

# EXHIBIT C

## Mandatory Cost Proposal Worksheet

### RFQ/P #46-005 Professional Public Auditing Services

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket and incidental costs. State the amount of professional services, in hours, allowed each year without additional cost to the County. A separate all-inclusive fee must be stated for each audit for each year. The all-inclusive fee will fixed and firm and shall stand as a not-to-exceed amount.

**FIRM'S NAME:** Bates, Carter & Co., LLP

Staff Classification	Hours	Hourly Rate	Total
Partners	75	\$ 335	\$ 25,125
Managers	165	\$ 255	\$ 42,075
Supervisory Staff	285	\$ 145	\$ 41,325
Other - Quality Review	15	\$ 295	\$ 4,425
Other - Administrative	10	\$ 95	\$ 950
<b>Total for Services</b>	<b>550</b>		<b>\$ 113,900</b>

Total All-Inclusive Cost:	Hours	Hourly Blended Rate	Total
TOT / Preliminary Analytical Procedures	55	\$ 250	\$ 13,725
Field Work	310	\$ 199	61,680
In Office Procedures	68	\$ 229	15,560
Report Preparation	50	\$ 224	11,200
Assistance with Annual Fillings*			
Single Audit	47	\$ 173	8,125
DCA RLGF	10	\$ 186	1,860
Landfill Assurance Report	10	\$ 175	1,750
<b>GRAND TOTALS</b>	<b>550</b>		<b>\$ 113,900</b>

\*Annual fillings include preparations of documentation for the following reports:

DCA RLGF

Landfill Assurance Report

Single Audit

#### Certification:

I certify that this proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a bid for the same services and is in all respects fair and without collusion or fraud. I understand that collusive proposing is a violation of State and Federal Law and can result in fines, prison sentences and civil damages awards. I agree to abide by all conditions of the proposal and certify that I am authorized to sign this proposal for the Proposer.

**PROPOSER:** Bates, Carter & Co., LLP

**TAX ID:** 20-8004844

*Kristi L. Luffa, CPA*  
Authorized Signature

*March 24, 2025*  
Date

*Managing Partner*  
Title

**5 YEAR PROFESSIONAL AUDITING SERVICES COST PROPOSAL**  
**RFQ/P #46-005**  
**HALL COUNTY, GEORGIA**  
**INITIAL PERIOD JUNE 30 2025, RENEWAL OPTIONS FOR 2026, 2027, 2028, and 2029**  
**TOTAL ALL INCLUSIVE MAXIMUM PRICE**

	OPTIONAL RENWAL PERIODS				
	2025	2026	2027	2028	2029
Professional Services					
<b>Staff Classification</b>					
Partners	\$ 25,125	\$ 25,125	\$ 25,900	\$ 25,900	\$ 25,900
Managers	42,075	42,075	\$ 43,400	\$ 43,400	\$ 43,400
Supervisory Staff	41,325	41,325	\$ 42,600	\$ 42,600	\$ 42,600
Other - Quality Review	4,425	4,425	\$ 4,600	\$ 4,600	\$ 4,600
Other - Administrative	950	950	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total for Services</b>	<b>\$ 113,900</b>	<b>\$ 113,900</b>	<b>\$ 117,500</b>	<b>\$ 117,500</b>	<b>\$ 117,500</b>

*Initial audit and Option year 1 remain constant, Option years 2 - 4 include a 3.16% increase.*

**CALCULATION OF TOTAL HOURS AND COSTS BY STAFF CLASSIFICATION AND BY AREA**

	Rates	\$ 335	\$ 255	\$ 145	\$ 295	\$ 95	
	Total Hours	Partner	Manager	Staff	Quality Review	Admin	Total Cost
TOT / Preliminary Analytical Procedures	55	10	35	10			\$ 13,725
Field Work	310	40	83	187			61,680
In Office Procedures	68	15	15	30	8		15,560
Report Preparation	50	5	25	5	5	10	11,200
Assistance with Annual Fillings							
Single Audit	47	3	4	38	2		8,125
DCA RLGF	10	1	2	7			1,860
Landfill Assurance Report	10	1	1	8			1,750
	<b>550</b>	<b>75</b>	<b>165</b>	<b>285</b>	<b>15</b>	<b>10</b>	<b>\$ 113,900</b>

Note 1: It is BatesCarter's policy to not charge for short telephone calls, routine conversations, or basic discussions that do not require additional research. If a matter requires further follow-up, we will discuss a fee estimate with you before incurring significant time. Additionally, 20 hours of professional services will be provided without incurring additional costs.

Note 2: The above all-inclusive maximum price does not contemplate the implementation of any new auditing standards or reporting requirements. In such circumstances, both parties will agree to additional time and charges.