

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

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

May 18, 2026

Franklin Community Schools  
988 Grizzly Cub Drive  
Franklin, Indiana 46131

Franklin Community Schools Officials:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform Agreed Upon Procedures for the period July 1, 2024 to June 30, 2026 in accordance with State Board of Accounts Guidelines for extra-curricular accounts at:

- Franklin Community High School
- Franklin Community Middle School
- Custer Baker Intermediate School
- Creekside Elementary School
- Needham Elementary School
- Northwood Elementary School
- Union Elementary School
- Webb Elementary School
- Franklin Cub Academy – review controls

At the completion of the engagement, all findings will be summarized in a report to be presented to Franklin Community Schools. We also will be providing assistance to employees of the Schools in the proper handling of extra-curricular funds. This engagement will not be an audit but will be performed using Agreed Upon Procedures. Although occurrences of fraud may be revealed, in no way can we guarantee that all instances of fraud will be detected. If an instance of fraud is detected, any necessary forensic services will be considered a separate engagement and billed accordingly. Our services will be limited to providing assistance in completing the above stated tasks. Some of the procedures to be performed are:

Confirming and Analyzing Official Bonds  
Analyzing the SA-5s  
    Proving Bank Reconcilements  
    Confirming Bank Balances  
    Reviewing Detailed Receipts and Disbursements

Test of Receipts

Review of Proper Handling of Cash

Review of Sports and Vending Receipts

Test of Disbursements

Review of Proper Authorization of Disbursements

Confirm Proper Use of ECA Funds

Review of Internal Controls

Confirm Proper Use of Prescribed Forms

Our fees for this engagement are not contingent on the results of our services. Rather, our fees for this engagement will be \$22,700. Our fees will be billed at the completion of the engagement 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,

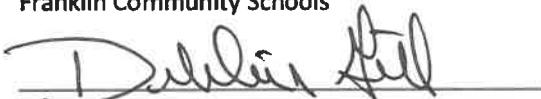
*Bruce Hartman*

Bruce Hartman, CPA

Partner

**ACCEPTED AND AGREED**

Franklin Community Schools



Debbie Gill,

Board of School Trustee, President

Franklin Community Schools

6-8-26

Date

---

---

---

---

---