

# *Hartman and Williams, L.L.C.*

16 S. Franklin St.  
Bloomfield, Indiana 47424  
(O) 812-227-8075  
(FAX) 812-227-8078

December 19, 2016

Town of Yorktown  
9800 W. Smith Street  
Yorktown, Indiana 47396

Town of Yorktown Officials:

This letter is to confirm our understanding of the additional time that will be required to complete our original engagement. Due to more extensive problems with the records along with the vast volume, it is necessary to amend our original estimate of \$20,000 to \$70,000.

As stated in our original agreement, we will assist the Town of Yorktown in accounting services as needed. Accounting services will primarily consist of reconciling the Town's accounting records to the bank balances through December 31, 2015. We will not audit any statements or annual report (State Board of Accounts provides these services). Our services will be limited to providing assistance in completing the above stated tasks. Any other requested services can be discussed but will be outside the scope of this agreement.

Our fees for this engagement would not be contingent on the results of our services. Rather, our fees for this engagement would be based on our standard hourly rates of:

|                 |               |
|-----------------|---------------|
| Staff Assistant | \$ 50.00/Hour |
| Manager         | \$125.00/Hour |
| CPA Partner     | \$150.00/Hour |

The above fees will not exceed a total of \$70,000 without the mutual consent of both parties to this agreement. As we have agreed, either party can terminate this agreement at any time without cause. Our fees will be billed monthly and are payable within the normal governmental bill paying cycle.

If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign the copy of this letter in the space provided and return the original signed letter to us, keeping a fully-executed copy for your records.

Thank you for your attention to this matter, and please contact us with any questions that you may have.

Sincerely,

*Michael E. Williams*

Michael E. Williams, CPA  
Partner

**ACCEPTED AND AGREED**

**Town of Yorktown**

\_\_\_\_\_  
**Beth Neff**  
**Town of Yorktown Clerk Treasurer**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Board Member**

