

A RESOLUTION AUTHORIZING THE EXPENDITURES FOR THE 2025 SINGLE AUDIT AND DECLARING AN EMERGENCY

WHEREAS, the Village of West Lafayette has spent over \$1,000,000 (one million dollars) in Federal grant funds in Fiscal Year 2025;

WHEREAS, in accordance with the Code of Federal Regulations (CFR) Section 200.514, a non-Federal entity that expends \$1,000,000 or more during the non-Federal entity's fiscal year in Federal awards must have a Single Audit conducted for that year; and

WHEREAS, the Auditor of State of Ohio will be performing the Single Audit and has estimated the fees and expenses for the audit services to not exceed \$17,997; and

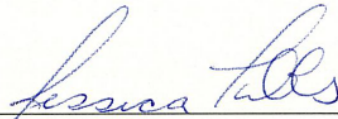
WHEREAS, pursuant to Ohio Revised Code 117.13(C)(1)&(2), all of the audit's cost may be charged to the General Fund and at the conclusion of the audit, the Fiscal Officer may allocate the charges billed for the cost of the audit to appropriate funds using a methodology that follows guidance provided by the auditor of state.

NOW THEREFORE, BE IT RESOLVED by the Council of the Village of West Lafayette;

Section 1: That the Fiscal Officer is hereby authorized to encumber the Auditor of State's quoted amount totaling \$17,997 (Seventeen thousand nine-hundred ninety-seven dollars).

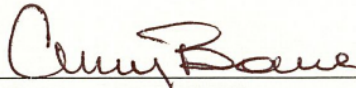
Section 2: That this resolution shall be and is hereby declared to be an emergency measure necessary to preserve the health, welfare and safety of the citizens of the Village of West Lafayette, Ohio, the emergency being to timely meet the Village's contractual obligation for timely payments and for reason thereof this resolution shall be effective immediately upon passage, signing by the Mayor, and posting.

PASSED IN COUNCIL THIS 11th day of May, 2026.



Jessica Tubbs, Mayor

ATTEST:



Amy Bourne, Fiscal Officer