

## EXHIBIT A

### Consultant Labor Rates and Fees

Labor Category	Hourly Rate Year 4	Hourly Rate Year 5	Hourly Rate Year 6
<b><i>KPMG LLP</i></b>			
Lead Engagement Partner	\$385	\$397	\$408
Concurring Review Partner	\$385	\$397	\$408
Advisory Partner	\$390	\$402	\$414
Advisory Senior Manager	\$385	\$397	\$408
Audit Senior Manager	\$310	\$319	\$329
Audit Manager	\$225	\$232	\$239
Audit Senior	\$210	\$216	\$223
Audit and Advisory Staff	\$200	\$206	\$212
Associate	\$130	\$134	\$138
<b><i>Simpson &amp; Simpson, CPAs</i></b>			
Partner	\$280	\$288	\$297
Senior	\$150	\$155	\$159
Associate	\$100	\$103	\$106
<b><i>Núñez &amp; Associates, Inc.</i></b>			
Partner	\$280	\$288	\$297
Senior	\$150	\$155	\$159
Associate	\$100	\$103	\$106

The Department will reimburse reasonable and necessary sub consultant costs at the actual amount paid by the Contractor to the sub consultant, consistent with the sub consultant rates established in this Exhibit. The Department will not pay mark-up on subcontractor services, costs, or expenses.