

ATTACHMENT G

FEE SCHEDULE

The Financial Auditor Fees for providing financial audit services shall be as follows:

SECTION I. PENSION TRUST

AUDITOR'S FEE SCHEDULE (PENSION TRUST) – PART 1 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

| A. <u>FISCAL YEAR END</u> <u>2026</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2026 | | | | |

| B. <u>FISCAL YEAR END</u> <u>2027</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |

| | | | | | | |
|---|--|--|--|--|--|--|
| Total Not-To-Exceed Maximum Fees for FYE 2027 | | | | | | |
|---|--|--|--|--|--|--|

| C. <u>FISCAL YEAR END</u> <u>2028</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2028 | | | | |

| D. <u>FISCAL YEAR END</u> <u>2029</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2029 | | | | |

| E. FISCAL YEAR END 2030 | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2030 | | | | |

**AUDITOR’S FEE SCHEDULE (PENSION TRUST) – PART 2
NOT-TO-EXCEED MAXIMUM FEE**

| | Year 1 – FYE 2026 | Year 2 – FYE 2027 | Year 3 – FYE 2028 | Year 4 – FYE 2029 | Year 5 – FYE 2030 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total Not-To-Exceed Maximum Fee* | | | | | |
| Total (Not-To-Exceed Maximum Fee for 5 Years)* | | | | | |

*To perform LACERA’s Pension Trust Annual Financial Statement Audit.

SECTION II. OPEB TRUST

**AUDITOR'S FEE SCHEDULE (OPEB TRUST) – PART 1
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

| F. <u>FISCAL YEAR END</u> <u>2026</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2026 | | | | |

| G. <u>FISCAL YEAR END</u> <u>2027</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2027 | | | | |

| H. <u>FISCAL YEAR END</u> <u>2028</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2028 | | | | |

| I. <u>FISCAL YEAR END</u> <u>2029</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2029 | | | | |

| J. <u>FISCAL YEAR END</u> <u>2030</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|--|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Staff | | | | | | | |
| Administrative | | | | | | | |
| Other – Professional Standards Review | | | | | | | |
| Total Expected Hours | | | | | | | |
| Estimated Out of Pocket Expenses -- None | | | | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2030 | | | | | | | |

**AUDITOR'S FEE SCHEDULE (OPEB TRUST) – PART 2
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

| | Year 1 – FYE 2026 | Year 2 – FYE 2027 | Year 3 – FYE 2028 | Year 4 – FYE 2029 | Year 5 – FYE 2030 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total Not-To-Exceed Maximum Fee* | | | | | |
| Total (Not-To-Exceed Maximum Fee for 5 Years)* | | | | | |

*To perform LACERA's OPEB Trust Annual Financial Statement Audit.

SECTION III. OPEB CUSTODIAL FUND

**AUDITOR'S FEE SCHEDULE (OPEB CUSTODIAL FUND) – PART 1
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

| K. <u>FISCAL YEAR END</u> <u>2026</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2026 | | | | |

| L. <u>FISCAL YEAR END</u> <u>2027</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|--------------------------------|--|--|--------------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2027 | | | | |

| M. <u>FISCAL YEAR END</u> <u>2028</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2028 | | | | |

| N. <u>FISCAL YEAR END</u> <u>2029</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|---|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |
| Staff | | | | |
| Administrative | | | | |
| Other – Professional Standards Review | | | | |
| Total Expected Hours | | | | |
| Estimated Out of Pocket Expenses -- None | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2029 | | | | |

| O. <u>FISCAL YEAR END</u> <u>2030</u> | Audit Hours (A) | Standard Hourly Rates (B) | Quoted Hourly Rates (C) | Total (A x C) |
|--|-----------------------|------------------------------------|----------------------------------|------------------|
| Partners | | | | |
| Managers | | | | |
| Seniors / Supervisory | | | | |

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Staff | | | | | | | |
| Administrative | | | | | | | |
| Other – Professional Standards Review | | | | | | | |
| Total Expected Hours | | | | | | | |
| Estimated Out of Pocket Expenses -- None | | | | | | | |
| Total Not-To-Exceed Maximum Fees for FYE 2030 | | | | | | | |

**AUDITOR’S FEE SCHEDULE (OPEB CUSTODIAL FUND) – PART 2
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

| | Year 1 – FYE 2026 | Year 2 – FYE 2027 | Year 3 – FYE 2028 | Year 4 – FYE 2029 | Year 5 – FYE 2030 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total Not-To-Exceed Maximum Fee* | | | | | |
| Total (Not-To-Exceed Maximum Fee for 5 Years)* | | | | | |

*To perform LACERA’s OPEB Custodial Fund Annual Financial Statement Audits combined.