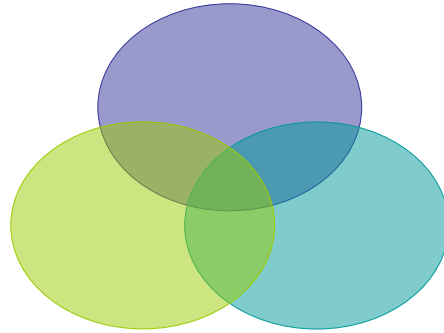


Ohlone Community College District



GASB 43 & 45 Consulting EXHIBIT A

**Outline of Services and Maximum Fees
for
Implementation and Full Compliance with the
GASB 43 & 45 Guidelines**

**Presented by:
Chuck Thompson, President/CEO**

Ohlone Community College District
GASB 43 & 45 Consulting
Outline of Services and Maximum Fees

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GASB 43 & 45 Consulting Outline of Services and Maximum Fees

Option I & II

GASB 43 & 45 Compliance Vendor Selection Services

Step 1: Conduct RFP Vendor Selection Process

- Create and Provide Vendor Question Template
- Create and Provide Vendor Mailing List
- Review Responses
- Spreadsheet Response Results
- Prepare Analysis of Vendor Responses
- Present Public Entity Vendor Selection Staff Meeting
- Interview Vendors
- Assist in Negotiating Changes
- Final Recommendations

Estimated Consulting Activity: Includes preparation, review, negotiations and recommendations for RFP response. Individual vendor presentations to public entity vendor selection staff by Consultant and Presenters.

Consultant: Includes estimated 72 hours required for all administration needed to prepare for presentations of RFP results for public entity vendor selection staff. Includes 2 estimated 2 hour meeting plus 8 hours of travel to brief public entity vendor selection staff on the RFP results and finalize questions to be utilized for individual vendor presentation meetings.

GASB Compliance Vendors: Includes 1 estimated 8 hour meeting day to interview all first tier finalist presenters to public entity vendor selection staff. Includes 1 estimated 4 hour meeting plus 4 hours of travel to interview final tier finalist with public entity vendor selection staff.

***RPM* Consultant Group**

License # 05376336

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GASB 43 & 45 Consulting Outline of Services and Maximum Fees

Option II Only Pension Obligation Bond Financial Advisor Vendor Selection Services

Step 1: Conduct RFP Vendor Selection Process

- Co-ordinate Funding RFP with GASB Compliance Vendor
- Create and Provide Vendor Question Template
- Create and Provide Vendor Mailing List
- Review Responses
- Spreadsheet Response Results
- Prepare Analysis of Vendor Responses
- Present Public Entity Vendor Selection Staff Meeting
- Interview Vendors
- Assist in Negotiating Changes
- Final Recommendations

Estimated Consulting Activity: Includes GASB compliance vendor co-ordination with funding RFP, preparation, review, negotiations and recommendations for RFP response. Individual vendor presentations to public entity vendor selection staff by Consultant and Presenters.

Consultant: Includes estimated 60 hours required for all administration needed to prepare for presentations of RFP results for public entity vendor selection staff. Includes 1 estimated 2 hour meeting and 4 hours of travel to brief public entity vendor selection staff on the RFP results and finalize questions to be utilized for individual vendor presentation meetings.

GASB Compliance Vendors: Includes 1 estimated 6 hour meeting day and 4 hours of travel to interview all first tier finalist presenters to public entity vendor selection staff. Includes 1 estimated 2 hour

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meeting and 4 hours of travel to interview final tier finalist with public entity vendor selection staff.

GASB 43 & 45 Consulting **Outline of Services and Maximum Fees** **Pre-installation Services**

Step 1: Assist with the Formation/Selection of a “Retirement Board”

- Outline Duties of Board
- Conduct Preliminary Review of Investment Policy
- Review “Brown Act” Meeting Procedures
- Establish Long Term and Short Term Goals

Estimated Consulting Activity: Includes 1 meeting with public entity vendor selection staff. Each meeting estimated at 4 hours plus 4 hours of travel time.

Step 2: Conduct Meetings with Final Service Providers

- Discuss and Finalize Contracts and Agreements
- Review Installation Meeting
- Discuss Investment Policy Development
- Discuss “Substantive Plan” Development

Estimated Consulting Activity: Includes 4 meetings with public entity vendor selection staff. Each meeting estimated at 2 hours plus 4 hours of travel time for each meeting.

Step 3: Coordinate GASB Plan Interface with Current Service Providers

- Actuarial Services
- Legal Services
- Financial
- Accounting

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Estimated Consulting Activity: Includes 1 meeting with current service provider. Each meeting estimated at 2 hours plus 4 hours of travel time for each meeting.

GASB 43 & 45 Consulting Outline of Services and Maximum Fees

Installation Services

Step 1: Development and Preparation of the “Substantive Plan”

- Specify the Benefit Design in Detail
- Detail Eligibility
- Outline Employer/Employee Cost-sharing
- Document Relevant Sections of Collective Bargaining Agreement
- Communications Between Employer and Plan Members
- Document Historical Practice Patterns
- Detail Funding Plans
- Update When Changes are Made

Estimated Consulting Activity: Includes 80 hours of providing services and administration needed to prepare the “Substantive Plan”.

Step 2: Prepare and Preside Over “Brown Act” Installation Meeting

- Monitor Meeting
- Approve Location of Site for Posting Meeting Minutes
- Designation of Board “Chairperson”
- Prepare Agenda and Dates for Meeting

Estimated Consulting Activity: Includes One 8 hour meeting for one executive consultant and 18 hours of administration to prepare and preside over “Brown Act” Installation meeting.

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GASB 43 & 45 Consulting Outline of Services and Maximum Fees Post Installation Services

Step 1: Conduct Group Employee Communication Sessions

Estimated Consulting Activity: Includes 2 meetings with public entity employees. Each meeting estimated at 3 hours plus 4 hours of travel time for each meeting.

Step 2: Assist with “Conflict of Interest” and “Fiduciary Liability” Policy Development and Training

Estimated Consulting Activity: Includes 40 hours assisting with the development of plan documents and policies for each training area. Includes 4 training meetings with each meeting estimated at 2 hours plus 4hours of travel time for each meeting.

Step 3: Assist in the Maintenance of “Substantive Plan”

Estimated Consulting Activity: Includes 2 hours per month for a total of 12 hours. Includes a cost estimated for 12 months of GASB updates.

Step 4: “Retirement Board” Consulting

Estimated Consulting Activity: Includes 2 meetings with the public entity “Retirement Board” . Each meeting estimated at 2 hours plus 4 hours of travel time for each meeting.

Step 5: As Needed Post-Adoption Consulting (E.G. Accounting)

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Estimated Consulting Activity: Includes 2 meetings with the public entity staff. Each meeting estimated at 2 hours plus 4 hours of travel time for each meeting.

GASB 43 & 45 Consulting Outline of Services and Maximum Fees Post Installation Services (continued)

Step 6: Assistance with Preparation of Required Supplemental Information Schedules

Estimated Consulting Activity: Includes 2 meetings with the public entity staff “Retirement Board of Authority”. Each meeting estimated at 2 hours plus 4 hours of travel time for each meeting.

Step 7: Conduct On-going Accounting Data Collection Session

Estimated Consulting Activity: Includes 1 meeting with the public entity staff. Meeting estimated at 4 hours plus 4 hours of travel time for meeting.

Step 8: Assistance in First Year Accounting

Estimated Consulting Activity: Includes 1 meeting with the public entity staff. Meeting estimated at 8 hours.

Step 9: Provide Annual Report

Estimated Consulting Activity: Includes 16 hours of preparation for meeting. Includes 1 meeting with the public entity “Retirement Board”. Meeting estimated at 4 hours plus 4 hours of travel time for meeting.

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GASB 43 & 45 Consulting Monthly Retainer Fee Schedule Summary

A two year independent consulting fees contract for service options is being made available for the period of September 1, 2008 to August 31, 2010.

Option I:

First Year: Includes Vendor Selection RFP \$4,650

Second Year: Excludes First Year One Time Services \$2,550

Option II:

First Year: Includes Vendor Selection RFP Only \$4,650

Second Year: Includes POB FA RFP and Excludes First Year One Time Services \$3,900

Note 1: Travel and other related business expenses will be added to the above estimated maximum fees

Note 2: The total estimated maximum fees above could change if services provided are significantly different than originally presented

Note 3: The above estimated fee is the maximum estimated fees for services illustrated.

Note 4: Monthly retainer fees are to be paid by no later than the 15st of the next month following initial and on-going effective date of contract. (E.G. September retainer paid by October 15.)

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GASB 43 & 45 Compliance Sample Installation Timeline September, 2008 to January, 2009

GASB 43 & 45 Compliance Request for Proposal (RFP) Sent:	September 05, 2008
Vendor Written Inquiries Received:	September 19, 2008
Vendor RFP Responses Received: (No later than 2:00 PM)	October 03, 2008
Committee Review of RFP Responses Completed:	October 31, 2008
District GASB Vendor Selection RFP Review of Results Committee Meeting:	November 14, 2008
GASB 43 & 45 Finalist(s) District Vendor Selection Committee Interview and Presentation:	December 12, 2008
Selection and Notification of GASB 43 & 45 Compliance Finalist:	January 09, 2009

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