

JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

I hereby certify that I am entitled to represent the firm of James G. Zupka, CPA, Inc., empowered to submit this bid for the services outlined in the attached proposal, and authorized to sign a contract for such services with the **City of Napoleon.**


James G. Zupka
Certified Public Accountant

Total All-Inclusive Fixed Fee:

For the Fiscal Period ending December 31, 2011	\$ 29,500
For the Fiscal Period ending December 31, 2012	29,500
For the Fiscal Period ending December 31, 2013	29,500
For the Fiscal Period ending December 31, 2014	30,000
For the Fiscal Period ending December 31, 2015	<u>30,000</u>
	<u>\$ 148,500</u>

JAMES G. ZUPKA, CPA, INC.

EXHIBIT A

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES TO SUPPORT THE
ALL-INCLUSIVE MAXIMUM FIXED FEE FOR THE AUDIT OF
THE FINANCIAL STATEMENTS OF THE
CITY OF NAPOLEON**

				Average		
				Hourly		
				Hours	Rate	Total
Partner				50	\$ 59	\$ 2,950
Manager/Quality Control				110	59	6,490
Senior				180	59	10,620
Staff				160	59	9,440
Other (specify):				0	59	0
Total Fixed Fee Bid for Fiscal Period 2011				500	\$ 59	\$ 29,500
				Average	Out-of-	
				Hourly	Pocket	Total
				Hours	Rate	Expenses
						Fixed Fee
Fiscal Period	2012		500	\$ 59	\$ 0	\$ 29,500
Fiscal Period	2013		500	\$ 59	\$ 0	\$ 29,500
Fiscal Period	2014		500	\$ 60	\$ 0	\$ 30,000
Fiscal Period	2015		500	\$ 60	\$ 0	\$ 30,000