



**GOULD KILLIAN  
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

**RUTHERFORD COUNTY FEE SUMMARY:**

	FY 26 <i>Binding</i>	FY 27 <i>Estimate</i>	FY 28 <i>Estimate</i>
Fixed Fees:			
Base Audit Fee	\$ 44,900	\$ 45,800	\$ 46,700
Base Compliance Fee - Up to 3 Major Programs**	20,900	21,300	21,700
ACFR Statement Preparation	<u>14,800</u>	<u>15,100</u>	<u>15,400</u>
<b>TOTAL FIXED FEES</b>	<b><u>\$ 80,600</u></b>	<b><u>\$ 82,200</u></b>	<b><u>\$ 83,800</u></b>
Variable Fees:			
Additional major federal and federal/state major programs	<b><u>\$ 5,000</u></b>	<b><u>\$ 5,100</u></b>	<b><u>\$ 5,200</u></b>

	On-site Interim	On-site Year- End	Office Work	Total # of Hours	Rate/Hour	Total
STAFF	40	80	40	160	\$ 125	\$ 20,000
SENIOR	40	40	30	110	150	16,500
SR. MANAGER	40	40	70	150	225	33,750
PRINCIPAL	-	40	70	110	360	39,600
	<u>120</u>	<u>200</u>	<u>210</u>	<u>530</u>	<u>\$ 207</u>	<u>\$ 109,850</u>

SUMMARY OF AUDIT COSTS	
Personnel costs	\$ 109,850
Report production	1,000
Travel time	2,500
Travel costs	<u>1,000</u>
	<b>114,350</b>
Discount (~30%)	<u>(33,750)</u>
Total Proposed Fee - FY 26	<b><u>\$ 80,600</u></b>



**RUTHERFORD COUNTY TOURISM DEVELOPMENT AUTHORITY**

	FY 26 <i>Binding</i>	FY 27 <i>Estimate</i>	FY 28 <i>Estimate</i>
Base Audit Fee	\$ 7,100	\$ 7,300	\$ 7,500
Basic Financial Statement Preparation	520	550	580
<b>TOTAL</b>	<b>\$ 7,620</b>	<b>\$ 7,850</b>	<b>\$ 8,080</b>

	On-site Year- End	Office Work	Total # of Hours	Rate/Hour	Total
STAFF	20	20	40	\$ 125	\$ 5,000
SENIOR	4	6	10	150	1,500
SR. MANAGER	-	6	6	225	1,350
PARTNER	-	3	3	360	1,080
	<b>24</b>	<b>35</b>	<b>59</b>	<b>\$ 151</b>	<b>\$ 8,930</b>

SUMMARY OF AUDIT COSTS	
Personnel costs	\$ 8,930
Report prep	150
Travel time	-
Travel costs	-
	<b>9,080</b>
Discount (~16%)	(1,460)
Total Proposed Fee - FY 26	<b>\$ 7,620</b>