HEARTLAND LIBRARY COOPERATIVE
319 W. Center Ave.
Sebring, FL 33870
863-402-6716
www.myhlc.org

Heartland Library Cooperative Governing Board Meeting Agenda
Wednesday, August 19, 2026

1. **Call to Order**
    a. Invocation
    b. Pledge
2. **Routine Business**
    a. Notice of public meeting
    b. Additions to the agenda
    c. Approval of the agenda
    d. Approval of the minutes of the previous meeting
3. **New Business**
    a. **Presentation**
        i. None
    b. **Consent Agenda**
        i. Approval of Wicks, Brown & Williams Engagement Letter
        ii. Approval of CliftonLarsenAllen Engagement Letter
        iii. Approval of FY27 Budget
        iv. Approval of Annual Plan of Service FY27
        v. Approval of State Aid to Libraries Grant Agreement
        vi. Approval of Certification of Local Operating Expenditures
        vii. Approval of Certification of Hours
        viii. Approval of Single Library Administrative Head
        ix. Approval of FY27 Meeting Dates
    c. **Informational Items**
        i. Library Statistics – present annual at November 18th, 2026 meeting
        ii. Coordinator hiring discussion - Committee
        iii. Member updates
4. **Adjournment**

Next Meeting is **Wednesday, November 18th**, at 10:30 a.m.

- **This meeting has State Aid documents for approval that are due December 1st, 2026, so a quorum is needed.**

HEARTLAND LIBRARY COOPERATIVE

GOVERNING BOARD

Lake Placid Public Library – Meeting Room

1069 US Hwy. 27 N., Lake Placid, FL

Minutes to the July 29, 2026 Special Meeting

CALL TO ORDER:

The Meeting was called to order at a.m. Invocation led by 10:32 a.m. Invocation was led by Jeannie Palacios and pledge was led by Brad Goodbread.

ROLL CALL:

Jeannie Palacios Chair Hardee County; Commissioner; Commissioner Judy Schaefer Vice-Chair DeSoto County; Brad Goodbread Treasurer Okeechobee County; Lauri Benson Desoto County; Commissioner Kenny Miller Hardee County; Terri Moorehouse Glades County; Nicole Drake Hardee County; Nancy Griest Okeechobee County; Vikki Brown Coordinator Heartland

Also Present: Linda Waters Librarian DeSoto County; Regina Ussery Librarian Hardee County; Kresta King Librarian Okeechobee County; Cynthia Acevedo Highlands County ; Matt Gammill Okeechobee County.

Absent: Sue Rood Highlands County; Commissioner Arlene Tuck Highlands County; Commissioner Hattie Taylor; Glades County Denise Whitehead Okeechobee County.

ROUTINE BUSINESS:

Notice of Public Meeting: Notice was properly given.

Additions to Agenda: Vikki informed the Board of the addition of the Informational Table of Contents for Guidebook

Approval of the Agenda: Motion made by Terri, seconded by Lauri. Unanimously passed.

NEW BUSINESS:

PRESENTATION:

i. **None**

CONSENT AGENDA: None

ACTION AGENDA:

Jeannie opened up the discussion of the next steps of the Coordinator position with Vikki explaining the options for the immediate Coordinator needs that are available in the packet. Linda discussed that Kresta has mentioned she would fill the spot. Kresta shared that she would be interested in a temporary capacity and prefers the option of keeping Vikki as a consultant. Linda stated that she will support in any capacity than way she can.

Brad moved to appoint Kresta interim Coordinator for the Heartland Library Cooperative and Vikki as a consultant.

Seconded by Judy and unanimously passed.

Linda suggested a committee form to research the details of the full-time coordinator position. At the direction of the Chair, a committee was formed with the assignment of bringing back information for the August 19, 2026 meeting.

The members chosen for the committee are:

- **DeSoto – Linda Waters, Chair of Committee**
- **Glades – Garnett Ahern**
- **Hardee – Nicole Drake**
- **Highlands – Bari Lotts**
- **Okeechobee – Nancy Griest**

INFORMATIONAL ITEMS:

1) Sonya Chapa Resignation
2) Vikki Brown Resignation
3) Table of Contents for the Coordinator Guidebook

Next Meeting is **Wednesday, August 19, 2026,** at 10:30 a.m.

ADJOURNMENT:
Jeannie Palacios adjourned the meeting at 11:35 a.m.

Respectfully submitted,
Vikki Brown

HEARTLAND LIBRARY COOPERATIVE

GOVERNING BOARD

Lake Placid Public Library – Meeting Room

1069 US Hwy. 27 N., Lake Placid, FL

Minutes to the May 20, 2026 Meeting

CALL TO ORDER:

The Meeting was called to order at 10:32 a.m. Invocation led by Jeannie Palacios and pledge was led by Brad Goodbread.

ROLL CALL:

Jeannie Palacios Chair Hardee County; Commissioner Brad Goodbread Treasurer Okeechobee County; Ann Ryals Desoto County; Lauri Benson Desoto County; Garnett Ahern Glades County; Commissioner Kenny Miller Hardee County; Sue Rood Highlands County; Nancy Griest Okeechobee County; Vikki Brown Coordinator Heartland; Sonya Chapa Assistant Coordinator Heartland

Also Present: Linda Waters Librarian DeSoto County; Regina Ussery Librarian Hardee County; Kresta King Librarian Okeechobee County; Ann Burford Okeechobee County.

Absent: Commissioner Judy Schaefer Vice-Chair DeSoto County; Commissioner Hattie Taylor Glades County; Terri Moorehouse Glades County; Nicole Drake Hardee County; Commissioner Arlene Tuck Highlands County; Denise Whitehead Okeechobee County.

ROUTINE BUSINESS:

Notice of Public Meeting: Notice was properly given.

Additions to Agenda: Vikki Brown informed the Board that the bound copies of the audit have been provided by WicksBrownWilliams for the Board members.

Approval of the Agenda: Brad Goodbread moved to accept the agenda with changes, seconded by Lauri Benson; unanimously passed.

Approval of Minutes of Previous Meeting: Brad Goodbread moved to accept the minutes of the previous meeting, seconded by Lauri Benson; unanimously passed.

NEW BUSINESS:

PRESENTATION:

i. **None**

CONSENT AGENDA:

Lauri Benson moved to accept the consent agenda, seconded by Garnett Ahern; unanimously passed.

I. **Approval of new vehicle purchase**

A. Previous vehicle choice (Nissan Rogue) was out of stock.
B. New vehicle is 2026 Chevy Trailblazer.
1. Expected delivery is end of May to July 2026.
2. Cost is $1,142.63 less than the Rogue with a sooner delivery date.
3. Vehicle is already reserved pending Board approval.

II. Budget Amendment 26-02

ACTION AGENDA:

I. Discussion – Meeting Dates for FY27
A. Proposed Dates
1. November 18, 2026
2. February 10, 2027
3. May 19, 2027
4. August 18, 2027

Vikki Brown informed the Governing Board that the upcoming dates for FY27 were up for discussion to ensure that the meeting times and dates worked for the majority of Board members; Vikki mentioned that there is usually a date conflict for February due to County deadlines and festivities, and made a suggestion to move the dates to February 3rd or 10th. Commissioner Goodbread and Jeannie Palacios both acknowledged a meeting conflict for February 10th. Ann Ryals suggested that all Board members check their calendars for the listed dates and bring any conflict details to the August meeting of the Heartland Governing Board. Vikki stated that she will also bring alternative dates to approve in the August meeting. The discussion will be tabled to the August meeting.

INFORMATIONAL ITEMS:

II. Library Statistics

Vikki Brown provided the Board with updated Library statistics. Vikki Brown informed the Board that some of the Library statistics may appear higher or lower, however totals will not be available until the end of the year. Vikki also stated that she has seen a difference in patron attendance this year with less visits from Northern visitors and even among regulars this year.

III. Audit Booklet
A. Note: Accepted at the February meeting.

Vikki Brown provided the bound booklets of the official audit to the Board for their perusal. Jeannie Palacios reminded the Board that this audit was accepted by the Board in the February meeting.

IV. Member Updates

Brad Goodbread informed the Board that Denise Whitehead has taken a position as the new Okeechobee City manager and will no longer be with Okeechobee County. Brad commended Denise on the incredible work she has done for Okeechobee and said the County will be sad to see her go. Brad informed the

Board that things are going well in Okeechobee with new restaurants and businesses coming to provide new growth to the community.

Garnett Ahern informed the Board that the Glades Library's Summer programs are up and running; Garnett stated that the Friends of the Glades Library provided money to expand the programs, and Iris Perkins has great plans for the Library. Garnett also informed the Board that she met with Vikki Brown to learn more about the Heartland Library system and looks forward to learning more about the member libraries. Garnett stated it was nice to see the growth in Okeechobee, as Glades is a close neighbor.

Kresta King informed the Board of the new Mom Bus available at the Okeechobee Library on Tuesdays that provides prenatal care to visitors in partnership with the Healthy Start Coalition. Kresta stated that the Okeechobee Library is very busy, providing the example that on Tuesday alone there was a yoga program, the mom bus on-site, and a CPR class led by the Okeechobee Fire Rescue all occurring simultaneously. Kresta commended the Library as a community hub, providing more than just materials. Kresta stated that the Okeechobee Library's budget is even between books and programs, highlighting the need for these services for our communities. Jeannie Palacios asked who the primary care is in Okeechobee; Kresta informed her that it is HCA Raulerson, but unfortunately prenatal care is not a service provided there. Vikki Brown also informed the members that the Alzheimer's Association has a Brain Bus that provides Alzheimer's education and resources for Libraries and other organizations as outreach. Jeannie Palacios informed the Board that with new laws coming into effect, student athletes will now be required to have an EKG but healthcare providers haven't caught up with these changes yet; Jeannie stated that Libraries can help with filling these services and information gaps.

Nancy Greist informed the Board that the Rotary Club of Okeechobee has provided $20,000 towards a new playground and covered area for the Okeechobee Library. Nancy also informed the Board that students from Central Elementary School put on a Historical Wax Museum program at the Library which was well attended and enjoyed.

Regina Ussery informed the Board that Hardee Library has received new furniture and an updated circulation desk. Regina also informed the Board that the children's area will also be updated with a new children's circulation desk, new tables, and comfortable seating. Regina informed the Board that Hardee Library now has a new full size claw machines that will serve as a reading incentive for kids. Linda Waters asked if Hardee Library would still be moving to a new location. Regina informed the Board that the proposal did pass, however it is part of a 10-year plan and will not be occurring soon but it is in the County Improvement Plan.

Linda Waters informed the Board that the DeSoto Library took part in the Remake Learning Days along with Sarasota and Manatee Counties, which was funded by Sarasota County. Linda stated it was a great event overall, with about 50-60 events happening in DeSoto County alone, and was a great opportunity to advertise the Library. Linda informed the Board that for the Library's part in the event, they did not expect to be the only event in DeSoto that day and were surprised to have over 40 attendees to make bird feeders; the Library had to scramble to accommodate everyone but it was a great success and a lot of fun. Linda also the Board that DeSoto's Summer quest program is almost ready to start, and commended the Children's Librarian on a fantastic program centered on Americana themes with a focus on DeSoto County history. Linda stated the goal of the Summer Quest is to encourage the community to explore different avenues and areas of DeSoto County overall and is hoping to accomplish this with more Mobile Library dates and events in the parks in the Summer. Linda also informed the Board that DeSoto Library is down one less staff member.

Lauri Benson informed the Board that the DeSoto Library is busy, stating that she walked into the Library this morning around 9:30 a.m. and saw 35 people already; Lauri stated that the parking lot is always packed and commended the DeSoto staff on working hard and doing a good job.

Ann Ryals agreed with Lauri and thanked the DeSoto staff.

Sue Rood informed the Board that the Lake Placid Gardening Club is revamping the Lake Placid Library garden. Sue also informed the Board that the Gardening Club did an Unearth Day where members taught floral arrangements; Sue stated that the Club is happy to be working with the Library to provide programs.

Kenny Miller stated that the Hardee County was proud to have Regina Ussery at the Hardee Library, thanking her for all of her hard work, and hopes to get her a new Library as soon as grants allow. Kenny informed the Board that there are transitions coming to Hardee County soon as the County Manager is retiring July 1st. Kenny stated that all rural counties will be facing a challenging summer as budget processes move forward with the possibly elimination of Homestead taxes proposed by State legislature; Kenny informed the Board that Hardee leadership has stated intentions to keep the organization whole. Kenny also stated that Hardee County is doing well.

Sonya Chapa informed the Board that the Okeechobee Library is very busy this summer running two Summer Reading programs with an America 250 centered program for Adults featuring concerts, speakers, and performers, and a Dinosaur themed program for Teens & Youth featuring activities, movies, scavenger hunts, and performers; both programs will also raffle off gift baskets as grand prizes. Sonya also informed the Board that the Okeechobee Library will be holding it's Annual Summer Block Party on Saturday, June 27th which is a community event

that brings in local non-profit partners and County Departments and will host a bounce house, giveaways, food trucks, music, fairy hair and face painting, and a visit from a Fire Truck. Sonya also stated that the Crayola Experience reached out to the Heartland Library Cooperative to offer two tickets to each Library to use as a Summer Reading grand prize along with coupons and other giveaway materials. Sonya also commended the Heartland Libraries for doing so much and providing for the communities with our limited staff and resources; Sonya stated that the increase in partners reaching out to each Library is a testament to the Libraries' success in reaching the communities. Sonya informed the Board that the Boys & Girls Club of Martin County has partnered with the Okeechobee Library to provide seven days worth of lunches and snacks for 100 children per week throughout the Summer beginning Saturday, May 23rd. Kresta King stated that this service is very important for the Okeechobee community as it provides an opportunity for families who work during the week to still get meals for children.

Vikki Brown informed the Board that a local Subway restaurant in Sebring has also reached out to the Heartland Cooperative to provide meal coupons to the Highlands and Okeechobee communities. Vikki also stated that local children's museum has partnered with the Highlands Libraries to provide free passes to the museum for any reading participant who completes all six weeks of the Summer Reading program. Vikki informed the Board that the Women in Leadership Forum was a great success and she has received request to hosts more of these forums for the community. Vikki stated that the Sebring Public Library also hosted a mental health and wellness fair which saw a lot of attendees, and as a result local health providers have also requested more of these type of programs. Vikki informed the Board that the Highlands Libraires are getting ready for Summer Reading which will feature the therapy dog programs, storytime days, and activities. Vikki informed the Board that the Sebring Library will be hosting two large events on June 19th to celebrate Juneteenth which will have a history walk through, a story quilt mural activity, hourly videos related to Juneteenth, books and giveaways, and a sing along. Vikki stated the second event will be held July 2nd to celebrate the 250th Celebration at the Sebring Library which will have a collaborate mural on "What America Means to Me", giveaways, face painting, popsicles, a wreath making activity, and a sing along. Vikki also informed the Board of a Local Author Fest event in August at the Sebring Library where local youth and adult authors will be able to set up tables to share their work, hold book signings, and a forum and panel discussion to share their stories. Vikki informed the Board that the new IT person, Josh Laguerre, has been doing a phenomenal job and is working hard to replace server, test new wireless access points to ensure high speed, setting up the new Envisionware cloud system, and set up a new ticketing software to more efficiently address IT issues.

Jeannie Palacios informed the Board that the Friends of the Hardee Library hosted a book signing by local Hardee author, Mixon Trammell, which was a success to promote both the Bookstore and the Hardee Library. Jeannie Palacios stated that there has been a shift in snowbird tourism, and the younger retirees are a different audience that the Libraries are seeing in the community, so as the Libraries grow we are looking at a different population to engage in the future. Regina Ussery also informed the Board that the Hardee Library has partnered with the Hardee Arts & Cultural Trust to do a mural in the Teen space which held a contest with local schools to submit designs; a local artist will be using a VR headset to trace the winning design on the wall and all students who participated will have the opportunity to come in a paint sections of the design.

Next Meeting is **Wednesday, August 19, 2026,** at 10:30 a.m.

ADJOURNMENT:
Jeannie Palacios adjourned the meeting at 11:23 a.m.

Respectfully submitted,
Sonya Chapa

Wicks, Brown, Williams & Co., CPA's LLP

504 Northwest Fifth Avenue, Okeechobee, Florida 34972-2570
(863) 763-2354 • Fax: (863) 467-4519

Charles F. Wicks, C.P.A. (1911 - 1996)
J. Richard Brown, C.P.A. (1940 - 1997)
W. Bruce Stratton, C.P.A., (1955 - 2023)
Cheryl M. Williams, C.P.A., P.A.
C. Mark Cox, C.P.A., P.A.
John W. Davis, C.P.A., P.A.
Charles P. Cox, C.P.A., P.A.
April D. Cooper, C.P.A.
Jennifer A. Corbitt, C.P.A.

Sebring
(863) 382-1157

July 27, 2026

Board of Directors
Heartland Library Cooperative
319 W Center Avenue
Sebring, FL 33870

Dear Board of Directors:

Enclosed is an engagement letter for our services for the year ending September 30, 2027. We ask you to read it and if you have any questions, please call. If it properly outlines our services, please sign and return it to us.

Very truly yours,

Wicks Brown Williams Co.
Wicks, Brown, Williams & Co., CPA's LLP

CMW:jac

Enclosure

Wicks, Brown, Williams & Co., CPA's LLP

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July 27, 2026

Board of Directors
Heartland Library Cooperative
319 W Center Avenue
Sebring, FL 33870

We are pleased to confirm our acceptance and understanding of the services we are to provide for Heartland Library Cooperative for the year ending September 30, 2027.

You have requested that we prepare the financial statements of Heartland Library Cooperative, which comprise the annual and monthly balance sheet and the related statement of revenues, expenditures and changes in fund balance-budget and actual-general fund for the appropriate period, and perform a compilation engagement with respect to those financial statements. These financial statements will not include the statements of cash flows and related notes to the financial statements. In addition, the annual budget will be prepared and presented with the financial statements. Such supplementary information is the responsibility of management and will not be subject to our compilation engagement.

Our Responsibilities

The objective of our engagement is to –

1. Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you.

2. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

3. Prepare all checks after approval by the Coordinator; mail all checks on a timely basis; make all bank deposits as required.

4. Prepare required Forms 1096/1099 to the extent we can identify a filing requirement from your records and any additional 1099's which you identify for us.

5. On a monthly basis we will prepare a general ledger from your check stubs, bank statements, and deposit tickets; and reconcile bank accounts. We will not review cancelled checks for improper endorsements. If you would like us to perform this service, please let us know and we will adjust the engagement letter and fees accordingly.

6. We will be available to attend quarterly Board meetings as requested.

7. On an annual basis we will enter the approved budget in the general ledger, close year end after the audit, produce the initial budget worksheet, and prepare any schedules requested by your auditor.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct,* and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Cooperative or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.

2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.

3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

4. The prevention and detection of fraud.

5. To ensure that the Cooperative complies with the laws and regulations applicable to its activities.

6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

7. To follow the Cooperatives' fund controls procedures by documenting expenditures by a purchase order (PO), a receiving report and a vendor invoice.

8. To provide us with –

   - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

   - additional information that we may request from you for the purpose of the compilation engagement.

   - unrestricted access to persons within the Cooperative of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our report will disclose that the Cooperative's management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the statement of cash flows and omitted disclosures were to be included in the financial statements, they might influence the user's conclusions about the Cooperative's financial position, results of operations, and cash flows. Accordingly, the financial statements will not be designed for those who are not informed about such matters.

We are not independent with respect to Heartland Library Cooperative and will disclose that we are not independent in our compilation report.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to obtain our permission to do so.

The supplementary information accompanying the financial statements will be presented for purposed of additional analysis. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

Other Relevant Information

Cheryl M. Williams, CPA is the engagement partner and is responsible for supervising the engagement and signing the report as Wicks, Brown, Williams & Co., CPA's LLP' representative.

To ensure that Wicks, Brown, Williams & Co., CPA's LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

In the event our firm receives a request from a third party (including a subpoena, summons, or discovery demand in litigation) calling for the production of privileged information, our firm will promptly notify you. If you instruct our firm in writing to assert the privileged on your behalf, our firm will do so to the extent allowed by law. You hereby undertake to be responsible for and to hold our firm harmless from any expenses (including attorney's fees, court cost, and any other costs imposed whether by way of penalty or otherwise) incurred by our firm as a result of your assertion of the privilege or your direction to our firm to assert the privilege on your behalf.

We estimate that our fees for these services will not exceed $1,735 per month. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. This engagement is cancelable by either party by providing written notification. If this engagement is terminated by written notification, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Payment will be due upon receipt of our invoice. Interest will be charged at 1 1/2% per month for all payments not received within thirty days of invoice date. Additional costs incurred for collection of delinquent balances will also be added to your statement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

Wicks Brown Williams Co.
Wicks, Brown, Williams & Co. CPA's LLP

ACKNOWLEDGED:
Heartland Library Cooperative

_____
Name and Title

_____
Date

CliftonLarsonAllen LLP
https://www.claconnect.com

July 29, 2026

Statement of Work - Assertion Based Examination Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated July 15, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Heartland Library Cooperative ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended September 30, 2026.

Julie Fowler, CPA, MAcc is responsible for the performance of the examination engagement.

Examination services

We will examine your compliance with the Section 218.415, Florida Statutes during the period October 1, 2025 to September 30, 2026.

Examination objectives

The objectives of our examination are (1) to obtain reasonable assurance about whether the entity complied with the Section 218.415, Florida Statutes, in all material respects; and (2) to express an opinion in a written report about whether the entity complied with the Section 218.415, Florida Statutes, in all material respects.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion.

Those standards require us to be independent of the entity or responsible party, as applicable, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our engagement.

We will issue a written report upon completion of the examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate evidence, or the existence of a significant risk of material misstatement or deviation from the criteria, which in our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of action permitted by

professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, and Auditor General, State of Florida and is not intended to be and should not be used by anyone other than the specified parties.

Our responsibilities, procedures, and limitations

We will conduct our examination in accordance with attestation standards established by the AICPA.

Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the entity complied with the Section 218.415, Florida Statutes, in all material respects, including designing the examination to detect both intentional and unintentional material noncompliance. An examination involves performing procedures to obtain evidence we consider necessary to enable us to express our opinion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. There is an unavoidable risk, because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

In making our risk assessments, we consider internal control relevant to the entity's internal control over compliance with the Section 218.415, Florida Statutes in order to identify types of potential noncompliance, to consider factors that affect the risk of material noncompliance, and to design examination procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control relevant to the Section 218.415, Florida Statutes. An examination is not designed to provide assurance on internal control over compliance or to identify deficiencies in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the Section 218.415, Florida Statutes that we identify during the examination.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or noncompliance with laws or regulations, that may exist. However, we will inform you of any material errors, uncorrected misstatements, and known and suspected fraud and noncompliance with laws or regulations identified during the engagement.

Management responsibilities

You are responsible for the entity's compliance with the Section 218.415, Florida Statutes. You are responsible for, and agree to provide us with, a written assertion about the entity's compliance with the Section 218.415, Florida Statutes. You are responsible for the design, implementation, and maintenance of internal control over compliance.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the entity's compliance with the Section 218.415, Florida Statutes, such as records, documentation, and other matters, and for the accuracy and completeness of that information; (2) additional information that we may request for the purpose of the

examination; and (3) unrestricted access to persons from whom we determine it necessary to obtain evidence.

You agree to inform us of events occurring or facts discovered subsequent to the period covered by our report affecting the entity's compliance with the Section 218.415, Florida Statutes.

You are responsible for the entity's compliance with the Section 218.415, Florida Statutes; and for selecting the suitable criteria and determining that such criteria are appropriate for the purpose of the engagement. You are responsible for determining that the criteria will be available to the intended users. We may advise you about appropriate criteria, but the responsibility for compliance with the specified requirements remains with you.

For all nonattest services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will include management's assertion about and confirm management's responsibility for the entity's compliance with the Section 218.415, Florida Statutes, acknowledge management's responsibility for establishing and maintaining effective internal control over compliance, state that management has performed an evaluation of the entity's compliance with the specified requirements, and state management's interpretation of any compliance requirements that have varying interpretations. Management acknowledges that it agrees to provide us with a written representation letter at the conclusion of the engagement which provides confirmation of representations made by you and your staff to us in connection with the examination engagement. During our engagement, we will request information and explanations from you regarding the entity's compliance with the Section 218.415, Florida Statutes. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud, error, or noncompliance to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any noncompliance that we may fail to detect as a result of misrepresentations made to us by you.

Engagement administration and other matters

A list of information we expect to need for the engagement and the dates required will be provided in a separate communication.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Fees

Our fee is included in the Statement of Work for Audit Services.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

CLA

CLA

Julie S. Fowler

Julie S. Fowler, CPA, MAcc, Signing Director

SIGNED 7/29/2026, 11:45:24 AM EDT

Client

ORG: Heartland Library Cooperative

NAME:

TITLE: Board Chairperson

SIGN:

DATE:

ORG: Heartland Library Cooperative

NAME:

TITLE: Cooperative Coordinator

SIGN:

DATE:

CliftonLarsonAllen LLP
https://www.claconnect.com

July 29, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated July 15, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Heartland Library Cooperative ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended September 30, 2026.

Julie S. Fowler, CPA, MAcc is responsible for the performance of the audit engagement.

Scope of audit services
We will audit the financial statements of the governmental activities and the general fund, which collectively comprise the basic financial statements of Heartland Library Cooperative, and the related notes to the financial statements as of and for the year ended September 30, 2026.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

Nonaudit services
We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the schedules to be uploaded to the Florida Department of Financial Services LOGERx system.

Audit objectives
The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute

assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the

relevant legal, regulatory, or contractual requirements.

We also will issue a written management letter, as required by Chapter 10.550, upon completion of our audit.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and

abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

We are also responsible for communicating certain matters in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the state of Florida. These matters will be communicated in the management letter.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the

conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for providing us with a written confirmation concerning representations made

by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to

our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

> CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these

services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Audit of financial statements	$14,700.00
Financial statement preparation	$3,300.00
Implementation of GASB 103 - Financial Reporting Model Improvements	$500.00
7% Technology and Client Support Fee	$1,295.00
Total	$19,795.00

We will also bill for expenses (including travel, report, production, word processing, postage, etc.) plus a technology and client support fee calculated by applying CLA's percentage rate in effect at the time of invoicing to the professional fees billed on the invoice. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Bill to be mailed on	**Amount to be billed**
October 2026	$6,598.33
November 2026	$6,598.33
January 2027	$6,598.34

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such

circumstances with you prior to performing the additional work.

Agreement
We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:
This letter correctly sets forth the understanding of Heartland Library Cooperative.

CLA

CLA

Julie S. Fowler

Julie S. Fowler, CPA, MAcc, Signing Director

SIGNED 7/29/2026, 11:39:15 AM EDT

Client

ORG: Heartland Library Cooperative

NAME:

TITLE: Board Chairperson

SIGN:

DATE:

ORG: Heartland Library Cooperative

NAME:

TITLE: Cooperative Coordinator

SIGN:

DATE: