

**OFFICIAL PROCEEDINGS OF THE
WASHINGTON COUNTY BOARD**

DECEMBER 10, 2013

The reconvened and adjourned meeting of the County Board of Washington County, Illinois was held at the courthouse in Nashville, Illinois on December 10, 2013 for the purpose of transacting county business that might come before the board.

Present and presiding were Chairman David Meyer and Thomas Ganz, County Clerk and Clerk of the Board.

Others present were Linda Tragesser, Jim Dalaviras, Alex Haglund, Rick Greten, Greg Kinney, Ronda Groennert and Sharon Kolweier.

Following the Lord's Prayer and the Pledge of Allegiance, Chairman Meyer called the meeting of the Washington County Board to order at 3:05pm.

Roll call was taken by Clerk Ganz with 14 members present and 1 absent. Those present were Shubert, Riechmann, Brammeier, Barczewski, Gill, Muentner, Suedmeyer, Evans, Todd, Kurwicki, Hohlt, Spenner, Ibendahl and Meyer. Lisk was absent.

Lisk entered the meeting at 3:06pm.

In the absence of Mitch Burdick, County Engineer, Evans presented the Highway Dept. report. Evans presented a resolution appropriating Motor Fuel Tax Funds for 2014. **(See Exhibit A)** A motion was made by Ibendahl and seconded by Spenner to accept the resolution as presented. Motion carried.

Evans presented a resolution appropriating funds for the payment of the County Engineer's salary. **(See Exhibit B)** A motion was made by Riechmann and seconded by Gill to accept the resolution as presented. Motion carried.

The Claims Against the County Report was presented to the board for approval.

TO THE CHAIRMAN AND MEMBERS OF THE BOARD: YOUR COMMITTEE ON DECEMBER 9, 2013 HAS EXAMINED ALL CLAIMS PRESENTED AND RECOMMENDS PAYMENT TO THE FOLLOWING AND THE CLERK BE DIRECTED TO ISSUE ORDERS ON THE COUNTY TREASURER TO THE CLAIMANTS FOR THE AMOUNTS ALLOWED. **(See Exhibit C)** Evans made a motion to accept the claims as presented and add bills for Thyseekrupp Elevator Service for \$48,896.45 and 1322.50 that will come out of the 2013 budget. A second to the motion was made by Shubert. Roll call vote was taken with 15 ayes and 0 nays. Motion carried.

The State's Attorney Monthly Report was presented to the board for approval. (See Exhibit D) A motion was made by Suedmeyer and seconded by Brammeier to accept the report. Motion carried.

The County Clerk's Monthly & Yearly Reports were presented to the board for approval. (See Exhibits E&F) A motion was made by Spenner and seconded by Gill to accept the reports as presented. Motion carried.

The Sheriff's Monthly Report was presented to the board. (See Exhibit G) A motion was made by Iben Dahl and seconded by Brammeier to accept the report as presented. Motion carried. The Emergency Ambulance and Rescue Service Monthly Report was presented to the board for approval. (See Exhibit H) A motion was made by Shubert and seconded by Lisk to accept the report. Motion carried.

The Circuit Clerk's Bi-Annual Report was presented to the board. (Informational)

A motion was made by Shubert and seconded by Muenster that the zoning case for Greg Kinney be sent back to the Zoning Board of Appeals for reconsideration. Motion carried.

The County Board meeting schedule for 2014 was presented to the board. (See Exhibit I) A

motion was made by Hohl and seconded by Spenner to accept the schedule as presented. Riechmann called for a roll call vote. Roll call vote was taken with 9 ayes and 6 nays. Motion carried. Those voting aye were Shubert, Muenster, Lisk, Evans, Todd, Kurwicki, Hohl, Spenner and Iben Dahl. Those voting nay were Riechmann, Brammeier, Barczewski, Gill, Suedmeyer and Meyer.

Ronda Groenert, County Treasurer, gave her quarterly report at this time. She told the board that they have collected about 97% of the \$18,850,000 due in taxes and that the tax sale is set for Feb. 10, 2014.

Sharon Kolweier, Supervisor of Assessments, gave her quarterly report at this time. She told the board that the assessments will be done much sooner than last year and the multiplier should be close to 1.

Rich Greten, EMA Administrator, addressed the board about the tornado in New Minden last month. (Informational)

At this time Chairman Meyer called for committee reports.

Finance Committee -- Suedmeyer presented the auditing contract for from Krehbiel & Assoc. to the board for approval. (See Exhibit J) The amount for the audit is \$16,800 minus \$1400 for the Senior Services. A motion was made by Suedmeyer and seconded by Hohl to accept the contract as presented. Motion carried.

Personnel, Policy & Appointments Committee – Shubert presented the following names for appointment consideration.

- Mitch Burdick Southwestern II. Planning Comm. 12-10-2013 thru 01-01-2016
- Cathy Steving Wash. Co. Board of Mental Health 12-10-2013 01-01-2018

A motion was made by Gill and seconded by Riechmann to accept the names as presented. Motion carried.

County Buildings – Suedmeyer told the board that they are now looking for completion of the new judicial building to be around mid-January. It was agreed upon by the board that the board will meet at 5:30 on January 14, 2014 to tour the new building before the 7:00pm meeting.

Animal Control – Evans told the board that Animal Control Warden, Bob White, was not rehired as warden. The committee will be interviewing next week to fill the position.

A motion was made by Evans and seconded by Brammeier to pay all bills, utilities, payroll, overtime and insurance. Motion carried.

A motion was made by Kurwiczki and seconded by Riechmann to adjourn until January 14, 2014 at 7:00pm with the board meeting at 5:30pm to tour the Judicial Building. Motion carried. The meeting of the Washington County Board adjourned at 4:10pm.

Thomas Ganz

County Clerk & Clerk of the Board

Exhibit "A"

\\SERVER\DATA\Resolutions\MFT Appropriation\2014\Resolution-14-0000-00-GM & CS-11-1-2013.docx

RESOLUTION

APPROPRIATING MFT FUNDS FOR 2014 MFT YEAR

WHEREAS, the County Board may expend Motor Fuel Tax Funds for the maintenance of County Highways and County Engineer's salary,

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board hereby appropriates the sum of \$750,000.00 from the Motor Fuel Tax allotments for the maintenance of Section 14-0000-00-GM, and

BE IT FURTHER RESOLVED, that the County Board of Washington County hereby appropriates the sum of \$89,000.00 from the Motor Fuel Tax allotments for the County Engineer's salary, Section 14-0000-00-CS, and

BE IT FURTHER RESOLVED, that these appropriations are for the period of time from January 1, 2014 through December 31, 2014, and

BE IT FURTHER RESOLVED, that the County Clerk is directed to transmit two (2) certified copies of this resolution to the District Engineer office at Collinsville, Illinois.

STATE OF ILLINOIS)
)
(SS
)
WASHINGTON COUNTY)

I, Thomas Ganz, County Clerk in and for said County, in the State of Illinois, do hereby certify that the foregoing is a true, perfect, and complete copy of a Resolution adopted by the County Board of Washington County at its regular meeting held at Nashville, Illinois, on December 10, 2013.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office in Nashville, Illinois in said County, this 10th day of December, 2013.



Thomas Ganz
County Clerk

Resolution No. Section No.

14-CS100-0-AC

WHEREAS, the County Board of Washington County has adopted a resolution establishing the salary of the County Engineer to be One-Hundred (100%) percent of the recommended salary for the County Engineer as determined annually by the Illinois Department of Transportation, and

WHEREAS, the County Board of Washington County has entered into an agreement with the Illinois Department of Transportation for transfer of federal funds to pay one-half of the salary paid to the County Engineer.

NOW, THEREFORE, BE IT RESOLVED, by the Washington County Board that there is hereby appropriated, the sum of Forty Thousand dollars (\$40,000) from the County's Surface Transportation Program funds for the purpose of paying the County Engineer's salary from 1/1/2014 to 12/31/2014, and

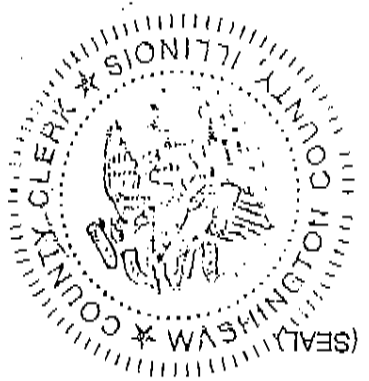
BE IT FURTHER RESOLVED, that the Washington County Board hereby authorizes the Department of Transportation, State of Illinois, to transfer Forty Thousand dollars (\$40,000) of Federal Surface Transportation Program Funds allocated to Washington County to the Department of Transportation in return for an equal amount of State funds.

I, Tom Ganz, COUNTY CLERK in and for said County of Washington in the State of Illinois, and a keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Washington County, at its adjourned meeting held at 101 E. St. Louis St. Nashville, IL on December 10, 2013

I certify that the correct TIN/EIN number for Washington County is 37-6002302 Legal Status: Governmental.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office in Nashville, in said County, this 10 day of December, 2013

[Signature]
County Clerk



Road and Bridge Committee

Mary Murray

Robert Hise

Chairman

[Signature]

12/4/2013

Date:

\$122,698.15

Total

\$0.00

Township Bridge Fund

\$23,599.62

Road District Fund

\$2,565.83

County MFT Fund

\$8,787.00

County Matching Fund

\$0.00

County Bridge Fund

\$87,745.70

County Highway Fund

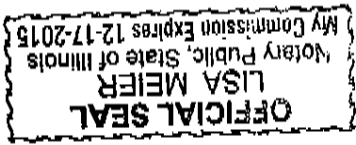
Totals are as follows:

Washington County Board approve them for payment:

attached sheet and recommend that the Claims Committee of the

We have examined and approved the bills listed for November 2013 on the

Exhibit "D"



Notary Public

Lisa Meier

I, the undersigned, attest that the above signature is that of Heath H. Hooks, Washington County State's Attorney, and was signed in my presence on this 4th day of December, 2013.

Heath H. Hooks
Washington County State's Attorney

Heath H. Hooks

FEES COLLECTED AND PAID TO COUNTY TREASURER

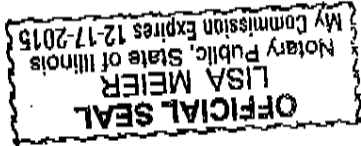
\$ 875.80

FEES EARNED

\$ 875.80

I, HEATH H. HOOKS, WASHINGTON COUNTY STATE'S ATTORNEY, STATE THAT THE FOLLOWING IS A TRUE AND COMPLETE EARNINGS OF THE WASHINGTON COUNTY STATE'S ATTORNEY'S OFFICE FOR THE MONTH OF November, 2013.

STATE'S ATTORNEY REPORT



Notary Public

Lisa Meier

I, the undersigned, attest that the above signature is that of Heath H. Hooks, Washington County State's Attorney, and was signed in my presence on this 4th day of December, 2013.

Heath H. Hooks
Washington County State's Attorney

Heath H. Hooks

FEES COLLECTED AND PAID
TO COUNTY TREASURER

\$ 6.25

FEES EARNED

\$ 6.25

MONTH OF November, 2013.

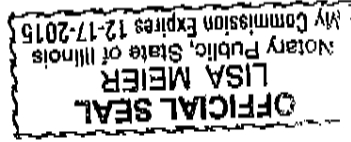
COUNTY STATE'S ATTORNEY'S OFFICE FOR THE DRUG PREVENTION FUND, FOR THE

THE FOLLOWING IS A TRUE AND COMPLETE EARNINGS OF THE WASHINGTON

I, HEATH H. HOOKS, WASHINGTON COUNTY STATE'S ATTORNEY, STATE THAT

DRUG PREVENTION FUND

STATE'S ATTORNEY REPORT



Subscribed and sworn to before me
this 4th day of December, 2013.
Lisa Meier
Notary Public

Heath H. Hooks

Heath H. Hooks
Heath H. Hooks, Washington County State's Attorney, being first duly sworn on oath, deposes and says that the foregoing report of receipts and disbursements of the office of the State's Attorney from November 1, 2013 through November 30, 2013 is correct to the best of his knowledge and belief.

State of Illinois)
) ss.)
County of Washington)

Heath H. Hooks
Washington County State's Attorney
Courthouse • 101 East St. Louis St.
Nashville, IL 62263 (618) 327-4800

I further report that the foregoing fees were paid by me to Ronda Groenert, County Treasurer
The State's Attorney of Washington County, Illinois, respectfully submits the following report of fees paid to his from November 1, 2013 to November 30, 2013.

TO: Circuit Court and Washington County Board, Washington County, Illinois.

STATE'S ATTORNEY REPORT

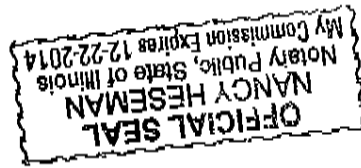
Description	Fund to Credit	Collections This Period	Prior Collections	Year to Date Collections
ASSUMED NAMES	GENERAL	0.00	45.00	45.00
CERTIFIED COPIES	GENERAL	15.00	42.00	57.00
CERTIFIED DEATH	GENERAL	10.00	356.00	366.00
CERTIFIED MARRIAGE	GENERAL	99.00	885.00	984.00
CO REV REAL ESTATE TRANSFER	GENERAL	1,384.50	17,278.75	18,663.25
DOCUMENT W/OUT LEGAL	GENERAL	18.00	322.00	340.00
EA ADDTL BOOK/PAGE after 1st	GENERAL	3.00	649.00	652.00
IL. DOM VIOLENCE FEE	GENERAL	20.00	430.00	450.00
ILLINOIS DEPT. OF PUBLIC HEALTH	GENERAL	8.00	376.00	384.00
DUOR LICENSE	GENERAL	0.00	5,685.00	5,685.00
MARRIAGE LICENSE	GENERAL	60.00	1,290.00	1,350.00
MISCELLANEOUS	GENERAL	0.00	818.35	818.35
NON-CONFORMING FEE	GENERAL	12.00	228.00	240.00
NOTARY	GENERAL	45.00	245.00	290.00
PHOTOCOPIES	GENERAL	1,005.60	9,637.40	10,643.00
REAL ESTATE TRANSFER TAX STAMP	GENERAL	2,769.00	34,984.00	37,753.00
RECORDING FEE	GENERAL	3,211.00	42,023.00	45,234.00
RHSP SURCHARGE	GENERAL	1,872.00	26,137.00	28,009.00
SEARCHES	GENERAL	70.00	285.00	355.00
STIPENDS	GENERAL	0.00	3,354.00	3,354.00
TAKE NOTICE	GENERAL	0.00	1,611.00	1,611.00
TAX REDEMPTION	GENERAL	4,916.78	179,563.71	184,480.49
Subtotal for GENERAL		15,518.88	326,245.21	341,764.09
GIS - ASSESSOR	GIS - ASSESSOR .037.00102.01	1,890.00	25,454.00	27,344.00
Subtotal for GIS - ASSESSOR .037.00102.01		1,890.00	25,454.00	27,344.00
REORDER	GIS - REORDER 036.00102.01	210.00	2,856.00	3,066.00
Subtotal for GIS - REORDER 036.00102.01		210.00	2,856.00	3,066.00
CERTIFIED BIRTH	PAYMENT	119.00	1,048.00	1,167.00

Exhibit E

WASHINGTON COUNTY CLERK RECORDER (County)

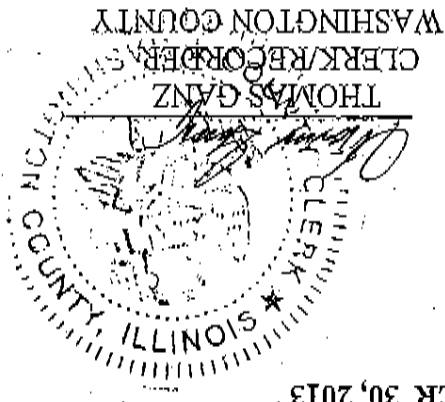
Washington County (Governmental Unit)

To County Board (Title of Officer)



NOTARY
Nancy Heeseman

DECEMBER 1, 2013
 RONDA GROENERT, WASHINGTON COUNTY TREASURER:
 (G.I.S. ASSESSOR FUND) 1,890.00
 (G.I.S. RECORDER FUND) 210.00
 WASHINGTON COUNTY CLERK & RECORDER:
 (R.H.S.P. \$9.00 PER 208 DOC) (Escrow Acct) 1,872.00
 IL DEPT. OF PUBLIC HEALTH
 (\$4.00 SURCHARGE DEATH CERT) 8.00
 STATE TREASURER, IL DOMESTIC VIOLENCE
 (MARRIAGE LICENSE SURCHARGE) 20.00
 RONDA GROENERT, WASHINGTON COUNTY TREASURER:
 (RECORDER AUTO FUND) 734.00
 (FEES COLLECTED) 2,861.10
TOTAL \$7,595.10
TOTAL DISBURSEMENT \$18,486.88
 TOTAL DISBURSEMENTS FOR THE MONTH OF NOVEMBER 2013.
 SUBSCRIBED AND SWORN TO BEFORE ME THIS 1ST DAY OF DECEMBER 2013.



DISBURSEMENTS:
 Tax Redemptions \$4,343.07
 Tax Redemptions Interest 573.71
 Rev. Stamps 5,975.00
 Total Disbursements: \$10,891.78

TOTAL COLLECTED \$18,486.88 NOVEMBER 30, 2013

Description	Fund to Credit	Collections This Period	Prior Collections	Year to Date Collections
Subtotal for PAYMENT		119.00	1,048.00	1,167.00
RECORDER AUTOMATION FUND	RECORDER AUTOMATION FUND	734.00	9,412.00	10,146.00
Subtotal for RECORDER AUTOMATION FUND		734.00	9,412.00	10,146.00
TAX REDEMPTION CLERK FEE	TAX REDEMPTION CLERK FEE	15.00	297.00	312.00
Subtotal for TAX REDEMPTION CLERK FEE		15.00	297.00	312.00
Total Amount Collected		18,486.88	365,312.21	383,799.09

Collections for the Period 11/01/2013 to 11/30/2013.

Report of Collections

WASHINGTON COUNTY RECORDER

Report: mrecr33a.rpt

Fxb. 6.7 "F"

YEAR END REPORT
WASHINGTON COUNTY CLERK & RECORDER FINANCIAL STATUS FROM
12/01/12 THRU 11/30/13

BALANCE FORWARD

STATE OF RECEIPTS: \$383799.09

DISBURSEMENTS

\$166,317.20	TAX REDEMPTIONS
18,163.29	INTEREST COLLECTED & PAID OUT
190.59	MISCELLANEOUS
42,781.00	IL DEPT. OF REVENUE (STAMPS)
3,354.00	STIPENDS, SOCIAL SECURITY, MEDICARE, IMRF/SLEP

TOTAL

\$230,806.08

PAID TO RONDA GROENNER, WASHINGTON CO TREASURER

(RECORDER AUTOMATION FUND) \$ 10,146.00

(G.I.S. AUTOMATION FUND - Assessor) 27,344.00

(G.I.S. AUTOMATION FUND - Clerk) 3,066.00

(FEE'S COLLECTED) 83,594.01

IL DEPT OF PUBLIC HEALTH - (Death Certificate Surcharge) 384.00

RHSP SURCHARGE, CO TREAS., GEN FUND 549.50

RHSP SURCHARGE, CO CLERK/RECORDER 549.50

RHSP SURCHARGE, IL DEPT OF REV. 21,510.00

RHSP SURCHARGE, CO. CLERK/RECORDER 5,400.00

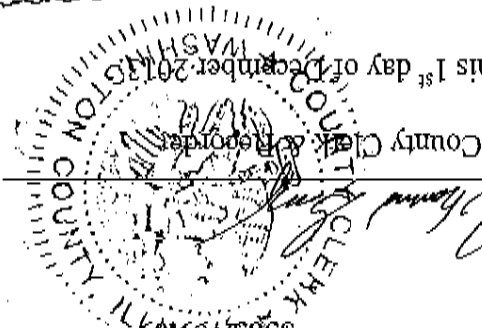
(separate holding fund) IL DOM VIOLENCE FEE, SURCHARGE 450.00

TOTAL

\$152,993.01

TOTAL DISBURSEMENTS:

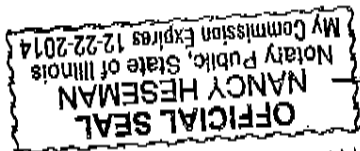
\$383,799.09



County Clerk & Recorder

Subscribed and sworn to before me this 1st day of December, 2013

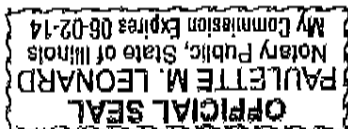
Notary Public *Nancy Heleman*



TOTAL RECEIPTS		\$383,799.09
MISCELLANEOUS FEES COLLECTED	\$ 16,336.35	
RECORDING FEES	46,466.00	
RHSP - SURCHARGE ON RECORDING	28,009.00	
GIS - RECORDING FEE, CLERK & ASSESSOR	30,410.00	
AUTOMATION FUND, RECORDER	10,146.00	
MARRIAGE LICENSES FEES	1,350.00	
MARRIAGE LIC. SURCHARGE DOMESTIC VIOL	450.00	
TAX REDEMPTIONS	184,480.49	
FEES OF OTHERS RECEIVED	312.00	
REAL ESTATE TRANSFER STAMPS	56,416.25	
LIQUOR LICENSES	5,685.00	
STIPENDS	3,354.00	
DEATH CERT. SURCHARGE	384.00	

YEAR END REPORT
PAGE 2
12/01/12 - 11/30/13

Exhibit "C"



NOTARY

Paulette Leonard

 NOTARY

Paulette Leonard ATTEST THAT THE ABOVE SIGNATURE IS THAT OF CHARLES PARKER SHERIFF OF WASHINGTON COUNTY AND WAS SIGNED IN MY PRESENCE THIS 4th DAY OF November 2013.

Charles Parker

 SHERIFF CHARLES PARKER

CRIMINAL ARRESTS.....	18
TRAFFIC ARRESTS.....	72
WARNINGS.....	97
BALANCE DUE SHERIFF	\$3,423.08
DIETING PRISONERS	\$4,248.85
SAL. DUE SHERIFF	\$3,423.08
SERVICE CALLS	\$504.80
WRIT	
FEEES COLLECTED AND PAID TO THE COUNTY TREASURER	\$235.00
FEEES EARNED	\$397.00

I, CHARLES PARKER SHERIFF OF WASHINGTON COUNTY, STATE THAT THE FOLLOWING IS A TRUE AND COMPLETE EARNINGS OF THE SHERIFF'S OFFICE FOR THE MONTH OF November 2013 .

Exhibit "H"

2013 Totals: 2046

December 2012:	176
January 2013:	203
February 2013:	189
March 2013:	170
April 2013:	171
May 2013:	154
June 2013:	175
July 2013:	158
August 2013:	154
September 2013:	196
October 2013:	169
November 2013:	131

Total Calls for 2013

November 2013 \$ 23,557.34

Total Expenses

Turned In Amount \$ 55,783.56
E-Pay \$ 0

Billed Out \$ 56,322.30
Collected \$ 55,783.56
Write Off Amount \$ 20,012.86

Receipts/Billing

Monthly Report for November 2013

WASHINGTON COUNTY
EMERGENCY AMBULANCE AND RESCUE SERVICE
 160 N. WEST COURT STREET NASHVILLE, ILLINOIS 62263
 Phone: (618) 327-3075
 Fax: (618) 327-7281



EXHIBIT I

7:00 PM	JANUARY 14 th
7:00 PM	FEBRUARY 11 th
7:00 PM	MARCH 11 th
7:00 PM	APRIL 8 th
7:00 PM	MAY 13 th
7:00 PM	JUNE 10 th
7:00 PM	JULY 8 th
7:00 PM	AUGUST 12 th
7:00 PM	SEPTEMBER 9 th
8:00 PM	OCTOBER 14 th
7:00 PM	NOVEMBER 12 th (WEDNESDAY)
3:00 PM	DECEMBER 9 th

WASHINGTON COUNTY BOARD MEETINGS
SCHEDULE FOR 2014

Exhibit "J"

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, ILLINOIS CPA SOCIETY

Our firm has extensive experience in accounting, auditing, tax and other services for private businesses. We also do financial and

Krehbiel & Associates is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society. We have always taken pride in the high quality of services we perform. Our firm's system of quality control over our audit and accounting engagements was subjected to review by another accounting firm. Their report on our system dated August 31, 2011 expressed an unqualified opinion, which means that our firm's system of quality control met the objectives of the quality control standards established by the AICPA and was being complied with. Your audit will receive that same attention to quality. Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our 2011 peer review report accompanies this letter.

- Gary S. Malawy, Partner
- Ricki Heggemeler, Partner

are as follows:

This engagement would be serviced from our Nashville office. The members who represent our firm concerning this proposal and engagement

set forth by Government Auditing Standards. This engagement will be assigned to your engagement meet the requirements auditors who will be assigned to your engagement meet the requirements employed in carrying out our services, 27 of whom are C.P.A.'s. The Vernon office was established in 1967. A total of 49 people are employed in carrying out our services, 27 of whom are C.P.A.'s. The Vernon, Nashville, Eldorado, Marion, Fairfield and Carlyle. Our Mt. Krehbiel & Associates, L.P.C. is a local firm with offices in Mt.

We would like to take this opportunity to present our firm to perform the audit of Washington County, Illinois for the year ended November 30, 2013.

Ladies/Gentlemen

Washington County
Nashville, Illinois 62263

To The Honorable Members of The Board of Trustees

- James M. Randall, C.R.A.
- Wm. Brent Palmer, C.R.A.
- James G. Leuty, C.R.A.
- Gary S. Malawy, C.R.A.
- Michelle J. Heggemeler, C.R.A.
- Robert N. Huffman, C.R.A.
- Brent D. Maschhoff, C.R.A.
- Wayne L. Krehbiel, C.R.A.

E-MAIL AT cpa@krehbielcpa.com

Certified Public Accountants

October 24, 2013

- 125 North Eleventh Street
P.O. Box 846
Mt. Vernon, Illinois 62864
618-244-2866 Fax 244-2372
- 181 East St. Louis
Nashville, Illinois 62253
618-327-8042 Fax 327-8052
- 980 Fairfax Street
Carlyle, Illinois 62231
618-594-2025 Fax 594-2208
- 310 East DeYoung Street
Marion, Illinois 62959
618-983-2148 Fax 997-4482
- 907 Fourth Street, P.O. Box 38
Eldorado, Illinois 62950
618-273-3214 Fax 273-5077
- 218 Southeast Third Street
P.O. Box 308
Fairfield, Illinois 62837
618-842-4840 Fax 244-2372

KREHBIEL & ASSOCIATES, LLC



The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Washington County and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Audit Objectives

1. Combining and individual fund financial statements
2. Statement of tax rates, extensions, and collections - tax calendar
3. Supplemental information as may be applicable under reporting standards

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of Washington County, Illinois as of and for the year ended November 30, 2013. The document we submit to you will include Management's Discussion and Analysis which is supplementary information required by generally accepted accounting principles that will be subjected to certain limited procedures, but will not be audited. Also, the document we submit to you will include the following additional information that will be subjected to the auditing procedures applied in our audit of the combined financial statements:

The services which we would perform for the year ended November 30, 2013, would be as follows:

compliance audits of governmental units, as well as accounting and tax related services for individuals.

October 24, 2013

Page 2

Washington County

To The Honorable Members of The Board of Trustees

Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will advise you in the preparation of your financial statements, but the responsibility for the financial statements remains with you. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for establishing and maintaining internal control and for compliance with laws, regulations, contracts, and agreements. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Management Responsibilities

We will also provide reports (that do not include opinions) on internal control related to the financial statements and compliance with laws, regulations, and the provisions or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Governmental Auditing Standards*. This report will include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be used by anyone other than these specified parties.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, government auditing standards do not expect auditors to provide reasonable assurance of detecting abuse. Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental

Audit Procedures - General

As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with Government Auditing Standards, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

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To The Honorable Members of The Board of Trustees

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. (Tests of controls are required only if control risk is assessed below the maximum level.) Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

In planning and performing our audit, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinion on Washington County's financial statements.

Audit Procedures - Internal Controls

Identifying and ensuring that Washington County complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Washington County's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

If any of these assumptions do not hold true, we will bring the matter to your attention in a timely manner.

- A copy of all board minutes and a listing of all ordinances and resolutions passed will be provided to us for the period under audit and through the end of fieldwork.
 - In administering federal award programs, material compliance to laws and regulations will have been present.
 - We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing.
 - Adequate supporting workpapers, timely prepared, will support the significant balance sheet accounts and selected income statement accounts on the adjusted trial balances. (Reconciled bank statements, cash receipts and disbursements records, cancelled checks, and deposit slips will be available to us during fieldwork.)
 - All funds under the control of Washington County, Illinois will have adjusted trial balances, timely prepared, which are relatively free of misstated account balances.
 - Adequate supporting workpapers, timely prepared, will support the significant balance sheet accounts and selected income statement accounts on the adjusted trial balances. (Reconciled bank statements, cash receipts and disbursements records, cancelled checks, and deposit slips will be available to us during fieldwork.)
- Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. More specifically, we are making the following assumptions:

Audit Administration, Fees, and Other

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. We will also inform you of any non-reportable conditions or other matters involving internal control, if any, as required by Government Auditing Standards.

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The workpapers for this engagement are the property of Krehbiel & Associates, L.L.C. and constitute confidential information. However, we may be requested to make certain workpapers available to the County's Cognizant Agent pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of Krehbiel & Associates, LLC's personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to the County's Cognizant Agent. The Cognizant Agent may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

We are aware of the limited resources available to governmental units; therefore, we intend to keep our fees as low as possible while still performing services of a quality level. Our fees are based on the time of the individuals assigned to the engagement less a governmental discount. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our maximum fee will not exceed \$14,300 for the year ended November 30, 2013, plus \$1,400 for senior services, plus \$1,100 for the Washington County Bond/Debt Service Fund, audit procedures for a total fee of \$16,800. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. (Note 11-30-12 fee was \$13,400 plus \$1,400 for senior services and \$1,100 for Bond Portion for a total of \$15,900).

Services provided beyond the scope of this proposal (for example: consultation) would be billed at our standard hourly rates plus expenses. You may be certain that every phase of the audit will receive our most careful attention.

Governmental Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our 2011 peer review report accompanies this letter.

We appreciate the opportunity to present our firm for your consideration and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us. A copy is enclosed for your records.

 Date: 12-10-13

 Title: Chairman

 BY: *X David R. Meyer*

This letter correctly sets forth the understanding of Washington County, Illinois.

Gary S. Malawny

 Gary S. Malawny, Partner
 Krebpiel & Associates, L.L.C.

Sincerely,

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