

RESOLUTION NO. 2016-XXX

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
CLARIFYING MEDICAL BENEFITS TO EMPLOYEES AND REITREES**

WHEREAS, the Lake Don Pedro Community Services District ("District") is a California community services district formed and existing under the provisions of the California Community Services District Law, codified at Government Code §§ 61000-61144, and all acts and laws amendatory thereof or supplementary thereto, and possessing all the powers thereof;

and

WHEREAS, the district provides certain medical benefits to employees and retirees and

WHEREAS, the expense of retiree medical expenses must now be reported on the agency's financial statements pursuant to GASB 45 and

WHEREAS, to ensure accuracy of the calculation of the cost of said retiree medical benefits, the stated accuracy of the policy of the district for providing its employee benefits is of utmost importance and

WHEREAS, the board of directors has directed the preparation of a report detailing the history of the district's medical benefits policies and other Board actions on which District management's declaration of said medical benefits policy was based, for the purpose of development of the actuarial valuation establishing the medical benefit long term cost; and

WHEREAS, the attached Report of Actions related to Lake Don Pedro CSD Medical Benefits is presented for the purpose of clarifying and codifying the historical record of the district and is presented as complete and accurate; and

WHEREAS, said report is hereby adopted and approved as a true representation of the position of the district with respect to medical benefits provided to employees as of this date.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING, BE IT

RESOLVED by the Board of Directors of the Lake Don Pedro Community Services District, that the District hereby adopts the medical benefits report as of the date herein signed.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Lake Don Pedro Community Services District on April 18, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Danny Johnson, President, Board of Directors

ATTEST:

Syndie Marchesiello, Secretary

CERTIFICATE OF SECRETARY

STATE OF CALIFORNIA)
)
COUNTY OF MARIPOSA)

I, Syndie Marchesiello, the duly appointed and acting Secretary of the Board of Directors of the Lake Don Pedro Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Lake Don Pedro Community Services District, duly called and held at the District office at 9751 Merced Falls Road, La Grange, CA 95239, on April 18, 2016.