



LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

Providing Solutions to California Public Agencies

P.O. Box 1350 · Carmel Valley, CA 93924 · 650.587.7300

RGS BOARD AGENDA

Agenda materials may be viewed on the Agency's web site RGS.CA.gov or by contacting the Executive Director prior to the meeting at the contact information below.

SPECIAL MEETING
Via Teleconference

December 10, 2012
10:00 a.m.

Association of Bay Area Governments, Finance Dir. Office, Rm.301, 101 Eighth St., Oakland, CA 94604
Dublin Civic Center, City Manager's Office, 100 Civic Plaza, Dublin, CA 94568
Larkspur City Hall, City Manager's Office, 400 Magnolia Avenue, Larkspur, CA 94939
San Rafael City Hall, Human Resources, 1400 Fifth Avenue, San Rafael, CA 94915
Walnut Creek City Hall, City Manager's Office, 1666 North Main Street, Walnut Creek, CA 94596
Yountville Town Hall, Town Manager's Office, 6550 Yount Street, Yountville, CA 94599

1. CALL TO ORDER

2. CHANGES TO THE ORDER OF AGENDA

3. APPROVAL OF CONSENT AGENDA

Consent agenda items are considered to be routine and will be enacted by one motion. There will be no separate discussion on these items unless members of the Board, staff or public request specific items to be removed for separate action.

A. Approval of **November 15, 2012** Minutes

Action

4. TREASURER'S REPORT - None

5. OLD BUSINESS

A. Approval of Defined Benefit Plan and Authorize Execution of Steps Necessary to Establish

Action

6. NEW BUSINESS - None

7. PUBLIC COMMENT

Each speaker is limited to two minutes. If you are addressing the Board on a non-agenda item, the Board may briefly respond to statements made or questions posed as allowed by the Brown Act (Government Code Section 54954.2). However, the Board's general policy is to refer items to staff for attention, or have a matter placed on a future Board agenda for a more comprehensive action or report.

8. NEXT MEETING: February 21, 2013, 2:00 p.m., at Dublin City Hall Regional Meeting Room

9. ADJOURN

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Richard Averett at (831) 308.1508. Notification in advance of the meeting will enable Agency to make reasonable arrangements to ensure accessibility.

**REGIONAL GOVERNMENT SERVICES
JOINT POWERS AUTHORITY
BOARD OF DIRECTORS MINUTES
NOVEMBER 15, 2012**

The Regional Government Services Joint Powers Authority held a regular meeting of the Board of Directors at the Yountville Community Center Board Room, 6516 Washington Street, Yountville, CA 94599. The meeting was called to order at 2:45 p.m.

1. CALL TO ORDER

Members Present: Dan Schwarz, Chair
Steve Rogers, Vice-Chair
Ken Nordhoff, Member
Julie Carter, Alternate Member
Anil Comelo, Alternate Member

Members Absent: Herb Pike, Member

Other Attendees: Richard Averett, Executive Director
Jennifer Bower, Director of Human Resources
Glenn Lazof, Project Manager
Sherry Kelly, Authority Clerk

2. CHANGES TO THE ORDER OF AGENDA - None

3. APPROVAL OF CONSENT AGENDA

A. Approval of **August 16, 2012** Minutes

Action: Moved, seconded (Nordhoff/Comelo) and carried unanimously to approve the Consent Calendar.

4. TREASURER'S REPORT

A. Review Preliminary FY2012 Audit Results

Information: Executive Director Averett presented the Audit Results. He pointed out that there has been a change to the accrual process. While accrued liabilities for OPEB and unused vacation balances are included, sick and administrative leave are not, as they are traditionally not paid out when an employee separates from employment. This change has been made upon review and recommendation of the auditors.

5. OLD BUSINESS

A. Auditor Rotation Policy – Finance Committee Authority to Award Auditor Engagement

Action: Moved, seconded (Rogers/Comelo) and carried unanimously to authorize the Finance Committee to select the Auditor upon receipt of the RFPs.

6. NEW BUSINESS

A. Approval of Finance Committee Recommendation to RGS and LGS Boards to Make Additional RGS and LGS Insurance Pool Contributions to MSA

Action: Moved, seconded (Rogers/Comelo) and carried unanimously to 1) approve an additional RGS insurance pool contribution of \$300,000 to the Municipal Services Authority; 2) direct staff to return with a recommendation for appropriate reserve levels for LGS, RGS and MSA in light of MSA's formation for insurance pooling; and 3) direct staff to develop an inter-agency loan approval policy for reserve funds.

B. Defined Benefit Plan – Establishment of a Process for 2.5% at 55

Action: Items 6B and 6C were discussed and acted upon as one item. The Executive Director reported on the status of establishing PARS Defined Benefit Plans for the staff of two potential clients: LA IMPACT and SolTrans. He stated that effective January 1, 2013 state law will be modified for retirement benefits and that certain actions will need to be taken prior to the end of the year to ensure the current employees of these organizations will be eligible for the plans that they have already been working towards. He asked for approval to notice the 2.5% at 55 actuarial costs and indicated that there will be a need to call a special meeting in early December for the Board to take further action. Moved, seconded (Comelo/Rogers) and

carried unanimously to receive the actuarial study findings and to post the results in order to proceed with establishment of these plans.

C. Defined Benefit Plan – Establishment of a Process for 2% at 60

Action: This DB plan would be a second tier of the 2.5% at 55 plan, and therefore does not require posting. See item 6B for discussion.

7. PUBLIC COMMENT – None

8. ADJOURNMENT - The meeting adjourned at 3:10 p.m. The next meeting is scheduled for February 21, 2013 at 1:00 p.m. at Dublin City Hall, Regional Meeting Room, Dublin, California.



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TO: BOARD OF DIRECTORS
FROM: JENNIFER BOWER, Director of Human Resources
SUBJECT: **DEFINED BENEFIT PLAN**

BOD Meeting: 11-15-12
Item: 5A

RECOMMENDATION

1. Approve establishing the PARS Defined Benefit Plan.
2. Authorize the Executive Director to execute any and all documents to establish the Defined Benefit Plan with PARS.
3. Authorize awarding contract to PARS for the administration and management of the PARS Plan Trust.
4. Authorize the Executive Director to execute agreements for actuarial studies every two years.

BACKGROUND

In early 2012, RGS began meeting with staff and legal counsel of LA IMPACT to discuss RGS becoming the Employer of Record for its administrative staff. Formed in 1991, this JPA is the Los Angeles Intra-agency Metropolitan Police Apprehension Crime Task Force, which is a county-wide task force consisting of local, state, and federal law enforcement agencies in the Los Angeles area. LA IMPACT's role is in investigating major crimes and apprehending serious felons. Most of LA IMPACT's funds are derived from asset forfeiture, as well two other small grants.

RGS will be the employer of record for the administrative staff, not the public safety staff, who are still employees of their own local law enforcement agencies. Although still in the final discussion phase for Employer of Record status, RGS needed to make changes in its retirement program based on the new legislation and to prepare for LA IMPACT and other potential clients staff to become RGS employees.

The current LA IMPACT administrative staff are employees of three different local agencies/organizations. In joining with RGS, the administrative staff will come under one employer with consistent benefits, policies, and practices. Some of those LA IMPACT assigned employees are currently participating in CalPERS, while others are in social security only. To make employees benefits consistent and whole, RGS in discussion with LA IMPACT management, determined that the best way to combine these benefits was either to have employees participate in the STARS Defined Contribution Retirement Plan with some modifications or to develop a new matching plan with PARS (Public Agency Retirement Services).

The decision as to which way to go has still not been decided as it will be based on an employee input and LA IMPACT Board vote in early December. LA IMPACT desires financial

sustainability, while trying to ensure that employees who come over to RGS will be made as 'financially whole' as possible.

Effective 1/1/2013, California law will be modified for retirement benefits (PEPRA) with new criteria for service credit as well as other retirement formulas, including changes to retirement benefit structure. Because RGS was already working with LA IMPACT to bring them over into the RGS plan prior to the enactment of the legislation, it was necessary for an actuarial study to be conducted to determine the cost of the PARS program.

The PARS benefit parameters include a Defined Benefit Plan for all full-time miscellaneous employees based on 2.5% @ 55 full formula and at least 5 years of Agency service, and final compensation based on the highest average consecutive 36 months of compensation with the agency. Parameters include an employees' contribution of 7 to 8% of compensation toward the total cost of the benefit.

Action needs to be taken now by the RGS Board in order to give PARS sufficient time to set up the plan prior to January 1.

Discussion:

The PARS plan offers flexibility in investment, benefit, and design choices; security in safeguarding assets; control at the agency level; service from an experienced and dedicated team; and integrity on a long term commitment to helping serve the public interest. The PARS Trust is administered by PARS using US Bank as the Trustee.

PARS offers Defined Benefit Plans under the Internal Revenue Code (IRC) 401(a) with over 600 member agencies and over 1,200 different retirement plans under their administration. Some of the local agencies under PARS plans include County of Solano, City of Vacaville, and the City of Fairfield. Under PARS, the ability to design a more flexible plan that meets the specific needs of the agency and its employees was possible. It also offers the agency more stability in the attraction and retention of its valuable employees and fiscal constraints. In addition, PARS would give RGS staff (those assigned to LA IMPACT and other possible future employees) the added diversity of retirement funds. In considering the PARS retirement alternative, staff reviewed benefit options and conducted a full actuarial study through Bartel Associates.

If this plan is selected, only those current 6 fulltime employees assigned to LA IMPACT who currently have a defined benefit plan will be eligible for a retirement benefit upon attaining age 55 and at least 5 years of Agency service credit. Those impacted employees terminating employment with the RGS after five years of service, but prior to age 55 may elect to receive a deferred retirement benefit upon attaining retirement age or a refund of the employee's contributions plus 3% per annum interest. Employees terminating employment with less than 5 years service credit would also receive a refund of the employee's contributions. The monthly retirement benefit is equal to the PARS Age Factor (2.5%@Age 55) multiplied by the Years of Service Credit multiplied by Final Pay. Final Pay is the highest average consecutive 36 months of compensation with the RGS. Other options include a pre-retirement death benefit to the employee's eligible beneficiary. This benefit plan would not apply to future fulltime RGS employees assigned to LA IMPACT or to those employees who are currently working for LA IMPACT, but not currently part of a defined benefit plan.

On 11/14/2012, the actuarial valuation for the PARS Plan was completed, and on 11/15/2012 the results were posted as required by California Code section 7507. The recommended plan provisions are:

1. Those 6 fulltime employees who currently have a defined benefit plan will transfer over to RGS by 12/30/2012 will be included in the plan;
2. Benefit service based on Agency years of service credit; purchases of additional service credit are not included;
3. Vesting service is lapsed time of continuous service with LA IMPACT and RGS.
4. Employee contribution is required equal to 7 or 8% of compensation;
5. Final average compensation is the average of the highest 36 months of compensation;
6. Employee is eligible for the benefit upon meeting the minimum age of 55, completing 5 years continuous service;
7. No disability benefit under this plan, other than the return of the employee contribution with 3% interest per annum;
8. The plan provides a pre-retirement death benefit to spouses or registered domestic partners of the employees who met the age and service condition for retirement;
9. Employees who terminate employment will receive a refund of their contributions with 3% interest per annum;
10. The Plan is a life-only annuity;
11. The Plan payment will increase by 2% annually for cost of living.

The following are the results of the actuarial assumptions based on the LA IMPACT's 6 CalPERS members' demographic information and using the FY 2012-13 annual salary budgets as of July 1, 2012. The range of costs are based on three discount rates (6.5%, 6.0% and 5.5%) presented by the actuary.

A. Present Value of Future Benefits	\$888,018 to \$1,227,609
B. Present Value of Normal Costs	\$52,557 to \$72,739
Actuarial Liability (A - B)	\$835,461 to \$1,154,870
FY 2013 Employer Cost (16.4% to 22.6%)	\$52,557 to \$72,739
FY 2013 Employee Cost (8.0%)	<u>\$25,695</u>
Total PARS Contribution FY 2013	\$78,252 to \$98,434

As required by the Government Code Section 7507 and recent changes made by Senate Bill 1123 (Stats. 2008, Ch. 371) effective 1/1/2009, an actuarial is required for any proposed change in retirement benefits or in Other Post Employment Benefits (OPEB).

FISCAL IMPACT

The RGS LA IMPACT assigned employees contribution for FY 2012-13 to the proposed PARS Defined Benefit Plan are identified above and will be reimbursed by client revenues.

Attachments posted to the RGS website:

- A. PARS Agreement for Services

AGREEMENT FOR ADMINISTRATIVE SERVICES

This agreement (“Agreement”) is made this _____ day of _____, 2012, between Phase II Systems, a corporation organized and existing under the laws of the State of California, doing business as Public Agency Retirement Services (hereinafter “PARS”) and Regional Government Services (“Agency”).

WHEREAS, Agency is desirous of retaining PARS, as Trust Administrator to the PARS Trust, to provide administrative and consulting services with respect to the Regional Government Services PARS Defined Benefit Plan or any excess benefit plan (the “Plan”).

NOW THEREFORE, THE PARTIES AGREE:

1. **Services.** PARS will provide the services pertaining to the Plan as described in the exhibit attached hereto as “Exhibit 1A” (“Services”) in a timely manner, subject to the further provisions of this Agreement.
2. **Fees for Services.** PARS will be compensated for performance of the Services as described in the exhibit attached hereto as “Exhibit 1B”.
3. **Payment Terms.** Payment for Services will be remitted directly from Plan assets unless otherwise stated in Exhibit 1B. In the event that the Agency chooses to make payment directly to PARS, it shall be the responsibility of the Agency to remit payment directly to PARS based upon an invoice prepared by PARS and delivered to the Agency. If payment is not received by PARS within thirty (30) days of the invoice delivery date, the balance due shall bear interest at the rate of 1.5% per month. If payment is not received from the Agency within sixty (60) days of the invoice delivery date, payment plus accrued interest will be remitted directly from Plan assets, unless PARS has previously received written communication disputing the subject invoice that is signed by a duly authorized representative of the Agency.
4. **Fees for Services beyond Scope.** Fees for services beyond those specified in this Agreement will be billed to the Agency at the rates indicated in the PARS’ standard fee schedule in effect at the time the services are provided and shall be payable as described in Section 3 of this Agreement. Before any such services are performed, PARS will provide the Agency with written notice of the subject services, terms, and an estimate of the fees therefore.
5. **Information Furnished to PARS.** PARS will provide the Services contingent upon the Agency’s providing PARS the information specified in the exhibit attached hereto as “Exhibit 1C” (“Data”). It shall be the responsibility of the Agency to certify the accuracy, content and completeness of the Data so that PARS may rely on such information without further audit. It shall further be the responsibility of the Agency to deliver the Data to PARS in such a manner that allows for a reasonable amount of time for the Services to be performed. Unless specified in Exhibit 1A, PARS shall be under no duty to question Data received from the Agency, to compute contributions made to the Plan, to determine or inquire whether contributions are adequate to meet and discharge liabilities under the Plan, or to determine or inquire whether contributions made to the

Plan are in compliance with the Plan or applicable law. In addition, PARS shall not be liable for non-performance of Services if such non-performance is caused by or results from erroneous and/or late delivery of Data from the Agency. In the event that the Agency fails to provide Data in a complete, accurate and timely manner, and pursuant to the specifications in Exhibit 1C, PARS reserves the right, notwithstanding the further provisions of this Agreement, to terminate this Agreement upon no less than ninety (90) days written notice to the Agency.

6. **Suspension of Contributions.** In the event contributions are suspended, either temporarily or permanently, prior to the complete discharge of PARS' obligations under this Agreement, PARS reserves the right to bill the Agency for Services under this Agreement at the rates indicated in PARS' standard fee schedule in effect at the time the Services are provided, subject to the terms established in Section 3 of this Agreement. Before any such Services are performed, PARS will provide the Agency with written notice of the subject Services, terms, and an estimate of the fees therefore.
7. **Records.** During the term of this Agreement, and for a period of five (5) years after termination of this Agreement, PARS shall provide duly authorized representatives of the Agency access to all records and material relating to the calculation of PARS' fees under this Agreement. Such access shall include the right to inspect, audit and reproduce such records and material and to verify reports furnished in compliance with the provisions of this Agreement. All information so obtained shall be accorded confidential treatment as provided under applicable law.
8. **Confidentiality.** Without the Agency's consent, PARS shall not disclose any information relating to the Plan except to duly authorized officials of the Agency and to parties retained by PARS to perform specific services within this Agreement. The Agency shall not disclose any information relating to the Plan to individuals not employed by the Agency without the prior written consent of PARS, except as such disclosures may be required by applicable law.
9. **Independent Contractor.** PARS is and at all times hereunder shall be an independent contractor. As such, neither the Agency nor any of its officers, employees or agents shall have the power to control the conduct of PARS, its officers, employees or agents, except as specifically set forth and provided for herein. PARS shall pay all wages, salaries and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them, such as social security, income tax withholding, unemployment compensation, workers' compensation and similar matters.
10. **Indemnification.** PARS and Agency hereby indemnify each other and hold the other harmless, including their respective officers, directors, employees, agents and attorneys, from any claim, loss, demand, liability, or expense, including reasonable attorneys' fees and costs, incurred by the other as a consequence of PARS or Agency's, as the case may be, acts, errors or omissions with respect to the performance of their respective duties hereunder.

11. **Compliance with Applicable Law.** The Agency shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding the administration of the Plan. PARS shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding Plan administrative services provided under this Agreement.
12. **Applicable Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event any party institutes legal proceedings to enforce or interpret this Agreement, venue and jurisdiction shall be in any state court of competent jurisdiction.
13. **Force Majeure.** When a party's nonperformance hereunder was beyond the control and not due to the fault of the party not performing, a party shall be excused from performing its obligations under this Agreement during the time and to the extent that it is prevented from performing by such cause, including but not limited to: any incidence of fire, flood, acts of God, acts of terrorism or war, commandeering of material, products, plants or facilities by the federal, state or local government, or a material act or omission by the other party.
14. **Ownership of Reports and Documents.** The originals of all letters, documents, reports, and data produced for the purposes of this Agreement shall be delivered to, and become the property of the Agency. Copies may be made for PARS but shall not be furnished to others without written authorization from Agency.
15. **Designees.** The Plan Administrator of the Agency, or their designee, shall have the authority to act for and exercise any of the rights of the Agency as set forth in this Agreement, subsequent to and in accordance with the written authority granted by the Governing Board of the Agency, a copy of which writing shall be delivered to PARS. Any officer of PARS, or his or her designees, shall have the authority to act for and exercise any of the rights of PARS as set forth in this Agreement.
16. **Notices.** All notices hereunder and communications regarding the interpretation of the terms of this Agreement, or changes thereto, shall be effected by delivery of the notices in person or by depositing the notices in the U.S. Mail, registered or certified mail, return receipt requested, postage prepaid and addressed as follows:
 - (A) To PARS: PARS; 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660; Attention: President
 - (B) To Agency: Regional Government Services; P.O. Box 1350, Carmel Valley, CA 93924; Attention: Executive Director/CFO

Notices shall be deemed given on the date received by the addressee.

17. **Term of Agreement.** This Agreement shall remain in effect for the period beginning ----, 2012 and ending -----, 2015 ("Term"). This Agreement will continue unchanged for successive twelve-month periods following the Term unless either party gives written notice to the other party of the intent to terminate prior to ninety (90) days before the end of the Term.

- 18. **Amendment.** This Agreement may not be amended orally, but only by a written instrument executed by the parties hereto.
- 19. **Entire Agreement.** This Agreement, including exhibits, contains the entire understanding of the parties with respect to the subject matter set forth in this Agreement. In the event a conflict arises between the parties with respect to any term, condition or provision of this Agreement, the remaining terms, conditions and provisions shall remain in full force and legal effect. No waiver of any term or condition of this Agreement by any party shall be construed by the other as a continuing waiver of such term or condition.
- 20. **Attorneys Fees.** In the event any action is taken by a party hereto to enforce the terms of this Agreement, the prevailing party therein shall be entitled to receive its reasonable attorney's fees.
- 21. **Counterparts.** This Agreement may be executed in any number of counterparts, and in that event, each counterpart shall be deemed a complete original and be enforceable without reference to any other counterpart.
- 22. **Headings.** Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.
- 23. **Effective Date.** This Agreement shall be effective on the date first above written, and also shall be the date the Agreement is executed.

AGENCY:

BY: _____
TITLE: Executive Director/CFO
DATE: _____

PARS:

BY: _____
TITLE: _____
DATE: _____

EXHIBIT 1A

SERVICES

PARS will provide the following services for Regional Government Services:

1. Plan Installation Services:

- (A) Assisting appropriate Agency personnel to finalize Plan provisions, implementation timelines, benefit communication strategies, data reporting and contribution submission requirements;
- (B) Providing the necessary analysis and advisory services to finalize these elements of the Plan;
- (C) Providing the documentation needed to establish the Plan for review by Agency legal counsel;
- (D) Upon Agency authorization, preparing and submitting application to the Internal Revenue Service for a determination that the Plan is qualified (the application fee for which shall be paid by the Agency).

2. Plan Administration Services:

- (A) Monitoring the receipt of Plan contributions made by the Agency to the trustee of the PARS Trust Program (“Trustee”), based upon information received from the Agency and the Trustee;
- (B) Performing periodic accounting of Plan assets, including the allocation of employer contributions, distributions, investment activity and expenses (if applicable), based upon information received from the Agency and/or Trustee;
- (C) Acting as ongoing liaison between the Participant and the Agency in regard to distribution payments, which shall include use by the Participants of toll-free telephone communication to PARS;
- (D) Producing benefit illustrations and processing enrollments;
- (E) Coordinating the processing of Participant distribution payments pursuant to authorized written Agency certification of distribution eligibility, authorized direction by the Agency, and the provisions of the Plan, and, to the extent possible, based upon Agency-provided Data;
- (F) Directing Trustee to liquidate Plan assets (if necessary) and make Participant distribution payments, and providing required tax filings regarding said distribution payments;
- (G) Notifying the Trustee of the amount of Plan assets available for further investment and management, or, the amount of Plan assets necessary to be liquidated in order to fund Participant distribution payments;
- (H) Coordinating actions with the Trustee as directed by the Plan Administrator within the scope of this Agreement;

- (I) Preparing and submitting a monthly report of Plan activity to the Agency, unless directed by the Agency otherwise;
 - (J) Preparing and submitting an annual report of Plan activity to participants and to the Agency;
 - (K) Coordinating and selecting a licensed actuary to perform actuarial valuation on a periodic basis to comply with state and federal laws (the actuarial certification fee for which shall be paid by the Agency);
 - (L) Preparing and submitting the Annual Report of Financial Transactions to the California State Controller, as required by law, for the PARS Trust Program, including the required certified audit of the PARS Trust.
3. Plan Compliance Services: Coordinating and preparing changes to the Trust, Plan and other associated legal documents required by federal and state agencies to keep the plan in compliance, for review by Agency legal counsel.
 4. PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

EXHIBIT 1B

FEES FOR SERVICES

PARS will be compensated for performance of Services, as described in Exhibit 1A based upon the following schedule:

- (A) An optional IRS Letter of Determination fee payable directly to the Internal Revenue Service (IRS) based on current IRS rates at the time of filing;
- (B) A one-time set-up fee upon implementation of Plan \$3,000.00 (“Set-up Fee”), which shall be paid directly by the Agency to PARS;
- (C) The following ongoing administration fee:
 - A monthly fee of \$750 (“Monthly Fee”) commencing on _____, 201_ which shall be paid directly by the Agency to PARS, and subject to an annual 3% increase every January 1st beginning in 201_;
- (D) A fee equal to actuarial expenses charged to PARS by an outside contractor for an actuarial valuation of the Agency’s Plan (“Actuarial Valuation Fee”);
- (E) A fee equal to the stated IRS application fees and legal fees related to any ongoing federal and/or state required Plan compliance changes. Such fees will not be charged to the Agency without prior authorization by the Plan Administrator.

EXHIBIT 1C

DATA REQUIREMENTS

PARS will provide the Services under this Agreement contingent upon receiving the following information:

1. Participant Data (Submitted By Agency)
 - (A) Participant's Legal Name
 - (B) Participant's Position
 - (C) Participant's Birth Date
 - (D) Participant's Hire Date
 - (E) Participant's Salary
 - (F) Years of Agency Service
 - (G) Retirement Date
2. Executed Legal Documents (Submitted by Agency)
 - (A) Certified Resolution
 - (B) PARS Trust Adoption Agreement
 - (C) Plan Document
 - (D) Trustee Investment Forms
3. Application for PARS Benefit Form (Submitted by Agency)
4. Completed Enrollment Forms (Submitted by Participant)
 - (A) Enrollment Form
 - (B) Beneficiary Designation Form
 - (C) Tax Withholding Request Form
 - (D) Proof of Age
5. Other information pertinent to the Services as reasonably requested by PARS