

Subject: Bills – Approved – Madison County

After reviewing each of the purchase orders, then and nows, and vouchers listed above, Mr. Dhume moved to approve all purchase orders and allow payment of all then and nows and vouchers.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Appropriation – Approved – EMA

Mr. Dhume moved per the request of Roger Roberts, EMA Director, to approve the increase of appropriations based on anticipation revenue for the following:

- Appropriate: EMPG Other (2030-R200-5-0046) in the amount of \$1,500.00.
- Appropriate: EMPG Salary (2030-R200-5-0020) in the amount of \$2,200.00.
- Appropriate: EMPG PERS (2030-R200-5-0042) in the amount of \$650.00.
- Appropriate: EMPG Health Ins (2030-R200-5-0100) in the amount of \$60.00.
- Appropriate: EMPG Medicare (2030-R200-5-0044) in the amount of \$105.00.



**Madison County
Emergency Management Agency**

MADISON COUNTY
COMMISSIONERS
2017 DEC -7 AM 6:23

To: Madison County Commissioners
From: Roger Roberts
Re: Appropriation Request
Date: December 6, 2017

I respectfully request approval of increases in appropriations. These increases are based on anticipated revenue found in the EMPG revenue fund:

(Account #2030-0000-40010)

2030-R200-50046	Other	by	\$ 1500.00
2030-R200-50020	Salary	by	\$ 2200.00
2030-R200-50042	PERS	by	\$ 650.00
2030-R200-50100	Health Ins	by	\$ 60.00
2030-R200-50044	Medicare	by	\$ 105.00

Thank you,

Roger Roberts

Roger Roberts
Director

MADISON COUNTY COMMISSIONERS

Mark Forrest
David Dhume
David Hunter - NOT PRESENT

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Appropriation – Approved – Auditor

Mr. Dhume moved per the request of Jennifer Hunter, Auditor, to approve the appropriation per unappropriated funds for the following:

Appropriate: County Audit Fees (1000-A01H-5-0059) in the amount of \$2,378.00.

Jennifer S. Hunter CPA
Madison County Auditor

1 North Main Street
PO Box 47
London, OH 43140-0047
Telephone: (740) 852-9717
Fax: (740) 852-5752
Email: auditor@co.madison.oh.us

December 8, 2017

To: Madison County Commissioners

Dear Sirs:

Please increase appropriated funds for the following account:

1000-A01H-50059 County Audit Fees \$2378

This is the final audit billing (November) for 2016.

Thank you


Jennifer S Hunter CPA

Website: co.madison.oh.us/auditor

MADISON COUNTY
COMMISSIONERS
2017 DEC - 8 PM 2:36

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Increase PO Funding – Approved – Auditor

Mr. Dhume moved to approve the increase of PO funding for the following:

Increase: County Audit Fees (1000-A01H-5-0059) PO#1123 in the amount of \$2,378.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Appropriation – Approved – CDC

Mr. Dhume moved per the request of Whitaker Wright, CDC Consultant, to approve the appropriation per unappropriated funds for the following:

Appropriate: CHIP HOME (7075-T500-5-0816) in the amount of \$16,987.00.

Appropriate: CHIP CDGB (7075-T500-5-0815) in the amount of \$6,200.00.

Appropriate: CHIP OHTF (7075-T500-5-5003) in the amount of \$11,750.00.

Sissy Wiseman

From: whitaker wright [whitaker.wright@sbcglobal.net]
Sent: Monday, December 11, 2017 12:07 PM
To: Sissy Wiseman
Cc: Emma Hall; Jamie Kemper
Subject: CHIP Draw appropriations

Sissy -

I am following up on your email and Emma's call concerning the CHIP funds received last week. Please appropriate the following funds into the following line items:

- Appropriate \$2,500.00 of CHIP Program Income into 7075 - T500 - 50050
- Appropriate \$16,987.00 of CHIP HOME money into 7075 - T500 - 50816
- Appropriate \$6,200.00 of CHIP CDBG money into 7075 - T500 - 50815
- Appropriate \$11,750.00 of CHIP OHTF money into 7075 - T500 - 55003

Whitaker

Whitaker W. Wright, Senior Planner
CDC of Ohio, Inc.
Community Development Consultants of Ohio
1016 S. High Street | P.O. Box 06247 | Columbus, Ohio 43206-0247
P. (614) 445-8373 | F. (614) 445-8431 | E. cdcofohio@sbcglobal.net

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Note-The request for \$2,500.00 will be approved on 12-18-17.

Subject: Appropriation – Approved – CDC

Mr. Dhume moved per the request of Whitaker Wright, CDC Consultant, to approve the appropriation per unappropriated funds for the following:

Appropriate: Federal Block Grant 15 Expenses (2059-T200-5-0815) in the amount of \$7,125.00.

Wiseman
whitaker.wright [whitaker.wright@sbcglobal.net]
Friday, December 08, 2017 10:40 AM
Sissy Wiseman
Jamie Kemper
Re: ACH
Attachments: madison 2015 CDBG Cash Record DD 6.pdf; madison 2015 CDBG DD 6 Invoice.pdf

Sissy -
This ACH is County 2015 CDBG Program money for draw 6. It is for the attached invoice. A hard copy of the invoice is going out in today's mail.
Whitaker

Whitaker W. Wright, Senior Planner
CDC of Ohio, Inc.
Community Development Consultants of Ohio
1016 S. High Street | P.O. Box 06247 | Columbus, Ohio 43206-0247
P: (614) 445-8373 | F: (614) 445-8431 | E: cdcof@ohio@sbcglobal.net

From: Sissy Wiseman <swiseman@co.madison.oh.us>
To: 'whitaker.wright' <whitaker.wright@sbcglobal.net>
Sent: Friday, December 8, 2017 8:17 AM
Subject: FV: ACH

What account number do you want this funding deposited into and also what account number do you want this funding appropriated into?
Thanks,
Sissy Wiseman

From: Jamie Kemper [mailto:jkemper@co.madison.oh.us]
Sent: Friday, December 08, 2017 8:10 AM
To: 'Sissy Wiseman'
Subject: ACH

12/07/2017 ACH ACH CREDIT 3407688977
STATE OF OHIO MAINTWARR120717DEV0100343854 DEV01*OCDBF151BS10137^ MADISON COUNTY

12/07/2017 ACH ACH CREDIT 3407688977 \$7,125.00

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Increase PO Funding – Approved – Federal Block

Mr. Dhume moved to approve the increase of PO funding for the following:

Increase: Federal Block Grant 15 Expenses (2059-T200-5-0815) PO#1415 in the amount of \$7,125.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Transfer – Approved – Sanitary Sewer & Water District

Mr. Dhume moved per the request of Rob Slane, County Administrator, to approve the transfer for the following:

Transfer from: Camp Wissalohican Salary (6050-P000-5-0020) in the amount of \$5,000.00.

Transfer to: Madison County SS/WD (6020-0000-4-0100) in the amount of \$5,000.00.



**Madison County
Sanitary Sewer & Water District**

PO Box 623 / 825 US 42 NE
London, Ohio 43140
Phone: 740-845-1702
Fax: 740-845-1703

2017 DEC -7 AM 10:15
MADISON COUNTY
COMMISSIONERS

December 6, 2017

Madison County Commissioners
Courthouse
London, Ohio 43140

Gentlemen:

I am requesting to transfer \$5,000.00 into the Madison County SS/WD Fund (6020) to cover the salaries from Camp Wissalohican (6050) for 2017.

Transfer \$5,000.00 from (6050-P000-50020) Camp Wissalohican: Salary

Transfer \$5,000.00 into (6020-0000-40100) Madison County SS/WD: Transfers In

Thank you for your cooperation.

Respectfully,

Rob Slane

RS:nmp

MADISON COUNTY COMMISSIONERS

Approved:

Disapproved:

Date: 12.11.17

David Hunter -
NOT PRESENT

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Transfer – Approved – Family & Children

Mr. Dhume moved per the request of Sherry Baldwin, Family & Children Fiscal Officer, to approve the transfer for the following:

Transfer from: Family Council Contract Services (7040-T890-5-0140) in the amount of \$19,412.00.

Transfer to: Dept (7048-0000-0300) in the amount of \$19,412.00.

Transfer from: Council HMG Part C Contract Services (7044-T890-5-0140) in the amount of \$15,783.61.

Transfer to: Dept HMG Part C (7053-0000-0100) in the amount of \$15,783.61.

MADISON COUNTY
COMMISSIONERS
2017 DEC -8 AM 11:21

Department: Madison County Dept Family and Children
 Date: 12/11/2017

RESOLUTION RE: TRANSFER OF APPROPRIATIONS AND/OR FUNDS

A motion was made by _____ and seconded by _____
 to approve the following transfer (s):

From:	<u>Family Council</u>	<u>7040</u>	<u>Contract Services</u>	<u>7040-T890-50140</u>
	Fund Name	Fund #	Account Name	Account Number
To:	<u>Dept</u>	<u>7048</u>	<u>Revenue Account</u>	<u>7048-0000-0300</u>
	Fund Name	Fund #	Account Name	Account Number
		Amount: \$	<u>19,412.00</u>	
From:	<u>Council HMG Part C</u>	<u>7044</u>	<u>Contract Services</u>	<u>7044-T890-50140</u>
	Fund Name	Fund #	Account Name	Account Number
To:	<u>Dept HMG Part C</u>	<u>7053</u>	<u>Revenue Account</u>	<u>7053-0000-0100</u>
	Fund Name	Fund #	Account Name	Account Number
		Amount: \$	<u>15,783.61</u>	
From:	_____	_____	<u>Contract Services</u>	_____
	Fund Name	Fund #	Account Name	Account Number
To:	_____	_____	<u>Revenue Account</u>	_____
	Fund Name	Fund #	Account Name	Account Number
		Amount: \$	_____	
From:	_____	_____	<u>Contract Services</u>	_____
	Fund Name	Fund #	Account Name	Account Number
To:	_____	_____	<u>Revenue Account</u>	_____
	Fund Name	Fund #	Account Name	Account Number
		Amount: \$	_____	

Reason for Request:
 Transfer funding to accounts which allow for expenditures for provision of direct services.

Ttl = \$ 35,195.61

Roll call vote resulted as follows:

cc: Auditor
 Originator
 Originator File
 Transfer File

David Dhume Present
 Mark Forrest Not Present
 David Hunter NOT PRESENT
 C.J. _____, Page _____
 Date: 12-11-17

REQUESTER ACKNOWLEDGEMENT: I have reviewed the above-referenced accounts and have verified that appropriations are available, and free of prior encumbrances (including blanket purchase orders): 12-7-17

Revised 12/7/2017

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Transfer – Approved – Board of Elections

Mr. Dhume moved per the request of Tim Ward, BOE Director, to approve the transfer for the following:

Advance Transfer from Board of Elections HAVA (2053-0000-4-0100) in the amount of \$94,106.92.

Transfer to: Election Revenue (2053-0000-4-0100) in the amount of \$94,106.92.

Then delete accounts: Board of Elections HAVA (2053-0000-4-0100) and Board of Elections HAVA (2053-O200-5-0046).

Advance Transfer from HHS Federal Grant Funds (2055-0000-4-0100) in the amount of \$18,779.27.

Transfer to: Election Revenue (2055-0000-4-0100) in the amount of \$18,779.27.

Then delete accounts: HHS Federal Grant Funds (2056-0000-4-0100) and HHS Federal Grant Expendit (2056-O400-5-0046).

Sissy Wiseman

From: Tim Ward [electionboard@co.madison.oh.us]
Sent: Thursday, December 07, 2017 11:28 AM
To: 'Sissy Wiseman'
Subject: Transfer Balances to Election Revenue Account

Sissy,

Per the Commissioner's request.

Please advance or transfer the funds (\$94,106.92) in Account Number 2053-0000-40100 BRD OF ELECTION:HAVA to Account Number 2055-0000-40100 ELECTION REVENUE. After this has been completed, the following accounts can be deleted. Revenue 2053-000-40100 BRD OF ELECTION:HAVA and Expenses 2053-0200-50046 BRD OF ELEC:HAVA.

Please advance or transfer the funds (\$18,779.27) in Account Number 2056-0000-40100 HHS FEDERAL GRANT FUNDS to Account Number 2055-0000-40100 ELECTION REVENUE. After this has been completed, the following accounts can be deleted. Revenue 2056-0000-40100 HHS FEDERAL GRANT FUNDS and Expenses 2056-O400-50046 HHS FEDERAL GRANT EXPENDIT.

Thank you!

Timothy S. Ward
Director
Madison County Board of Elections
1423 State Route 38 SE
London, OH 43140
(740) 852-9424 phone
(740) 852-7131 fax

MADISON COUNTY
COMMISSIONERS
2017 DEC -7 PM 1:15

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Increase PO Funding – Approved – Commissioners Other

Mr. Dhume moved to approve the increase of PO funding for the following:

Increase: Commissioners Other (1000-A01A-5-0046) PO#1056 in the amount of \$66,430.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Budget Revision – Approved – Commissioners Other

Mr. Dhume moved to approve the budget revision for the following:

Decrease: Commissioners Medicare (1000-A01A-5-0044) in the amount of \$93.00.

Increase: Commissioners Other (1000-A01A-5-0046) in the amount of \$93.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Increase PO Funding – Approved – Courthouse Contract Services

Mr. Dhume moved to approve the increase of PO funding for the following:

Increase: Courthouse Contract Services (1000-A04B-5-0140) PO#1067 \$5,303.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Budget Revision – Approved – Commissioners Supplies

Mr. Dhume moved to approve the budget revision for the following:

Increase: Commissioners Supplies (1000-A01A-5-0030) in the amount of \$429.20.

Decrease: Commissioners Medicare (1000-A01A-5-0044) in the amount of \$429.20.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Release PO Funding – Approved – Courthouse Repairs

Mr. Dhume moved to approve the release of PO funding for the following:

Release: Courthouse Repairs (1000-A04B-5-0050) PO#1065 in the amount of \$158.20.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Release PO Funding – Approved – Medical Handicapped Children

Mr. Dhume moved to approve the release of PO funding for the following:

Release: Medical Handicapped Children (1000-A07A-5-0308) PO#1075 in the amount of \$520.40.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Budget Revision – Approved – Commissioners Travel

Mr. Dhume moved to approve the budget revision for the following:

Increase: Commissioners Travel (1000-A01A-5-0040) in the amount of \$520.40.

Decrease: Medical Handicapped Children (1000-A07A-5-0308) in the amount of \$520.40.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Release PO Funding – Approved – Family & Children

Mr. Dhume moved to approve the release of PO funding for the following:

Release: Family & Children (1000-A01A-5-0051) PO#1127 in the amount of \$35,000.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Release PO Funding – Approved – Commissioners Vehicle Acquisitions

Mr. Dhume moved to approve the release of PO funding for the following:

Release: Commissioners Vehicle Acquisitions (1000-A01A-5-0053) PO#1059 in the amount of \$75,000.00.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Create New Account – Approved – General Fund

Mr. Dhume moved to approve to create a new account in the General Fund as follows:

New account titled: “Transfer Park Board”

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Rename Account – Approved – General Fund

Mr. Dhume moved to rename an existing account in the General Fund for the following:

Original existing account name: Madison Co Ag Society Grants (1000-A07A-5-0200).

Rename account as: “Fairground Transfer”.

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Proposal – Accepted – Auditor

Mr. Dhume moved per the request of Jennifer Hunter, Auditor, to accept the proposal from the Julian & Grube Inc. company that provides audit services for the County.



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.946.1899 Fax: 614.946.2799

MADISON COUNTY
COMMISSIONERS

2017 DEC - 8 PM 2:36

December 7, 2017

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
1 North Main Street
London, Ohio 43140

Dear Auditor Hunter:

We greatly appreciate the opportunity to submit our proposal to assist Madison County (the "County") in (1) preparing the County's financial statements in compliance with the cash-basis of accounting for the year ended December 31, 2017, including the related notes to the cash-basis financial statements and to perform a compilation engagement with respect to those cash-basis financial statements and (2) assist the County in preparing the County's Schedule of Federal Awards (Federal Schedule) for the year ended December 31, 2017. The County's cash-basis financial statements will be prepared in a format that substantially conforms to the reporting model prescribed by Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" (GASB No. 34). We are pleased to confirm our understanding of this engagement by means of this proposal.

Julian & Grube, Inc. (J&G) takes pride in its commitment to providing quality accounting and advisory services to the public sector. Your request represents a significant opportunity for us, as well as a cost-effective means for you to prepare cash-basis financial statements. We have enclosed for your information a complete list of our public sector clients; please feel free to contact any of them.

The following proposal explains the financial reporting rules issued by the Auditor of State. We then set forth the approach and scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

Rules for Financial Reporting

The County is electing to prepare a cash-basis financial statement which is another comprehensive basis of accounting accepted by the Auditor of State. The Auditor of State requires that cash-basis reports conform substantially to the reporting model prescribed by GASB No. 34.

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
December 7, 2017
Page 2

Project Approach

Although the preparation of the cash-basis financial statements is the responsibility of the County Auditor, the project will require the cooperation of almost all County personnel. Cooperation is essential to the success of the preparation. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

We consider meetings of those County personnel involved with various aspects of the project, shared information, and on-going status updates of project completion to be the most important aspects. In addition to being valuable planning tools for the project, the above will help identify any additional resources or information that may be needed. Our suggested approach to preparing your cash-basis financial statements can be summarized in three basic phases:

I. Review

Define the procedures and resources necessary to convert the County's cash-basis financial records to conform to the reporting format established by GASB No. 34.

II. Planning

Using the information obtained during the review phase, we will identify specific tasks necessary for completion of the project. The County Auditor should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

III. Financial Statement Preparation

The year-end cash-basis financial statements (reports) will be compiled in a manner that substantially conforms to the reporting requirements of GASB No. 34.

Project Scope

We would assist the County in the preparation of its cash-basis financial statement. Our role would be primarily to:

- Obtain cash-basis financial reports and present this information in a format that substantially conforms to the reporting format directed by GASB No. 34.
- Prepare footnotes to the cash-basis financial statements.
- If the County elects to present a Management's Discussion and Analysis (MD&A) Section to the cash-basis financial statements, J&G will assist the County with the preparation.

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
December 7, 2017
Page 3

- Delineate responsibility for completing tasks and develop a timetable for completion of the project after consulting with the County Auditor.
- Submit to your auditor's complete, ready-for-audit cash-basis financial statements, and file the financial statements with the Auditor of State in Columbus on or before February 28, 2018.
- Act as the County's liaison with its auditors on matters related to the preparation of the cash-basis financial statements. We would assist the auditors by answering various inquiries and explaining our procedures. Should the auditor's request additional assistance or work to be performed by J&G beyond the scope of our engagement, we would only perform such tasks with the approval of the County Auditor.

J&G Employees

The employees of J&G are not "public employees" for the purpose of the Ohio Public Employees Retirement System of Ohio (OPERS), the Ohio Police and Fire Pension Fund (OP&F), the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERS).

Our Responsibilities

The objective of our engagement is to:

- a. Prepare cash-basis financial statements in a format that substantially conforms to the reporting format directed by GASB No. 34, and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the cash-basis of accounting.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the cash-basis financial statements.

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
December 7, 2017
Page 4

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

County's Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare cash-basis financial statements and assist you in the presentation of the cash-basis financial statements in format that substantially conforms to the reporting format directed by GASB No. 34. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- a. The selection of the financial reporting framework to be applied in the preparation of financial statements.
- b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- c. The prevention and detection of fraud.
- d. To ensure that the entity complies with the laws and regulations applicable to its activities.
- e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- f. To provide us with:
 - Documentation, and other related information that is relevant to the preparation and presentation of the cash-basis financial statements.
 - Additional information that may be requested for the purpose of the preparation of the cash-basis financial statements, and
 - Unrestricted access to persons at the County to whom we determine necessary to communicate.
- g. The preparation and fair presentation of financial statements in accordance the cash-basis of accounting.
- h. To include the compilation report in any document containing cash-basis financial statements that indicates that J&G has performed a compilation engagement on such financial statements unless a different understanding is reached.

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
December 7, 2017
Page 5

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your cash-basis financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the cash-basis financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

We will compile, from information you provide, the cash-basis financial statements and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants (AICPA).

Timing

The County is required by Ohio Revised Code Section 117.38 to file annual financial statements in a format prescribed by the Auditor of State. The Auditor of State requires County governments to file GAAP basis financial statements; however, the County is electing to prepare cash-basis financial statements which are another comprehensive basis of accounting accepted by the Auditor of State. Cash-basis financial statements are required to be completed and filed with the Auditor of State by February 28, 2017. In order to meet the February 28, 2018 deadline, J&G must receive all requested source data from the County by February 15, 2018.

We would like to have a preliminary meeting in January 2018 with those who will be involved in this project. Final 2017 revenue, appropriation/budget and cash position reports will be provided by February 1, 2018. All source data relative to 2017 note disclosures should be collected and provided to J&G by February 10, 2018. We will complete your 2017 cash-basis financial statements and file it with the Auditor of State upon completion.

Professional Fees

You may choose between a one-year or multi-year contract. In either case, this is a fixed fee (i.e., you will not be billed additional amounts for any out-of-pocket expenses we may incur). You will be billed upon completion of the project.

1. 2017 Cash-Basis Financial Statement and Federal Schedule\$11,300
2. Two-year engagement\$11,100
3. Three-year engagement\$10,900

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
December 7, 2017
Page 6

Both J&G and the County reserve the right to cancel the remaining portion of any contract period with a 90-day written notice to the other party. If, for any reason, we are unable to complete the compilation of your cash-basis financial statements, we will not issue a report on such statements as a result of this engagement.

The terms as stated in this proposal will remain open until January 31, 2018. If the proposed terms are acceptable, please sign and return the one copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the cash-basis financial statements described herein and to perform a compilation engagement with respect to those same cash-basis financial statements, and our respective responsibilities.

Should you have any questions please contact me at (614) 846-1899. Thank you again!

Very truly yours,



Steven C. Julian, CPA
Julian & Grube, Inc.

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
December 7, 2017
Page 7

We accept your proposal to assist Madison County in (1) preparing the cash-basis financial statements in a format that substantially complies with GASB No. 34 and to performing a compilation engagement with respect to those same cash-basis financial statements for the year ended December 31, 2017 and (2) preparing the County's Federal Schedule for the year ended December 31, 2017. I have chosen fee option 3 (1, 2 or 3). Acknowledged and agreed on behalf of the County by:


Madison County Auditor / Date
Madison County Commissioner / Date
Madison County Commissioner / Date

David Hunter - NOT PRESENT
Madison County Commissioner / Date

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Resolution- Accepted – Local Farmland Preservation Program

Mr. Dhume moved per the request of Julia Cumming, Soil & Water Administrator, to approve the resolution for the application for the Local Farmland Preservation Program for the following:

All interested landowners eligible for the program may apply; however, only those applicants that may be fully funded or reasonably considered as a contingency farm will be submitted as a hard copy application.

1. "Contingency" famers are farms ranked below the fully funded farms within 1.8 million (double current allocation) based in order of rank in case a higher farm withdraws from the program or
2. Has signed a letter of intent to accept a partial offer within \$100,000 of remaining funds.

The applicants may sign up from January 18, 2018 through March 30, 2018.

Recommendations for the Local Farmland Preservation Program

There are two categories of applications: Hardcopy and Electronic. All interested landowners eligible for the program may apply; however, only those applicants that may be fully funded or reasonably considered as a contingency farm will be submitted as a hard copy application.

1. "Contingency" farms are farms ranked below the fully funded farms within 1.8 million (double current allocation) based in order of rank in case a higher rank farm withdraws from the program or
2. Has signed a letter of intent to accept a partial offer within \$100,000 of remaining funds

Begin and end date of the local sign up period: January 18th to March 30th

Pilot Reduction Program

I am interested in trying the Pilot Reduction Program. The County Commissioners can take 1/3 of 2018 and roll it back to 2017 in order to fund the next top farm in 2017. We would still have about \$600,000 remaining for 2018. The purpose is to reduce workload because the applications have to be redone each year. The next highest ranked farm is a high quality farm that scored 245 points on NRCS application. There is a chance we won't need to use the whole amount if he is approved for ACEP. If you approve of this idea, the next step is to wait and see what the appraisals are so that we know what funds are available in 2017. Then we can make an offer to the landowner.

MADISON COUNTY
COMMISSIONERS
2017 DEC 11 AM 9:43

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Subject: Van Cleve Ditch Assessments – Accepted – Engineer

Mr. Dhume moved to accept the Van Cleve Ditch#51A ditch assessments.

PRELIMINARY ASSESSMENTS ASSESSMENTS FOR DITCH NO. 51A NAME: VAN CLEVE EXT. 1

DATE: 12/11/17

MADISON COUNTY COMMISSION

2017 DEC 11 10:24

PARCEL NO.	TAX PIN	PROPERTY OWNER	TOWNSHIP OR LOT	ACRES OWNED	ACRES BENEFITED	DAMAGES COST	CONSTRUCTION COST	MAINTEN. FIRST YR. %	ENGR. ADV. & INSPECTION *	ESTIMATED INTEREST 1st yr. 6%	TOTAL ASSESSMENT
1	07-00001.000	STONE, ERNEST H III	FAI	0.3600	0.3600		\$35.56	\$1.42		\$2.13	\$38.11
893 (LOT 24)	07-00003.000	*ADRIAN, RICHARD E.	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
894 (LOT 32)	07-00004.000	*ADRIAN, RICHARD E.	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
3	07-00005.000	ADRIAN, ROBERT E. AND BETTY L.	FAI	0.5000	0.5000		\$49.39	\$1.99		\$2.98	\$54.33
31, 32, 899, 900	07-00047.000	BEEKMAN, DAVID LEE & REBECCA R. JTLVS	FAI	0.6200	1.0200		\$100.75	\$4.03		\$6.04	\$110.82
37	07-00054.000	WILSON FARMS OF OHIO LLC	FAI	7.8100	7.8100		\$771.43	\$30.86		\$46.29	\$848.57
893 (LOT 31)	07-00099.000	*NELSON, BETTY L. ETAL	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
109	07-00103.001	*WOLFE, CLARK & MARIA ETAL	FAI	50.0000	31.0000		\$3,062.00	\$122.40		\$183.72	\$3,368.20
882 (LOT 23)	07-00132.000	*CORN, JULIA A.	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
135	07-00148.000	TEAGARDENR, BRYON FRANKLIN	FAI	0.5000	0.5000		\$49.39	\$1.99		\$2.98	\$54.33
136	07-00149.000	KNIGHT, KARL L. & KATHERINE C. JTLVS	FAI	0.6000	0.6000		\$59.26	\$2.37		\$3.56	\$65.19
880 (LOT 1)	07-00172.000	*CRACE, DARRYL L. AND MICHELLE L. JT. LVS. (#679 COMBINEW #880 FAI)	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
1151	07-00186.000	FAIRFIELD TOWNSHIP TRUSTEES	FAI	4.1972	4.0900		\$403.99	\$16.16		\$24.24	\$444.39
1157	07-00186.000	FAIRFIELD TOWNSHIP TRUSTEES	FAI	0.3069	0.3069		\$30.31	\$1.21		\$1.82	\$33.35
1161	07-00186.000	FAIRFIELD TOWNSHIP TRUSTEES	FAI	2.4197	2.0897		\$204.43	\$8.18		\$12.27	\$224.88
1162	07-00186.000	FAIRFIELD TOWNSHIP TRUSTEES	FAI	0.1375	0.1375		\$13.58	\$0.54		\$0.81	\$14.94
603	07-00186.000	FAIRFIELD TOWNSHIP TRUSTEES (CEMETERY)	FAI	0.6670	0.6670		\$65.88	\$2.64		\$3.95	\$72.47
138	07-00236.002	DEWATTE, DEAN & ALISA JT LV	FAI	80.5852	7.0100		\$892.41	\$27.70		\$41.54	\$761.65
844	07-00234.001	PATTON, ROGER H. AND LAURA A. JT. LVS.	FAI	2.0050	2.0050		\$198.04	\$7.92		\$11.88	\$217.85
1035	07-00234.002	WILSON, WILLIAM J.	FAI	1.3315	3.0000		\$296.32	\$11.85		\$17.78	\$325.95
1036	07-00234.003	WALLIS, TRACY S. & MATTHEW Q. JTLV	FAI	1.8104	1.8104		\$178.82	\$7.15		\$10.73	\$196.70
1042	07-00234.004	FOUT, JOSHUA	FAI	1.4646	1.4646		\$144.66	\$5.79		\$8.68	\$159.13
1030	07-00234.005	TROUTMAN, LORETTA	FAI	1.6685	1.6685		\$164.80	\$6.59		\$9.89	\$181.29
896 (LOT 13)	07-00268.000	*STARR, RICHARD & ROGIN JT LVS	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
878 (LOT 4)	07-00293.000	TACKETT, SHELIA V.	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
151	07-00296.000	PHILLIPPI, JAMES M. TRESTEE OF JAMES PHILLIPPI REVOC TRUST	FAI	180.0000	180.0000		\$17,779.36	\$711.17		\$1,066.76	\$19,557.29
875 (LOT 26)	07-00308.000	*VAN HORNE, KENNETH L. & SANDRA R. VAN HORNE ETAL	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
300	07-00311.000	IAI USA LLC	FAI	134.7562	7.4800		\$738.83	\$29.55		\$44.33	\$812.71
1155	07-00311.002	GEYMAN, JENNIFER TRUSTEE	FAI	1.6542	1.6542		\$163.39	\$6.54		\$9.80	\$179.73
1156	07-00311.003	IAI USA LLC	FAI	0.0389	0.0389		\$3.84	\$0.15		\$0.23	\$4.23
1159	07-00311.006	GEYMAN, JENNIFER TRUSTEE	FAI	0.3069	0.1569		\$15.50	\$0.62		\$0.93	\$17.05
1160	07-00311.007	GEYMAN, JENNIFER	FAI	0.0389	0.0389		\$3.84	\$0.15		\$0.23	\$4.23
876 (LOT 18)	07-00315.000	*WRIGHT, ROBERT AND KAREN	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
315, 317	07-00320.000	KENT, JEFFREY S. & WILLIAM H.	FAI	152.8600	126.6160		\$12,506.39	\$500.26		\$750.38	\$13,757.03
888 (LOT 53)	07-00348.000	HANSEN, NICOLE & BERT JTLV	FAI	0.7000	0.7000		\$69.14	\$2.77		\$4.16	\$76.06
897 (LOT 15)	07-00359.000	*BURGETT, ADAM & TAMI JO JT LVS	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
898 (LOT 16)	07-00360.000	*BURGETT, ADAM & TAMI JO JT LVS	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
881 (LOT 12)	07-00363.000	*CRACE, DARRYL L. AND MICHELLE L. JT. LVS.	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
359	07-00365.000	SMITH, DAVID W.	FAI	5.0023	5.0023		\$494.10	\$19.76		\$29.65	\$543.51
365	07-00365.001	RAMSEY, EDWARD AND CINDY S. WEBSTER RAMSEY JT. LVS	FAI	15.4845	6.6810		\$659.91	\$26.40		\$39.59	\$725.90
361	07-00365.002	IAI USA LLC	FAI	32.1304	1.6529		\$163.26	\$6.53		\$9.80	\$179.59
360	07-00365.003	IAI USA LLC	FAI	38.7838	38.7838		\$3,830.84	\$153.23		\$229.65	\$4,213.92
111-114	07-00366.000	RHOADES, DUSTIN A.	FAI	21.2500	21.2500		\$2,098.95	\$83.96		\$126.94	\$2,308.85
362	07-00368.000	HILL, STEVE	FAI	4.2498	3.1000		\$306.20	\$12.25		\$18.37	\$336.82
364	07-00368.001	IAI USA LLC	FAI	20.4603	7.00		\$691.42	\$27.66		\$41.49	\$760.56
363	07-00368.002	IAI USA LLC	FAI	20.4896	18.2800		\$1,805.59	\$72.22		\$108.34	\$1,986.15
395, 396	07-00407.000	MATTHEWS, ARTHUR AND DOROTHY TRUSTEES OF MATHEWS FAMILY TRUST	FAI	6.2060	6.2060		\$612.99	\$24.52		\$36.78	\$674.29
842	07-00407.001	MCCALLISTER, JEFF AND R. MATTHEWS	FAI	2.2740	2.2740		\$224.61	\$8.98		\$13.48	\$247.07
400	07-00416.000	IAI USA LLC	FAI	202.4716	19.6100		\$1,936.96	\$77.48		\$116.22	\$2,130.66
887 (LOT 52)	07-00419.000	*CUSTUDIO, BRENDA & JEREMY BORDEN JTLV	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73
886 (LOT 50)	07-00420.000	*CUSTUDIO, BRENDA & JEREMY BORDEN JTLV	FAI	0.2000	0.2000		\$19.75	\$0.79		\$1.19	\$21.73

NEW ADDRESSES

07-00308.00

KENNETH & SANDRA VAN HORNE
8855 BIG PLAIN CIRCLEVILLE ROAD
LONDON, OH 43140

07-00359.000

07-00360.000

ADAM & TAMI JO BURGETT
117 CHESTER STEET
WEST JEFFERSON , OH 43162

07-00668.005

07-00669.000

07-00670.000

FAIRWOOD 2 LLC
2050 FAIRWOOD AVE
COLUMBUS, OH 43207

Following a second from Mr. Forrest the result of the roll call was: Mr. Forrest, yes, Mr. Dhume, yes, and Mr. Hunter, was not present for the vote.

Mark Forrest

David Dhume

David Hunter

ATTEST: _____