



CITY OF MOBILE, ALABAMA

REQUEST FOR PROPOSALS (RFP) 5819

FOR

AUDIT SERVICES

FISCAL YEARS ENDING

SEPTEMBER 30, 2023, 2024, 2025, 2026 AND 2027

I. INTRODUCTION

A. General Information

1. The City of Mobile, Alabama (City) is requesting proposals from qualified firms of certified public accountants to audit its financial statements, and provide other professional financial services, for the fiscal years ending September 30, 2023, 2024, 2025, with options to renew for fiscal years ending September 30, 2026 and 2027. **This RFP amends and replaces previous City of Mobile RFP 5812 due to personnel changes and amended requirements.**
2. The audits are to be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S Government Accountability Office's (GAO) *Government Auditing Standards*. The City publishes its financial statements in the form of a Annual Comprehensive Financial Report (ACFR) and is subject to all applicable standards of the Governmental Accounting Standards Board.
3. The City will not reimburse responding firms for any expenses incurred in preparing proposals in response to this request.
4. **To be considered, one original paper copy, three paper copies, and one electronic (flash drive or CD) of the proposal must be received by the City of Mobile Comptroller by no later than 4:00 p.m. local time on Friday, July 14, 2023:**

Hand delivery:

CITY OF MOBILE RFP 5819, AUDIT SERVICES
City of Mobile Accounting Department
Attn: Donna Bryars, Comptroller
Celia Sapp, Interim Director of Finance
205 Government Street
4th Floor, South Tower
Mobile, AL 36644
DO NOT OPEN WITH REGULAR MAIL

Mail delivery:

CITY OF MOBILE RFP 5819, AUDIT SERVICES
City of Mobile Accounting Department
Attn: Donna Bryars Comptroller



Celia Sapp, Interim Director of Finance
P.O. Box 1827
Mobile, AL 36633
DO NOT OPEN WITH REGULAR MAIL

5. Proposers are to use their best judgment in interpreting the City's requirements and drafting a responsive proposal. Absent error or misstatement in this RFP, the City does not expect to provide additional detail or clarification regarding the City's requirements or background information in response to questions. That said, questions regarding this Request for Proposals (RFP) must be in writing via email to Purchasing@CityofMobile.org and received by 4:00 p.m. local, Friday, June 30, 2023. The City may in its sole discretion reply or not reply to any questions or issue an Addendum to this RFP responsive to questions received. This RFP and any addenda may be found at www.CityofMobile.org/bids. Proposers are responsible for monitoring this site for any potential addenda the City may post.

6. The City reserves the right to reject any or all proposals submitted.

7. During the evaluation process, the City reserves the right, where it may serve its best interest, to request additional information or clarifications from proposers or to allow corrections of errors or omissions. At the discretion of the City, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

8. The City reserves the right to retain all proposals submitted. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the written contract between the City and the firm selected. To the extent any term in the engagement letter conflicts with or is inconsistent with a term in the written contract, the term in the contract will govern.

9. The City anticipates notification of the highest scoring firm by Monday, July 24, 2023, with contract award by August 17, 2023.

B. Term of Engagement: A three-year contract will be awarded, subject to annual renewal and recommendation of the Comptroller. The City reserves the right to cancel the contract during the three-year period for non-compliance or other cause. The City has the option to execute two additional one-year contracts with the firm, based on information in the original proposal, for the purpose of auditing fiscal years ending September 30, 2026 and 2027.

C. Subcontracting: Should any firm submitting a proposal consider subcontracting portions of the engagement, that fact must be clearly identified in the proposal along with the name of proposed subcontracting firms and clear explanation of expected use of subcontractors in the project. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the City.

II. ACCOUNTING SYSTEM AND FUNDS



A. Detailed information on the City and its fund structure can be found in the most recent Annual Comprehensive Financial Report (ACFR) available on the City's website (www.cityofmobile.org).

B. The City currently (fiscal year 2023) has a general fund expenditure & transfer budget of approximately \$298 million and a Capital Improvement Fund expenditures budget of approximately \$38.7 million. The accounting system is organized and operated on a fund basis. The accounting records for the General, Special Revenue, Capital Projects, and Debt Service funds are maintained using the modified accrual method of accounting. The accounting records for the Proprietary funds are maintained using the accrual method.

C. The City has currently identified three component units and has included such component units as part of the reporting entity in its ACFR.

D. The City also maintains account groups to establish accounting control and accountability for the City's general capital assets and infrastructure and the unmatured principal of its general long-term debt.

E. The budgeted revenue and appropriations are determined by using the basis of accounting that is appropriate for the fund involved. The budgeted amounts are those approved by the City Council, the General Fund budget being officially and legally adopted after a public hearing. Encumbrance accounting is employed as an extension of formal budgetary integration and is incorporated into the financial statements.

F. The City processed approximately 72,000 payroll direct deposit disbursements and approximately 55,000 accounts payable invoices (check, EFT, ACI, and credit cards) during the 2022 fiscal year.

G. All financial systems of the City are computerized utilizing Tyler Munis financial software. Reconciliation of balance sheet accounts, subsystems, and interfund transactions are performed monthly.

H. A federally required Single Audit will be needed and should be included in your proposal. The Single Audit is governed by Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). For fiscal year 2021, there were five major programs and total federal expenditures were \$58,532,007.

III. NATURE OF SERVICES REQUIRED

A. Financial Statement Audit

1. The City expects the selected firm to issue an unmodified opinion on the basic financial statements as of and for the year ended September 30th. If during the performance of the audit, the auditing firm concludes an unmodified opinion cannot be issued, the auditing firm must



promptly notify the Mayor and the Executive Director of Finance in writing, stating all such matters which preclude the issuance of an unmodified opinion.

2. Year-end closing of Accounts Payable will normally be completed by the last business day of October of the following fiscal year. Within fifteen business days of closing accounts payable, a trial balance will be submitted to the audit firm and City staff will begin preparing the Annual Comprehensive Financial Report (ACFR) based on the trial balance submitted to the audit firm.

3. By no later than the 21st of February of the following fiscal year, the City plans to have its financial staff prepare and submit to the audit firm an initial draft ACFR, copies of adjusting journal entries, and the adjusted trial balance to be audited.

4. Optional tasking: The City in its discretion may task the audit firm to prepare the ACFR instead of having City financial staff prepare the ACFR. The City would make any such decision and tasking in consultation with the audit firm when the City submits the end-of-year trial balance to the audit firm. The City's decision to task the audit firm with preparation of the ACFR will depend upon City staffing and capacity, audit firm expertise and capacity, and audit firm pricing.

5. Additional optional tasking: The City may task the audit firm with additional work, outside of the audits and reports described specifically in this RFP, relevant to the firm's expertise and availability and City's needs. This work may include assistance in the preparation of a federal tax return should the City seek elective payment for clean energy investment and production tax credits in accordance with the Inflation Reduction Act and IRS proposed regulations at 88 CFR 40528.

B. Auditing Standards to be Followed. The audit shall be made in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants. The audit shall also be made in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and, will accordingly, include such tests of the accounting records and such other auditing standards as you consider necessary in the circumstances.

C. Reports

1. The auditor shall work with the City to ensure the ACFR complies with GASB pronouncements and meets the requirements of the Government Finance Officers Association *Certificate of Achievement for Excellence in Financial Reporting* program.

2. The City also expects the selected firm to advise the City and act upon any newly issued accounting standards promulgated by the GASB and disclosure requirements that apply to the financial statements.



3. The selected audit firm will be expected to complete fieldwork and deliver any final proposed adjustments to the City by March 14th of the following fiscal year. The final audit report is expected to be completed and submitted to the City no later than March 21st.
4. The selected audit firm will evaluate the adequacy of the system of internal control and, where weaknesses are noted, make appropriate recommendations. A letter of recommendation will be submitted to the Mayor after completion of the audit and provide, as necessary, advice and counsel on matters having a significant effect on the financial operations of the City.

D. Single Audit

1. Due to the amount of federal and state grants, a Single Audit is required, and the Single Audit report is to be prepared separately from the ACFR and should include the applicable reports on compliance and internal control as required by Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”).
2. The Schedule of Expenditures of Federal Awards (SEFA) will be prepared by the City and submitted to the firm for audit no later than February 21st of the following fiscal year.
3. An electronic copy of the final report must be submitted to the City by March 21st of the following fiscal year. Twenty printed copies of the report must then be submitted to the City by April 15th.

E. Assistance

1. The Finance Department will provide the physical facilities needed for the audit engagement in Government Plaza. All financial records needed for the audit are housed and will be available at this location, except for the records related to the Civic Center, Convention Center, and Saenger Theater which are managed by ASM Global management personnel.
2. Several departments will be available to assist during the audit when needed: Accounting, Municipal Information Technology, Payroll, Finance, Legal, City Clerk, and Revenue. The Accounting Department will provide various reports such as reconciliations, work papers, payrolls, audit trails, monthly and annual financial data, capital project report, and fixed asset listings and transaction reports.

F. Other Considerations

1. The selected firm must have a current City of Mobile business license.
2. The selected firm must be an Equal Opportunity Employer.
3. The firm will be required to enter into a contract with the City that will require indemnification of the City, minimum insurance amounts in favor of the City, as well as additional terms required by State and local law.



4. Preliminary field work may begin after the award of the contract but due to budgetary constraints, no invoices should be submitted before October 1, 2023.
5. All audit adjustments must be approved by the Comptroller.
6. Working papers must be retained for at least three years. Further, the working papers must be made available for examination by authorized representatives of the cognizant Federal audit agency of the City of Mobile.
7. The firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review the working papers relating to matters of continuing accounting significance.

G. Invoicing and Payment.

1. City will pay the audit firm only the total amount for each of the tasks: General Audit, Single Audit, and, if tasked, ACFR Preparation.
2. The City will make regular progress payments at agreed upon intervals towards the cap amount based on hours of work completed and out-of-pocket expenses incurred towards completion of the task, and audit firm submission of invoices. Invoices will reflect unit pricing will be in accordance with the firm's cost proposal and must additionally reflect measurable accomplishment towards the completion of the relevant task.
3. The City may request additional tasking outside of the scope of the predefined tasks. In such case, the audit firm will invoice and City will pay at intervals agreed upon at the time of the tasking. All invoices will reflect unit pricing and work accomplished towards completion of the task.

IV. PROPOSAL REQUIREMENTS

A. Submission of Proposals: **Proposals must be received by 4:00 p.m. local on Friday, July 14, 2023, for a proposing firm to be considered.** Late submissions will not be considered. Questions regarding this RFP must be in writing via email to Purchasing@CityofMobile.org and must be received by 4:00 p.m. local on Friday, June 30, 2023. The City may at its sole discretion reply or not reply to any questions or issue an Addendum to this RFP responsive to questions received. This RFP and any addenda may be found at www.CityofMobile.org/bids. Proposers are responsible to monitor this site for any potential addenda the City may post.

B. Format: Provide one signed original, three duplicate paper copies, and one electronic copy on flash drive or CD.

C. Content: The purpose of the proposal is to demonstrate the qualifications, competence, and capacity of the firm seeking to undertake the independent audit of the City. The proposal should demonstrate the qualifications of the firm and particular staff assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements. As



such, the substance of the proposal will carry more weight than the form or manner of presentation, though order and required elements of presentation are specified below to facilitate City review and scoring. Proposals must include the following information in the order listed below:

1. Title Page to include:

- a. Firm Name
- b. Contact person name and contact information
- c. Date of proposal

2. Table of Contents

3. Transmittal Letter to include:

- a. A brief introduction to the firm.
- b. A brief understanding of the work to be completed.
- c. A statement that the proposal is a firm and irrevocable offer for a minimum of 60 days.

4. Firm Assertions, Qualifications, and Experience to include:

- a. General assertions.
 - (1) List any potential conflicts of interest or independence problems that would exist when providing services to the City.
 - (2) Include an affirmative statement that the firm is an Equal Opportunity Employer
 - (3) Include an affirmative statement that the firm and all key professional staff are properly licensed or registered to practice in the State of Alabama.
 - (4) Include an affirmative statement that the firm has a current City of Mobile business license.
 - (5) Include an affirmative statement that the firm is willing to enter into a contract with the City, with required insurance and indemnification provisions.
- b. Firm Qualifications and Experience



- (1) The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the location(s), number, and involvement level of staff not located in the primary office from which work would be performed, the number of professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be so employed on a part-time basis.
 - (2) Describe the range of activities performed by your firm such as auditing, accounting, tax service, or management services.
 - (3) Submit a copy of the report of the firm's most recent external quality control review, with a statement on whether that quality control review included review of specific government engagements.
 - (4) Disclose the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
 - (5) Describe the procedures that would be followed in the technical review of audit reports prior to their issuance by qualified personnel independent of the audit engagement personnel and inclusion of these procedures in the audit approach.
 - (6) Experience with Similar Government Entities. Identify the firm's current county and municipal auditing engagements and indicate which clients have been served within the last five years. These engagements should be ranked based on total staff hours. Indicate the scope of work, date, engagement partner, total hours, if GFOA Certificate of Achievement for Excellence in Financial Reporting was awarded, and the name and telephone number of the principal client contact.
 - (7) Experience with the Title 2 U.S. Code of Federal Regulations Part 200 federally required Single Audit of federal awards. Describe the experience and knowledge which your firm has in performing federally required Single Audits.
 - (8) Preparation of ACFRs and Municipal Tax Returns. Describe any experience the firm has in the preparation of ACFRs, especially noting any municipal experience. Briefly describe how the firm might approach the preparation of a municipal federal tax return and pre-filing registration.
- c. Partner, Supervisory, and Staff Qualifications and Experience
- (1) Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Alabama. Provide



information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of these audits.

(2) Provide as much information as possible regarding the number, qualification, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured. (Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.)

(3) Describe the roles of other staff who would be assigned including a brief description of their professional and governmental auditing experience. Any audit team changes must be made with personnel having comparable or better credentials to those listed in your proposal. (Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements.)

5. Specific Audit Approach: Describe the firm's work plan, including an explanation of the audit methodology to be followed, to perform the services outlined in the "Nature of Services Required" section of this document. In developing that work plan, reference should be made to such sources of information as the City's budget, ACFR, organizational charts, and other relevant information which can be found on the City's website. Include in the work plan the following information on the firm's audit approach:

- a. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- b. The extent and methodology for sampling techniques that is to be used in the financial statement and Single Audit engagement.
- c. Type and extent of analytical procedures to be used in the engagement
- d. Approach to be taken to gain and document an understanding of the City's internal control structure.
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- f. How the firm proposes to use City personnel to assist during the audit and indicate the approximate time requirement.



g. How the firm will assist City personnel in pursuance of the GFOA Certificate of Achievement for Excellence in Financial Reporting.

h. Whether and how the firm would prepare an ACFR if so tasked.

i. Additional information that will assist the City in evaluating the firm's specific audit approach.

6. Identification of Anticipated or Potential Audit Problems: Identify and describe any anticipated audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

7. Cost Proposal. Complete and submit Table 1 and 2 of Exhibit A (or a facsimile with the same information) with the firm's proposal. The City will use the fees included in these tables to evaluate comparative pricing, and to include in contract documents to support progress invoicing and payments and to budget potential additional tasking outside of the defined scope of work.

a. Table 1, Summary Schedule. Quote the fee for audit services for each of the proposed five fiscal years individually, broken down by tasking for the Financial Audit, the Single Audit, and the optional ACFR preparation. The total for each year should be an all-inclusive maximum price including all direct, indirect, and out-of-pocket costs for all of that fiscal year's three potential defined taskings.

b. Table 2, Rates by Partner, Manager, and Staff Level and the hours anticipated for each. Include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix A) that supports the total all-inclusive maximum price for the first year of engagement. These amounts will be used to document invoicing for both pre-defined and any additional optional tasks.

c. Table 2, Out-of-pocket expenses included in the maximum price. All estimated out-of-pocket expenses to be reimbursed should be presented in the format provided in the attachment. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. Additional expense reimbursements may be made at comparable rates for any additional optional tasks.

d. Rates for additional professional services. It may become necessary for the City to request the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work because of the specific recommendations included in any report listed on this engagement. Any such additional work agreed to shall be performed at the rates set forth in the schedule of fees and expenses included in the cost proposal of this RFP, upon receipt of a detailed price quote for any such work tasked and specific City approval of the quote.

8. Additional Information. Provide any other information which you believe will assist the City in making its selection.



V. EVALUATION AND SELECTION.

A. Proposals submitted will be evaluated by a points formula. The City reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal was selected.

B. Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory elements will have their proposals evaluated and scored for both technical qualifications and price.

C. Mandatory Elements. Firms must meet the following minimum requirements, and assert in the proposal that they will comply with the below requirements, for further scoring.

1. The firm must be independent.
2. The firm must be licensed to practice in Alabama.
3. The firm must adhere to the instruction in this request for proposal on preparing and submitting the proposal and provide the information required.
4. The firm must be an Equal Opportunity Employer and shall comply with all Federal, State, and local laws concerning nondiscrimination, including but not limited to City of Mobile Ordinance 14-030.
5. The firm will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be deemed in breach of the contract and shall be responsible for all damages resulting therefrom.
6. The firm must not currently be engaged in, nor will it engage in, any boycott of a person or entity based in or doing business with a jurisdiction with which the State of Alabama can enjoy open trade.
7. The firm must have and maintain a City of Mobile business license. The firm will also be required to register as a vendor with the City of Mobile before beginning contract performance.
8. The firm will indemnify and hold the City, its elected officials, agents, and employees, whole and harmless from all costs, liabilities, and claims for damages of any kind (including interest and attorneys' fees) arising in any way out of its negligent or intentional misconduct in the performance of this proposal and/or the activities of the firm, its principals, directors, agents, servants and employees in the performance of this proposal, for which the City is alleged to be liable. In the event that the City, through no fault of its own, is made a party to any lawsuit or legal proceeding arising in any way from the firm's negligent or intentional misconduct in the performance of this proposal or any activities conducted pursuant thereto, the firm agrees to pay all of the City's costs of defense, including but not limited to all attorneys' fees, court costs, expert witness fees and other expenses, through trial and, if necessary, appeal.



9. The firm will be required to carry insurance in the following minimum amounts, naming the City of Mobile as an additional insured, and to demonstrate evidence of such insurance to the City within five days of notification that firm is notified of the contract award.

a. General Liability Insurance – public liability including premises, products, and complete operations.

(1) Bodily injury liability: \$250,000 each person, \$500,000 each occurrence

(2) Property damage liability: \$100,000 each occurrence.

(3) Or, (in lieu of (1) and (2) above), Bodily injury and property damage combined: \$500,000 per occurrence

b. Comprehensive – Auto Liability Insurance including owned, non-owned, and hired vehicles.

(1) Bodily injury liability: \$250,000 each person, \$500,000 each occurrence

(2) Property damage liability - \$100,000 each occurrence.

(3) Or, (in lieu of (1) and (2) above), bodily injury and property damage combined: \$500,000 per occurrence

c. Statutory Workers Compensation.

d. Professional liability: \$1,000,000.

10. The firm must have completed and submit with their proposal a recent external quality control review, and must have a record of quality audit work of local governments.

D. Scoring Categories and Weighting.

1. Technical Quality, Experience, and Professional Services Resources (**Maximum Points – 75**)

a. Expertise and Experience (**25 points**): client references, experience from performing relevant engagements with similar sized entities, service quality from past engagements with the City of Mobile would all be considered.

b. Relevant ability to responsively address service needs and problems that could conceivably develop during the audit process including approach and ability to prepare the ACFR within needed timeframes (**25 points**)

c. Qualifications and continuity of personnel assigned to engagement (**10 points**)

d. Audit approach (**15 points**): ability to perform the engagement in a manner that meets the needs of the City including demonstrated ability to meet needed deadlines.

2. Price (**Maximum Points – 18**) **COST WILL NOT BE THE PRIMARY FACTOR IN SELECTING AN AUDIT FIRM.**



3. Local Vendor Preference (**7 points**). Demonstrating understanding of City of Mobile issues as well as maximum availability and responsiveness to the needs of the City is a key factor in our consideration. Firms whose primary office from which the work on this engagement is to be performed is located in the City of Mobile limits will have seven points added to their proposal score. Firms whose primary office from which the work on this engagement is to be performed is located in Mobile County or Baldwin County will have four points added to their proposal score.

E. Final Selection.

1. The City will score the proposals based upon staff evaluations and client recommendations. Final award will be made upon City Council approval and Mayor signature of a contract with the selected firm.
2. No work may begin, nor costs incurred until the contract has been approved by the City Council and executed by all parties.



APPENDIX A

Table 1

Summary Schedule of Professional Fees and Expenses

| Audit | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|------------------|----------------|----------------|----------------|----------------|----------------|
| Financial Audit | \$ | \$ | \$ | \$ | \$ |
| Single Audit | \$ | \$ | \$ | \$ | \$ |
| ACFR Preparation | \$ | \$ | \$ | \$ | \$ |
| TOTAL | \$ | \$ | \$ | \$ | \$ |

NOTE: The rate quoted should be the all-inclusive maximum price in dollars and should include all direct, indirect, and out-of-pocket costs.

Additional Comments:



APPENDIX A

Table 2

**Detail Schedule of Professional Fees and Expenses
For Fiscal Year 2022-23 Only**

| Financial Audit: | Hourly Rate | Total Hours | Total \$ |
|---|--------------------|--------------------|-----------------|
| Partners | \$ | | \$ |
| Managers | | | |
| Supervisory Staff | | | |
| Professional Staff | | | |
| Clerical Staff | | | |
| Other (Specify) | | | |
| SUBTOTAL | \$ | | \$ |
| Meals & Lodging | | | |
| Transportation | | | |
| Report preparation, word processing, and printing | | | |
| Other (Specify) | | | |
| TOTAL | \$ | | \$ |

| Single Audit: | Hourly Rate | Total Hours | Total \$ |
|---|--------------------|--------------------|-----------------|
| Partners | \$ | | \$ |
| Managers | | | |
| Supervisory Staff | | | |
| Professional Staff | | | |
| Clerical Staff | | | |
| Other (Specify) | | | |
| SUBTOTAL | \$ | | \$ |
| Meals & Lodging | | | |
| Transportation | | | |
| Report preparation, word processing, and printing | | | |
| Other (Specify) | | | |
| TOTAL | \$ | | \$ |