

| | A | B | C | D | E | F | G | H | I | J | K |
|---|-------------------------|---|--------------------------------------|-------------------------|------------------------------|----------------------------------|---|------------------------------|--|--------------------------------|------------------|
| Firm: | GW & Assoc. | Selden Fox | Wipfli | Baker Tilly | Miller Cooper | Tighe, Kress | Crowe Horwath | Sikich | E.C. Ortiz & Co. | Plante & Moran | McGladrey |
| Location | S. Chicago Heights, | Oak Brook , IL | Tinley Park, IL | Madison, WI | Chicago, IL | Elgin, IL | Oak Brook, IL | Naperville, IL | Chicago, IL | Elgin, IL | Schaumburg, IL |
| Years Established | 20 | 37 | 84 | | 96 | | 40 | 87 | 41 | 91 | 89 |
| Accounting TODAY Top 100 Firms | | | 22 | 17 | | | 8 | 34 | | 13 | |
| List Of Current Gov Clients (3 Yrs) | 9 | 6 | 6 | 23 | 3 | 0 | 18 | 6 | 2 | 100 | 4 |
| (Municipalities) | Lyons | Calumet Park | Peru | Chicago | North Chicago | Townships | Bensenville | Bannockburn | East St. Louis | None from Illinois | Inverness |
| | Melrose Park | Crystal Lake | Sycamore | Evanston | Riverwoods | School Districts | Berwyn | LaGrange | Posen | | Round Lake Beach |
| | Bridgeview | Forest View | Harvard | Highland Park | Harwood Heights | | Bridgeview | Lake Bluff | | | Cary |
| | Schiller Park | LaGrange Park | Dixon | Prospect Heights | | | Calumet City | Lake Zurich | | | Glenview |
| | Steger | Wayne | Monee | Urbana | | | DesPlaines | Warrenville | | | |
| | Orland Hills | West Dundee | Rockton | Waukegan | | | Elmwood Park | Lincolnshire | | | |
| | Merrionette Park | | | Wheaton | | | Forest Park | | | | |
| | Riverdal | | | Barrington Hills | | | Franklin Park | | | | |
| | Highwood | | | Buffalo Grove | | | Glendale Heights | | | | |
| Illinois Municipalities With TIF District | ? | ? | 6 | 17 | 2 | 0 | ? | 5 | 2 | | 3 |
| Annual TIF Audits, Reports | Yes | ? | Yes | Yes | Yes | ? | Yes | Yes | Yes | | Yes |
| Utility Rate/Cost Of Services Studies | ? | ? | ? | Yes | ? | ? | ? | ? | ? | ? | ? |
| Professional Auditing Staff For LG | | | | | | | | | | | |
| Partner/Principal/Firm Direction | 1 | 1 | 2 | 3 | 2 | 1 | 1 | 1 | 2 | 3 | |
| Senior Manager | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Manager | 1 | 0 | 1 | 0 | 1 | 1 | 2 | 1 | 1 | 1 | |
| Senior Accountant/In-Charge | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Staff Accountant | 1 | 0 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | |
| Accounting Assistant | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Staff For LG | 4 | 4 | 5 | 7 | 6 | 5 | 6 | 4 | 6 | 7 | |
| Services Included with Proposal | | | | | | | | | | | |
| Financial Statements | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Audit Of Downtown TIF | Yes | ? | Yes | Yes | Yes | ? | Yes | Yes | Yes | Yes | Yes |
| Report On Procedures & Internal Control | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Assistance Prep of Financial Statements | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Audit Start Date | | ? | March | June | | | March | March | | June | March |
| Audit Completion Date | | ? | September | November | | | September | September | | October | October |
| Staff Hours For LG | | | | | | | | | | | |
| Partner/Principal/Firm Direction | 65 | 25% | 13 | 20 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| Senior Manager | 0 | 50% | 60 | 0 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| Manager | 75 | 25% | 72 | 55 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| Senior Accountant/In-Charge | 80 | Not Provided | 51 | 90 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| Staff Accountant | 58 | Not Provided | 8 | 55 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| Accounting Assistant | 0 | Not Provided | 0 | 0 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| TIF Audit | 0 | Not Provided | 0 | 30 | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided |
| Total Hours For LG | 278 | | 204 | 250 | | | | | | | |
| Professional Fees | | | | | | | | | | | |
| Financial & TIF Audit 2015 | 23,190 | 23,000 | 26,000 | 24,300 | 27,000 | 27,500 | 27,000 | 25,000 | 33,300 | 33,500 | 33,500 |
| TIF Audit 2015 | 1,000 | 0 | 0 | 1,900 | 0 | 0 | 0 | 2,500 | 0 | 0 | 0 |
| CAFR 2015 | 5,000 | 0 | 0 | 2,000 | 2,500 | 30,000 | 0 | 3,000 | 18,600 | 3,000 | 3,000 |
| Total 2015 | 29,190 | 23,000 | 26,000 | 28,200 | 29,500 | 57,500 | 27,000 | 30,500 | 51,900 | 36,500 | 36,500 |
| Financial Audit 2016 | 22,500 | 23,750 | 26,800 | 25,000 | 27,500 | 27,500 | 27,800 | 25,750 | 33,800 | 34,500 | 35,200 |
| TIF Audit 2016 | 1,000 | 0 | 0 | 2,000 | 0 | 0 | 0 | 2,575 | 0 | 0 | 0 |
| CAFR 2016 | 4,500 | 0 | 0 | 2,000 | 2,500 | 10,000 | 0 | 3,090 | 18,900 | 3,000 | 3,000 |
| Total 2016 | 28,000 | 23,750 | 26,800 | 29,000 | 30,000 | 37,500 | 27,800 | 31,415 | 52,700 | 37,500 | 38,200 |
| Financial Audit 2017 | 2,800 | 24,500 | 27,600 | 25,750 | 28,000 | 27,500 | 28,600 | 26,522 | 34,300 | 35,500 | 37,000 |
| TIF Audit 2017 | 1,000 | 0 | 0 | 2,100 | 0 | 0 | 0 | 2,652 | 0 | 0 | 0 |
| CAFR 2017 | 4,700 | 0 | 0 | 2,000 | 2,500 | 10,000 | 0 | 3,183 | 19,200 | 3,000 | 3,000 |
| Total 2017 | 8,500 | 24,500 | 27,600 | 29,850 | 30,500 | 37,500 | 28,600 | 32,357 | 53,500 | 38,500 | 40,000 |
| Three (3) Year Engagement Totals | | | | | | | | | | | |
| Audit & TIF Audit | 51,490 | 71,250 | 80,400 | 81,050 | 82,500 | 82,500 | 83,400 | 84,999 | 101,400 | 103,500 | 105,700 |
| CAFR | 65,690 | 71,250 | 80,400 | 87,050 | 90,000 | 132,500 | 83,400 | 94,272 | 158,100 | 112,500 | 114,700 |
| Notes: | Notes: | Notes: | Notes: | Notes: | Notes: | Notes: | Notes: | Notes: | Notes: | Notes: | Notes: |
| Limited Municipal Audit Experience & Capabilities | Fees Include TIF, CAFR? | Fees Include TIF, CAFR? Lake Co. Clients? | Familiar With Current Accounts & TIF | Fees Include TIF?, IMET | Fees Include TIF?, High Fees | TIF?, CAFR?, Education, Turnover | Comparable Municipal Clients & Capabilities | Fees Include TIF?, High Fees | IT Services, Limited Audit?, High Fees | Comparable Services, High Fees | |