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Heartland CPAs and Advisors PLLC

January 8, 2020

Amanda Spears, CPA, Chief Financial Officer
Superintendent and Members of the Simpson County Board of Education
430 South College Street
Franklin, Kentucky 42134

Dear Ms. Spears:

We are pleased to submit this proposal for the audit of the Simpson County School District for the year ending June 30, 2020. We will audit the basic financial statements, the notes to the financial statements, the combining statements and schedule of expenditures of federal awards. Our fee will be based on our hourly rates not to exceed \$18,750. This fee remains the same as the prior audits. We have enjoyed serving the district and look forward to continuing our relationship. Please contact me should you have questions regarding this proposal.

Sincerely,

Brian S. Woosley, CPA