2,281.58 Sanitation

Section 2: This Ordinance shall be in full force and effect immediately upon passage as an emergency measure.

PASSED: April 1, 2014

ATTEST:

Annette M. Landers
Clerk of the City Commission
Annette M. Landers

Steven E. Wallis
President of the City Commission
Steven E. Wallis

The foregoing Ordinance is hereby approved as to form.

Adam R. Salisbury
Gallipolis City Solicitor
Adam R. Salisbury