

Audit Services	Clifton Gunderson LLP	McGladrey & Pullen LLP	Lindgren Callihan VanOsdol & Co., Ltd.
<u>Clients</u>	CSC Danville Area Community College Illinois Central College Illinois Eastern community Colleges Parkland College St. Louis Community College Sauk Valley Community College Rend Lake College	Eastern Iowa Community College Southeastern Community College Metropolitan Community College Hawkeye Community College Iowa Valley Community College	Kishwaukee College Highland Community College Sauk Valley Community College* Blackhawk College Illinois Valley Community College*
<u>Preliminary work</u>	1 week 2 staff members approx. 80 hours June	1 week Late May, Early June	3-4 weeks** 3-4 staff members Late May, Early June - August
<u>Year end fieldwork</u>	3 weeks 3 staff members approx. 360 hours August	3 weeks August	
<u>Partner/Sr.</u>	25% \$225-\$295 18 yrs experience	30% \$375-\$410 15 yrs experience	20% \$150-\$220 26 yrs experience
<u>Sr. Manager</u>	40% \$150-\$195 18 yrs experience	25% \$150-\$250	50% \$100-\$125 10 yrs experience
<u>Staff</u>	35% \$85-\$150 2 yrs experience	45% \$100-\$150	30% \$70-\$100 avg 6 yrs experience
<u>Location</u>	Peoria, IL	Davenport, IA	Sterling, IL
<u>Fees</u>		2007	
	\$68,000	\$84,600	\$54,500
		2008	
	\$71,400	\$87,700	\$56,250
		2009	
	\$74,800	\$91,500	\$58,000
Additional SAS 104-111	2008 \$12,000		
	2009 \$12,600		
			* previous client ** total field work