

**IN THE COMMON PLEAS COURT OF LUCAS COUNTY, OHIO**

|   |  |
|---|--|
| <b>In the Matter of:</b>                                | ) Case No. CI-169195   |
|   | )  |
| <b>RENO BEACH/HOWARD FARMS<br/>CONSERVANCY DISTRICT</b> | ) JUDGE DEAN MANDROS   |
|   | )  |
| <b>Petitioner.</b>                                      | ) <b><u>ANNUAL REPORT OF DIRECTORS</u></b>                             |
|   | ) <b><u>FOR THE YEAR 2024</u></b>                                      |
|   | )  |
|   | ) MCMAHON DEGULIS LLP  |
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|   | )  |
|   | ) <i>Attorney for the Reno Beach/Howard Farms</i>                      |
|   | ) <i>Conservancy District</i>  |

Petitioner, Reno Beach/Howard Farms Conservancy District, pursuant to ORC §6106.66, hereby submits the Annual Report of Directors for the year 2024.

The Reno Beach/Howard Farms Conservancy District encompasses approximately 2,100 acres of land located on the south shore of Lake Erie, approximately fifteen miles east of Toledo, Ohio. The boundaries of the District extend between the mouth of Cooley Creek on the west and Wards canal on the east with a lake frontage of approximately 15,400 feet. Much of the area was

originally subject to overflow but the original developers/owners rendered it buildable by constructing protective works along the boundary streams and the lakefront and providing for internal drainage via ditches and pumping facilities. As a result, a large number of residences have, over the years, been constructed within and upon the boundaries of the District and its protective works.

The original flood control works were constructed by local interest beginning in 1902 and extending to 1943. Governmental assistance was provided in 1973 when the Corps of Engineers launched a large-scale effort to provide protection against flooding along the shore of Lake Erie. This program, which was termed “Operation Foresight,” was initiated by the Corps of Engineers at an approximate cost of \$3.5 million dollars in the separate Conservancy District No. 1 and the Howard Farms Conservancy District. These temporary improvements were funded solely with federal dollars. For several years, those Conservancy Districts separately funded the ongoing maintenance which the temporary dikes required within their boundaries. In spite of their efforts, the high and often windswept waters of Lake Erie nonetheless remained a constant threat.

A permanent dike was completed during the calendar year 1993. Although designed to be permanent, the dike requires continued inspection and maintenance. Pursuant to Order of this Court, the two Conservancy Districts were united in 1993. Thereafter, the constituent Conservancy District exercises sole responsibility for the inspection and maintenance of the dike and other flood control devices.

On May 13, 2024, the Board of Directors completed and approved its plan for improvements, referred to as the “Official Plan.” On August 28, 2024, The Conservancy Court approved the Official Plan pursuant to ORC §6101.13 without objection.

Pursuant to notice duly made in the Suburban Press, the Board of Directors held six (6) regular meetings for the District during the year 2024. The meetings of January 8, 2024; March 11, 2024; May 13, 2024; July 8, 2024; September 9, 2024; and November 11, 2024 were held at Jerusalem Township Hall.

The Reno Beach/Howard Farms Conservancy District maintains one fund pursuant to ORC §6101.44(D) and that fund is the maintenance fund. Appropriations from the Maintenance Fund for the year 2024 were as follows:

|     |                             |             |             |
|-----|-----------------------------|-------------|-------------|
| 1A1 | Director Fees               |             | \$1,500.00  |
| 1A2 | Secretary/Treasurer .....   |             | \$6,000.00  |
| 1A3 | Employees Withholding.....  |             | \$3,000.00  |
|     | a. Ohio Public Employees    |             |             |
|     | Retirement System .....     | \$2,000.00  |             |
|     | b. IRS 941-Medicare .....   | \$1,000.00  |             |
| 1A4 | Utilities.....              |             | \$22,000.00 |
|     | a. Electric .....           | \$20,000.00 |             |
|     | b. Phone Internet .....     | \$1,400.00  |             |
|     | c. Website.....             | \$600.00    |             |
| 1A5 | Maintenance.....            |             | \$90,000.00 |
|     | a. Lot Maintenance.....     | \$2,000.00  |             |
|     | b. Pumping Fees.....        | \$1,000.00  |             |
|     | c. Emergency .....          | \$20,000.00 |             |
|     | d. Pump Repair .....        | \$20,000.00 |             |
|     | e. Miscellaneous .....      | \$2,000.00  |             |
|     | f. Pump Maintenance .....   | \$25,000.00 |             |
|     | g. Ditch Maintenance .....  | \$20,000.00 |             |
| 1A6 | Insurance .....             |             | \$2,500.00  |
|     | a. Bond .....               | \$500.00    |             |
|     | b. General Liability .....  | \$2,000.00  |             |
| 1A7 | Workers Compensation.....   |             | \$1,000.00  |
| 1A8 | Other Expenses.....         |             | \$11,050.00 |
|     | a. News Media.....          | \$1,000.00  |             |
|     | b. Assessment Expenses..... | \$2,000.00  |             |
|     | c. Assessment Tax .....     | \$1,000.00  |             |
|     | d. Audit .....              | \$2,000.00  |             |
|     | e. OSCODA Dues.....         | \$50.00     |             |

|                                  |                        |             |                     |
|----------------------------------|------------------------|-------------|---------------------|
|                                  | f. Miscellaneous ..... | \$5,000.00  |                     |
| 1A9                              | Legal Counsel.....     |             | \$5,000.00          |
| 1A10                             | Contracts.....         |             | \$ 0.00             |
| 1A11                             | Supplies .....         |             | \$ 1,000.00         |
| 1A12                             | Dike Expenses.....     |             | \$43,000.00         |
|                                  | a. Maintenance .....   | \$40,000.00 |                     |
|                                  | b. Repair .....        | \$1,000.00  |                     |
|                                  | c. Miscellaneous ..... | \$ 2,000.00 |                     |
| 1A13                             | Pump Project.....      |             | \$0.00              |
| <b>Total Appropriations.....</b> |                        |             | <b>\$186,050.00</b> |

#### FISCAL REPORT:

#### I. SUMMARY OF RECEIPTS AND DISBURSEMENTS:

##### RECEIPTS:

|                             |                    |
|-----------------------------|--------------------|
| Income.....                 | \$76,552.94        |
| Other.....                  | \$5,976.45         |
| Donation Income .....       | \$499.98           |
| <b>Total Receipts .....</b> | <b>\$83,029.37</b> |

##### DISBURSEMENTS:

|     |  |             |
|-----|--|-------------|
|     | Uncategorized .....                      | \$0.00      |
| 1A1 | Directors' Fees .....                    | \$1,499.94  |
| 1A2 | Secretary/Treasurer Wages .....          | \$5,313.00  |
| 1A3 | Employee Withholding:                    |             |
|     | a. Ohio Public Employees Retirement..... | \$1,441.25  |
|     | b. IRS 941 Medicare.....                 | \$ 174.00   |
| 1A4 | Utilities:                               |             |
|     | a. Electric for Pumps .....              | \$16,092.88 |
|     | b. Phone (Spectrum) .....                | \$1,378.71  |
| 1A5 | Maintenance:                             |             |
|     | a. Lot Maintenance.....                  | \$0.00      |
|     | b. Pumping fees .....                    | \$340.47    |
|     | c. Emergency .....                       | \$0.00      |
|     | d. Pump Repair .....                     | \$0.00      |
|     | e. Miscellaneous .....                   | \$0.00      |
|     | f. Pump Maintenance .....                | \$6,692.47  |
|     | g. Ditch Maintenance.....                | \$20,600.00 |
| 1A6 | Insurance:                               |             |
|     | a. Bond .....                            | \$126.00    |
|     | b. Directors Liability .....             | \$935.00    |

|      |   |                    |
|------|---|--------------------|
| 1A7  | Workers Compensation .....              | \$113.36           |
| 1A8  | Other Expenses:                         |                    |
|      | a. News Media .....                     | \$361.63           |
|      | b. Assessment Expenses .....            | \$0.00             |
|      | c. Assessment Tax .....                 | \$287.50           |
|      | d. Audit .....                          | \$0.00             |
|      | e. OSCODA Dues .....                    | \$0.00             |
|      | f. Miscellaneous .....                  | \$1,925.29         |
|      | g. Credit Cards .....                   | \$0.00             |
|      | h. Petty Cash .....                     | \$15.41            |
| 1A9  | Legal Counsel .....                     | \$5,005.00         |
| 1A10 | Contracts .....                         | \$370.80           |
| 1A11 | Office Supplies .....                   | \$1,690.27         |
| 1A12 | Dike Expenses:                          |                    |
|      | a. Maintenance .....                    | \$33,000.00        |
|      | b. Repair .....                         | \$0.00             |
|      | c. Miscellaneous .....                  | \$0.00             |
| 1A13 | Pump Project .....                      | \$0.00             |
|      | <b>Total Disbursements <sup>1</sup></b> | <b>\$82,041.57</b> |

## II. RECONCILIATION WITH DEPOSITORY

|   |                   |
|---|-------------------|
| Receipts.....                           | \$83,029.37       |
| Disbursements.....                      | \$82,041.57       |
| .....                                   |                   |
| <b>Total Revenue Receipts</b>           |                   |
| <b>Over (Under) Disbursements .....</b> | <b>(\$987.80)</b> |

|   |              |
|---|--------------|
| Fund Cash Balance January 1, 2024 .....     | \$148,015.03 |
| Ending Cash Balance December 31, 2024 ..... | \$123,128.41 |

All Funds were deposited with year-end balances, as follows:

|  |                     |
|--|---------------------|
| Croghan Colonial Bank (checking account) ..... | \$13,247.08         |
| Star Ohio Bank .....                           | \$109,847.57        |
| Petty Cash .....                               | \$33.76             |
| <b>TOTAL .....</b>                             | <b>\$123,128.41</b> |

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<sup>1</sup> Itemized Categories Report attached hereto as Exhibit B.

Respectfully Submitted,

BOARD OF DIRECTORS  
Reno Beach/Howard Farms Conservancy District

By: \_\_\_\_\_  
Elvis Shepherd, Chairman

By: \_\_\_\_\_  
Christine Schmitz, Secretary/Treasurer

By: \_\_\_\_\_  
John M. Hoopingarner, Attorney

# **Exhibit A**

## **EXHIBIT B**