

**RE: Capital Assets**

**DATE: January 12, 2026**

This Scope Appendix is attached by reference to the above-named engagement letter (the Engagement Letter) between Evansville Vanderburgh Public Library, Indiana, (the Client) and Baker Tilly Advisory Group, LP (Baker Tilly).

**SCOPE OF WORK**

Baker Tilly agrees to furnish and perform the following services as requested.

**A. Capital Assets**

The Client anticipates the need to retain the services of Baker Tilly to serve as Financial Consultants to the Client. The Client desires to retain Baker Tilly on an as-needed basis throughout the term of this agreement and anticipates the services to be for accounting and reporting assistance for Capital Assets.

Baker Tilly will assist the Client to assemble existing data into a reportable format, update the Client's capital asset policy and work with the Client to update capital asset lists by utilizing department verifications, and other corroborating data (such as insurance data, GIS data, and other readily available source information). The anticipated result is a ledger in accordance with accounting and reporting standards set forth by the Indiana State Board of Accounts. Baker Tilly is also available to assist the Client to load data into the Client's computerized capital asset system.

**B. Accounting and Reporting Support**

Provide as needed and ongoing support for accounting and reporting systems.

1. Provide as needed support for accounting and reporting processes related to capital assets in the computerized accounting system modules of the Client as detailed below:
  - a) General Ledger;
  - b) Accounts Payable;
  - c) Reporting; and
  - d) Other (as necessary)
2. Provide as needed support for accounting and reporting processes for the Client's capital assets as detailed below:
  - a) Capital outlays;
  - b) Other accounting and reporting processes (as necessary)
3. Provide as needed support for accounting and reporting processes for the Client's accumulated depreciation.
4. Support services will be directed by the Client based on the scope and nature of the event. Baker Tilly's services include:
  - a) On-site support as needed;
  - b) Telephone support as needed;
  - c) E-mail support as needed;

- d) Written communication as needed; and
- e) Remote support via Internet as needed

**COMPENSATION AND INVOICING**

Fees for services set forth in the Scope Appendix will be billed at standard billing rates based upon the actual time and expenses incurred and will not exceed Eight Thousand Dollars (\$8,000) without further authorization from the Client.

Standard Hourly Rates by Job Classification  
1/1/2026

Title	Hourly Rate
Principals / Directors	\$510 - \$705
Managers / Senior Managers	\$330 - \$480
Consultants / Analysts / Senior Consultants	\$210 - \$320
Support / Paraprofessionals / Interns	\$120 - \$230

*\*Billing rates are subject to change periodically due to changing requirements and economic conditions. The Client will be notified thirty (30) days in advance of any change to fees. If Client does not dispute such change in fees within that thirty (30) day period, Client will be deemed to have accepted such change. The fees billed will be the fees in place at the time services are provided. Actual fees will be based upon experience of the staff assigned and the complexity of the engagement.*

The above fees shall include all expenses incurred except for direct, project-related expenses such as travel costs.

**BILLING PROCEDURES**

**Normally, you will receive a monthly statement showing fees and costs incurred in the prior month.** Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if other arrangements are made. The account balance is due and payable on receipt of the statement.

Nonattest Services

As part of this engagement, we will perform certain nonattest services. For purposes of the Engagement Letter and this Scope Appendix, nonattest services include services that the *Government Auditing Standards* refers to as nonaudit services.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.

- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Conflicts of Interest

Attachment A to the Engagement Letter contains important disclosure information that is applicable to this Scope Appendix.

We are unaware of any additional conflicts of interest related to this Scope Appendix that exist at this time.

Termination

This Scope Appendix will terminate according to the terms of the Engagement Letter.

If this Scope Appendix is acceptable, please sign below and return one copy to us for our files. We look forward to working with you on this important project.

Sincerely,

BAKER TILLY ADVISORY GROUP, LP



Daniel A. Hedden, Principal

**Signature Section:**

The services and terms as set forth in this Scope Appendix are agreed to on behalf of the Client by:

Name: Iron Jomlin

Title: Director of Finance

Date: 2-2-2026