



Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

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December 1, 2015

Union County Government
Board of Commissioners
309 W. Market
Jonesboro, IL 62952

We are pleased to confirm our understanding of the services we are to provide Union County Government.

We will assist management of Union County Government assemble, from information provided by management, the statements of actual and forecasted receipts and disbursements of Union County, Illinois as of November 30, 2016, and the statements of forecasted receipts and disbursements as of November 30, 2017. We will not express any form of assurance on the achievability of the forecast or the projection, or the reasonableness of the underlying assumptions. We will not issue a report as a result of the engagement.

An assembly of pro forma financial information involves the computer (or manual) processing of, and the mathematical and other clerical functions related to, the presentation of the pro forma financial information, which is based on management's underlying assumptions. An assembly does not include evaluating the support for the assumptions underlying the pro forma presentation.

The objective of pro forma financial information is to show what the significant effects on historical financial information might have been had a transaction or event occurred at an earlier date. However, pro forma financial information is not necessarily indicative of the results that would have been attained had the transaction or event actually occurred earlier.

Management is responsible for the pro forma financial information and for the assumptions used in the presentation.

In order for us to complete the engagement, management must provide assumptions that are appropriate for the presentation of the pro forma financial information. If the assumptions provided are inappropriate and have not been revised to our satisfaction, we will be unable to complete the engagement, and, accordingly, we will not submit the pro forma financial information or issue a report on it.

The pro forma financial information is for the use of management only and are not to be distributed to outside users for any purpose.

You are responsible for assuming all management responsibilities and for overseeing the budget assembly services we provide by designating an individual, preferably within senior management who possesses suitable skill, knowledge, and/or experience. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

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There will usually be differences between the forecasted or projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

We expect to begin our assembly on approximately September 1, 2016, and, unless unforeseeable problems are encountered, the engagement should be completed by December 1, 2016.

We estimate our fee for these services will be at \$100 per hour plus out-of-pocket costs (such as postage, copies, telephone, etc.). It is estimated that our fee will range from \$12,500 - \$15,000. Our invoices for these fees will be rendered as the project progresses over the course of the budget process. The above fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the assembly. 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.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to you 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 the enclosed copy to confirm your understanding, and return it to us.

Sincerely,



HUDGENS & MEYER, LLC
Certified Public Accountants

RESPONSE: This letter correctly sets forth the understanding of Union County Government.

Richard C. Coughlin 12/11/2015
Chairman Date