



REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES

RFP Issuance Date: February 6, 2026

Proposal Submission Deadline: March 6, 2026

Millbrook Central School District Request for Proposals – Auditing Services

I. INTRODUCTION

A. General Information

The Millbrook Central School District (hereafter "the District") is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027, 2028, 2029, and 2030. These audits are to be performed in accordance with GAAS (Generally Accepted Auditing Standards), GAGAS (Government Auditing Standards), and the requirements of the New York State Education Department (NYSED).

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, one original plus five (5) copies of a proposal must be received by the Assistant Superintendent for Business and Personnel by 12:00 p.m. on **Friday, March 6, 2026**. The District reserves the right to reject any or all proposals submitted.

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

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless any and all such exceptions are clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

It is anticipated that the selection of a firm will be completed on or about **March 31, 2026**. Following the notification of the selected firm, it is expected a contract will be executed between both parties by **April 7, 2026**.

B. Term of Engagement

The contract period shall be for five (5) fiscal years. In accordance with **NYS Education Law §2116-a(3)(b)**, the District mandates the rotation of the lead audit partner or the partner responsible for reviewing the audit every five (5) years, subject to annual review and concurrence of the Board of Education of the Millbrook Central School District, and the annual availability of an appropriation.

The auditor, as well as the District, shall have the option to cancel the engagement for the audit year(s) 2026 through 2030, provided that 30 days written notice is given to the other party of the year in question.

C. Subcontracting

No subcontracting will be allowed without the express prior written consent of the District.

II. NATURE OF SERVICES REQUIRED

A. General

The District is seeking an opinion on the fair presentation of its basic financial statements in conformity with GAAP for the fiscal years ending June 30, 2026, 2027, 2028, 2029 and 2030. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

1. **Financial Audit:** Audit of all funds and account groups of the District.
2. **Extraclassroom Activity Fund:** Audit of the extraclassroom activity funds as required by NYSED.
3. **Single Audit:** Performance of a Single Audit in accordance with the provisions of the Uniform Guidance (2 CFR Part 200) if federal expenditures exceed the \$1,000,000 threshold.
4. **Verification of Data:** Verification of the ST-3 (Annual Financial Report) data for submission to NYSED.

C. Auditing Standards to be Followed

To meet the requirements of this request for proposal, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provision of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and other procedures considered necessary to enable an opinion to be expressed to render the required reports.

Audits must meet standards set by the AICPA, the Comptroller General of the United States, the NYS Office of the State Comptroller (OSC), and all regulations of the New York State Commissioner of Education, as appropriate.

D. Reports, Schedules and Other Communications to be delivered:

The auditor shall prepare and issue the following:

- Independent Auditor's Report on the Financial Statements.

- Report on Internal Control Over Financial Reporting.
- Management Letter containing findings and recommendations.
- Extraclassroom Activity Fund Report.

Audited financial statements to be prepared in accordance with generally accepted accounting principles.

The Audit is to be performed in accordance with generally accepted auditing standards and Government Auditing Standards (GAGAS), issued by the comptroller General of the United States. The auditor's report is to cover supplemental schedules and notes. The supplemental schedules are not considered necessary for the fair presentation of the general-purpose financial statements and must be reported by the auditor in accordance with Section 610.02 of SAS No. 29.

The amounts included in the audited financial statements are to agree in summary with the Annual Report (ST-3).

The auditor must submit a management letter, when applicable. The auditor must also submit all applicable reports required by GAGAS regarding internal controls and compliance.

The auditor must also submit an audit report on the Extraclassroom Activity Fund.

Single Audit Act of 1996 and OMB Circular A:133 requires:

- The auditor must express as to whether the Schedule of Expenditures of Federal Awards is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.
- The auditor must issue a report on internal controls with respect to its financial statements, major programs, and the allowability of costs.
- The auditor must report on the District's compliance with laws, regulations, and provisions of contracts or grant provisions, which could have a material effect on the financial statements. This report is to contain an opinion with respect to the material effect on each major program. The report should refer to the Schedule of Findings and Questioned Costs, when applicable.
- The auditor shall prepare a Schedule of Findings and Questioned Costs.
- The District shall prepare a Corrective Action Plan.
- The auditor shall prepare a summary schedule of prior audit findings.
- The auditor shall certify the "Data Collection Form" (Form SF-SAC).

The auditor must submit reports to the District in order to comply with the October 15 reporting deadline to the New York State Education Department and the Office of the New York State Comptroller.

Reportable conditions. The auditor shall communicate in a letter to the Board of Education any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Irregularities and illegal acts. An audit is not designed to detect immaterial misstatements, immaterial illegal acts, or illegal acts that do not have a direct effect on the financial statements or major programs. However, the auditor shall be required to make an immediate, written report of any material errors and fraud they become aware of to the following parties:

- Board of Education Members
- Superintendent of Schools
- Assistant Superintendent for Business and Personnel

Reporting to the Millbrook Central School District. Auditors shall ensure that the District's Board of Education is informed of each of the following:

- The auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

E. Special Considerations

The District will require the auditor to present the final audit report to the Audit Committee and the Board of Education in public session.

The District generally prepares an official statement annually in connection with the sale of its tax anticipation note (when necessary), which will contain the financial statements and the auditor's report therein. Any review of this reprinted information, whether required by the auditor or by the fiscal advisor and/or the underwriter, for the purpose of a "consent and citation of expertise" letter, shall be disclosed as a separate component of the total all-inclusive price.

F. Working Paper Retention

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless a longer period is required by law. The auditor will be required to make working papers available, upon request, to the District or its designees. In addition, the auditor

shall respond to the responsible inquiries of successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Contact Person

The auditor's principal contacts with the District will be the Assistant Superintendent for Business and Personnel, Elliot García (845-677-4200, Ext. 1102) and the Treasurer, Ashley Burhans (845-677-4200, Ext. 1103) who will coordinate the assistance to be provided by the District to the auditor.

B. Background Information

The District is located in Dutchess County in the State of New York. The District provides a full range of educational services from preschool services for special education students (as required by the County) through the twelfth grade. The District has two elementary schools, one middle school and one high school.

- **District Population:** Approximately 7,700 residents across roughly 79 square miles.
- **Enrollment:** Approximately 824 students (PreK-12).
- **Budget:** The 2025-2026 approved budget is \$35,649,651.
- **Staffing:** The District employs approximately 200+ staff members.

The fiscal year of the District is July 1 through June 30.

The District is governed by a seven-member Board of Education. The Central Administration is composed of the Superintendent of Schools, the Assistant Superintendent of Instruction and Community Relations, and the Assistant Superintendent for Business and Personnel.

More detailed information on the District and its finances can be found in the Annual Budget and Annual Financial Report for June 2025, which can be found on the District website:

<https://www.millbrookcsd.org/departments/business-office-personnel-office/audits-and-financial-information>

C. Fund Structure

The District uses the following funds:

- General Fund
- Special Aid Fund
- School Food Service Fund
- Capital Fund
- Miscellaneous Special Fund
- Custodial Fund (Student Activity Fund)

D. Budgetary Basis of Accounting

The District prepares its budgets on a basis consistent with generally accepted accounting principles for local government units and the uniform system of accounts as prescribed by the State of New York.

E. Federal and State Funding

Examples of recent funding sources are listed below for reference. This list is intended to be illustrative and may not be comprehensive. All aid funds must be audited per accepted accounting standards.

Federal Aid:

- IDEA Part B, Section 611, School Age
- IDEA Part B, Section 619, Preschool
- Title I
- Title II
- Title III
- Title IV
- National School Lunch Program – Surplus foods

State Aid:

- Preschool Program and Integrated Settings – Tuition Rate set by New York State Special Education Program Services and Reimbursement Bureau. The program operates in accordance with Article 81 and Article 89 of the Education Law and the corresponding Commissioner's Regulations.
- Summer School Program for Students with Disabilities
- State Archives Grant
- National School Lunch and Breakfast Programs

F. Pension Plans

The District participates in the following pension plans:

- New York State and Local Employees Retirement System
- New York State Teachers Retirement System

These are cost sharing multiple employer retirement systems. A separate publicly available report is issued.

G. Business Office Structure

- Elliot Garcia, Assistant Superintendent for Business and Personnel
- Ashley Burhans - Treasurer
- Paige Emerson - Principal Account Clerk
- Amy Cross - Senior Account Clerk / Typist
- Jessica McRoberts - Account Clerk
- Nancy O'Hara - Confidential Assistant to the Asst. Supt. for Business and Personnel

H. Computer Software

The District currently utilizes **nVision** (a Finance Manager product) for its financial accounting software, including general ledger, payroll, accounts payable & receivable, personnel and budgeting functions.

I. Availability of Prior Audit Reports

Interested proposers who wish to review prior years' audit reports and management letters should contact Elliot Garcia, Assistant Superintendent. The District will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

IV. TIME REQUIREMENTS

A. Proposal Calendar

- **Issuance of RFP:** February 6, 2026
- **Proposals Due:** March 6, 2026
- **Firm Selection:** March 31, 2026 (Tentative)
- **Contract Award:** April 7, 2026 (Tentative)

B. Schedule for the Annual Audit

The District will have all records ready for audit and all management personnel available to meet with the auditor's personnel as soon as practicable upon award of this contract, including financial statements and all required supplementary schedules.

- **Initial Conference:** Will be held with the auditor(s) and District Audit Committee by May 31 each year to discuss prior audit findings and the preliminary work to be performed. Arrangements for workspace and other needs of the auditor will also be addressed.
- **Preliminary Work:** To commence directly following the Entrance Conference.
- **Field Work:** To be completed by August 31 each year.
- **Draft Reports:** Due by September 15.
- **Final Reports:** Due no later than September 30 to meet the NYSED October 15 filing deadline.

C. Report Preparation

The auditor shall have drafts of the audit report, extra classroom activity report, single audit and management letter available for review by the Assistant Superintendent by September 15 annually. The Assistant Superintendent will complete the review of the draft report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor shall be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Assistant Superintendent and the Board of Education within five working days, but, in any event, no later than September 30th. In addition, a final signed report must be submitted by the auditor to the State Education Department, Office of Audit Services, 89 Washington Avenue, Room 524EB, Albany, NY 12234 and The Office of the NYS Comptroller, 12th floor, 110 State Street, Albany, NY 12236 by October 15, of each year. Should the guidance from The Office of the NYS Comptroller change, the expectations of adherence to this schedule shall also change accordingly.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR

The Business Office staff will prepare the draft trial balances and all available schedules (e.g., accounts receivable, accounts payable, debt service) prior to the start of field work.

The Business Office staff and responsible management personnel will be available to assist the auditor by providing information, documentation, and explanations.

Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

- **Inquiries:** Inquiries concerning the request for proposals and the subject of the request for proposals must be made in writing to:

Elliot García
Assistant Superintendent for Business and Personnel
Millbrook Central School District
P. O. Box AA, 43 Alden Place
Millbrook, New York 12545
(845) 677-4200, Ext. 1102
elliot.garcia@millbrookcsd.org

All inquiries resulting in clarification of RFP specifications or procedures will be responded to in writing and will be provided to all known firms.

- **Submission of Proposals:** The following material is required to be received by **March 6, 2026** for a proposing firm to be considered:

A master copy (so marked) of a Technical Proposal and five (5) copies to include the following:

- Title Page showing the RFP's subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.
- A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm offer for audit years 2026 to 2030.
- The detailed proposal shall include costs for all applicable items as listed below in **Appendices B-F** for each year of this agreement.
- Executed copy of the proposing firm's Warranties, attached to this RFP as **Appendix A.**

A sealed dollar cost proposal Original and five (5) copies in an opaque sealed envelope marked as follows:

PROPOSAL FOR
MILLBROOK CENTRAL SCHOOL DISTRICT
FOR
EXTERNAL AUDITING SERVICES
March 6, 2026

The proposing firm should send the completed proposal in an opaque envelope to the following address:

Mr. Elliot García
Assistant Superintendent
Millbrook Central School District
P. O. Box AA, 43 Alden Place
Millbrook, New York 12545

The proposal must be received by 2:00 p.m. eastern standard time (EST). Late proposals will be returned to the proposer.

Submissions should include copies of three financial statements from School Districts that are similar to the Millbrook Central School District.

B. Technical Proposal

General Requirements: The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The technical proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposing firm's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, listed below, must be included. They represent the criteria against which the proposal will be evaluated.

Independence: The firm should provide an affirmative statement that it is independent of the District as defined by the U.S. General Accounting Office's Government Auditing Standards Amendment #3.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any such professional relationships entered into during the period of this agreement.

Firm Qualifications and Experience: 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 and the number and nature of the 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. In addition, the proposal should clearly state that the auditing firm is registered with the NYS Education Department and indicate that all CPAs licensed to practice in New York have completed the required continuing professional education (CPE).

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on 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.

Partner, Supervisory and Staff Qualifications and Experience: The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement from the time of preliminary field work throughout the audit process, and indicate whether each such person is licensed to practice as a certified public accountant in New York State. The firm also should provide information on the school District 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 this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement would be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District.

Prior Engagements with the Millbrook Central School District: The firm should list separately all engagements within the last five years, ranked on the basis of total staff hours, for the District by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

Similar Engagements with Other Government Entities: For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. The firm should also provide a list of all school district clients in the State of New York added in the last three years and all school district clients in the State of New York dropped during the same period.

Specific Audit Approach: The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposal. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, financial and other management information systems.

Proposing firm will be required to provide the following information on their audit approach:

- Segmentation of the engagement.
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- Extent of use of EDP software in the engagement.
- Type and extent of analytical procedures to be used in the engagement.
- Approach to be taken to gain and document an understanding of the District's internal controls.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.

Identification of Anticipated Potential Audit Problems: The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.

Report Format: The proposal should include sample formats for required reports.

C. Sealed Dollar Cost Proposal

Total All-inclusive Maximum Price: The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. This maximum price should cover follow-up work, rectifying deficiencies with any cognizant agencies, and provide for advice and counsel to the staff throughout the term of this engagement.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal. The first page of the sealed dollar cost bid should include the following information:

- Name of Firm
- Certification that the person signing the proposal is entitled to represent the firm empowered to submit the bid and authorized to sign a contract with the Millbrook Central School District.
- A Total All-inclusive Maximum Price for each of the 2026, 2027, 2028, 2029 and 2030 engagements.

Rates by Partner, Specialist, Supervisor and Staff Level, Times, Hours Anticipated for Each: The second, third and fourth page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachments (**Appendices B-F**), that supports the total all-inclusive maximum price.

Out-of-Pocket Expenses Included in the Total: All-inclusive Maximum Price and Reimbursement Rates. Out-of-Pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the District for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format provided in the attachment (**Appendices B-F**). All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the sealed dollar cost bid stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing District rates for its employees.

Rates for Additional Professional Fees: If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and the firm. Any such additional work agreed to between the District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

Manner of Payment: The final payment for services rendered will be made after receipt and confirmation of filing of all the audited financial statements, related reports, management letter and single audit reports.

VII. EVALUATION PROCEDURES

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process.

A. Mandatory Elements

- The audit firm is independent and licensed to practice in NY State.
- The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
- The firm has no conflict of interest with regard to any other work performed by the firm for the District.
- The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- The firm has expertise in New York State School District Audits.
- The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

B. Technical Qualifications

Expertise and Experience

- The firm's past experience and performance on comparable government engagements.
- The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

Audit Approach

- Adequacy of proposed staffing plan for various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.

Price: Cost will not be the primary factor in the selection of an audit firm.

C. Oral Presentations

During the evaluation process, the Audit Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Board of Education may have on a firm's proposal. Not all firms may be asked to make such oral presentations. Any firm asked to make an oral presentation will be notified at least one week ahead of the scheduled meeting.

D. Final Selections

It is anticipated that a firm will be selected on or about March 31, 2026. Following notification of the selected firm, a contract will be executed between both parties on or about April 7, 2026.

E. Right to Reject Proposals

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 contract between the District and the firm selected.

The District reserves the right without prejudice to reject any or all proposals.

Appendix A

PROPOSER WARRANTIES

Proposer warrants that it is willing and able to comply with State of New York laws and regulations. Proposer warrants that it is willing and able to obtain an error and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Millbrook Central School District.

Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

Appendix B

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2026 FINANCIAL STATEMENTS

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other (specify)				
Subtotal: <i>(Financial Audit inclusive of Extraclassroom Audit and Single Audit)</i>				
Cost of review of official statements:				
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify) _____ _____				
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR 2026 AUDIT.				

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

Appendix C

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2027 FINANCIAL STATEMENTS

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other (specify)				
Subtotal: <i>(Financial Audit inclusive of Extraclassroom Audit and Single Audit)</i>				
Cost of review of official statements:				
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify) _____ _____				
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR 2027 AUDIT.				

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

Appendix D

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2028 FINANCIAL STATEMENTS

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other (specify)				
Subtotal: <i>(Financial Audit inclusive of Extraclassroom Audit and Single Audit)</i>				
Cost of review of official statements:				
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify) _____ _____				
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR 2028 AUDIT.				

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

Appendix E

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2029 FINANCIAL STATEMENTS

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other (specify)				
Subtotal: <i>(Financial Audit inclusive of Extraclassroom Audit and Single Audit)</i>				
Cost of review of official statements:				
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify) _____ _____				
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR 2029 AUDIT.				

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

Appendix F

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2030 FINANCIAL STATEMENTS

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other (specify)				
Subtotal: <i>(Financial Audit inclusive of Extraclassroom Audit and Single Audit)</i>				
Cost of review of official statements:				
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify) _____ _____				
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR 2030 AUDIT.				

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.