NAME	Plante & Moran, PLLC	Rehman Robson	Baker Tilly Virchow Krause, LLP
ADDRESS	Southfield, MI	Troy, MI	Milwaukee, Wi
Years in Business	86 years	69 years	79 years
Licensed to Practice in State of Michigan	Yes	Yes	
Historical Narrative	12th largest public accting & mgmt consulting	Began in 1941 as a traditional accting firm; grown to	One of midwest's oldest & largest regional
	firm in US; 221 partners, 8 affiliated entity	one of largest CPA & consulting orgs in midwest.	certified public accting & consulting firms.
	members, more than 1500 staff. 370 govt	2001 all Rehman companies under common umbrella.	Founded 1931, firm includes 146 partners &
	entities, 200 school dists, 80 colleges & univer-	Traditional accting, auditing, tax services; consulting	over 900 total associates in 11 offices in Mich,
	sitites, 470 nonprofit. 400 engagment in fed &	services, financial planning & asset mgmt services;	Wisconsin, Minnesota, Illinois, NY and
	St compl auditing - second in nation	prof investigation and security consulting services.	Washington DC
	200 professionals w/ comprehensive exp in	Headquartered in Saginaw w/ 17 offices in MI, OH	
	auditing and serving govt units	and FL with approx 600 associates. Top 40 accting firms	· · · · · · · · · · · · · · · · · · ·
Public Sector Clients	Genesee County, Livingston County, Oakland	350 govt and not-for-profit entities in the State.	More than 250 city, village, town & county
	County, Wayne County, RCOC, MCOC,	Client number fluctuates between 300-400 in	govt units
	Michigan Municipal League, Michigan State	any given year.	List will be provided upon request
	Housing Dev Authority, State Bar of Michigan,		
	State of Michigan 401(k) Plan, County Road		
	Assn of Michigan, Michigan County Rd Comm		
	Self-Ins Pool, Washtenaw County Rd Comm,		
	Monroe County Rd Comm, Auburn Hills		
	Library, Bloomfield Twp Library, Farmington		
	Community Library, SOCCRA, SEMCOG		
Municipal Clients	Benton Haror, Brighton, Charlotte, East	200 municipal clients providing broad range of	More than 50 city clients-generally financial
	Lansing, Harbor Beach, Monroe, Owosso,	assurance, tax and consulting services similar to	& compliance audit services & may assist w/
	Port Huron, Meridian Twp, Marshall Twp,	those required by RH	regulatory filings & various consulting services.
	Clay Twp, Buchanan, Aburn Hills, Birmingham,		Cities of Racine, Appleton, Oak Creek, Madison,
	Bl Hills, Farm Hills, Mad Hghts, Milford, Sterl		Janesville, Neenah, Beloit, South Milwaukee,
	Hghts, Waterford, Dearborn, Southfield,		Muskego, Hartford, Waukesha, Cudahy,
	Orion Twp, W Bloomfd, Wixom, Northville,		Glendale, Greenfield, Brookfield, Eau Claire,
	Plymouth, Detroit, Canton, Westland		New Berlin

NAME	Plante & Moran, PLLC	Rehman Robson	Baker Tilly Virchow Krause, LLP
ADDRESS	Southfield, MI	Troy, MI	Milwaukee, WI
Public Sector Referenced served within	Southfield - 2006 to present	Troy - 2005 to present	City of New Berlin - over 20 years
last 3 years	Waterford Twp - 1987 to present	Royal Oak - 1998 to present	City of Brookfield - over 20 years
	Sterling Heights - 1986 to present	Battle Creek - 1997 to present	City of Racine - 10 years
	Clinton Twp - 1977 to present	Macomb County - 2007 to present	City of Appleton - 14 years
	Oakland County - 2004 to present	Howell - 2007 to present	City of Oak Creek - over 20 years
Full Time Employees	Over 1500 employees	512 employees	1,100 employees
Part Time Employees	Over 50 employees	89 employees	100 employees
CPA's	Over 650 CPA's	206 CPA's	421 CPA's
Employess in Govt Section	Approximately 200 employees	25 prof dedicated; 18 profs significant time on govt	120 employees
Resources	Commitment to serving govt clients; staff	Full time govt audit staff from Troy Office &	Besides 120 individuals working w/ govt clients
	assigned to RH possess academic credentials &	supported by Govt Industry Group.	full time providing audit & consulting services,
	objectivity necessary to accurately assess needs	Tschirhard, CPA, Principal, 25 years	firm has specialists to assist all clients w/
	& significant knowledge of City, "real world"	Kasparek, CPA, Engagement Mgr, 7 years	informatin technology, employee benefit &
	exp w/ govt entities, sound practical business	Moore, CPA, assist mgmt, 6 years	other consulting needs
	advice; members of govt prof standards team	Other audit staff 1 to 5 years	
Experience submitting Comprehensive Annual	Ext exp assisting in submittal of CAFR to GFOA;	Extensive experience in agricting clients to	Q individuals was to be a figure of CTOA Consist Davis
Financial Reports to GFOA	Team members that are reviewer; CAFR sub-	Extensive experience in assisting clients to	8 individuals members of GFOA Special Review
Tillaticial Reports to GPOA	mitted to Plante Moran reviewers prior to	receive & keep receiving GFOA Certificate. Firm employees more GFOA reviewers than any other	Committee (3 on city's audit team); 17 clients
	submission to GFOA	organization in Michigan	prepare comprehensive annual financial
	Submission to Groa	Organization in wiichigan	reports which receive the GFOA certificate of
			achievement

NAME	Plante & Moran, PLLC	Rehman Robson	Baker Tilly Virchow Krause, LLP
ADDRESS	Southfield, MI	Troy, MI	Milwaukee, WI
Management of municipal auditors/consultants	New hires partnered w/ supervising team	Govt practice is managed by Mark Kettner, CPA,	Heirarchy of partners, mgrs, srs & staff - use
	member; comprehensive performance mgmt,	Principal out of Jackson Office. All team members	traditional structure w/ every individual
	formal Diversity Council	undergo extensive training to stay current on all	regardless of level works as part of a team
The second secon		accting related matters through various continuing	to provide quality and timely service to
		education programs	clients
Current w/ laws, standards, pronouncements	Involvement in govt groups, training programs,	Great emphasis on cont prof education w/ focus	Attendance at cont education courses and
	technical seminars re: auditing, accounting &	on industry specialization & relative responsibility	become actively involved w/ professional
	legislative issues, ad hoc communications,	levels; exceed State and GAO's biennial CPE hour	organizations, incluiding the GASB and AICPA
	monthly conference calls to discuss emerging	requirements through a variety of internal and	
	issues and impact on clients	external programs including MACPA, GFOA, internal	
		programs	
Participation in municipal finance	Mich Comm on Govt Accting & Auditing,	Amer Inst Cert Pub Acct, Mich Assn CPA, GFOA,	AICPA, Amer Water Works Assn, Amer Public
organizations	MGFOA, MML, AICPA, GASB, MLGMA; facilitates	Mich Committee on Govt Acct & Audit Stmts,	Power Assn. Assn of Govt Accountants,
	seminars for MTA and MAC	MGFOA, Mich Muni Treas Assn, Mich Assn of	MGFOA, MML, Mich Rural Water Assn, Mich
		County Treasurers, Mich Assn of Counties, Assn	Township Assn, and other organizations in
		of Govt Accountants	Illinois and Wisconsin
Requirements for physical work conditions	Work space near Accting Div w/ room to	Conference room and access to copy machine,	Secure office space, desks and/or a table,
	accommodate 4-6 staff & their equipment;	telephone and internet	chairs, access to a copy machine, fax machine,
	internet connections		internet access and telephone and storage
			space are the principal physical requirements
Contract	Annual Engagement Ltr w/ Prof Service Agmt	Engagement Letter	Engagement Letter - updated annually
Billing Procedures	Monthly invoices	Monthly invoices as work progresses. Final payment	Periodic billing primarily monthly
		due upon delivery of final reports	

NAME	Plante & Moran, PLLC			Rehman Robson	· · · · · · · · · · · · · · · · · · ·		Baker Tilly Virch	ow Krause, LLP	
ADDRESS	Southfield, MI	/		Troy, MI			Milwaukee, Wl		,
COST PROPOSAL:									
Rochester Hills		AAAV2-1-1-				7-8-		A-A-4-1-	
2010		23 hrs @ \$197 =		<u> </u>	70 hrs @ \$185 =	\$12,950	Partners	30 hrs @ \$255	\$ 7,650
	Managers	63 hrs @ \$176 =			150 hrs @ \$145=	\$21,750	Managers	60 hrs @ \$170 =	\$10,200
	Supervisory	155 hrs @ \$129 =		4	240 hrs @ \$85=	\$20,400	Supervisory	175 hrs @ \$125 =	\$21,875
	Staff	464 hrs @ \$91 =	\$42,224		200 hrs @ \$70=	\$14,000	Staff	175 hrs @ \$110=	\$19,250
				Other	40 hrs @ \$50=	\$ 2,000	Clerical	10 hrs @ \$85=	\$ 850
				**************************************			Out of Pocket		\$ 7,000
		705 hrs	\$77,838	Total	700 hrs	\$71,100	Total	450 hrs	\$66,825
2011	Partners	23 hrs @ \$197 =		Partners	70 hrs @ \$189=	\$13,230	Partners	30 hrs @ \$260 =	\$ 7,800
	Managers	63 hrs @ \$176 =	\$11,088	Managers	150 hrs @ \$148=	\$22,200	Managers	60 hrs @ \$175=	\$10,500
	Supervisory	155 hrs @ \$129 =	\$19,995	Supervisory	240 hrs @ \$87=	\$20,880	Supervisory	175 hrs @ \$130=	\$22,750
	Staff	464 hrs @ \$91 =	\$42,224	Staff	200 hrs @ \$71=	\$14,200	Staff	175 hrs @ \$115=	\$20,125
				Other	40 hrs @ \$52=	\$ 2,090	Clerical	10 hrs @ \$90=	\$ 900
		JA/-74-2-					Out of Pocket		\$ 7,000
		705 hrs	\$77,838		700 hrs	\$72,600	Total	450 hrs	\$69,075
2012	Partners	23 hrs @ \$203 =			70 hrs @ \$193=	\$13,510	Partners	30 hrs @ \$265=	\$ 7,950
	Managers	63 hrs @ \$181 =	\$11,403	Managers	150 hrs @ \$151=	\$22,650	Managers	60 hrs @ \$180=	\$10,800
	Supervisory	155 hrs @ \$133 =	\$20,615	Supervisory	240 hrs @ \$89=	\$21,360	Supervisory	175 hrs @ \$135=	\$23,625
	Staff	464 hrs @ \$94 =	\$43,616	Staff	200 hrs @ \$72=	\$14,400	Staff	175 hrs @ \$120=	\$21,000
	AA		~~~	Other	40 hrs @54=	\$ 2,180	Clerical	10 hrs @ \$95≃	\$ 950
							Out of Pocke	et .	\$ 7,000
		705 hrs	\$80,303	PT1/-27	700 hrs	\$74,100		450 hrs	\$71,325
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NAME	I	Plante & Moran, PLL	.c		Rehman Robson			Baker Tilly Vircho	w Krause, LLP	
ADDRESS		Southfield, MI		/	Troy, MI			Milwaukee, WI	77,77,77,17,17,17	WAR AA
	2042					701 040				
AA-70-1	2013	Partners	23 hrs @ \$209			70 hrs @ \$197	\$13,790	Partners	30 hrs @ \$270=	\$ 8,100
		Managers	63 hrs @ \$186		 	150 hrs @ \$154	\$23,100	Managers	60 hrs @ \$185=	\$11,100
		Supervisory	155 hrs @ \$13		<u> </u>	240 hrs @ \$91	\$21,840	Supervisory	175 hrs @ \$140=	\$24,500
		Staff	464 hrs @ \$97	= \$45,008		200 hrs @ \$73	\$14,600	Staff	175 hrs @ \$125=	\$21,875
444					Other	40 hrs @ \$57	\$ 2,270	Clerical	10 hrs @ \$100=	\$ 1,000
						W-889-W-989-W-988-W-98-W-98-W-98-W-98-W		Out of Pocket		\$ 7,000
			705 hrs	\$82,768	Total	700 hrs	\$75,600	Total	450 hrs	\$73,575
	2014	Partners	23 hrs @ \$21	.5 = \$ 4,945	Partners	70 hrs @ \$199=	\$13,965	Partners	30 hrs @ \$275=	\$ 8,250
		Managers	63 hrs @ \$19	2 = \$12,096	Managers	150 hrs @ \$157=	\$23,550	Managers	60 hrs @ \$190=	\$11,400
		Supervisory	155 hrs @ \$14	1 = \$21,855	Supervisory	240 hrs @ \$93=	\$22,320	Supervisory	175 hrs @ \$145=	\$25,375
		Staff	464 hrs @ \$10	0 = \$46,400	Staff	200 hrs @ \$74=	\$14,900	Staff	175 hrs @ \$130=	\$22,750
		1 (To a control of the control of t		1.150m.u11.mo.u10.000.u10.u10.u10.u10.u10.u10.u10.u10	Other	40 hrs @ \$59=	\$ 2,365	Clerical	10 hrs @ \$105=	
		~//×			VI VIIA PIULI		211742999999	Out of Pocket	VA	\$ 7,000
			705 hrs	\$85,296	Total	700 hrs	\$77,100	Total	450 hrs	\$75,825
		7/44/7-10-1		J. T. C.	and the second continues of th					
	Five-Year Total		3525 hrs	\$404,043		3500 hrs	\$370,500		2250 hrs	\$356,625
	Average Hourly Rate	- 127-12 127-128-128-128-128-128-128-128-128-128-128		\$114.62			\$105.86		(All all and All	\$158.50
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NAME	P	Plante & Moran, PLLC		Rehman Robson				Baker Tilly Virchow Krause, LLP				
ADDRESS	S	outhfield, MI			Troy, MI	Troy, MI			Milwaukee, Wi			
	ARA			4								
	2010	Partners	1 hr @ \$197		<u></u>	2 hrs @ \$185=	\$	370	Partners	2 hrs @ \$255=	\$ 510	
		Managers	3 hrs @ \$176		<u> </u>	4 hrs @ \$145=	<u> </u>	580	Managers	4 hrs @ \$170=	\$ 680	
	~~~~~~	Supervisory	7 hrs @ \$129 :		<del> </del>	8 hrs @ \$85=	\$	680	<u>-</u>	10 hrs @ \$125=	\$ 1,250	
		Staff	4 hrs @ \$91 =	\$364		4 hrs @ \$70=	\$		Staff	10 hrs @ \$110=	\$ 1,100	
					Other	2 hrs @ \$50=	\$	100		2 hrs @ \$85=	\$ 170	
									Out of Pocket		\$ 300	
			15 hrs	\$1,992	Total	20 hrs	<u> </u>	2,010	Total	28 hrs	\$ 4,010	
	2011	Partners	1 hr @ \$197		<u> </u>	2 hrs @ \$185=	<u> </u>	370	Partners	2 hrs @ \$260=	\$ 520	
•		Managers	3 hrs @ \$176			4 hrs @ \$145=		580	Managers	4 hrs @ \$175=	\$ 700	
		Supervisory	7 hrs @ \$129		<u> </u>	8 hrs @ \$85=	\$	680	Supervisory	10 hrs @ \$130=	\$1,300	
		Staff	4 hrs @ \$91 =			4 hrs @ \$70=	ς ς	280	Staff	10 hrs @ \$115=	\$1,150	
			, , , , , , , , , , , , , , , , , , ,	— <del>• • • • • • • • • • • • • • • • • • •</del>	Other	2 hrs @ \$50=	<u> </u>	100	Clerical	2 hrs @ \$90=	\$ 180	
					Cinci	21113 (6 750)	<b>Y</b>	100	Out of Pocket	21113@ \$30	\$ 300	
		######################################	andria franchista andria a									
			15 hrs	\$1,992	Total	20 hrs	\$	2,010	Total	28 hrs	\$4,150	
	2012	Partners	1 hr @ \$201	= \$203	Partners	2 hrs @ \$185=	\$	370	Partners	2 hrs @ \$265=	\$ 530	
		Managers	3 hrs @ \$181	= \$543	Managers	4 hrs @ \$145=	\$	580	Managers	4 hrs @ \$180=	\$ 720	
		Supervisory	7 hrs @ \$133	= \$931	Supervisory	8 hrs @ \$85=	\$	680	Supervisory	10 hrs @ \$135=	\$1,350	
		Staff	4 hrs @ \$94	= \$376	Staff	4 hrs @ \$70=	\$	280	Staff	10 hrs @ \$ 120=	\$1,200	
					Other	2 hrs @ \$50=	\$	100	Clerical	2 hrs @ \$95=	\$ 190	
									Out of Pocket		\$ 300	
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			15 hrs	\$2,053	Total	20 hrs	\$	2,010	Total	28 hrs	\$4,290	
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NAME	Plante & Moran, PLLC	\[ F	tehman Robson	·····		Baker Tilly Virchow	Krause, LLP	
ADDRESS	Southfield, MI	1	roy, MI			Milwaukee, WI		
							The state of the s	
2013		1 hr @ \$209 = \$209	Partners	2 hrs @ \$185=	\$ 370	Partners	2 hrs @ \$270=	\$ 540
	Managers	3 hrs @ \$186 = \$558	Managers	4 hrs @ \$145=	\$ 580	Managers	4 hrs @ \$185=	\$ 740
	Supervisory	7 hrs @ \$137 = \$959	Supervisory	8 hrs @ \$85=	\$ 680	Supervisory	10 hrs @ \$140=	\$1,400
	Staff	4 hrs @ \$97 = \$388	Staff	4 hrs @ \$70=	\$ 280	Staff	10 hrs @ \$125=	\$1,250
			Other	2 hrs @ \$50=	\$ 100	Clerical	2 hrs @ \$100=	\$ 200
						Out of Pocket		\$ 300
		15 hrs \$2,114	Total	20 hrs	ć 2.010	Total	28 hrs	ć4 420
2014	Davids and				\$ 2,010			\$4,430
2014	<del></del>	1 hr @ \$215 = \$215	Partners	2 hrs @ \$185=	\$ 370	Partners	2 hrs @ \$275=	\$ 550
	Managers	3 hrs @ \$192 = \$576	Managers	4 hrs @ \$145=	\$ 580	Managers	4 hrs @ \$190=	\$ 760
	Supervisory	7 hrs @ \$141 = \$987	Supervisory	8 hrs @ \$85=	\$ 680	Supervisory	10 hrs @ \$145=	\$1,450
VA = 18 - 19 - 19 - 19 - 19 - 19 - 19 - 19 -	Staff	4 hrs @ \$100 = \$400	Staff	4 hrs @ \$70=	\$ 280	Staff	10 hrs @ \$130=	
			Other	2 hrs @ \$50=	\$ 100	Clerical	2 hrs @ \$105=	\$ 210
						Out of Pocket		\$ 300
		15 hrs \$2,178	Total	20 hrs	\$ 2,010	Total	28 hrs	\$4,570
Five-Year Total	**************************************	75 hrs \$10,329		100 hrs	\$10,050	AA-A1-A	140 hrs	\$21,450
Average Hourly Rate		\$137.72	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	and a first of the	\$100.50			\$153.21
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NAME	Plante & Moran, PLLC		Rehman Robson			Baker Tilly Virchow Krause, LLP			
ADDRESS	Southfield, MI		Troy, MI			Milwaukee, WI			
			A		······································	A.A.A.A.A.A.A.A.A.			
OPC									
2010	Partners	5 hrs @ \$197 = \$985		10 hrs @ \$185=	\$ 1,850	Partners	3 hrs @ \$255=	\$ 765	
	Managers	12 hrs @ \$176 = \$2,112	Managers	15 hrs @ \$145=	\$ 2,175	Managers	6 hrs @ \$170=	\$1,070	
	Supervisory	27 hrs @ \$129 = \$3,483	Supervisory	30 hrs @ \$85=	\$ 2,550	Supervisory	30 hrs @ \$125=	\$3,750	
	Staff	23 hrs @ \$91 = \$2,093	Staff	20 hrs @ \$70=	\$ 1,400	Staff	30 hrs @ \$110=	\$3,300	
			Other	5 hrs @ \$50=	\$ 250	Clerical	2 hrs @ \$85=	\$ 170	
	Percentantian and a second of the second and the se					Out of Pocket		\$ 500	
		67 hrs \$8,673	}	80 hrs	\$8,225	Total	71 hrs	\$9,505	
						V			
2011	Partners	5 hrs @ \$197 = \$985	Partners	10 hrs @ \$185=	\$ 1,850	Partners	3 hrs @ \$260=	\$ 780	
	Managers	12 hrs @ \$176 = \$2,112	2 Managers	15 hrs @ \$145=	\$ 2,175	Managers	6 hrs @ \$175=	\$1,050	
	Supervisory	27 hrs @ \$129 = \$3,483	Supervisory	30 hrs @ \$85=	\$ 2,550	Supervisory	30 hrs @ \$130=	\$3,900	
	Staff	23 hrs @ \$91 = \$2,093	Staff	20 hrs @ \$70=	\$ 1,400	Staff	30 hrs @ \$115=	\$3,450	
			Other	5 hrs @ \$50=	\$ 250	Clerical	2 hrs @ \$90=	\$ 180	
						Out of Pocket		\$ 500	
		67 hrs \$8,673	Total	80 hrs	\$ 8,225	Total	71 hrs	\$9,860	
2012	Partners	5 hrs @ \$203 = \$1,015	Partners	10 hrs @ \$185=	\$ 1,850	Partners	3 hrs @ \$265=	\$ 795	
	Managers	12 hrs @ \$181 = \$2,172	Managers Managers	15 hrs @ \$145=	\$ 2,175	Managers	6 hrs @ \$180=	\$1,080	
	Supervisory	27 hrs @ \$133 = \$3,591	Supervisory	30 hrs @ \$85=	\$ 2,550	Supervisory	30 hrs @ \$135=	\$4,050	
	Staff	23 hrs @ \$94 = \$2,162	Staff	20 hrs @ \$70=	\$ 1,400	Staff	30 hrs @ \$120=	\$3,600	
			Other	5 hrs @ \$50=	\$ 250	Clerical	2 hrs @ \$95=	\$ 190	
						Out of Pocket		\$ 500	
		67 hrs \$8,940	Total	80 hrs	\$ 8,225	Total	71 hrs	\$10,215	

NAME	1	Plante & Moran, PLLC			Rehman Robson			Baker Tilly Virchow	Krause, LLP	
ADDRESS		Southfield, MI			Troy, MI			Milwaukee, WI		
	2013	Partners	5 hrs @ \$209	) = \$1,045	Partners	10 hrs @ \$185=	\$ 1,850	Partners	3 hrs @ \$270=	\$ 810
		Managers	12 hrs @ \$18	6 = \$2,232	Managers	15 hrs @ \$145=	\$ 2,175	Managers	6 hrs @ \$185=	\$ 1,110
		Supervisory	27 hrs @ \$13	7 = \$3,699		30 hrs @ \$85=	\$ 2,550	Supervisory	30 hrs @ \$140=	\$ 4,200
		Staff	23 hrs @ \$97	= \$2,231	Staff	20 hrs @ \$70=	\$ 1,400	Staff	30 hrs @ \$125=	\$ 3,750
			, , , , , , , , , , , , , , , , , , , ,	PPPRVIL POPE A A A A A A A A A A A A A A A A A A A	Other	5 hrs @ \$50=	\$ 250	Clerical	2 hrs @ \$100=	\$ 200
		197			,	/ / / / / / / / / / / / / / / / / / /		Out of Pocket		\$ 500
			67 hrs	\$9,307	Total	80 hrs	\$ 8,225	Total	71 hrs	\$10,570
	2014	Partners	5 hrs @ \$215	= \$1,075	Partners	10 hrs @ \$185=	\$ 1,850	Partners	3 hrs @ \$275=	
		Managers	12 hrs @ \$192	= \$2,304	Managers	15 hrs @ \$145=	\$ 2,175	Managers	6 hrs @ \$190=	\$ 1,140
		Supervisory	27 hrs @ \$168	= \$3,807	Supervisory	30 hrs @ \$85=	\$ 2,550	Supervisory	30 hrs @ \$145=	\$ 4,350
		Staff	23 hrs @ \$100	= \$2,300	Staff	20 hrs @ \$70=	\$ 1,400	Staff	30 hrs @ \$130=	
					Other	5 hrs @ \$50=	\$ 250	Clerical	2 hrs @ \$105=	\$ 210
						**************************************	WARRANA A AND THE REST OF THE	Out of Pocket		\$ 500
	VAL.		67 hrs	\$9,486	Total	80 hrs	\$ 8,225	Total	71 hrs	\$10,925
	•						·····		- III	****
	Five-Year Total	1,240,440	355 hrs	\$45,079		400 hrs	\$41,125		355 hrs	\$51,075
	Average Hourly Rate			\$134.56			\$102.81	NA PARAMETER AND		\$143.87
	FIVE YEARS	1,000,000								
	Rochester Hills		3525 hrs	\$404,043		3500 hrs	\$370,500		2250 hrs	\$356,625
	ОРС		75 hrs	\$10,329		100 hrs	\$10,050	48/4/88/	140 hrs	\$21,450
	RARA	P/A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-	335 hrs	\$45,079		400 hrs	\$41,125		355 hrs	\$51,075
	TOTAL		3935 hrs	\$459,451	<del>}</del>	4000 hrs	\$421,675		A-8	\$429,150
	Average Hourly Rate			\$116.76			\$105.42	7.7.7.		\$156.34
Exceptions		////						Fees based on audit	of one major Federal	
		2,000			AND THE PROPERTY OF THE PROPER	tachin a faring a far		program	. Or one major recetat	

NAME	Abraham & Gaffney, P.C.	Andrews Hooper & Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, MI	Auburn Hills, MI	Bingham Farms
Years in Business	19 years	17 years	35 years
icensed to Practice in State of Michigan	Yes	Yes	
Historical Narrative	Main audit partner has 27 yrs of exp provding prof	Founded in 1993 by 3 partners in Saginaw & Lansing	35 years of experience providing financial
	financial & compliance auditing services & has	offices of Ernest & Young with team of 26.	and compliance audits and performing other
	concentrated 100% on govt and nonprofit orgs.	Broadened footprint w/ offices in AH and Bay City.	audit services for private and public sector
	Formed in 1991; grown from 10 audit clients to	In Jan 2003 added Grand Rapid and 2009 Midland.	entities
	over 200 current audit clients.	Today team of 200 w/ full suite of prof services to	
·		clients throughout Mich & beyond. Three affiliated	
		companies: AHP Benefits LLC, AHP Consulting LLC	·
		and AHP Financial Services Inc.	
ublic Sector Clients	Have served 150 govt organizations.	Novi, Central Michigan University, Saginaw	City of Ecorse 7/08 - 10/09
	City of Ferndale	Valley State University, Oakland University,	Pontiac Housing Commission 8/09-current
1	City of Ann Arbor	Michigan Unemployment, Beaverton, Gladwin,	Detroit Public Schools 08/08-12/08
	City of St Clair	Gladwin County and Clare	,
	Sanilac County		
	Taylor School District		100 100 100 100 100 100 100 100 100 100
	Ionia County		
	Shiawassee County		
	Bruce Township		
	Lansing Charter Township		
Iunicipal Clients	St. Johns, DeWitt, Portland, Corunna, Ionia,	20 municipal clients	Firm performs financial and compliance audits
	Laingsburg, Montrose, Fenton, St. Clair,		for 3 public housing agencies
	Albion, Linden, Ann Arbor, Mason, Pleasant Ridge,		
	Douglas, Ferndale, Springfield		

NAME	Abraham & Gaffney, P.C.	Andrews Hooper & Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, MI	Auburn Hills, MI	Bingham Farms
Public Sector References Served within the	City of Ferndale 1 year	Michigan Unemployment - 2004 to present	City of Ecorse-performed financial &
last 3 years	City of Ann Arbor 3 years	Oakland University - 1994-2003; 2007 to present	compliance audit agreed upon procedures
	St. Clair 2 years	City of Clare - Over 10 years	Det Pub Schools, financial & compliance audit
	Sanilac County 7 years	City of Beaverton - Over 10 years	Highland Park Housing Commission- financial
	Taylor School District 4 years	Gladwin County - Over 10 years	stmt & Compliance audit
			Pontiac Housing Commission-financial stmt &
		·	compliance audit
Full Time Employees	29 employees	Over 100 employees	12 employees
Part Time Employees	4 employees	Typicially few admin professionals & interns	6 employees
CPA's	14 CPA's	Approximately 60 CPA's	8 CPS's
Employess in Govt Section	18 employees	Essentially all employees work on govt engagements	7 employees
Resources	Staff works 100% in govt and nonprofit environ-	Hitchcock, CPA, Partners, AH, Engagement Executive	Marin, Sr. Partner, US Dept Education
	ment. Work on numerous types of govt organizations	Moore, CPA, Partner, AHP Saginaw, Independent	CPA in MI, Appts & Boards
	as counties, cities, villages, schools, townships,	Review Partner - 20 years	Meyers, Audit Partner, CPA, Govt & Retirement
	special purpose govts and understand the operations	Gwizdala, CPA,. Sr Mgr, AHP Midland, Engagement	23 yrs experience w/ firm
	of these other govts.	Sr Mgr, over 10 years	Gallaher, Federal Accting/Audit Director,
		Jiles, CPA, Mgr, AHP Aub Hills, Engagement Mgr	20 yrs w/ firm, US Dept Interior; National
		8 years	Park Service
		Soule, CPA,CFE-Sr Acct, AH, Engagemt Senior-4 yrs	
Experience submitting Comprehensive Annual	Assisted many clients with preparation of CAFR	AHP personnel have assisted various entities in	No
Financial Reports to GFOA	financial statms for submission to GFOA for the	meeting the disclosure requiremetns in order to	
	certificate. Review principal was City Treasurer	receive the Cert of Achievement & meeting	
	for St. Johns and received GFOA certificate.	reporting requirements	

NAME	Abraham & Gaffney, P.C.	Andrews Hooper & Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, MI	Auburn Hills, MI	Bingham Farms
Management of municipal auditors/consultan	t Audit staff is supervised by a senior auditor or	Five levels of professional staff including	Each auditor/consultant is required to attend
	manager and in some cases directly supervised by	Partners, Senior Mgrs, Managers, Seniors and	govt CPE classes annually
	a principal to assure the quality of the audit work.	Staff	
	Managers and principals spend considerable time		
	in the field to asure the quality of the audit work.		
	All final work product is further reviewed by an		
	independent princpal to assure quality.		
Current w/ laws, standards, pronouncements	Subscribes to many services and publications	Professional staff attends various trainings	Journal of Accountancy
P A A MANAGAMA	(PPC, GASB Stmts, GAQC website, State of Michigan	and firm subscribes to several industry	Emails on current topis from AICPA
	Audit Guides, etc) to keep up to date on upcoming	publications	
	changes in accting and other standards related to		
	govt orgs. Info is disseminated to audit staff		·
Participation in municipal finance	Michigan Committee on Govt Accounting and	Several members of professional staff participate	Association of Govt Accountants
organizations	Auditing. Attend, presenters and/or exhibitors at	in the Michigan Govt Finance Officers Assn. Stay	
	other municipal finance organizations as Mich Twp	current on govt auditing requirements through	
	Assn, MML, Mich School Bus Officials and County	participation in the Govt Audit Quality Center	-
	Treasurer's Assn		
Requirements for physical work conditions	Accommodate up to 4 audit staff, access to power &	Workspace for up to Findividuals a individuals	
requirements for physical work conditions	internet; read-only access to accting system and	Workspace for up to 5 individuals, wired internet	Access to internet and electrical outlets for
	data - terminal set up in auditors' room; may work	connection	at least 4 individuals
	beyond normal office hours		
	beyond normal office flours		
Contract	Engagement Letter	Engagement Letter	Engagement letter
Billing Procedures	Monthly progress billings	Progress billings as work is completed and a final	Invoices sumbitted semi-monthly
		bill upon completion and delivery of final reports	•

NAME		Abraham & Gaffn	ey, P.C.	1	Andrews Hooper & Pavlik P.L.C. Auburn Hills, MI				Martin, Arrington, Desai & Meyers, PC Bingham Farms			
ADDRESS		St Johns, MI/Roch	nester Hills, MI/E Lansing	, MI /								
COST PROPOSAL:							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Rochester Hills			×111=8		20-111-00-01-01-01-00-01-00-00-00-00-00-0		V.					
	2010	Partners	88 hrs @ \$160=	\$14,080	Partners	66 hrs @ \$149=	\$ 9,834	Partners	70 hrs @ \$150=	\$10,500		
					Managers	130 hrs @ \$99=	\$12,870	Managers	200 hrs @ \$125=	\$25,000		
		Supervisory	200 hrs @ \$80=	\$16,000	Supervisory	180 hrs @ \$77=	\$13,860	Supervisory	250 hrs @ \$90=	\$22,500		
	Technology and	Staff	340 hrs @ \$70=	\$23,800	Staff	272 hrs @ \$61=	\$16,592	Staff	240 hrs @ \$75=	\$18,000		
		Other	12 hrs @ \$55=	\$ 660	Expenses		\$ 2,500	AVER P. U. P. Andrew P. An				
									NATIONAL A Adult			
		Total	640 hrs	\$54,540	Total	648 hrs	\$55,656	Total	760 hrs	\$76,000		
	2011	Partners	88 hrs @ \$165=	\$14,520	Partners	66 hrs @ \$152=	\$10,032	Partners	70 hrs @ \$150=	\$10,500		
					Managers	130 hrs @ \$102=	\$13,260	Managers	200 hrs @ \$125=	\$25,000		
		Supervisory	200 hrs @ \$80=	\$16,000	Supervisory	180 hrs @ \$78=	\$14,040	Supervisory	250 hrs @ \$90=	\$22,500		
\		Staff	340 hrs @ \$75=	\$25,500	Staff	272 hrs @ \$63=	\$17,136	Staff	240 hrs @ \$75=	\$18,000		
		Other	12 hrs @ \$55=	\$ 660	Expenses		\$ 2,500					
				10 <del>-2-111-2</del>	***							
		T-1-1	C40 L	ÅEC 000		ndard rates for 2011 not						
		Total	640 hrs	\$56,680	Total	648 hrs	\$56,968	Total	760 hrs	\$76,000		
	2012	Partners	88 hrs @ \$165=	\$14,520	Partners	66 hrs @ \$155=	\$10,230	Partners	60 hrs @ \$160=	\$ 9,600		
,//// ₄ / ₄ / ₄ / ₄ / ₄			0001 0 40#		Managers	130 hrs @ \$105=	\$13,650	Managers	190 hrs @ \$130=	\$24,700		
	9	Supervisory	200 hrs @ \$85=	\$17,000	Supervisory	180 hrs @ \$79=	\$14,220	Supervisory	250 hrs @ \$95=	\$23,750		
		Staff	340 hrs @ \$75=	\$25,500	Staff	272 hrs @ \$65=	\$17,680	Staff	240 hrs @ \$80=	\$19,200		
	and the same of th	Other	12 hrs @ \$60=	\$ 720	Expenses		\$ 2,500	11.864746.66				
					*Sta	andard rates for 2012 no	t determined					
	property of the state of the st	Total	640 hrs	\$57,740	Total	648 hrs	\$58,280	Total	740 hrs	\$77,250		
									/////			
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and and Administration and an administration and the administration		IIII daawa II dalaa aa ah dalaa ka ah dalaa ka ah										

NAME	Abraham & Gaffne	ey, P.C.		Andrews Hooper	& Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC				
ADDRESS	St Johns, MI/Roch	ester Hills, MI/E Lansin	g, MI	Auburn Hills, MI			Bingham Farms			
2013	Partners	88 hrs @ \$165=	\$14,520	Partners	66 hrs @ \$158=	\$10,428	Partners	60 hrs @ \$165=	\$ 9,900	
			~~~	Managers	130 hrs @ \$107=	\$13,910	Managers	200 hrs @ \$130=	\$26,000	
	Supervisory	200 hrs @ \$85≃	\$17,000		180 hrs @ \$81 =	\$14,580	Supervisory	250 hrs @ \$95=	\$23,750	
	Staff	340 hrs @ \$80=	\$27,200	Staff	272 hrs @ \$67=	\$18,224	Staff	240 hrs @ \$80=	\$19,200	
	Other	12 hrs @ \$60=	\$ 720	Expenses	The state of the s	\$ 2,500	I	Α		
				*St	andard rates for 2013 no	t determined				
	Total	640 hrs	\$59,440	Total	648 hrs	\$59,642	Total	750 hrs	\$78,850	
2014	Partners	88 hrs @ \$165	\$14,520	Partners	66 hrs @ \$161=	\$10,626	Partners	50 hrs @ \$165=	\$ 8,250	
	(9,55) As		· · · · · · · · · · · · · · · · · · ·	Managers	130 hrs @ \$109=	\$14,170	Managers	200 hrs @ \$130=	\$26,000	
	Supervisory	200 hrs @ \$90=	\$18,000	Supervisory	180 hrs @ \$83=	\$14,940	Supervisory	240 hrs @ \$95=	\$22,800	
	Staff	340 hrs @ \$80=	\$27,200	Staff	272 hrs @ \$69=	\$18,768	Staff	260 hrs @ \$85=	\$22,100	
	Other	12 hrs @ \$60=	\$ 720		11/					
	Total	640 hrs	\$60,440	Total	648 hrs	\$61,004	Total	750 hrs	\$79,150	
				*St	andard rates for 2014 no	t determined	AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA			
Five-Year Total		2700 hrs	\$288,840		3240 hrs	\$291,550		3760 hrs	\$387,250	
Average Hourly Rate	11 11 11 11 11 11 11 11 11 11 11 11 11	11.00	\$106.98		- ALLIAM AAA	\$89.98		0,00,00	\$102.99	
		//\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		\$100 may 1,000 may 1					7102.33	
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	44/44/4									

NAME	Abraham & Gaffney, P.C.				Andrews Hooper	· & Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC				
ADDRESS		St Johns, MI/Roch	ester Hills, MI/E Lansing	, MI Auburn Hills, MI				Bingham Farms			
	RARA	//		***************************************							
	2010	Partners	5 hrs @ \$160=	\$ 800	Partners	2 hrs @ \$149=	\$ 298	Partners	2 hrs @ \$150=	\$ 500	
**************************************					Managers	5 hrs @ \$99=	\$ 495	ļ:	3 hrs @ \$125=	\$ 375	
		Supervisory	16 hrs @ \$80=	\$ 1,280		10 hrs @ \$77=	\$ 770		7 hrs @ \$90=	\$ 630	
		Staff	12 hrs @ \$70=	\$ 840	Staff	9 hrs @ \$61=	\$ 549		9 hrs @ \$75=	\$ 675	
		Other	2 hrs @ \$55=	\$ 110					-	A	
		Total	35 hrs	\$ 3,030	Total	26 hrs	\$ 2,112	Total	21 hrs	\$ 1,980	
<u></u>	2011	Partners	5 hrs @ \$165=	\$ 825	·	2 hrs @ \$152=	\$ 304		2 hrs @ \$150=	\$ 300	
Val.W14.4974		7	1000 10		Managers	5 hrs @ \$102=	\$ 510		3 hrs @ \$130=	\$ 390	
		Supervisory	16 hrs @ \$80=	\$ 1,280	·	10 hrs @ \$78=	\$ 780	ļ-vv.	7 hrs @ \$95=	\$ 665	
		Staff	12 hrs @ \$75=	\$ 900	Staff	9 hrs @ \$63=	\$ 567	<u> </u>	9 hrs @ \$80=	\$ 720	
		Other	2 hrs @ \$55=	\$ 110			~~~	4			
		, , , , , ,	***************************************		*St	andard rates for 2011 no	ot determined				
AND THE RESERVE OF TH		Total	35 hrs	\$ 3,115	Total	26 hrs	\$ 2,161	Total	21 hrs	\$ 2,075	
41474	2012	Partners	5 hrs @ \$165=	\$ 825	Partners	2 hrs @ \$155=	\$ 310	Partners	2 hrs @ \$160=	\$ 300	
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Managers	5 hrs @ \$105=	\$ 525	Managers	3 hrs @ \$130=	\$ 390	
		Supervisory	16 hrs @ \$85=	\$ 1,360	Supervisory	10 hrs @ \$79=	\$ 790	Supervisory	7 hrs @ \$95=	\$ 665	
		Staff	12 hrs @ \$75=	\$ 900	Staff	9 hrs @ \$65=	\$ 585	Staff	9 hrs @ \$80=	\$ 720	
		Other	2 hrs @ \$60=	\$ 120							
		VI = 1.00 - 1.00			*St	andard rates for 2012 no	ot determined		·		
		Total	35 hrs	\$ 3,205	Total	26 hrs	\$2,210	Total	21 hrs	\$ 2,095	
				·							
								VVII.4WW.a.H		4,000	
					P. P. P. Barrier M. A. Barrier M.						
			<u> </u>								

NAME	Abraham & Gaffney			Andrews Hooper	& Pavlik P.L.C.	1	Martin, Arrington, Desai & Meyers, PC				
ADDRESS	St Johns, MI/Roches	ster Hills, MI/E Lansing,	MI	Auburn Hills, MI			Bingham Farms				
				8/8///	V-/80041.00			The state of the s			
2013	B Partners	5 hrs @ \$165=	\$ 825	Partners	2 hrs @ \$158=	\$ 316	Partners	2 hrs @ \$165=	\$ 330		
				Managers	5 hrs @ \$107=	\$ 535	Managers	3 hrs @ \$130=	\$ 390		
	Supervisory	16 hrs @ \$85=	\$ 1,360	Supervisory	10 hrs @ \$81=	\$ 810	Supervisory	7 hrs @ \$95=	\$ 665		
	Staff	12 hrs @ \$80=	\$ 960	Staff	9 hrs @ \$67=	\$ 603	Staff	9 hrs @ \$80=	\$ 720		
	Other	2 hrs @ \$60=	\$ 120	······································					POVA		
				*Sta	andard rates for 2013 not	determined			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	Total	35 hrs	\$ 3,265	Total	26 hrs	\$ 2,264	Total	21 hrs	\$ 2,105		
2014	Partners	5 hrs # \$165=	\$ 825	Partners	2 hrs @ \$161=	\$ 322	Partners	2 hrs @ \$165=	\$ 330		
				Managers	5 hrs @ \$109=	\$ 545	Managers	3 hrs @ \$130=	\$ 390		
	Supervisory	16 hrs @ \$90=	\$ 1,440	Supervisory	10 hrs @ \$122=	\$ 830	Supervisory	7 hrs @ \$95=	\$ 665		
	Staff	12 hrs @ \$80=	\$ 960	Staff	9 hrs @ \$69=	\$ 621	Staff	9 hrs @ \$80=	\$ 720		
	Other	2 hrs @ \$60=	\$ 120		100 / 200 / Amadaman			*	7,		
		I VANCOURING		*Sta	andard rates for 2014 not	determined			\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.		
	Total	35 hrs	\$ 3,345	Total	26 hrs	\$ 2,318	Total	21 hrs	\$ 2,105		
									- / / · · · · · · · · · · · · · · · · ·		
Five-Year Total		175 hrs	\$15,960		130 hrs	\$11,065		105 hrs	\$10,360		
Average Hourly Rate			\$91.20	//////////////////////////////////////		\$85.12			\$98.66		
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				The state of the s	- TYPE // / /				W. A. L. C.		
							11-5/5/1/4				
The state of the s				F887F3/F88416A	0.007						
		V = 8-2 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		1,000 11 1,17,40, 11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			, , , , , , , , , , , , , , , , , , ,				

NAME	Abraham & Gaffney, P.C.				Andrews Hooper & Pavlik P.L.C.				Martin, Arrington, Desai & Meyers, PC			
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, M				ЛІ Auburn Hills, MI				Bingham Farms			
Para turning and the second se	200											
	OPC 2010	Partners	15 has @ \$150	ć 3 FC0	N	21	4 000					
	2010	Partners	16 hrs @ \$160=	\$ 2,560	Partners	2 hrs @ \$149=	\$ 298	Partners	5 hrs @ \$150=	\$ 750		
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		70.1 0 600	4	Managers	5 hrs @ \$99=	\$ 495	Managers	15 hrs @ \$125=	\$1,875		
		Supervisory	52 hrs @ \$80=	\$4,160	Supervisory	10 hrs @ \$77=	\$ 770	Supervisory	30 hrs @ \$90=	\$2,700		
	-	Staff	40 hrs @ \$70=	\$2,800	Staff	9 hrs @ \$61=	\$ 549	Staff	45 hrs @ \$75=	\$3,375		
		Other	4 hrs @ \$55=	\$ 220	-	1/						
		Total	112 hrs	\$ 9,740	Total	26 hrs	\$ 2,112	Total	105 hrs	60.700		
	2011	Partners	16 hrs @ \$165=	\$ 2,640	Partners	2 hrs @ \$152=	\$ 304	Partners		\$8,700		
		- Cartiful	101113 @ \$103~	7 2,040	Managers	5 hrs @ \$102=		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5 hrs @ \$150=	\$ 750		
		Supervisory	52 hrs @ \$80=	\$ 4,160	Supervisory	10 hrs @ \$78=	\$ 510 \$ 780	Managers	15 hrs @ \$130=	\$1,950		
		Staff	40 hrs @ \$75=	\$ 3,000	Staff	9 hrs @ \$63=	<u>-</u>	Supervisory	30 hrs@ \$95=	\$2,850		
		Other	4 hrs @ \$55=	\$ 3,000	Stail	3 III 5 @ 303=	\$ 567	Staff	40 hrs @ \$80=	\$3,200		
		Other	4 III3 @ \$33-	<i>ې ک</i> ړن		P H*/A#Announce				·/		
					*Sta	andard rates for 2011 no	ot determined					
777/20/20/20/20/20/20/20/20/20/20/20/20/20/		Total	112 hrs	\$10,020	Total	26 hrs	\$ 2,161	Total	100 hrs	\$8,750		
	2012	Partners	16 hrs @ \$165=	\$ 2,640	Partners	2 hrs @ \$155=	\$ 310	Partners	5 hrs @ \$160=	\$ 800		
					Managers	5 hrs @ \$105=	\$ 525	Managers	15 hrs @ \$130=	\$1,950		
		Supervisory	52 hrs @ \$85=	\$ 4,420	Supervisory	10 hrs @ \$79=	\$ 790	Supervisory	30 hrs @\$95=	\$2,850		
		Staff	40 hrs @ \$75=	\$ 3,000	Staff	9 hrs @ \$65=	\$ 585	Staff	40 hrs @ \$80=	\$3,200		
14 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A		Other	4 hrs @ \$60=	\$ 240	- Charles			7-7-1-11				
		**************************************			*Sta	andard rates for 2012 no	t determined		P1			
**************************************		Total	112 hrs	\$10,300	Total	26 hrs	\$2,210	Total	100 hrs	\$8,800		
						, , , , , , , , , , , , , , , , , , ,						
A-1-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-			***************************************		1,00			7745 / Indian /				
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NAME	Abraham & Gaffne		Andrews Hooper & Pavlik P.L.C.			Martin, Arrington	Desai & Meyers, PC	-			
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, MI			Auburn Hills, MI			Bingham Farms				
2013	Partners	16 hrs @ \$165=	\$ 2,640	Partners	2 hrs @ \$158=	\$ 316	Partners	5 hrs @ \$165=	\$ 82		
				Managers	5 hrs @ \$107=	\$ 535	Managers	15 hrs @ \$130=	\$1,95		
	Supervisory	52 hrs @ \$85=	\$ 4,420	Supervisory	10 hrs @ \$81=	\$ 810	Supervisory	30 hrs @ \$95=	\$2,85		
	Staff	40 hrs @ \$80=	\$ 3,200	Staff	9 hrs @ \$67=	\$ 603	Staff	40 hrs @ \$80=	\$3,20		
	Other	4 hrs @ \$60=	\$ 240								
	/F			*Sta	indard rates for 2013 not	determined	4		MARKET		
	Total	112 hrs	\$10,500	Total	26 hrs	\$ 2,264	Total	100 hrs	\$8,82!		
2014	Partners	16 hrs @ \$165=	\$ 2,640	Partners	2 hrs @ \$161=	\$ 322	Partners	5 hrs @ \$165=	\$ 82		
				Managers	5 hrs @ \$109=	\$ 545	Managers	15 hrs @ \$130=	\$1,950		
Pro-	Supervisory	52 hrs @ \$90=	\$ 4,680	Supervisory	10 hrs @ \$122=	\$ 830	Supervisory	30 hrs @ \$95=	\$2,850		
	Staff	40 hrs @ \$80=	\$ 3,200	Staff	9 hrs @ \$69=	\$ 621	Staff	40 hrs @ \$85=	\$3,400		
	Other	4 hrs @ \$60=	\$ 240		A1-1-1		70-7				
				*Sta	ndard rates for 2014 not	determined					
	Total	112 hrs	\$10,760	Total	26 hrs	\$ 2,318	Total	100 hrs	\$9,025		
Five-Year Total		560 hrs	Ć10 7C0				7	,			
Average Hourly Rate	1 A	JOU NIS	\$10,760 \$91.64		130 hrs	\$11,065	PAN	505 hrs	\$44,100		
		***************************************	Ψυπ.υτ			\$85.12			\$87.33		
FIVE YEARS				W. W				V444444			
Rochester Hills		2700 hrs	\$288,840		3240 hrs	\$291,550	,	3760 hrs	\$387,250		
RARA		175 hrs	\$15,960		130 hrs	\$11,065	VIII A	105 hrs	\$10,360		
ОРС		560 hrs	\$51,320		130 hrs	\$11,065		505 hrs	\$44,100		
TOTAL		3435 hrs	\$356,120		3500 hrs	\$313.680		4370 hrs	\$441,710		
Average Hourly Rate			\$103.67	///		\$89.62		1070 HIS	\$101.08		
Exceptions				, , , , , , , , , , , , , , , , , , ,					~~		