

REQUEST FOR PROPOSALS FOR PROFESSIONAL FINANCIAL AND COMPLIANCE AUDITING SERVICES
FOR THE FISCAL YEARS ENDING DECEMBER 31, 2013, 2014, 2015 WITH 2016 AND 2017 AS OPTIONS
RFP-RH-13-004

NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI
Public Sector Client References-Last 3 Years	St. Clair Shores (1977-present)	Michigan Unemployment (2004 to present)	City of Ann Arbor (1st year)
	Waterford Township (1987 to present)	Oakland University (1994-2003; 2007 to present)	City of Pontiac (3 years)
	Sterling Heights (1986 to present)	Novi (2010 to present)	City of Troy (12 years)
	Warren (2012 to present)	Gladwin County (Over 10 years)	City of Oak Park (1st year)
	Oakland County (2004 to present)	Clare (Over 10 years)	City of Royal Oak (12 years)
	Farmington Hills (1957 to present)		
	Westland (1964 to present)		
	Madison Heights (1978 to present)		
	Dearborn (1993 to present)		
	Port Huron (2001 to present)		
Full-Time Employees	Over 2000 full time employees	Over 100	800 employees
Part-Time Employees	Over 50 part time employees	Typically a few admin prof & interns	
CPA's	450+ CPAs	Approximately 60	302 CPAs
Governmental Section Auditors	Approximately 200 auditors	Over half of audit staff significant time	30 full time/20 seasonal full time
Percentage of Municipal Related Work		8%	
Percentage of Private Sector Related Work		86%	
	Sr Engagement Team for RH spends approx 75% of their time working in municipal industry; staff assistants spend approx 50% of their time working in municipal industry		
Typical Employee Turnover	Less than 13%; average tenure of staff is 8 yrs; no significant changes in past 5 yrs	Lower than industry averages	Rate is higher than national average in accounting industry
Firm's Philosophy to Retain Employees	Balancing staff continuity w/ planned staff rotation so audit team continually gets a fresh look at City operations while minimizing staff disruption - provides best of both worlds; guarantee staff w/ current experience in govt industry	Environment is created to foster long term work relationships through flexible work arrangements. Engagement team proposed have long track records with AHP and will service RH as long as they continue to meet standards of quality services	Reputation in industry; progressive employment structure including flexible work schedules & competitive compensation and benefit programs; constant staffing levels; committed to retain top talent & close executive involvement

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NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI
Method to share new information with clients	Monthly e-newsletters & e-blasts, training seminars at no cost to clients; New standards implementation communicated at end of audit ltr; engagement team meets w/ financial mgmt staff to walk through impacts and determine most effective implementation method, as one-size fits all is seldom effective.	Invite clients to in-house training seminars and webinars that cover current accounting and auditing matters	Quarterly Business Wisdom Delivered Magazine, Quarterly webinars, monthly electronic newsletters; quarterly mtgs with City mgmt to discuss current issues; One meeting per year with primary trainer and lobbyist to provide Lansing update
Municipal Finance Organizations participation	L Manetta Participates in AICPA & Michigan Assn of CPAs J Heffernan participates in AICPA's st & local govt expert panel; founding member of govt audit quality ctr, member ethics div., conference presenter; Editor for Govt accting Standard Board's implementation guides; invited member of MI Committee of Govt Accting & Auditing; Chair of MGFOA's Accting Standards Committee, recurring presenter for 25 yrs & Advanced Accting series	Several prof staff participate in MGFOA Three assigned to RH audit are MGFOA members. In addition, stay current on govt auditing requirements through participation in Govt Audit Quality Center	M Kettner-AICPA, MACPA, GFOA, AGA, MI Assn Couty Admin Officers N Balderman-AICPA, MACPA, GFOA, AGA, MGFOA S Blann-Active member & speaker GFOA, NAFOA, MACMHB, AGA & MACPA, adviser to GFOA's standing committee on accting, auditing, financial reporting P Bedford-AICPA, MI Assn of CPA, Young Professionals Network
Governmental Educational Seminars, Web Sessions and/or Newsletters	Timely education to govt professionals. All levels of govt; only CPA firm formerly invited to provide input for Gov Snyder's govt transition task force & worked directly w/ MI Emergency Managers to addressed fiscal challenges which allow advance view of upcoming changes that impact clients & opportunity to protect their interests. Free of charge mini-seminar on govt finance & report to City Council for new members	Firm has periodic govt training seminars that City staff could attend. Also members of firm are discussion leaders or presenters at outside education seminars	Quarterly Business Wisdom Delivered Magazine, Quarterly webinars, monthly electronic newsletters; quarterly mtgs with City mgmt to discuss current issues; primary trainer one meeting per year and lobbyist attend to provide Lansing update

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ADDRESS	Southfield MI	Auburn Hills MI	Troy MI
Other Value Added Services Relative to Govt Finance/Accounting/Legal Updates	Deep bench of consulting practice-webinars & communication on topics across industry groups; Comprehensive Cost Cutting and Revenue Production Checklist for clients; Seminar on govt finance & report to City Council; Plante Moran attention to strong internal controls & excellence in financial reporting helps finance staff to maintain focus in excelling in these areas. "A higher Return on Investment:" Unmatched experience, validated client satisfaction, easy to do business with, capabilities to serve current and future needs, highest sr level involvement in industry, team consistency, satisfaction guaranteed	Along with sharing new developments that we learn about from our association with MGFOA, other organizations or sources, we offer an open line of communication where we will answer accounting, operations or tax questions that may arise	Excellence in govt financial management, GFOA certificate of achievement, member of AICPA Govt Audit Quality Center, Significant Executive involvement=timely completion/delivery, commitment to local govts, maximizing the benefits of technology, fresh perspective, Michigan based business supporting Michigan businesses, regular client communication and interface
Method to keep City up-to-date on GASB Pronouncements/Required Reporting Changes	Monthly e-newsletter & periodic e-blasts for time sensitive items; Create Govt Accting Technical Updates takes deep dive into new pronouncements; Very significant impact standards will provide seminars at no cost; new standard implementation communicated at end of audit ltr; each engagement team will meet w/ financial mgmt staff to walk through impact of a new standard and determine most effective implementation	Will maintain open communication line that will allow firm to keep RH aware of current and proposed governmental accounting standards that would affect the City	Quarterly Business Wisdom Delivered Magazine, Quarterly webinars, monthly electronic newsletters; quarterly mtgs with City mgmt to discuss current issues; One meeting per year with primary lobbyist to provide Lansing update
Requirements for Physical Work Conditions for on-site work	Wk space near Accting Div to accommodate 4-6 staff & their equipment; internet connection allows efficiency by accessing technical resources on website via a Virtual Private Network	Workspace for 5 individuals; wired internet connection as software is internet based and a wire connections is more stable than wireless. Are able to work offline, however that requires additional backup procedures. To be most efficient, request a wired internet connection	Good sized table(s) w/ space for 4 to 5 people to spread out & work on laptops and Internet access (whether wireless or plug in). Room should lock or otherwise be secure for protection of city documents; auditors take laptops home daily and lock the screen whenever leaving the room

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NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI
Contract	Annual Engagement Letter with a Professional Service Agreement	Standard engagement letter	Standard engagement letter
Billing Procedures	Monthly invoices based on work performed to date	Progress billing as work is completed and a final bill upon completion and delivery of our final audit reports	Typically pre-bill, but will invoice monthly for work to date.
Current Financial Statement	No. Plante Moran is a partnership - financial stmts include information that is proprietary to the partners	No. AHP is privately held and does not distribute its annual financial statements	No. Irrelevant to the selection process & are seldom requested and never provided as subject to public information.

REQUEST FOR PROPOSALS FOR PROFESSIONAL FINANCIAL AND COMPLIANCE AUDITING SERVICES
FOR THE FISCAL YEARS ENDING DECEMBER 31, 2013, 2014, 2015 WITH 2016 AND 2017 AS OPTIONS
RFP-RH-13-014

NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Public Sector Client References-Last 3 Years	City of Fraser (last year audited 6/12) City of Ferndale (last year audited 6/12) City of Fenton (last year audited 6/12) Sanilac County (Dec/2012 audit in process)	Annual Audits: Pontiac House Commission Independence Township City of Albany City of Watervliet Town of Waterford	Rochester Community Schools Detroit Regional Convention Facility Authority City of Huntington Woods City of Troy Novi Community Schools City of Ferndale
Full-Time Employees	37 Full Time Employees	240 Full Time Employees	Over 200 Full Time Employees
Part-Time Employees	3 Part Time Employees	0 Part Time Employees	20 Part Time Employees
CPA's	18 CPA's	118 CPA's	Over 75 CPA's
Governmental Section Auditors	24 auditors	Current plan is 10 auditors	10 auditors in govt section
Percentage of Municipal Related Work	75%	5%	Currently minimal
Percentage of Private Sector Related Work	25%	95%	100%
Typical Employee Turnover	Historically very low employee turnover.	Turnover rate over past 3 yrs was 9.25%	Less than 10%-continuity of staff on engagements is typical firm policy
Firm's Philosophy to Retain Employees	Recruiting & retention committee plans various annual outings & events offered to employees by firm; look for innovative ways to attract & retain top talent at firm	Great environment for employee recognition; clear cut avenues for advancement; compensation plan is extremely competitive in the Michigan market	
Resources/Staff Profiles to be assigned to RH	A Stevens, CPA, Principal K Alleman, CPA, CGMA, MSA, Manager A Weaver, Senior Accountant	J Buckley, Principal, 25 yrs, controller Port Huron, GFOA reviewer M. Santichia, Partner, Leader Audit & Assurance C Spacht, Principal, operation plan & consulting L Mirovsky, Sr Mgr, Audit & Assurance Dept Mem G McEvoy, Sr Accountant, Audit & Assurance Dept Member, 5 yrs	J Koepke, CPA, Engagement Shareholder, accounting, audit and assurance P Fuelling, CPA, Audit Shareholder, 20 years public accounting experience S McEvoy, CPA, Audit Manager, prior experience as staff accounting for non-profit organization

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NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Experience submitting to GFOA	Current clients hold GFOA Certificate of Achievement for Excellence in Fin Reporting	20 yrs experience submitting CAFR's to GFOA	Yes
Client References relative to GFOA submittals	Isabella Couty, Cass County, Jackson County, City of Fenton, City of Kalamazoo. All team members attended seminars concerning the process of preparing a CAFR & common problem areas w/ gathering and reporting the data		City of Huntington Woods City of Troy
Methods to keep up to date on laws, standards and pronouncements in government accounting	Firm policy all prof personnel comply w/ cont prof education requs of AICPA, MI State Bd of Accountancy, AICPA Govt Audit Quality Ctr, US Govt Accountability Office & other regulatory agencies; tech literature	Extensive national training programs that all audit staff are required to attend. Monthly conference call to discuss emerging issues and impact on firms municipal clients	Memberships in professional organizations, seminar presentations and preparations, various subscriptions
Method to share new information with clients	All professional team members assist in training and development of team members under their supervision	Plans to hold annual govt seminar for govt clients	
Municipal Finance Organizations participation	W Tucker, engagement principal, MGFOA Accting Standards Committee, MACPA Govt Accting & Audit Task Force, work with St of MI new accounting, audit & report reqs. A Stevens, independent review principal, member of MI Committee on Govt Accting & Auditing, advisory committee to MI Dept of Treasury, Local Audit & Finance Division	J Buckley has taught for AICPA - municipal accounting for over 14 years. Member of GFOA, MGFOA, MSBO, MTA, MAC and speak at seminars for MACPA	Various, depending on individual and organization including GASB, GFOA and others

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NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Governmental Educational Seminars, Web Sessions and/or Newsletters	Provides govt seminars such as financial statement preparation for client; also include recently issued pronouncement on website	Hold at least 1 annual govt seminar for clients; new pronouncements are issued will review them and provide information to clients on impact; issue quarterly basis a newsletter that includes articles on govt sector	Varies depending on amount of standard updates issued; typically complimentary
Other Value Added Services Relative to Govt Finance/Accounting/Legal Updates	As full service CPA firm, provide various services as CFO consulting mgrs/accting staff hiring evaluation services, payroll tax consulting, personal and corporate tax work, general mgmt consulting services to all clients both in private and public sectors	Provides consulting services that are typically requested by govt clients. These include internal controls reviews, forensic audits, indirect cost studies and shared services recommendations and related savings	Provide comments and recommendations for improvements to operational and control functions related to financial accounting and reporting. Also provide information regarding current and future pronouncements which are expected to impact clients.
Method to keep City up-to-date on GASB Pronouncements/Required Reporting Changes	Period mailings if significant changes; frequently contact clients via telephone or email w/ client-specific updates; welcome client phone calls and do not charge added fees; philosophy to encourage client contact throughout the year; if service does not require significant amt of additional work are provided at no charge; website for news and information about recent issues & developments	As new developments are issued will inform the City through emails and newsletters	Seminars, meetings, conversations, practice aids
Requirements for Physical Work Conditions for on-site work	Space sufficient to accommodate audit team; sufficient electrical outlets for computers, dual monitors, etc. If internet (either hard wired or wireless) is available would us, but if not, firm has own secure wireless network	Normal accommodations such as conference room. Additionally access to a copy machine, telephone access and internet would be required	No unusual requests, normal office conditions and environment

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NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Contract	Engagement letter	Annual engagement letter	
Billing Procedures	Billings periodically throughout the audit process	Biling is performed on a monthly basis	Monthly billing
Current Financial Statement		No	No
		Private partnership-proprietary information	Confidential information

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES
COST PROPOSALS TABULATION

NAME	Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
OPC	2013					
Partners	5 hrs @ \$260	7 hrs @ \$170	5 hrs @ \$155	4 hrs @ \$200	2 hrs @ \$171	6 hrs @ \$200
Managers	5 hrs @ \$180	14 hrs @ \$140	16 hrs @ \$105	12 hrs @ \$140	5 hrs @ \$118	24 hrs @ \$160
Supervisory	15 hrs @ \$150	32 hrs @ \$95	24 hrs @ \$83	32 hrs @ \$100	10 hrs @ \$92	56 hrs @ \$105
Staff	15 hrs @ \$120	24 hrs @ \$80	30 hrs @ \$70	40 hrs @ \$50	9 hrs @ \$73	50 hrs @ \$80
			3 hrs @ \$50	4 hrs @ \$25		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,250	\$8,110	\$6,400	\$7,780	\$2,509	\$15,000
	2014					
Partners	5 hrs @ \$270	7 hrs @ \$174	5 hrs @ \$145	4 hrs @ \$220	2 hrs @ \$174	6 hrs @ \$204
Managers	5 hrs @ \$185	14 hrs @ \$143	16 hrs @ \$110	12 hrs @ \$150	5 hrs @ \$121	24 hrs @ \$163
Supervisory	15 hrs @ \$155	32 hrs @ \$97	24 hrs @ \$88	32 hrs @ \$110	10 hrs @ \$94	56 hrs @ \$107
Staff	15 hrs @ \$125	24 hrs @ \$82	30 hrs @ \$75	40 hrs @ \$55	9 hrs @ \$75	50 hrs @ \$82
			3 hrs @ \$55	4 hrs @ \$25		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,475	\$8,292	\$6,600	\$8,500	\$2,568	\$15,200
	2015					
Partners	5 hrs @ \$275	7 hrs @ \$178	5 hrs @ \$145	4 hrs @ \$225	2 hrs @ \$177	6 hrs @ \$208
Managers	5 hrs @ \$190	14 hrs @ \$146	16 hrs @ \$110	12 hrs @ \$152	5 hrs @ \$124	24 hrs @ \$166
Supervisory	15 hrs @ \$160	32 hrs @ \$161	24 hrs @ \$89	32 hrs @ \$112	10 hrs @ \$96	56 hrs @ \$109
Staff	15 hrs @ \$130	24 hrs @ \$141	30 hrs @ \$76	40 hrs @ \$60	9 hrs @ \$77	50 hrs @ \$84
			3 hrs @ \$57	4 hrs @ \$30		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,675	\$8,474	\$6,800	\$8,828	\$2,627	\$15,500
	2016					
Partners	5 hrs @ \$280	7 hrs @ \$182	5 hrs @ \$145	4 hrs @ \$225	2 hrs @ \$180	6 hrs @ \$212
Managers	5 hrs @ \$195	14 hrs @ \$149	16 hrs @ \$112	12 hrs @ \$155	5 hrs @ \$127	24 hrs @ \$169
Supervisory	15 hrs @ \$165	32 hrs @ \$101	24 hrs @ \$90	32 hrs @ \$115	10 hrs @ \$98	56 hrs @ \$111
Staff	15 hrs @ \$135	24 hrs @ \$86	30 hrs @ \$76	4- hrs @ \$62	9 hrs @ \$79	50 hrs @ \$86
			3 hrs @ \$57	4 hrs @ \$30		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,875	\$8,656	\$7,000	\$9,040	\$2,686	\$15,800
	2017					
Partners	5 hrs @ \$285	7 hrs @ \$186	5 hrs @ \$155	4 hrs @ \$225	2 hrs @ \$183	6 hrs @ \$216
Managers	5 hrs @ \$200	14 hrs @ \$152	16 hrs @ \$114	12 hrs @ \$155	5 hrs @ \$130	24 hrs @ \$172
Supervisory	15 hrs @ \$170	32 hrs @ \$103	24 hrs @ \$92	32 hrs @ \$115	10 hrs @ \$100	56 hrs @ \$113
Staff	15 hrs @ \$140	24 hrs @ \$88	30 hrs @ \$77	40 hrs @ \$65	9 hrs @ \$81	50 hrs @ \$88
			3 hrs @ \$58	4 hrs @ \$35		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$7,075	\$8,838	\$7,200	\$9,180	\$2,745	\$16,200

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES
2013 COST PROPOSALS TABULATION

NAME	Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
CITY 2013	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate
Partners	20 hrs @ \$260	64 hrs @ \$170	80 hrs @ \$140	64 hrs @ \$200	66 hrs @ \$171	29 hrs @ \$200
Managers	60 hrs @ \$180	120 hrs @ \$140	164 hrs @ \$105	96 hrs @ \$140	130 hrs @ \$118	72 hrs @ \$160
Supervisory	150 hrs @ \$150	240 hrs @ \$95	136 hrs @ \$83	156 hrs @ \$400	180 hrs @ \$92	200 hrs @ \$105
Staff	250 hrs @ \$120	240 hrs @ \$80	290 hrs @ \$70	348 hrs @ \$50	272 hrs @ \$73	340 hrs @ \$80
Other		16 hrs @ \$95	5 hrs @ \$50	32 hrs @ \$25	\$3,000	
Total Hours	480 hrs	680 hrs	675 hrs	696 hrs	648 hrs	641 hrs
Base Cost	\$68,500	\$71,200	\$54,000	\$60,040	\$66,042	\$65,500
Proposal Footnotes	GASB updates are typically complimentary however firm did not commit to an all inclusive fee	Firm pricing	* Includes only three major Federal projects Additional @ \$2,000/ea	* Includes only 2 major Federal projects Additional \$2,500-\$3,500/ea	* Includes only one major Federal projects No fee structure provided for additional Federal programs	All inclusive fee. No additional billings
Total Cost for 2013	\$68,500**	\$71,200	\$54,000**	\$60,040 **	\$66,042**	\$65,500***
* In 2012, the City had 11 Federal Awards						
** Not an all inclusive fee.						
*** Their proposal contained the following comment on their fee: "if the total hours necessary to complete the engagement are less than anticipated, we will not bill the City the full contract price."						

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES
2014 COST PROPOSALS TABULATION

NAME	Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
CITY 2014	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate
Partners	20 hrs @ \$280	64 hrs @ \$174	75 hrs @ \$145	56 hrs @ \$220	66 hrs @ \$174	29 hrs @ \$204
Managers	50 hrs @ \$200	120 hrs @ \$143	160 hrs @ \$110	88 hrs @ \$150	130 hrs @ \$121	72 hrs @ \$163
Supervisory	150 hrs @ \$170	240 hrs @ \$97	130 hrs @ \$88	156 hrs @ \$110	180 hrs @ \$94	200 hrs @ \$107
Staff	230 hrs @ \$125	240 hrs @ \$82	290 hrs @ 75	348 hrs @ \$55	272 hrs @ \$75	340 hrs @ \$82
Other		16 hrs @ \$97	5 hrs @ \$55	32 hrs @ \$25	\$3,000	
Total Hours	450 hrs	680 hrs	660 hrs	680 hrs	648 hrs	641 hrs
Base Cost	\$69,850	\$72,808	\$55,400	\$62,620	\$67,534	\$66,900
Proposal Footnotes	GASB updates are typically complimentary however firm did not commit to an all inclusive fee	Firm pricing	* Includes only three major Federal projects Additional @ \$2,000/ea	* Includes only 2 major Federal projects Additional \$2,500-\$3,500/ea	* Includes only one major Federal projects No fee structure provided for additional Federal programs	All inclusive fee. No additional billings
Federal Grants						
Total Cost for 2014	\$69,850**	\$72,808	\$55,400**	\$62,620**	\$67,534**	\$66,900***
* In 2012, the City had 11 Federal Awards						
** Not an all inclusive fee.						
*** Their proposal contained the following comment on their fee: "if the total hours necessary to complete the engagement are less than anticipated, we will not bill the City the full contract price."						

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES
2015 COST PROPOSAL TABULATION

NAME	Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
CITY	2015	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate	Hours/Hourly Rate
Partners	10 hrs @ \$290	64 hrs @ \$178	75 hrs @ \$145	56 hrs @ \$225	66 hrs @ \$177	29 hrs @ \$208
Managers	45 hrs @ \$210	120 hrs @ \$146	160 hrs @ \$110	88 hrs @ \$152	130 hrs @ \$124	72 hrs @ \$166
Supervisory	145 hrs @ \$180	240 hrs @ \$99	130 hrs @ \$89	152 hrs @ \$112	180 hrs @ \$96	200 hrs @ \$109
Staff	215 hrs @ \$135	240 hrs @ \$84	290 hrs @ \$76	340 hrs @ \$60	272 hrs @ \$77	340 hrs @ \$84
Other		16 hrs @ \$99	5 hrs @ \$57	32 hrs @ \$30	\$3,000	
Total Hours	425 hrs	680 hrs	660 hrs	668 hrs	648 hrs	641 hrs
Base Cost	\$70,375	\$74,416	\$56,800	\$64,360	\$69,026	\$68,400
Proposal Footnotes	GASB updates are typically complimentary however firm did not commit to an all inclusive fee	Firm pricing	* Includes only three major Federal projects Additional @ \$2,000/ea	* Includes only 2 major Federal projects Additional \$2,500-\$3,500/ea	* Includes only one major Federal projects No fee structure provided for additional Federal programs	All inclusive fee. No additional billings
Total Cost for 2015	\$70,375**	\$74,416	\$56,800**	\$64,360**	\$69,026**	\$68,400***
* In 2012, the City had 11 Federal Awards						
** Not an all inclusive fee.						
*** Their proposal contained the following comment on their fee: "if the total hours necessary to complete the engagement are less than anticipated, we will not bill the City the full contract price."						