

**SEALED DOLLAR COST BID  
PROPOSAL FOR  
ANNUAL FINANCIAL AUDIT FOR CPRB  
RFP# CPR11018**

**Attachment C: Cost Sheet  
(Fee Proposal for Professional Services)**

Submitted by:

John M. Guido, CPA, P.L.L.C. Member  
Arnett & Foster, P.L.L.C.  
Certified Public Accountants  
101 Washington Street, East  
Charleston, West Virginia 25329  
Phone: (304)346-0441  
Fax: (304)346-8333  
e-mail: john.guido@afnetwork.com

Vendor (Firm) Signature: *Arnett & Foster, P.L.L.C.*

Contact Signature: *John M. Guido*

May 2, 2011



# Attachment C: Cost Sheet

Cost information below as detailed in the Request for Proposal and submitted in a separate sealed envelope. Cost should be clearly marked.

## COST QUOTE FOR AUDIT SERVICES

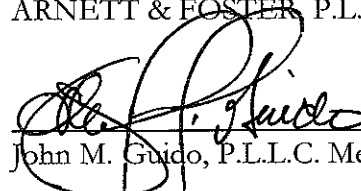
<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>	<u>Cost (Fee)</u>
P.L.L.C. Members	189 X	\$ 205.00 =	\$ 38,745.00
Managers	135 X	110.00 =	14,850.00
Supervisory Staff	310 X	80.00 =	24,800.00
Senior Associate	174 X	70.00 =	12,180.00
Associate	206 X	65.00 =	13,390.00
Clerical Administrative Support	<u>23 X</u>	45.00 =	<u>1,035.00</u>
Total all-inclusive fee for audit	<u>1,037</u>		<u>\$ 105,000.00</u>

## COST QUOTE FOR ADDITIONAL ACCOUNTING AND AUDITING CONSULTING SERVICES

<u>Classification</u>	<u>Hourly Rate</u>
P.L.L.C. Members	<u>\$ 205.00</u>
Managers	<u>\$ 110.00</u>
Supervisory Staff	<u>\$ 80.00</u>
Senior Associate	<u>\$ 70.00</u>
Associate	<u>\$ 65.00</u>
Clerical Administrative Support	<u>\$ 45.00</u>

Our fees for services as outlined in the Technical Proposal for the year ended June 30, 2011, is presented above. If additional services outside the scope of the RFP are required, we will meet with appropriate CPRB personnel to obtain approval before fees are incurred at the rates quoted for such additional accounting and auditing consulting services.

ARNETT & FOSTER P.L.L.C.

  
John M. Guido, P.L.L.C. Member

May 2, 2011  
Date Signed

