

**CLEVELAND PUBLIC LIBRARY**

**Finance Committee**

September 13, 2016

**RESOLUTION TO EXTEND AGREEMENT WITH BALESTRA, HARR & SCHERE, CPAs, INC. TO PERFORM THE REGULARLY SCHEDULED AUDITS OF THE CLEVELAND PUBLIC LIBRARY FOR THE FISCAL PERIODS FROM JANUARY 1, 2016 THROUGH DECEMBER 31, 2019**

WHEREAS, The Fiscal Officer of the Cleveland Public Library provides the Board of Trustees with monthly financial statements and full financial statements at the close of each fiscal year, as required by Ohio Revised Code §3375.36; and

WHEREAS, The Cleveland Public Library submits basic financial statements for each fiscal year to the state as required by Ohio Revised Code §117.38; and

WHEREAS, The Auditor of State (AOS) has determined that an Independent Public Accountant (IPA) firm will be contracted to perform the engagements related to the Cleveland Public Library, Cuyahoga County, for the annual fiscal period ending December 31, 2016, and for the subsequent 3 periods. In addition, the AOS has implemented a process, assuming all parties agree and a reasonable fee is set, where the incumbent firm could be awarded a contract extension without utilizing the bidding process. IPA firms will still be limited to auditing entities for no more than 10 consecutive years; and

WHEREAS, The Cleveland Public Library, Cuyahoga County and Balestra, Harr & Scherer, CPAs, Inc. originally entered into an audit contract for the period January 1, 2012 through December 31, 2015. Balestra, Harr & Scherer, CPAs, Inc. has audited the Cleveland Public Library for 4 consecutive years; and

WHEREAS, The Cleveland Public Library, Cuyahoga County is eligible for participating in a contract extension with Balestra, Harr & Scherer, CPAs, Inc. without utilizing the bidding process for the annual fiscal period ending December 31, 2016, and for the subsequent 3 periods; and

WHEREAS, Since the Cleveland Public Library, Cuyahoga County and Balestra, Harr & Scherer, CPAs, Inc. have preliminarily agreed to extend the January 1, 2012 through December 31, 2015 audit contract, the Office of the Auditor of State (AOS) has drafted an Extension Agreement for the annual fiscal period ending December 31, 2016, and for the subsequent 3 periods; and

WHEREAS, The total all-inclusive maximum fee for the audit of the financial statements of the Cleveland Public Library for the period January 1, 2016 through December 31, 2019 is \$79,200.00, or \$19,800 per fiscal year. In addition, the Auditor of State's costs for preparing the Extension Agreement, monitoring the work of the IPA and reviewing the audit reports are estimated to be \$2,500 over the 4 periods. The audit service fees are to be charged to the General fund account 11100053-53720; now therefore be it

RESOLVED, That the Executive Director, CEO, or his designee, is authorized to sign the Extension Agreement and return to the AOS for review and final approval of the contract, subject to review and approval of the Chief Legal Officer. Once the paperwork is signed by the AOS, a fully executed document will be sent to the IPA firm and the Cleveland Public Library. No audit work may be performed or payments lawfully made regarding this contract until such approval is obtained.

## MANDATORY ELEMENTS Required Affirmations

PUBLIC OFFICE: Cleveland Public Library COUNTY: Cuyahoga

CONTRACT NUMBER: N/A CONTRACT PERIOD: January 1, 2016 through December 31, 2019

To be considered, **the proposal must address every one of the elements**. When these are not fully addressed, proposals will be considered non-responsive to the RFP and will not be evaluated further. Please ensure these affirmations are the first element of your firm's proposal and indicate your firm's agreement with the affirmation by checking the respective box for each affirmation.

1.	<p><b><u>CPA Licensure Laws</u></b></p> <p>Our firm is licensed by the Ohio Accountancy Board to do business in Ohio and will remain in compliance with Ohio CPA licensure laws and rules.</p>	<input checked="" type="checkbox"/> Affirmed
2.	<p><b><u>CPE requirements</u></b></p> <p>Our firm and all assigned key professional staff are, and will remain, in compliance with governmental qualification standards, including governmental continuing education requirements.</p>	<input checked="" type="checkbox"/> Affirmed
3.a.	<p><b><u>Peer Review (Opt. 1)</u></b></p> <p>Our firm has undergone an external quality control peer review, conducted in accordance with generally accepted government auditing standards, within the last three years and received a pass rating. The current report is on file with the Auditor of State's Office.</p>	<input checked="" type="checkbox"/> Affirmed <input type="checkbox"/> N/A
3.b.	<p><b><u>Peer Review (Opt. 2)</u></b></p> <p>In accordance with GAGAS 3.97, our firm is not yet required to have an external quality control peer review, conducted in accordance with generally accepted government auditing standards. When required, our firm will have the appropriate peer review conducted and provide a copy of the report to the Auditor of State's Office.</p>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
4.	<p><b><u>Ohio Ethics Laws</u></b></p> <p>Our firm and all assigned key professional staff are, and will remain, in compliance with the requirements of Ohio's Ethics Law, as applicable and found at § 2921.42 and in Chapter 102 of the Ohio Revised Code.</p>	<input checked="" type="checkbox"/> Affirmed
5.	<p><b><u>Rules and Laws Regarding Conflicts of Interest</u></b></p> <p>Our firm and all assigned key professional staff are, and will remain, in compliance with laws and rules regarding conflicts of interest.</p>	<input checked="" type="checkbox"/> Affirmed
6.	<p><b><u>Unresolved Findings for Recovery</u></b></p> <p>Our firm is not subject to any unresolved finding for recovery issued by the Auditor of State under Ohio Rev. Code § 9.24, or our firm has taken appropriate remedial steps required under R.C. § 9.24. Our firm agrees that if this statement is deemed to be false, the contract shall be declared "void ab initio" between the parties, and <u>Cleveland Public Library</u> will not be obligated to pay for goods or services rendered under the contract. Any funds paid under the contract shall be remitted by our firm to <u>Cleveland Public Library</u> or an action for recovery of such payments may result.</p>	<input checked="" type="checkbox"/> Affirmed
7.a.	<p><b><u>Independence - Nonaudit Services Provided (Opt. 1)</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>Cleveland Public Library</u> over the previous five (5) years from the date of our proposal or are expected to be provided during the contract term;</li> <li>➤ Our firm and all assigned key professional staff are independent of <u>Cleveland Public Library</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>;</li> <li>➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and</li> <li>➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>Cleveland Public Library</u> nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.</li> </ul>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
7.b.	<p><b><u>Independence - Nonaudit Services NOT Provided (Opt. 2)</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm and all assigned key professional staff are independent of <u>Cleveland Public Library</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>;</li> <li>➤ Our firm <b>has not provided</b> nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>Cleveland Public Library</u>; and</li> <li>➤ If selected, our firm <b>will not provide</b> nonaudit services to <u>Cleveland Public Library</u> during the term of the contract that would require our firm to perform management functions or make management decisions for the entity, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.</li> </ul>	<input checked="" type="checkbox"/> Affirmed <input type="checkbox"/> N/A
8.	<p><b><u>Independence - Entity's Components</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm and all assigned key professional staff are independent of the entity's components listed in Section III (G); of the Request for Proposal.</li> </ul>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A

9.a.	<p><b><u>Independence - Entity's Components - Nonaudit Services Provided (Opt. 1)</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>Cleveland Public Library</u>'s components listed in Section III(G) of the Request for Proposal over the previous five (5) years from the date of our proposal, or are expected to be provided during the contract term;</li> <li>➤ Our firm and all assigned key professional staff are independent of <u>Cleveland Public Library</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>;</li> <li>➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and</li> <li>➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>Cleveland Public Library</u>'s components nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.</li> </ul>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
9.b.	<p><b><u>Independence - Entity's Components - Nonaudit Services NOT Provided (Opt. 2)</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm and all assigned key professional staff are independent of <u>Cleveland Public Library</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>;</li> <li>➤ Our firm <b>has not provided</b> nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>Cleveland Public Library</u>'s components; and</li> <li>➤ If selected, our firm <b>will not provide</b> nonaudit services to <u>Cleveland Public Library</u>'s components during the term of the contract that would require our firm to perform management functions or make management decisions for <u>Cleveland Public Library</u>'s components, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.</li> </ul>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
10.	<p><b><u>Independence – Oversight Unit if Entity is a Component of Another Public Office</u></b></p> <p>Our firm and all assigned key professional staff are independent of the following Oversight Unit:</p> <hr/>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
11.a.	<p><b><u>Independence – Oversight Unit if Entity is a Component of Another Public Office – Nonaudit Services Provided (Opt. 1)</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm has listed and described any and all nonaudit services that have been provided to _____ over the previous five (5) years from the date of the proposal;</li> <li>➤ Our firm and all assigned key professional staff are independent of _____ as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>;</li> <li>➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and</li> <li>➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for _____ nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.</li> </ul>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
11.b.	<p><b><u>Independence - Oversight Unit if Entity is a Component of Another Public Office - Nonaudit Services NOT Provided (Opt. 2)</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm and all assigned key professional staff are independent of _____ as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>;</li> <li>➤ Our firm <b>has not provided</b> nonaudit services affecting the audit periods that involved performing management functions or making management decisions for _____; and</li> <li>➤ If selected, our firm <b>will not provide</b> nonaudit services to _____ during the term of the contract that would require our firm to perform management functions or make management decisions for the entity, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.</li> </ul>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
12.	<p><b><u>Personal and External Impairments</u></b></p> <ul style="list-style-type: none"> <li>➤ Our firm and all assigned key professional staff have no personal or external impairments to independence due to relationships with <u>Cleveland Public Library</u>, and have listed and described in our proposal all our firm's professional relationships that could affect our impartiality or the appearance of impartiality involving the <u>Cleveland Public Library</u> or any of its agencies/agencies or components /agencies, components or oversight unit, as applicable for the past five (5) years from the date of the proposal;</li> <li>➤ If appropriate, our proposal has included a statement explaining why such relationships do not constitute an independence issue relative to performing the proposed audit.</li> <li>➤ Our firm shall give <u>Cleveland Public Library</u> and the Auditor of State written notice of any professional relationships entered into during the period of this agreement, relative to parties connected to this proposed engagement that could affect our impartiality or the appearance of impartiality.</li> <li>➤ Prior to entering into any new agreement to provide any nonaudit service to <u>Cleveland Public Library</u> during the term of the contract, our firm will notify the Auditor of State through completion of the IPA Nonaudit Service GAO Independence Notification/Evaluation (Exhibit E of the RFP). By filing this form, our firm asserts the non-audit service does not impair our firm's independence.</li> </ul>	<input checked="" type="checkbox"/> Affirmed
13.	<p><b><u>Inappropriate Public Office Contact</u></b></p> <p>Our firm and all assigned key professional staff have not made, and will not make, any contact with personnel of the <u>Cleveland Public Library</u> regarding this request for proposal other than allowed by Section I. C. of the RFP.</p>	<input checked="" type="checkbox"/> Affirmed
14.	<p><b><u>Subcontractors</u></b></p> <p>If subcontractors are engaged, our firm will ensure the subcontractor(s) have met all applicable elements listed in the affirmations above.</p>	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
15.	<p><b><u>Irrevocable Offer</u></b></p> <p>Our firm's proposal is a firm and irrevocable offer for 90 days.</p>	<input checked="" type="checkbox"/> Affirmed



# Dave Yost • Auditor of State

## EXTENSION AGREEMENT

This Agreement between Auditor of State Dave Yost (Auditor), Cleveland Public Library Cuyahoga County (Public Office), and Balestra, Harr & Scherer, CPAs, Inc. an independent public accountant (IPA), extends an existing agreement between these parties as identified in SECTION I below and incorporated herein by reference. These parties agree to abide by all terms and conditions of the original agreement, except as specifically identified in Section II below, and that **no remuneration will be granted in relation to work performed under this modification/extension prior to the execution of this Agreement by all parties.**

### SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP Cleveland Public Library  
Original Contract Period January 1, 2012 through December 31, 2015  
Date RFP was issued 10/16/2012 Date MOA Executed 11/30/2012  
Public Office Contact Carrie Krenicky, CFO E-mail carrie.krenicky@cpl.org  
IPA Contact Michael Balestra E-mail mike.balestra@bhmcgroup.com

### SECTION II – EXTENSION INFORMATION

Extension Period: 1/1/2016 to 12/31/2019  
Check one: Annual Audit  or Biennial Audit

**The RFP and related contract are hereby amended for the audit periods noted above as follows:**

#### Work Papers, Work Product, and Records Retention

The IPA will maintain all engagement documentation in segregated files. The IPA agrees to provide the Auditor of State unconditional access to examine and review engagement documentation created or obtained by the IPA involving its performance under the contract. The IPA agrees to provide copies of any engagement documentation determined necessary by the Auditor of State. The Auditor of State is bound by ORC 4701.19, which provides that an IPA’s engagement documentation remains the property of the IPA, even in the possession of the Auditor of State’s office, and are not public records available for public disclosure. In the case of support for a finding for recovery, the Auditor of State may request the IPA to sign a limited waiver of this statutory provision. The IPA also will maintain and provide access to timesheets and expense reports that support the IPA’s invoices under the contract. All such engagement documentation, timesheets, and expense reports shall be retained by the IPA for a period of five (5) years from the date of completion of the contract.



## SECTION II – EXTENSION INFORMATION (continued)

### Review of Reports and Work Papers - Access to / Retention Thereof

Furthermore, should it be necessary for AOS to send a notice of proposed finding regarding a potential finding for recovery, AOS will require the IPA to execute a limited waiver, to be prepared by AOS. It is the AOS' policy to allow the individual subject to the proposed FFR to review the engagement documentation (i.e. work papers) on which the proposed finding is based. Since Ohio Rev. Code § 4701.19 provides that an IPA's engagement documentation remains the property of the IPA, even in the possession of the AOS, it is necessary for the IPA to execute the limited waiver for the sole purpose of permitting AOS to show supporting documents (i.e. work papers) to those subject to proposed findings for recovery.

### Federal Awards

The IPA firm anticipates XX major programs to be included in the Single Audit testing for each year of the contract.

Note – The Single Audit threshold was modified from \$500,000 to \$750,000 for audits with fiscal years beginning on or after 12/26/14.

### Contract Modifications

Modifications should only be requested for issues which were not known at the time of the original proposal, including but not limited to, changes in accounting or professional standards, changes in reporting entity, significant changes in funding, etc. IPA firms must complete the Modification Agreement Form, after any necessary discussions with the Auditor of State representative, and obtain Public Office approval. The Auditor of State will review, and if determined appropriate, approve the signed Modification Agreement, which will set forth the terms of the contract between the Auditor of State, the Public Office, and the firm. **Such agreement must be executed by the Auditor of State prior to the performance of any additional work. No remuneration will be granted in relation to work performed prior to execution of such agreement.** Any additions or reductions to the work agreed to between the Public Office and the firm shall be at an hourly rate that will not exceed the average hourly rate for the corresponding fiscal period set forth in the schedule of fees and expenses included in the sealed dollar cost bid, except in limited circumstances approved by the Auditor of State where the total cost for the audit period does not exceed the original proposed amount. The Modification Agreement Form is available on the Auditor of State's website.

The IPA shall complete the communications required by the group engagement team (GET) instructions regarding the "Supplemental Information Package" submitted by the public office to the Ohio Office of Budget and Management for inclusion in the State of Ohio Basic Financial Statements. These communications should be sent directly to the Auditor of State, State Region office, as indicated in the instructions from the GET, by **October 15<sup>th</sup>** of each year audited.

### Hinkle Annual Financial Data Reporting System (Hinkle System)

As required by Ohio Revised Code 117.38, local public offices must file their annual financial reports with the Auditor of State (AOS). As described in Auditor of State Bulletin 2015-007, all entities required to file with the AOS must file electronically via the Hinkle Annual Financial Data Reporting System (Hinkle System).

As required by the Bulletin, any independent public accounting (IPA) firms contracted to perform audits for the AOS will audit the financial statements uploaded and submitted to the AOS via the Hinkle System. At the commencement of the audit, the IPA will verify with the entity that the financial statements submitted via the Hinkle System are the final, unaudited financial statements for the audit period. If the financial statements required modification, the entity must contact the AOS at [HinkleSystem@ohioauditor.gov](mailto:HinkleSystem@ohioauditor.gov) in order to re-file.

When financial statements filed via the Hinkle System are audited by the IPA firm, the Hinkle System will include an audit adjustment application which requires the IPA firm to key in audit adjustments for cities, counties, schools, community schools, townships, libraries and villages to Hinkle System data as part of the audit finalization procedures. The adjustments should be entered prior to submitting the final report package to [ipareport@ohioauditor.gov](mailto:ipareport@ohioauditor.gov).

Completed forms should be e-mailed to: [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov) (or faxed to 866-603-0003)

### **Manner of Payment**

The Auditor of State requires that electronic invoices be submitted for Auditor of State approval via the IPA Portal billing process prior to presenting the invoice to the Public Office for payment. No payments should be processed by the Public Office without Auditor of State approval.

Progress payments should be made on the basis of **work completed during the billing period** incurred in accordance with the firm's cost proposal. Interim billings shall cover a period of not less than a calendar month. Billings for work completed must be submitted to the Auditor of State timely.

For the final billing, invoices will be processed as above; however, they must provide total actual hours for the engagement. In addition, invoices must be submitted no later than 90 days after the release of the report by the Auditor of State's Clerk of the Bureau. Invoices may NOT be permitted to be submitted and accepted for processing after the 90 days have expired.

All invoices must certify that all amounts set forth therein are properly due and payable for work performed by the IPA and/or by the specified qualified subcontractors, if applicable.

Subject to approval of the billing, the amount paid to the IPA for each billing shall be the total amount billed. However, under no circumstances shall the total amount paid prior to final acceptance of the engagement work for the fiscal period in question exceed eighty (80) percent of the total fee for the current engagement fiscal period, as specified in the contract. Upon approval of the final reports by the Auditor of State, the IPA may submit an invoice for the remainder due for the current engagement fiscal period. No payment shall be construed as acceptance of the engagement work or of any reports by the Auditor of State.

The Auditor of State may inspect the records and work papers of the IPA and of any subcontractor to determine the validity of billings. Adequate records shall be maintained by the IPA to support all billings.

THIS SPACE INTENTIONALLY LEFT BLANK

### **Date Final Report is Due**

It is anticipated this process will be completed and the final report delivered by December 31st for each engagement period of the contract. The final report package should be e-mailed to [ipareport@ohioauditor.gov](mailto:ipareport@ohioauditor.gov) no later than this date.

### **Affirmations**

The IPA shall mark "Affirmed" or "N/A," as applicable, for each of the affirmations noted in the attached Mandatory Elements Form.

**Cost:** Refer to the attached Schedule of Professional Fees and Expenses for details related to the costs associated with this Extension.

Completed forms should be e-mailed to: [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov) (or faxed to 866-603-0003)



**SECTION III – RECITALS/APPROVAL**

Due to the need for a contract extension, as stated in SECTION II above, the parties with intent to be legally bound agree as follows:

1. IPA shall, in the performance of its engagements related to the Public Office for the fiscal period(s) set forth in the original Contract, previous Modification Agreements, and in this Agreement, perform all engagement work as set forth in the original Memorandum of Agreement, previous Modifications Agreements and in this Agreement;
2. The performance of the engagement work provided for in this Agreement, and all related payments provided for herein, shall in all respects be subject to the terms and conditions set forth in the original Contract;
3. Should this extension result in the total hours of the contract to exceed the threshold established for use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Subcontractor: Not Applicable  
Address: \_\_\_\_\_


4. Should this extension involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other subcontractor with respect to this Agreement will be:

Subcontractor: Not Applicable  
Address: \_\_\_\_\_

In the event of any conflict or inconsistency between the provisions of this Agreement and the parties' prior contract, the provisions of this Agreement shall control in all respects.

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

**Michael A.  
Balestra**

 Digitally signed by Michael A. Balestra  
DN: cn=Michael A. Balestra, o=A Division of BHM  
CPA Group, ou=Balestra, Harr & Scherer, CPAs,  
Inc., email=mike.balestra@bhmcpgroup.com,  
c=US  
Date: 2016.09.01 08:21:49 -04'00'

\_\_\_\_\_  
Balestra, Harr & Scherer, CPAs, Inc.

August 29, 2016  
**Date**

\_\_\_\_\_  
Legislative Authority or Designee for Cleveland Public Library

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
Auditor of State

\_\_\_\_\_  
**Date**



# CLEVELAND PUBLIC LIBRARY

Cuyahoga County

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
TO SUPPORT THE TOTAL ALL-INCLUSIVE FIXED FEE  
FOR AUDIT SERVICES – January 1, 2016 through December 31, 2019 EXTENSION

		<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total Fixed fee</u>	<u>Amount attributed to MBE/EDGE (if applicable)</u>
Partners		<u>20</u>			
Managers		<u>60</u>			
Supervisory staff		<u>120</u>			
Staff		<u>160</u>			
Other (specify):		<u>          </u>			
Total for period ending	2016	<u>360</u>	\$ <u>55</u>	\$ <u>19,800</u>	\$ <u>          </u>
		<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total Fixed fee</u>	<u>Amount attributed to MBE/EDGE (if applicable)</u>
Fiscal period ending	2017	<u>360</u>	\$ <u>55</u>	\$ <u>19,800</u>	\$ <u>          </u>
Fiscal period ending	2018	<u>360</u>	\$ <u>55</u>	\$ <u>19,800</u>	\$ <u>          </u>
Fiscal period ending	2019	<u>360</u>	\$ <u>55</u>	\$ <u>19,800</u>	\$ <u>          </u>
Fiscal period ending		<u>          </u>	\$ <u>          </u>	\$ <u>0</u>	\$ <u>          </u>
Total for fiscal periods		<u>1440</u>	\$ <u>          </u>	\$ <u>79,200</u>	\$ <u>0</u>
	<u>2016 - 2019</u>				