



Attachment A

AUDIT WORK COST PROPOSAL FORM

Service	FY 2013/14	FY 2014/15	FY 2015/16
Audit and Related Reports	\$42,120	\$43,384	\$44,685
Preparation of Financial Statements	\$2,500	\$2,575	\$2,652
Single Audit and Related Reports*	\$5,000	\$5,150	\$5,305
Total for Fiscal Year (not-to-exceed)	\$49,620	\$51,109	\$52,642

*Includes up to two major programs. \$2,500 fo each additional major program

Name of Firm Lance Soll & Lunghard, LLP

Authorized Signature 

Name of Authorized Person Richard K. Kikuchi

Title Partner

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Attachment B

ESTIMATE OF COST

Hourly Billing Rates for Engagement

Auditors Standard Hourly Billing Rates			
POSITION	FY 2013/14	FY 2014/15	FY 2015/16
Partner	\$220	\$227	\$233
Manager	\$150	\$155	\$159
Senior Accountant	\$120	\$124	\$127
Staff Accountant	\$100	\$103	\$106
Clerical	Included	Included	Included

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