

Commissioners Journal # 87 Page 223

December 11, 2017

Burton Roberts T1725594.D

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 revenues 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

Robert 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-50069 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

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.

2017 DEC - 8 PM 2:36
MADISON COUNTY
COMMISSIONERS

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. whitaker@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@ebcglobal.net)
 Friday, December 08, 2017 10:48 AM
 Sissy Wiseman
 Jamie Cooper
 Subject: ACN
 Attachments: madison 2016 CDBG Cash Record DD 6.pdf; madison 2016 CDBG DD 6 Invoice.pdf

Sissy -
 This ACN is County 2016 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.
 10442 N. Hill Street | P.O. Box 92247 | Columbus, Ohio 43262-2247
 P: (614) 243-6772 | F: (614) 453-2413 | E: Whitaker@cdcsohio.com

From: Sissy Wiseman (sissy.wiseman@madison.oh.us)
 To: whitaker.wright@ebcglobal.net
 Sent: Friday, December 8, 2017 8:17 AM
 Subject: Fw: ACN

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 Cooper (jamie.cooper@madison.oh.us)
 Sent: Friday, December 08, 2017 8:10 AM
 To: Sissy Wiseman
 Subject: ACN

12/07/2017 ACH ACH DEBIT 3407588977
 STATE OF OHIO MAINTWARA120717DEV0100343554 DEV01-CDD061010010137 MADISON COUNTY

| | | | | |
|------------|-----|-----------|------------|------------|
| 12/07/2017 | ACH | ACH DEBIT | 3407588977 | \$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.

Barrett Brothers T1702664D

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

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:amp

MADISON COUNTY COMMISSIONERS

Approved:

Disapproved:

Date: 12-11-17

David Hunter -
NOT PRESENT

MADISON COUNTY
COMMISSIONERS
2017 DEC -7 AM 10:15

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: 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: | Family Council | 7040 | Contract Services | 7040-T890-50140 |
| To: | Dept | 7048 | Revenue Account | 7048-0000-0300 |
| | Fund Name | Fund # | Account Name | Account Number |
| | | | Amount: \$ | 19,412.00 |

| | | | | |
|-------|--------------------|--------|-------------------|-----------------|
| From: | Council HMG Part C | 7044 | Contract Services | 7044-T890-50140 |
| To: | Dept HMG Part C | 7053 | Revenue Account | 7053-0000-0100 |
| | Fund Name | Fund # | Account Name | Account Number |
| | | | Amount: \$ | 15,783.61 |

| | | | | |
|-------|-----------|--------|-------------------|----------------|
| From: | | | Contract Services | |
| To: | | | Revenue Account | |
| | Fund Name | Fund # | Account Name | Account Number |
| | | | Amount: \$ | |

| | | | | |
|-------|-----------|--------|-------------------|----------------|
| From: | | | Contract Services | |
| To: | | | Revenue Account | |
| | Fund Name | Fund # | Account Name | Account Number |
| | | | Amount: \$ | |

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

TU= \$ 36,195.61

Roll call vote resulted as follows:

| | |
|---------------|----------------|
| cc: Auditor | David Dhume |
| Originator | Mark Forrest |
| Originator P# | David Hunter |
| Transfer File | C.J. _____ |
| | 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.

Barrett Brothers 7702686LD

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 (2053-0200-5-0046).

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 (2056-0400-5-0046).

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 2053-0000-40100 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 2055-0000-40100 HHS FEDERAL GRANT FUNDS and Expenses 2056-0400-50046 HHS FEDERAL GRANT EXPENDIT.

Thank you!

Tim 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

10000 Hwy 10, West, Newark, OH 43081 Phone: 614.862.8939 Fax: 614.862.8939

MADISON COUNTY
COMMISSIONERS

700 CC - 4 10 2-35

December 7, 2017

Honorable Jennifer S. Hunter, CPA
Madison County Auditor
11000 Main Street
Lebanon, Ohio 43034

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 real challenge since 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 report types to be issued by the Auditor of State. We have set forth the approach and scope of our assistance based on our understanding of your needs and County, to the best of our ability.

Risks for Financial Reporting

The County is electing to prepare a cash-basis financial statement which is under 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.

Barnett Brothers T1702596LD

Hester & Associates S. Hester, CPA
Madison County Auditor
December 7, 2017
Page 3

- Define responsibility for completing tasks and develop a timetable for completion of the project after consulting with the County Auditor.
- Assist in your auditor's complete, independent cash-basis financial statements, and file the financial statements with the Auditor of State in Columbus on or before February 14, 2018.
- Act as the County's liaison with its auditor on matters related to the preparation of the cash-basis financial statements. We will assist the auditor by answering various inquiries and explaining our procedures. Should the auditor's request additional assistance or work to be performed by H&A beyond the scope of our engagement, we will only perform such tasks with the approval of the County Auditor.

ISG Employees

The employees of ISG are not "public employees" for the purpose of the Ohio Public Employees Retirement System of Ohio (OPERS), the Ohio Police and Fire Pension Fund (OPF), the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERA).

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 described 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 weaknesses that should be made in the financial statements in order for them to be in accordance with the cash-basis of accounting.

We will conduct our compliance 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 IMA'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.

Hester & Associates S. Hester, 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 a format that substantially conforms to the reporting format described by GASB No. 34. You have the following overall responsibilities that are fundamental to our understanding 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 of the County to whom we determine necessary to communicate.
- g. The preparation and fair presentation of financial statements in accordance with the cash-basis of accounting.
- h. To include the completion report in any document containing cash-basis financial statements that indicates that H&A has performed a compliance engagement on cash financial statements unless a different understanding is needed.

Honorable Kenneth S. Hunter, CPA
Madison County Auditor
December 1, 2017
Page 3

You are also responsible for all engagement decisions and responsibilities not for delegating to individuals with suitable skills, knowledge, and experience to ensure the preparation of your cash-basis financial statements. You are responsible for obtaining the necessary and timely of the services performed and accepting responsibility for such services.

Our Expect

As part of our engagement, we will issue a report that will state that we did not audit in order the cash-basis financial statements and that, accordingly, we do not express an opinion, a conclusion, or provide any assurance on them.

We will comply, from information you provide, the cash-basis financial statements and issue an unmodified report because in accordance with 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 117.34 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 desiring 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, 2018. In order to meet the February 28, 2018 deadline, H&B will require 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 financial statements budget and cash position reports will be provided by February 1, 2018. All source data relative to 2017 cash disbursements should be collected and provided to H&B by February 14, 2018. We will complete your 2017 cash-basis financial statements and file it with the Auditor of State upon completion.

Professional Fee

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

- 1. 2017 Cash-Basis Financial Statements and Federal Schedule 111,210
- 2. Two-year engagement 211,100
- 3. Three-year engagement 310,000

Honorable Kenneth S. Hunter, CPA
Madison County Auditor
December 1, 2017
Page 4

Both H&B and the County reserve the right to cancel the remaining portion of any contract period with a 60-day written notice to the other party. If, for any reason, we are unable to complete the completion 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 acknowledgment of and agreement with the arrangements for our engagement to prepare the cash-basis financial statements described herein and to perform a completion engagement with respect to those same cash-basis financial statements, and no separate responsibility.

Should you have any questions please contact me at (614) 461-3368. Thank you again!

Very truly yours,

Ken C. Hunter

Ken C. Hunter, CPA
Madison County, Ohio

Honorable Kenneth S. Hunter, CPA
Madison County Auditor
December 1, 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 GAAP No. 34 and to performing a completion 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:

Charles Hunter
Madison County Auditor / Date

Mark Street
Madison County Commissioner / Date

David Hunter
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.

MADISON COUNTY

| PARCEL NO. | TAXPIN | PROPERTY OWNER | ASSESSOR | AREA ACRES | AREA SQR FT | IMPROV COST | CONSTRUCTION COST | MARKET VALUE | REAL PROP TAX | ESTIMATED MARKET VALUE | TOTAL ASSESSMENT |
|--------------------|-------------|--|----------|------------|-------------|-------------|-------------------|--------------|---------------|------------------------|------------------|
| 1 | 07-0000-000 | STONE, ERNEST H III | FM | 0.2633 | 0.2633 | | \$0.00 | \$1.00 | | \$1.00 | \$1.00 |
| 433 (01 24) | 07-0000-000 | MURAN, RICHARD E. | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.75 | \$1.75 |
| 434 (01 25) | 07-0000-000 | MURAN, RICHARD E. | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.75 | \$1.75 |
| 3 | 07-0000-000 | MURAN, ROBERT C. AND BETTY L. | FM | 0.4800 | 0.4800 | | \$40.50 | \$1.50 | | \$1.50 | \$1.50 |
| 34, 35, 36, 37, 38 | 07-0000-000 | BEEKMAN, DORVILLE A. & REBECCA R. JAMES | FM | 0.8200 | 1.0000 | | \$19.75 | \$1.50 | | \$1.50 | \$1.50 |
| 57 | 07-0000-000 | MILSON, BETTY L. ET AL | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.50 | \$1.50 |
| 603 (01 01) | 07-0000-000 | MILSON, BETTY L. ET AL | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.50 | \$1.50 |
| 170 | 07-0000-000 | MOORE, CLARK A. & MARGARET E. | FM | 50.0000 | 51.0000 | | \$102.00 | \$102.44 | | \$102.44 | \$1,500.00 |
| 132 (01 23) | 07-0000-000 | COYNE, ALMA | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.50 | \$1.50 |
| 135 | 07-0000-000 | TESCHNER, BRITON WILLIAM | FM | 0.5000 | 0.5000 | | \$40.50 | \$1.50 | | \$1.50 | \$1.50 |
| 136 | 07-0000-000 | WRIGHT, KAREN L. & PATRICIA C. JAMES | FM | 0.6000 | 0.6000 | | \$50.25 | \$2.25 | | \$1.50 | \$1.50 |
| 600 (01 0) | 07-0000-000 | OSAGE, EMERY L. AND MARIE L. ET AL. (PER COMMONWEALTH) | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.50 | \$1.50 |
| 111 | 07-0000-000 | FARFIELD TOWNSHIP TRUSTEES | FM | 4.1972 | 4.6928 | | \$60.00 | \$2.50 | | \$2.50 | \$2.50 |
| 112 | 07-0000-000 | FARFIELD TOWNSHIP TRUSTEES | FM | 0.3000 | 0.3000 | | \$25.50 | \$1.00 | | \$1.00 | \$1.00 |
| 113 | 07-0000-000 | FARFIELD TOWNSHIP TRUSTEES | FM | 2.4179 | 2.6999 | | \$30.00 | \$1.00 | | \$1.00 | \$1.00 |
| 114 | 07-0000-000 | FARFIELD TOWNSHIP TRUSTEES | FM | 0.1075 | 0.1075 | | \$10.00 | \$0.50 | | \$0.50 | \$0.50 |
| 115 | 07-0000-000 | FARFIELD TOWNSHIP TRUSTEES (CONT'D) | FM | 0.6575 | 0.6575 | | \$65.00 | \$2.50 | | \$2.50 | \$2.50 |
| 133 | 07-0000-000 | DEAMANTO, DENISE A. JAMES | FM | 0.0300 | 1.0000 | | \$30.00 | \$1.00 | | \$1.00 | \$1.00 |
| 134 | 07-0000-000 | PATTON, ROBERT AND LAURIA A. JAMES | FM | 2.0000 | 2.0000 | | \$19.75 | \$0.75 | | \$1.50 | \$1.50 |
| 135 | 07-0000-000 | MILSON, WILLIAM I. | FM | 1.5000 | 3.0000 | | \$25.50 | \$1.00 | | \$1.00 | \$1.00 |
| 136 | 07-0000-000 | WALLS, TRACY S. & MATTHEW Q. JAMES | FM | 1.8194 | 1.8194 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 137 | 07-0000-000 | FOOT, JESSIE | FM | 1.6000 | 1.6000 | | \$14.00 | \$0.50 | | \$0.50 | \$0.50 |
| 138 | 07-0000-000 | FRUTKIN, LORITA | FM | 1.8800 | 1.8800 | | \$14.00 | \$0.50 | | \$0.50 | \$0.50 |
| 609 (01 13) | 07-0000-000 | STARR, ROYAL A. & ROYAL JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 670 (01 0) | 07-0000-000 | TALBOT, SHELBY | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 151 | 07-0000-000 | PHILLIPS, JAMES D. TRUSTEE OF JAMES PHILLIPS REVOC TRUST | FM | 0.0000 | 0.0000 | | \$19.75 | \$0.75 | | \$1,000.00 | \$1,000.00 |
| 675 (01 26) | 07-0000-000 | WALKER, KENNETH L. & SANDRA WALKER | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 330 | 07-0000-000 | WUSA LLC | FM | 0.8150 | 1.0000 | | \$20.00 | \$0.50 | | \$0.50 | \$0.50 |
| 116 | 07-0000-000 | SEAMAN, JENNIFER TRUSTEE | FM | 1.6000 | 1.6000 | | \$14.00 | \$0.50 | | \$0.50 | \$0.50 |
| 117 | 07-0000-000 | WUSA LLC | FM | 0.8150 | 1.0000 | | \$14.00 | \$0.50 | | \$0.50 | \$0.50 |
| 118 | 07-0000-000 | SEAMAN, JENNIFER TRUSTEE | FM | 0.3000 | 0.3000 | | \$14.00 | \$0.50 | | \$0.50 | \$0.50 |
| 119 | 07-0000-000 | SEAMAN, JENNIFER | FM | 0.5000 | 0.5000 | | \$14.00 | \$0.50 | | \$0.50 | \$0.50 |
| 676 (01 0) | 07-0000-000 | WRIGHT, ROBERT AND PAREN | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 315, 317 | 07-0000-000 | WENT, JEFFREY S. & WILLIAM R. | FM | 152.8000 | 158.4000 | | \$2,500.00 | \$200.00 | | \$200.00 | \$1,700.00 |
| 678 (01 5) | 07-0000-000 | WINSER, NICOLE A. & BERT JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 677 (01 15) | 07-0000-000 | WRIGHT, ADAM & TAMARA JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 678 (01 15) | 07-0000-000 | WRIGHT, ADAM & TAMARA JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 681 (01 15) | 07-0000-000 | WRIGHT, ADAM & MICHELLE JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 359 | 07-0000-000 | WIRTH, DAVID W. | FM | 5.0000 | 5.0000 | | \$40.50 | \$1.50 | | \$1.50 | \$1.50 |
| 365 | 07-0000-000 | WINSLEY, EDWARD AND CATHY S. WINSLEY TRUSTEE | FM | 11.4000 | 0.0000 | | \$100.00 | \$4.00 | | \$4.00 | \$4.00 |
| 361 | 07-0000-000 | WUSA LLC | FM | 32.0000 | 1.6000 | | \$100.00 | \$4.00 | | \$4.00 | \$4.00 |
| 360 | 07-0000-000 | WUSA LLC | FM | 38.7000 | 38.7000 | | \$100.00 | \$4.00 | | \$4.00 | \$4.00 |
| 111-114 | 07-0000-000 | WYCHES, DUSTINA | FM | 21.2500 | 21.2500 | | \$1,000.00 | \$100.00 | | \$100.00 | \$100.00 |
| 362 | 07-0000-000 | YALL, STEVE | FM | 4.0000 | 4.0000 | | \$30.00 | \$1.00 | | \$1.00 | \$1.00 |
| 364 | 07-0000-000 | WUSA LLC | FM | 20.0000 | 7.00 | | \$100.00 | \$4.00 | | \$4.00 | \$4.00 |
| 363 | 07-0000-000 | WUSA LLC | FM | 20.0000 | 18.2000 | | \$100.00 | \$4.00 | | \$4.00 | \$4.00 |
| 365, 366 | 07-0000-000 | WATKINS, ARTHUR AND DOROTHY TRUSTEES OF WATKINS FAMILY TRUST | FM | 6.2000 | 6.2000 | | \$100.00 | \$4.00 | | \$4.00 | \$4.00 |
| 442 | 07-0000-000 | WATKINS, JEFF AND R. WATKINS | FM | 2.2700 | 2.2700 | | \$20.00 | \$0.50 | | \$0.50 | \$0.50 |
| 430 | 07-0000-000 | WUSA LLC | FM | 202.4700 | 19.8000 | | \$1,000.00 | \$70.00 | | \$70.00 | \$70.00 |
| 687 (01 5) | 07-0000-000 | YARWOOD, BRENDA A. & ROBERT BORDEN JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |
| 688 (01 5) | 07-0000-000 | YARWOOD, BRENDA A. & ROBERT BORDEN JAMES | FM | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.00 | \$1.00 |

Barnett Brothers T17005FIELD

| PARCEL NO. | VAL PN | PROPERTY OWNER | TOWNSHIP OR LOT | ACRES OWNED | ACRES BENEFITED | EXPENSES COST | CONSTRUCTION COST | WATER FEES/ YR | ENGR. ASST & INSPECTION | ESTIMATED INTEREST (5% YR) | TOTAL ASSESSMENT |
|------------------|-------------|--|-----------------|-------------|-----------------|---------------|-------------------|----------------|-------------------------|----------------------------|------------------|
| 833 | 07-0345.000 | FRESHWOOD LLC | FAI | 0.2500 | 0.0000 | | \$1.50 | \$0.05 | | \$0.12 | \$2.17 |
| 835 (LOT 43) | 07-0343.000 | MEADOWS LEROY G. AND LEE J. LVS. | FAI | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.15 | \$21.73 |
| 831 (PT. LOT 43) | 07-0342.000 | MEADOWS LEROY G. AND LEE J. LVS. | FAI | 0.1000 | 0.1000 | | \$9.88 | \$0.45 | | \$0.95 | \$10.87 |
| 48 | 07-0349.000 | JEFFERS, WILLIAM R. JR. & MICHELLE L. TRUS | FAI | 2.8625 | 0.5800 | | \$83.54 | \$3.74 | | \$5.51 | \$102.85 |
| 1171 | 07-0349.001 | JEFFERS, DAVID W. | FAI | 1.4588 | 0.7000 | | \$59.11 | \$2.77 | | \$4.15 | \$76.06 |
| 211 | 07-0349.002 | BECKLEE, CASSANDRA & ERIC TRUS | FAI | 0.9000 | 0.6000 | | \$49.59 | \$1.95 | | \$2.95 | \$54.50 |
| 92, 93, 94 | 07-0347.000 | OSBORNE, CELIA | FAI | 3.7800 | 3.7800 | | \$173.50 | \$14.95 | | \$22.43 | \$410.78 |
| 834 (LOT 39) | 07-0361.000 | TOPICH, JUDICE ANN | FAI | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.15 | \$21.73 |
| 528 | 07-0266.000 | WILSON FARMS OF OHIO LLC | FAI | 0.5000 | 0.5000 | | \$42.54 | \$2.05 | | \$3.14 | \$47.85 |
| 877 (LOT 9) | 07-0362.000 | WILSON, JAY | FAI | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.15 | \$21.73 |
| 836 (LOT 16) | 07-0365.000 | STARBUCK, BERNARD & ROOAN TRUS | FAI | 0.2000 | 0.2000 | | \$19.75 | \$0.75 | | \$1.15 | \$21.73 |
| 208 | 07-0368.000 | BECKER, LINDA S. TRUSTEE | FAI | 2.0000 | 0.5000 | | \$49.83 | \$1.95 | | \$2.95 | \$54.73 |
| 1043 | 07-0368.001 | WELLS, JEFFREY W. | FAI | 1.2500 | 1.2500 | | \$124.47 | \$4.94 | | \$7.41 | \$136.81 |
| 173 | 07-0368.002 | BECKER, LINDA S. TRUSTEE | FAI | 16.0000 | 15.5000 | | \$1,511.25 | \$50.45 | | \$50.81 | \$1,612.51 |
| 174 | 07-0368.003 | BECKER, CHARLES K. & LINDA S. TRUS | FAI | 24.0000 | 24.0000 | | \$2,376.83 | \$94.63 | | \$142.29 | \$2,613.75 |
| 1177 | 07-0368.004 | WELLS, JEFFREY W. | FAI | 2.0000 | 2.0000 | | \$201.95 | \$8.03 | | \$12.10 | \$222.15 |
| 477 | 07-0368.005 | FRESHWOOD LLC (SPLIT FROM 208) | FAI | 1.0000 | 0.0000 | | \$59.25 | \$2.25 | | \$3.55 | \$65.05 |
| 701 | 07-0369.000 | FRESHWOOD LLC | FAI | 1.1155 | 1.1155 | | \$110.51 | \$4.42 | | \$6.64 | \$121.57 |
| 792 | 07-0370.000 | FRESHWOOD LLC | FAI | 1.1155 | 1.1155 | | \$110.51 | \$4.42 | | \$6.64 | \$121.57 |
| 101 | 07-0372.000 | YOUNG, RONALD & PAMILIS TRUS | FAI | 5.5800 | 5.5800 | | \$531.65 | \$23.81 | | \$35.52 | \$591.08 |
| 100 | 07-0374.000 | KALFMAN, TYSANA & GRACE L. TRU | FAI | 0.8792 | 0.8792 | | \$85.31 | \$3.65 | | \$5.72 | \$104.68 |
| 99 | 07-0374.000 | KALFMAN, TYSANA & GRACE L. TRU | FAI | 1.1468 | 1.1468 | | \$112.63 | \$4.50 | | \$6.76 | \$123.89 |
| | | | | | 678.76 | | \$8,568.18 | 2,278.77 | | \$3,418.15 | \$12,265.10 |

A 20-FOOT PERMANENT EASEMENT STRIP, CENTERED ON THE TILE SHALL BE THE ENTIRE LENGTH OF THE TILE FOR THE PURPOSE OF DITCH MAINTENANCE.

A 15-FOOT PERMANENT EASEMENT STRIP, MEASURED AT RIGHT ANGLES FROM THE TOP OF BOTH DITCH BANKS SHALL BE SEEDING AND REMAIN IN SOO FOR THE PURPOSE OF DITCH MAINTENANCE. THE COST OF SEEDING IS INCLUDED IN THE COST OF CONSTRUCTION.

NEW ADDRESSES

07-00308.00

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

07-00359.000

07-00360.000

ADAM & TAMIJO BURGETT
117 CHESTER STEET
WEST JEFFERSON, OH 43162

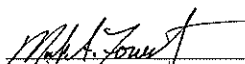
07-00668.005


07-00669.000

07-00670.000

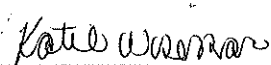
FAIRWOOD 2 LLC
2050 FAIRWOOD AVE
COLUMBUS, OH 43207

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: 
Kate Warner