

**SUMMARY OF AUDIT BIDS**

<u>AUDIT FIRM</u>	<u>YEAR OF AUDIT</u>	<u>PRICE</u>	<u>TOTAL PROJECTED HOURS</u>	<u>ESTIMATED COST PER HOUR</u>
Abraham & Gaffney East Lansing, MI	2014	35,045	374	93.70
	2015	35,500		
	2016	36,000		
	2017	36,500		
Anderson & Tackman Kincheloe, MI	2014	34,000	552	61.59
	2015	34,500		
	2016	35,000		
	2017	35,500		
Rehmann Robson Cheboygan, MI	2014	34,650	400	86.63
	2015	34,650		
	2016	35,900		
	2017	36,500		
Gabridge & Co Grand Rapids, MI	2014	30,100	362	83.15
	2015	31,100		
	2016	32,100		
	2017	33,100		

We had also sent an RFP to Plante & Moran, who did not bid on our audit services.