

**SCOPE APPENDIX to  
Engagement Letter dated: March 25, 2021  
Between West Lafayette Community School Corporation and  
Baker Tilly US, LLP**

**RE: Operating Referendum**

**DATE: June 2, 2023**

This Scope Appendix is attached by reference to the above-named engagement letter (the "Engagement Letter") between West Lafayette Community School Corporation (the "Client") and Baker Tilly US, LLP and relates to services to be provided by Baker Tilly Municipal Advisors, LLC.

**SCOPE OF WORK**

Baker Tilly Municipal Advisors, LLC ("BTMA") will perform the following services related to a proposed Operating Referendum Levy, as applicable.

**A. Development of Estimated Property Tax Calculations for Operating Referendum Levy\* (Consulting Services)**

1. Based upon the proposed tax rate provided by the Client, and in conjunction with Policy Analytics, LLC, prepare estimated taxpayer impact and provide the Client with a calculator template for online use.
2. In conjunction with Client leadership and working group team, assist in developing materials for presenting taxpayer impact information to the Board, public, media, etc. as to be determined.
3. Based upon the proposed tax rate provided by the Client, and in conjunction with the county auditor's office, calculate the percentage impacts to average residential and business properties for inclusion in the referendum ballot question.
4. Participate in working group and public meetings as requested.

\*The Firm will receive the proposed tax rate from the Client and will not review, validate, or express any opinion on the financial projections, if applicable, or sufficiency of tax rate for operating needs.

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Compensation and Invoicing

Fees for services set forth in the Scope Appendix will be billed at BTMA's standard billing rates based upon the actual time and expenses incurred and will not exceed Sixteen Thousand Dollars (\$16,000) without further authorization from the Client.

Standard Hourly Rates by Job Classification  
1/1/2023

Partners / Principals / Directors	\$295.00	to	\$525.00
Managers	\$235.00	to	\$340.00
Consultants / Analysts	\$160.00	to	\$235.00
Support / Paraprofessional	\$115.00	to	\$175.00
Interns	\$110.00	to	\$145.00

- *Billing rates are subject to change periodically due to changing requirements and economic conditions. Baker Tilly will notify Client 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 by BTMA with the exception of expenses incurred for mileage which will be billed on a separate line item. No such expenses will be incurred without the prior authorization of the Client. The fees do not include the charges of other entities such as rating agencies, bond and official statement printers, couriers, newspapers, bond insurance companies, bond counsel and local counsel, and electronic bidding services, including Parity<sup>®</sup>. Coordination of the printing and distribution of Official Statements or any other Offering Document are to be reimbursed by the Client based upon the time and expense for such services.

Payment of professional fees is not contingent upon project completion by Client nor material timing changes in project completion. Professional fees provided according to the Scope Appendix are due within 30 days of being invoiced, regardless of project status. If necessary, monthly payment plan arrangements may be negotiated upon request.

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 arrangements are made for the payment of fees from bond proceeds. 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.

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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,

	
Lindsay A. Simonetto, Director	Brock J. Bowsher, Principal

**Signature Section:**

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_