

Idyllwild Water District Proposal for Professional Auditing Services

Specific audit approach (continued)

Customization and Communication: The procedures listed above are general. After our initial review of the District and our detailed risk assessment, we will customize the engagement to address the specifics of the District and the audit itself. We will determine which procedures to perform based on our risk assessment. All our audits are customized to each entity, ensuring a complete, effective, and efficient audit. Our approach is founded on open communication, a strong knowledge of the District's operations, and detailed planning at the initial stages of the audit.

Timeliness and Resource Allocation: Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with City staff to agree on adequate timeframes for the performance of the audit and the release of the financial statements. We will allocate the necessary resources to meet these agreed-upon timeframes.

Level of staff and approximate number of hours assigned to each segment

Segment	Partner	Manager	Senior	Staff	Total
Segment 1	4	5	10	15	34
Segment 2	7	8	20	50	85
Segment 3	9	7	20	15	51
Totals	20	20	50	80	170

Sample sizes (including for compliance testing)

Our sample sizes will be determined in accordance with the AICPA's *Audit and Accounting Guide, Audit Sampling*, and will be selected using professional judgment or our TeamMate Analytics software, depending upon circumstance, as permitted by Statement on Auditing Standards. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, our planned substantive testing and analytical procedures as well as our professional judgement.

We utilize our Computer Aided Audit Tools (CAAT) software, Teammate Analytics, to draw our audit samples. The software allows us to generate random samples, systematic samples, stratified samples, attributes samples as well as monetary unit samples (also called probability-proportional-to-size or dollar unit sampling).

Intelligent audit technology

Our audits leverage advanced technology through powerful software tools such as Engagement and Teammate Analytics. Additionally, all audit team members are connected wirelessly, enabling real-time information sharing. The benefits of our audit technologies include:

Teammate Analytics: This suite of over 200 dynamic Computer Aided Audit Tools (CAATs) allows us to analyze large amounts of data in seconds. Using data directly from the District, we can search for duplicate checks, detect transactions during unusual hours or on holidays/weekends, perform Benford's Law analysis, and identify instances where a vendor has issued multiple invoices with sequential references, among many other tests. This empowers our audit teams to perform powerful and meaningful data analysis, enhancing our value-added services.

Idyllwild Water District Proposal for Professional Auditing Services

Specific audit approach (continued)

Customized Analytical Schedules: We create our own analytical schedules to easily compare current balances to prior year balances and current vs. budget balances, significantly reducing the time required from City staff.

Real-Time Financial Statement Analysis: Once your trial balances and financial statements are entered into our software, we can review your financial statements in the field, allowing us to notice and address any variances immediately.

Linked Financial Statement Schedules: We link financial statement schedules directly to our audit software trial balances, enabling us to provide the District with fund financial statements almost immediately after importing the trial balances.

Audited Trial Balances: We provide the District with audited trial balances that show the coding of the financial statement schedules, making it easier for City staff to review. These reports include each account coded to a specific financial statement line item/function and journal entries posted during the audit.

Analytical procedures

To effectively utilize analytical procedures, industry background and knowledge are essential. With our firm's extensive experience and qualified staff, we possess the necessary knowledge to apply analytical procedures efficiently throughout our audit of the District.

- **Interim Phase:**
 - Compare current and prior year unadjusted balances to identify areas requiring additional analysis.
 - Compare current year actual amounts to the District's annual budget (both original and adopted).
- **Final Phase:**
 - Perform procedures similar to those in the interim phase.
 - Compare certain financial ratios for current and prior years.
 - Conduct reasonableness tests.
 - Investigate any significant variances further through inquiry and additional substantive testing until resolved to our satisfaction.
- **Post-Fieldwork:**
 - Compare current and prior year audited balances, considering expected relationships based on our knowledge of the District, similar entities, and the general economic environment.
 - Utilize additional analytical techniques such as trend analysis as needed.

Unlike other audit firms, we use analytical procedures to supplement, not supplant, our substantive testing, ensuring a thorough and comprehensive audit

Auditing in a remote environment

The evolution of technology has revolutionized the accounting and auditing profession, enabling us to provide high-quality services remotely with efficiency, precision, and timeliness. During the COVID-19 pandemic, our firm adapted quickly to a fully remote audit environment and developed processes that have since become integral to our standard approach. These advancements not only enhanced the quality of our audits but also resulted in significant efficiencies for both our team and our clients.

Idyllwild Water District Proposal for Professional Auditing Services

Specific audit approach (continued)

Remote Audit Approach

- **Technology Utilization:**
 - We use secure cloud-based platforms for document sharing and management, such as Engagement Organizer, ensuring client data remains safe and accessible.
 - Video conferencing tools (e.g., Zoom, Microsoft Teams) facilitate real-time communication with District staff, enabling collaborative discussions and efficient issue resolution.
- **Workflow and Communication:**
 - Regular Communication: We maintain routine contact with clients throughout all phases of the audit via email, phone calls, and video meetings.
 - Responsiveness: Our team prides itself on quick turnaround times for questions or issues, making remote collaboration as seamless as on-site interactions.
- **Flexibility for On-Site Presence:**
 - While we anticipate performing the majority of our work remotely, we understand that some aspects of the audit may benefit from an on-site presence. If desired, we will work with the District to determine an acceptable staffing level for in-person activities, balancing health, safety, and operational needs.

Benefits of Remote Auditing

- **Efficiency Gains:**
 - Remote auditing reduces the need for travel time, allowing both auditor and auditee to focus on the tasks at hand, resulting in faster turnaround on requests and issue resolution.
 - Immediate access to digital documents and records eliminates delays associated with physical transfers of information.
- **Enhanced Quality of Life:**
 - By minimizing travel, our staff can dedicate more time to client work and professional development, improving overall morale and productivity.
- **Environmental Impact:**
 - Reducing unnecessary travel decreases traffic congestion, lowers fuel consumption, and contributes to improved air quality in Southern California.
- **Year-Round Availability:**
 - Our remote-first approach fosters an ongoing partnership, encouraging clients to reach out throughout the year for guidance on matters that could impact the audit or their financial reporting.

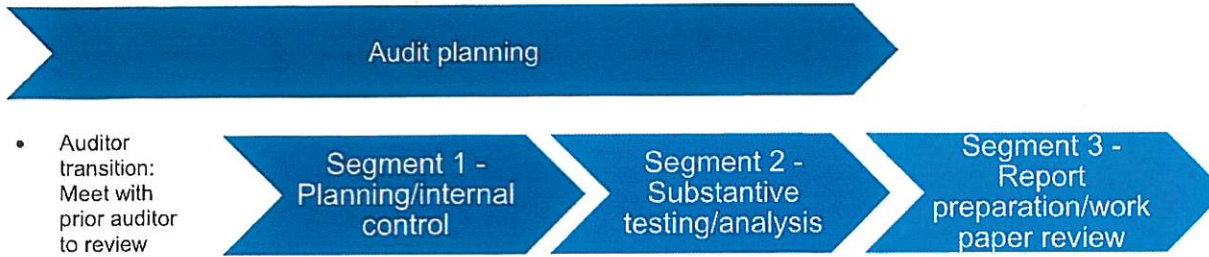
Commitment to client collaboration

We understand that each client's needs are unique, and we remain flexible in our approach to ensure the audit process aligns with the District operational requirements. Our primary goal is to provide a smooth and efficient audit experience, leveraging technology while maintaining the personal connection and professionalism our clients expect. Should the need arise for on-site activities, our team will seamlessly integrate in-person work while maintaining the efficiencies gained through remote auditing practices.

Idyllwild Water District Proposal for Professional Auditing Services

Specific audit approach (continued)

Proposed audit timing



- Auditor transition: Meet with prior auditor to review workpapers.
- Entrance conference to meet with management for pre-audit planning.
- Preliminary risk assessment procedures.

<i>Anticipated timing of each segment</i>		
July/August	August/September	October/November
<ul style="list-style-type: none"> • Obtain an understanding of systems, internal controls, and current-year issues. • Assess and evaluate design and implementation of key internal controls (including IT related). • Perform tests of internal controls as needed. • Identify control deficiencies • Perform detailed risk assessment procedures. • Draft internal control comment letter. • Develop detailed audit plan – provide management with a detailed listing of items needed to perform the audit, including the timing of when items are needed. 	<ul style="list-style-type: none"> • Perform substantive audit fieldwork, including substantive analytical procedures. • Consider whether audit evidence is sufficient to form an opinion. • Conduct exit conference with management to discuss proposed entries, internal control issues, etc. 	<ul style="list-style-type: none"> • Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. • Review all workpapers. • Evaluate financial statements and note disclosures. • Perform final analytical procedures. • Draft required reports. • Issue final required reports by or before agreed upon date. • Present to governing body as needed.

Idyllwild Water District Proposal for Professional Auditing Services

Cost proposal

As highlighted in our technical proposal, we believe our fee estimate represents a fair and reasonable investment, aligned with the high level of service and expertise provided by our audit team members. While our bid may not be the lowest, our focus is on delivering the best value, and our pricing reflects this commitment.

We understand the importance of cost considerations and do not want fees to be a barrier in the District's selection of an auditor. We are open to discussing and negotiating fee-related matters to ensure they meet the District's needs and expectations.

In accordance with the Request for Proposal for Audit Services issued by the Idyllwild Water District, Rogers, Anderson, Malody & Scott, LLP hereby submits the following all-inclusive maximum cost proposal:

	Fiscal years ending June 30,				
	2025	2026	2027	2028	2029
Basic report to be issued					
District audit, including related reports	\$ 19,470	\$ 20,050	\$ 20,650	\$ 21,270	\$ 21,910
Total	<u>\$ 19,470</u>	<u>\$ 20,050</u>	<u>\$ 20,650</u>	<u>\$ 21,270</u>	<u>\$ 21,910</u>
Additional Audit Reports, as needed					
State Controller's Report	\$ 530	\$ 550	\$ 570	\$ 590	\$ 610
State Compensation Report	1,070	1,100	1,130	1,160	1,190
Total	<u>\$ 1,600</u>	<u>\$ 1,650</u>	<u>\$ 1,700</u>	<u>\$ 1,750</u>	<u>\$ 1,800</u>

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit this bid, and if selected, is authorized to sign a contract with the District, for the services identified in the Request for Proposals.

Firm name: Rogers Anderson Malody & Scott, LLP

Signature: 

Printed name: Scott W. Manno, CPA, CGMA

Title: Partner

Date: February 7, 2025



Idyllwild Water District Proposal for Professional Auditing Services

Cost proposal (continued)

Governmental Accounting Standards Board Statements (GASBS) implementation

One potential problem could be the implementation of any future GASBS. With our deep understanding of governmental accounting and auditing, constant training, and broad resources, we do not anticipate any issues during a GASB implementation. Our approach to any GASB statement implementation would be as follows: gain a thorough understanding of the pronouncement; determine applicability to the District; if applicable, discuss the statement and how it will affect the District with District staff; and provide guidance to District staff on the accounting and financial reporting implications.

Condition of records

Our proposed fee assumes the following: the District will be adequately prepared for the audit and the District's financial operations and working trial balance will be consistent from year to year. If, after we receive the working trial balances, we notice there are excessive new accounts over the prior year; or if there are excessive subsequent journal entries; prepared by client workpapers do not agree to the working trial balances, there are new funds/functions within the District, etc., or other changes that necessitate a significant amount of time to address, we will need to come to an agreed upon change order to address any possible additional costs incurred by the firm. If the need for additional work comes to our attention, we will immediately notify District staff. If you choose to have us perform the additional work, then such work will be performed at the same hourly rates applicable to the audit and set forth in an addendum to the contract between the District and our firm.

Management is also responsible for the implementation of new standards issued by the Governmental Accounting Standards Board. We will provide reasonable assistance in the preparation of the items, but any significant time needed to complete the financial statements will be billed separately.

Our proposed fee is also dependent on all items requested being completed in the format requested or in a mutually agreed upon format and uploaded to the Engagement Organizer hosted by our firm in a timely manner in accordance with the agree-upon audit timeline.

Software conversion/change

We understand that the District may occasionally implement software changes or conversions as part of its ongoing efforts to improve operational efficiency and financial management. Our firm is well-equipped to support clients through these transitions and ensure that the audit process remains seamless.

If the District initiates a software change or conversion, our firm will work closely with District staff to update account numbers, names, coding, and other financial data elements in alignment with the new system. However, due to the additional time and resources required to accommodate these changes, there will be a minimum charge of \$5,000 associated with this work.

This fee covers:

- **Data Mapping and Reconciliation:**
 - Updating account structures and mapping old accounts to the new system.
 - Verifying accuracy and consistency in account names, numbers, and coding.

Idyllwild Water District Proposal for Professional Auditing Services

Cost proposal (continued)

- **System Testing and Validation:**
 - Testing reports and financial statements generated from the new system to ensure they align with audit requirements.
 - Addressing discrepancies or issues resulting from the conversion.
- **Process Adjustments:**
 - Modifying audit procedures to align with the new system's capabilities and reporting outputs.
 - Providing guidance on system-generated reports required for audit purposes.

We are committed to working efficiently and collaboratively with the District to minimize disruption and ensure a smooth transition. This additional charge reflects the specialized expertise and resources necessary to maintain the integrity and quality of the audit during periods of significant system change.



IDYLLWILD WATER DISTRICT

Memo

To: Board of Directors
From: Bill Rojas, General Manager
Date: February 19, 2025
Subject: Item 4– Resolution No. 802 Water Stand-By Assessments for FY 2025-2026

Recommendation:

Board of Directors will set a date of May 21, 2025, for a Public Hearing for water stand-by assessment fees for Fiscal Year 2025-2026 for undeveloped parcels within the Idyllwild Water District (water service area).

Background:

To equitably allocate costs for benefits received by having water service available to undeveloped parcel, Idyllwild Water District has for decades imposed on a Stand-BY Fee on unimproved lots within the Water Service area.

The fees of \$30.00 per acre are not proposed to change and will be collected on the unaided property tax bill issued by Riverside County.

Attachment:

Resolution No. 802



RESOLUTION NO. 802

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IDYLLWILD WATER DISTRICT APPROVING A WATER STANDBY CHARGE ON ALL UNIMPROVED LANDS WITHIN THE DISTRICT AND CONDUCTING A PUBLIC HEARING THEREON

The Board of Directors of the IDYLLWILD WATER DISTRICT ("District") hereby resolves as follows:

1. The Board of Directors of the District proposes to implement a water service standby, or availability, charge on all unimproved lands within Idyllwild Water District for the fiscal year July 1, 2025, to June 30, 2026, in accordance with, and pursuant to, Water Code Section 31032.1 et seq.
2. The charge is to be \$30.00 per acre per year for each acre of unimproved land and \$30.00 per year for each parcel of land that is less than 1 acre in size. "Unimproved land" is defined as those parcels of land upon which a water meter has not been set by the Idyllwild Water District.
3. All charges proposed to be levied shall be collected on the tax roll of Riverside County in the same manner, by the same persons and at the same time as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties.
4. The General Manager shall cause a written report to be prepared and filed with the Secretary of the District which shall contain a description of each parcel of real property and an amount of the charge for each parcel for the year.
5. A Public Hearing on the said written report was conducted by the Board of Directors of the District at 6:00 p.m., on May 21, 2025, in the meeting room in the offices of the District, located at 25945 Hwy. 243, Idyllwild, California 92549. At this hearing, the Board of Directors heard and considered all public testimony. At the close of the Public Hearing, the Board of Directors may adopt, revise, change, reduce or modify the proposed charge.
6. The District published a notice of the filing of the written report of the time and place of the Public Hearing thereon in accordance with Government Code, Section 6066 prior to the date set for the Hearing in the Idyllwild Town Crier, a newspaper of local general

circulation and shall post a similar notice in no less than three public places within the District.

THEREFORE, BE IT RESOLVED THAT, the Board of Directors of the Idyllwild Water District approves a Water Standby Fee charge in amount of \$30.00 per acre per year for each acre and \$30.00 per year for each parcel of land that is less than one acre in size on all unimproved lands within the District.

Adopted this 21st day of May 2025.

IDYLLWILD WATER DISTRICT

Dr. Charles Schelly, President Board of Directors

ATTEST:

I, Tyla Wheeler, Secretary of the IDYLLWILD WATER DISTRICT, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted by the Board of Directors of the IDYLLWILD WATER DISTRICT at its meeting of May 21, 2025, by the following vote:

AYES:

NAY:

ABSTAIN:

ABSENT:

In witness whereof, I have executed by statement and affix the official seal of the Idyllwild Water District this 21st day of May 2025.

Idyllwild Water District

Tyla Wheeler, Secretary to Board of Directors



IDYLLWILD WATER DISTRICT

Memo

To: Board of Directors
From: Bill Rojas, General Manager
Date: February 19, 2025
Subject: Item 5– Resolution No. 803 Sewer Stand-By Assessments for FY 2025-2026

Recommendation:

Board of Directors will set a date of May 21, 2025, for a Public Hearing for sewer stand-by assessment fees for Fiscal Year 2025-2026 for undeveloped parcels within the Idyllwild Water District Improvement District No.1 (sewer service area).

Background:

To equitably allocate costs for benefits received by having sewer service available to undeveloped parcel, Idyllwild Water District has for decades imposed on a Stand-By Fee on unimproved lots within the Sewer Service area.

The fees of \$30.00 per acre are not proposed to change and will be collected on the unaided property tax bill issued by Riverside County.

Attachment:

Resolution No. 803



RESOLUTION NO. 803

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IDYLLWILD WATER DISTRICT/IMPROVEMENT DISTRICT #1 APPROVING A SEWER STANDBY CHARGE ON ALL UNIMPROVED LANDS WITHIN THE DISTRICT AND CONDUCTING A PUBLIC HEARING THEREON

The Board of Directors of the IDYLLWILD WATER DISTRICT – IMPROVEMENT DISTRICT #1 ("District") hereby resolves as follows:

1. The Board of Directors of the District proposes to implement a sewer and waste service standby, or availability, charge on all unimproved lands within Improvement District #1 for the fiscal year July 1, 2025, to June 30, 2026, in accordance with, and pursuant to, Water Code Section 31032.1 et seq.
2. The charge is to be \$30.00 per acre per year for each acre of unimproved land and \$30.00 per year for each parcel of land that is less than 1 acre in size. "Unimproved land" is defined as those parcels of land upon which a water meter has not been set by the Idyllwild Water District.
3. All charges proposed to be levied shall be collected on the tax roll of Riverside County in the same manner, by the same persons and at the same time as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties.
The General Manager shall cause a written report to be prepared and filed with the Secretary of the District which shall contain a description of each parcel of real property and an amount of the charge for each parcel for the year.
4. A Public Hearing on the said written report was conducted by the Board of Directors of the District at 6:00 p.m., on May 21, 2025, in the meeting room in the offices of the District, located at 25945 Hwy., Idyllwild, California 92549. At this Hearing, the Board of Directors heard and considered all public testimony. At the close of the Public Hearing, the Board of Directors may adopt, revise, change, reduce or modify the proposed charge.
5. The District published a notice of the filing of the written report of the time and place of the public hearing thereon in accordance with Government Code, Section 6066 prior to the date set for the Hearing in the Idyllwild Town Crier, a newspaper of local general circulation and shall post a similar notice in no less than three public places within the District.

THEREFORE, BE IT RESOLVED THAT, the Board of Directors of the Idyllwild Water District approves a Sewer Standby Fee charge in the amount of \$30.00 per acre per year for each acre and \$30.00 for each parcel of land that is less than one acre in size on all unimproved lands within in the District.

Adopted this 21st day of May 2025.

IDYLLWILD WATER DISTRICT

Dr. Charles Schelly, President Board of Directors

ATTEST:

I, Tyla Wheeler, Secretary of the IDYLLWILD WATER DISTRICT, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted by the Board of Directors of the IDYLLWILD WATER DISTRICT at its meeting of May 21, 2025, by the following vote:

AYES:

NAY:

ABSTAIN:

ABSENT

In witness whereof, I have executed by statement and affix the official seal of the IDYLLWILD WATER DISTRICT this 21st day of May 2025.

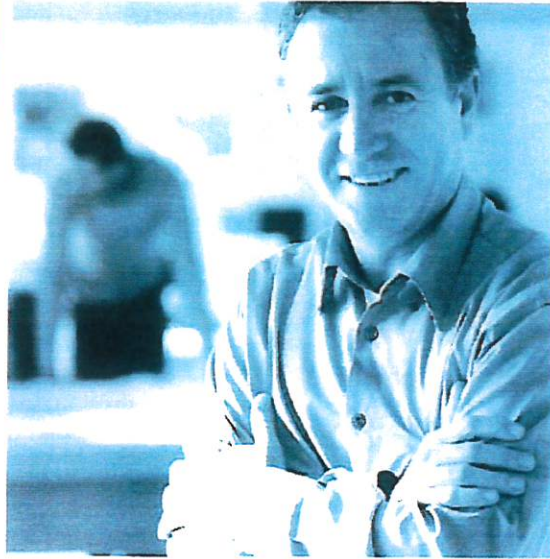
IDYLLWILD WATER DISTRICT

Tyla Wheeler, Secretary to Board of Directors

charles
SCHWAB

A retirement plan
that works for you

And your employees



Own your tomorrow.

It's about responsibility—to your employees and to the success of your business. Your employees want a retirement plan that makes it simple to save for the future. You want a plan that will put your employees on a path toward financial freedom.



That's why your choice of independent retirement plan providers is critical. You can get an ideal combination of expertise and support from an independent recordkeeper, an independent advisor, and Schwab.

This combination lets you provide many of the same benefits most Fortune 500 companies offer, but with products and services customized to fit your business needs.

Why independent providers?

Independent retirement plan providers can focus on you

Independent recordkeepers and advisors can devote themselves to serving your best interest and through Schwab can offer you both proprietary and non-proprietary products to meet a wide range of needs. By working together, providers can offer a full suite of services to employers and employees while focusing on their specific expertise. It's a collaboration with one basic goal: helping people with retirement.

Flexibility to design the plan you need

You have access to a wide array of investments that give you genuine flexibility and choice. Schwab's commitment to open architecture means that you and your retirement plan providers can build a plan around the investments that make the most sense for your employees.

Effective collaboration

With your independent retirement plan providers, you can get focused administration and recordkeeping of your plan. This ongoing relationship works to achieve the right balance between efficient plan administration and a positive participant experience for your employees.

True transparency

We take an active role in fee disclosure. You see exactly what you're paying for. All fees are reported clearly to you. As a covered service provider to your plan, Schwab will provide comprehensive reports that detail all plan-generated shareholder servicing fee payment amounts that are itemized by fund.

Fiduciary support

For plans where you have certain fiduciary duties under the Employee Retirement Income Security Act (ERISA), your independent retirement plan providers can help you make important plan-related decisions and work on staying compliant with applicable regulations. And if you require trustee services, Charles Schwab Trust Bank can serve as a directed trustee for your plan.

Employee education and guidance

When your employees know they're making progress on their retirement savings, they can stay focused on business. With support from your independent retirement plan providers, you can give your employees industry insight, educational programs, and technology tools that help them make informed decisions about their financial futures.

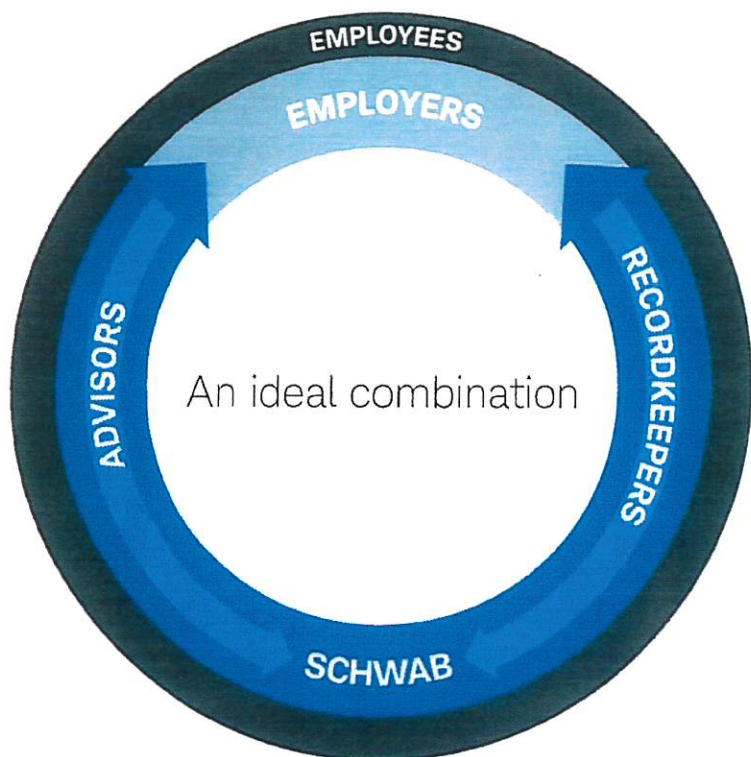
Charles Schwab Trust Bank can provide safety and security

With Charles Schwab Trust Bank as your plan custodian, you can feel confident knowing account assets are protected by a wide-ranging combination of safeguards. We are committed to safeguarding your account assets and the privacy of your information, and we continually review our security practices with your protection in mind.

As the custodian of workplace retirement plan accounts, we are focused on transparency, accountability, and control so that retirement plan participants can be confident knowing their hard-earned retirement assets are well protected.

We intentionally go above and beyond by adding a layer of authentication processes that are designed to help ensure the highest level of safe-keeping for plan participants' assets. This is one reason setting up new accounts takes time. We believe this up-front effort is an investment that helps to properly safeguard assets in the long run. Maintaining your reputation and ours as trusted firms is of the highest importance to Charles Schwab Trust Bank.

Choosing your provider matters



Employers

Get customized and flexible plans including a variety of investment choices, fiduciary support, timely insights about industry issues, and focused service from a team of experienced retirement plan providers. From independent recordkeepers, advisors, and Schwab, your employees have access to retirement plan benefits often associated with larger corporations—and ones that you and your employees can depend on.

Employees

A retirement plan that is simple and easy to understand can help employees make long-term decisions about their financial goals. With an understanding of the real challenges they face every day, you can give your employees the help and support they need to feel more secure about their financial futures.

When you work with independent retirement plan providers, you can get a customized plan and focused services tailored to your needs. You can offer your employees a broad range of investment choices, while providing education and support that help employees feel more confident about achieving their financial goals.

Independent recordkeepers

- Customized plan design and administration
- Local, regional, and national presence
- Participant enrollment and education support
- Fiduciary oversight and compliance

Advisors

- Investment selection
- Performance monitoring
- Investment policy statements
- Fiduciary oversight of investments
- Consultative services
- Participant education and enrollment

Schwab

- Directed trust and custody services from Charles Schwab Trust Bank
- Brokerage products and services from Charles Schwab & Co., Inc., the registered broker-dealer
- Open architecture providing access to an array of investment choices
- Integrated technology platforms for trading and recordkeeping
- Wide range of retirement products, programs, and services
- Transparent pricing
- Demonstrated industry expertise and best practices

Why Schwab?

Leadership

For more than 40 years, Schwab has been a financial industry leader and advocate for the individual investor. The management team at Schwab includes leaders in the recordkeeping industry with proven experience in the retirement business, which gives them a deep understanding of your needs.

Expertise

Many years of experience combined with our breadth of capabilities enable us to see the complete picture of the retirement industry. In ways that others can't, we draw on our deep institutional knowledge of employee benefit plans from across our entire enterprise. We know the retirement business inside and out.

Strength

As a publicly traded company, The Charles Schwab Corporation is financially strong and a name that retirement plan providers, employers, and participants can rely on. When you do business with Schwab, we want you to have the highest level of confidence, knowing that your account assets are protected. We are committed to safeguarding your accounts and the privacy of your information, and we continually review our security practices with your protection in mind.



“At Schwab, we are dedicated to the principles of safety and soundness. They form the heart of our relationship with our clients.”

**Charles R. Schwab
Chairman**

How Schwab supports your plan

Comprehensive trust and custody services

With Schwab's Retirement Business Services, your retirement plan assets are being held by an experienced financial industry leader.

Operational excellence

Your independent retirement plan providers work together with Schwab to efficiently deliver services to your plan. With Schwab, your plan providers have access to the technology and expertise they need to do just that. And with our business continuity programs—which include operations and systems support departments in multiple locations throughout the United States—you are protected across multiple service and technology sites.

Directed trustee services from Charles Schwab Trust Bank

Plan sponsors that elect a corporate trustee can choose to have Charles Schwab Trust Bank serve as the directed trustee and custodian for their plan.

Business reporting support

Charles Schwab Trust Bank provides annual trust and custody statements for your plan, consolidated reports to help you prepare the plan's Form 5500, and an annual operational and systems control environment SSAE 16 review (formerly known as a Type II SAS 70 audit).

A range of investment choices for every retirement strategy

Schwab was one of the first in the industry to expand investment choices beyond proprietary funds. Our open architecture approach gives you access to one of the largest selections of investment choices available, based on the plan provisions you set, for each and every employee.

Thousands of mutual funds

You can choose from more than 15,000 funds, giving your employees a solid core of investment choices drawn from some of the best-known mutual fund companies. Schwab's Mutual Fund Marketplace² makes it possible—we offer single-source access to a variety of no-load, no-transaction-fee funds.²

Self-directed brokerage account

Employees with the time, interest, and knowledge can actively manage their own plan assets with a Schwab Personal Choice Retirement Account³ (PCRA), a self-directed brokerage account option through Charles Schwab & Co., Inc. within their plan account. When you offer PCRA, your employees get access to thousands of additional investment choices, including a large selection of no-load, no-transaction-fee mutual funds available in a self-directed brokerage offering, as well as Schwab Exchange Traded Funds™—commission-free when traded online, in a Schwab account.⁴

At Charles
Schwab
Trust Bank—
we are focused
on you

Directed trustee services

We hold legal title to all plan assets.

Custodian services

We provide safekeeping and accounting of all plan assets.

Paying agent

We process benefit payments with a commitment to operational excellence that spans more than 20 years.

Compliance oversight

We have an extensive compliance process.

Ongoing audits are performed by a nationally recognized, independent accounting firm and stringent controls are in effect to protect the confidentiality of non-public information.

Schwab Bank Savings

It's important for you to offer your participants a retirement plan lineup that can help them meet their retirement goals. You can offer a capital preservation option that does just that by placing savings in a bank deposit vehicle with FDIC insurance. With Schwab Bank Savings, participants themselves can feel more secure knowing that their deposits—up to the maximum insurable limit—are FDIC-insured.⁴

Exchange Traded Funds for retirement plans

Benefit from an expanded universe of investment options to allow you more freedom and differentiation with more complex retirement plan investment models.

Exchange Traded Funds for retirement plans (ETF T+1) is a trading service from Charles Schwab Trust Bank that allows you to select Exchange Traded Fund securities as part of a retirement plan's core fund line-up, and trade and settle ETFs in the same time frame as traditional mutual funds.

Institutional class mutual funds and collective investment trusts⁵

Add to the core funds in your plan's investment menu with a range of options, including institutional class mutual funds and age-based funds that allow your participants to select a fund aligned to their retirement date. The collective investment trusts available through Charles Schwab Trust Bank provide your plan participants with access to diversified portfolios across a wide array of asset allocation strategies.

You expect retirement plan options designed to fit your individual needs. Your employees need help and support to shape their financial futures. Schwab is here to help. Working with independent retirement plan providers, we bring together a combination of resources and expertise to help provide those retirement solutions, from investment choices and fiduciary support to insights on regulatory issues and relevant employee education. And that makes a difference—for you and your employees.

Model portfolio unitization services

To efficiently deliver custom investment strategies to retirement plan participants, Schwab retirement plan advisors can now access the ERS Model Management Solutions (EMMS), a web-based technology platform powered by Envestnet Retirement Solutions, LLC. EMMS provides investment professionals the ability to create and manage model portfolios with its solutions that automate essential portfolio work-flow tasks with speed and precision, leaving the routine but necessary tasks to the platform.

As part of its portfolio unitization services, EMMS accrues fund administration expenses, advisory fees, and dividends due to underlying holdings within models in the daily net asset value (NAV) of each unitized model.

And, at no additional cost, EMMS generates unitized model fact sheets, with performance and fee information customized for each plan model, in support of required plan participant disclosures.

Online access to support your retirement plan

You can find all the tools, resources, and information you need to manage your plan—anytime, anywhere.

Schwab Retirement Center website

- Plan-level trust and custody account statements
- Shareholder servicing fee reports that describe the plan expense payments received by Schwab from mutual fund companies and other securities issuers
- Annual fee disclosure reports of the fees paid to, or received by, Schwab for your plan
- Access to specific plan information for plan auditors

Here's how
to get started:



Call 877-456-0777
today.



Visit us at
scs.schwab.com

Investors should consider carefully information contained in the prospectus, including investment objectives, risks, trading policies, charges, and expenses. You can request a prospectus online at www.schwab.com/prospectus. Please read the prospectus carefully before investing.

FOR INSTITUTIONAL PURPOSES ONLY-NOT FOR DISTRIBUTION TO THE GENERAL PUBLIC

Independent recordkeepers are not owned by, affiliated with, or supervised by Schwab.

Brokerage Products: Not FDIC Insured | No Bank Guarantee | May Lose Value

1. The Schwab Security Guarantee.
2. Charles Schwab & Co., Inc. receives remuneration from fund companies for recordkeeping and shareholder services and other administrative services they provide with respect to fund shares, including those purchased through Schwab's Mutual Fund OneSource™ program. Schwab also may receive remuneration from transaction fee fund companies for certain administrative services.

Trades in no-load mutual funds available through OneSource (including Schwab Funds™), as well as certain other funds, are available without transaction fees when placed through Schwab.com or our automated phone channels. Schwab reserves the right to change the funds we make available without transaction fees and to reinstate fees on any funds. Funds are also subject to management fees and expenses.

Schwab's short-term redemption fee will be charged on redemption of funds (except certain Schwab Funds) bought through Schwab's Mutual Fund OneSource program (and certain other funds) with no transaction fee and held for 90 days or less. Schwab reserves the right to exempt certain funds from this fee, including Schwab Funds, which may charge a separate redemption fee, and funds that accommodate short-term trading.

Schwab Personal Choice Retirement Account™ (PCRA) is offered through Charles Schwab & Co., Inc., a registered broker-dealer that also provides other brokerage and custody services to its customers.
3. Schwab ETFs are distributed by SEI Investments Distribution Co. (SIDCO). SIDCO is not affiliated with Charles Schwab & Co., Inc. Learn more at schwab.com/SchwabETFs.

Investment returns will fluctuate and are subject to market volatility, so that an investor's shares, when redeemed or sold, may be worth more or less than their original cost. Unlike mutual funds, shares of ETFs are not individually redeemable directly with the ETF. Shares are bought and sold at market price, which may be higher or lower than the net asset value (NAV).

Charles Schwab & Co., Inc. receives remuneration from third-party ETF companies participating in Schwab ETF OneSource™ for recordkeeping, shareholder services, and other administrative services, including program development and maintenance.
4. Schwab Bank Savings is a money market deposit account (MMDA) at Charles Schwab Trust Bank. An MMDA is a type of savings deposit. Funds deposited in the MMDA at Charles Schwab Trust Bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 when aggregated with all other deposits held by a Plan Participant in the same capacity at Charles Schwab Trust Bank.

Participants are responsible for monitoring the total amount of deposits they maintain directly with Charles Schwab Trust Bank in self-directed retirement accounts, either directly or through an intermediary such as Charles Schwab & Co., Inc., in order to determine the extent of deposit insurance coverage available to them. Because the deposit insurance rules are complex, participants may want to contact the FDIC or use the FDIC's online tool, Electronic Deposit Insurance Estimator (EDIE), to estimate total coverage.
5. The Charles Schwab Trust Bank Collective Trust Funds, which include the Schwab Managed Retirement Trust Funds™, Schwab Indexed Retirement Trust Funds™ and Schwab Institutional Trust Funds™ (each a "Trust", collectively the "Trusts" or "Collective Investment Trusts (CITs)") are collective investment trusts maintained by Charles Schwab Trust Bank (CSTB). The Trusts are available for investment only by eligible retirement plans and entities as more fully described in the Declaration of Trust. The Trusts are not mutual funds and are not insured by FDIC or any other type of deposit insurance; are not deposits or other obligations of, and are not guaranteed by CSTB or any of its affiliates; and involve investment risks, including possible loss of principal invested.

The information contained herein does not constitute an endorsement, investment recommendation, solicitation to buy, or investment advice by Schwab. Schwab has no discretionary authority, responsibility, or control with respect to such matters. Schwab is not an investment advisor or fiduciary to your employer's retirement plan, does not recommend any particular mutual fund or collective trust fund or category of mutual funds or collective trust funds, is not responsible for your choice of mutual funds and collective investment funds, and may receive remuneration for recordkeeping and shareholder services and other administrative services. Charles Schwab & Co., Inc. (Schwab) does not guarantee the suitability or potential value of any particular investment or information source.

The Charles Schwab Corporation provides services to retirement and other benefit plans and participants through its separate but affiliated companies and subsidiaries. Brokerage products and services are offered by Charles Schwab & Co., Inc. Member SIPC. Trust, custody and deposit products and services are available through Charles Schwab Bank and Charles Schwab Trust Bank, Members of FDIC. Schwab Retirement Technologies, Inc.™ is engaged in developing and licensing proprietary retirement plan recordkeeping systems to independent third-party administrators.

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Own your tomorrow.



Own your tomorrow.

Schwab believes in the power of collaboration—and the benefits that independent recordkeepers deliver to the retirement planning process. We invite you to leverage our established relationships with a network of retirement professionals to help connect you with the expertise and experience you need. Schwab is pleased to provide an introduction to the select independent recordkeeper below.

ALLIANCE PENSION CONSULTANTS, LLC FIRM PROFILE

CORE SERVICES

- Analysis of existing plans
- Plan design
- Plan conversion and implementation
- Plan document preparation
- Recordkeeping and administration
- Cash balance/defined benefit plan creation and administration

TYPICAL PLAN PROFILE – TYPES AND ASSETS

- Defined contribution plans up to \$25 million in assets with up to 9,999 participants
- Defined benefit and cash balance plans, both frozen and active, with varying asset levels
- Additional focus on enhancing Professional Service firm plans

WHAT ALLIANCE DOES

Alliance Pension Consultants, LLC (Alliance) provides retirement plan consulting, administration, recordkeeping, and actuarial services. Since its founding in 1979, Alliance's guiding principles continue to be honesty, transparency, and reliability. With definitive focus, independence, and expertise, Alliance constructs superior solutions to meet a company's retirement plan needs – simply and efficiently. Alliance has offices in Deerfield, IL and Chicago, IL.

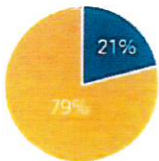
WHAT DEFINES ALLIANCE

Independence – Alliance does not compete with investment advisors nor market directly to clients. Its organic growth is driven by referrals from professionals that are impressed with excellent service. Alliance operates without bias – we have no incentives related to the sale of ancillary services or investment products.

Focused Expertise – Retirement plan fees, design, and administration are complicated; Alliance clarifies and simplifies the entire process for busy decision makers. By anticipating legislative and technological changes, Alliance keeps clients ahead of the curve. Clients are often astonished and very grateful to be shown a better way to allocate a contribution – resulting in significant cost savings.

Flexibility – Without any rigid product mandates, Alliance is free to design plans according to client goals. We have found that business leaders do not want to be "sold" a retirement product; they'd rather develop a consultative partnership that will implement solutions that work today and in the future.

High-End Service – Driven by a proactive culture, Alliance provides superior service, with a personal commitment to its clients. Skilled and knowledgeable professionals ensure that the delivery of Alliance's expertise is clear, timely, and precise. Long-tenured team members identify and resolve current or potential issues before they become problematic. Alliance's strength and success is derived from a relentless focus on providing administrative and recordkeeping services that are not only promised to be extraordinary, but actually are.



- Defined Contribution (401(k), 403(b) & Profit Sharing)
- Defined Benefit & Cash Balance



ALLIANCE PENSION CONSULTANTS, LLC

1751 Lake Cook Road, Suite 400
Deerfield, IL 60015
www.alliancepension.com
847-291-9440

WHAT MAKES ALLIANCE DIFFERENT

By maintaining a singular focus on providing only retirement plan design, recordkeeping, compliance, and actuarial services, Alliance is perfectly positioned to help employers and employees achieve successful retirement outcomes.

- Over 40 years of success
- Independent guidance
- Staff experience averages over 10 years
- Owners are actively involved and accountable
- Elite technology
- Tailored solutions
- True Open Architecture
- Originators of flat fees
- Progressive employee education
- Well-designed employee website

The logo for Alliance Pension Consultants, LLC, featuring the word "Alliance" in white text on a dark blue rectangular background.

ALLIANCE PENSION CONSULTANTS, LLC

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Deerfield, IL 60015

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847-291-9440

FOR INSTITUTIONAL AUDIENCES ONLY:

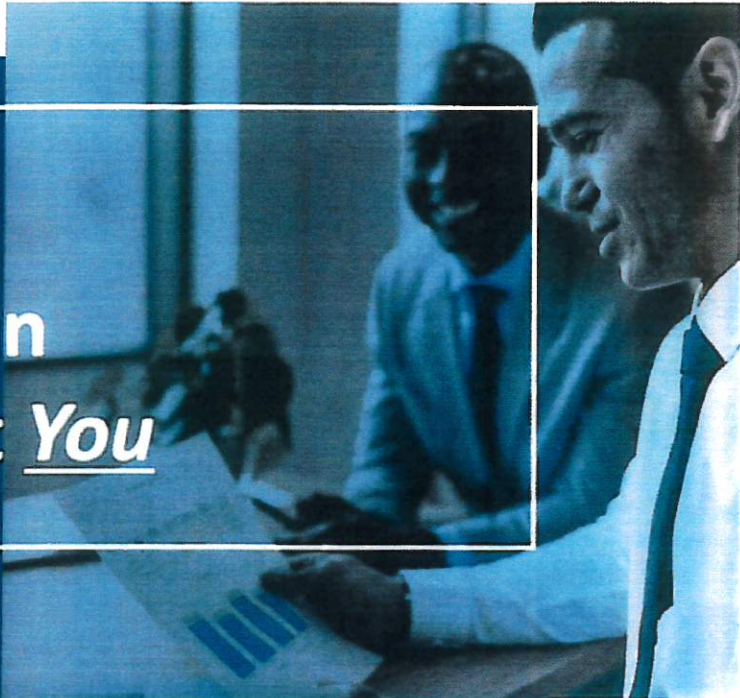
The Recordkeeper listed above is solely responsible for the accuracy of the firm content contained in this information sheet. The Recordkeeper is independent of Schwab and is not employed by Schwab or acting as Schwab's agent.

The Charles Schwab Corporation provides services to retirement and other benefit plans and participants through its separate but affiliated companies and subsidiaries. Brokerage products and services are offered by Charles Schwab & Co., Inc., Member SIPC. Trust, custody and deposit products and services are available through Charles Schwab Bank and Charles Schwab Trust Bank. Members of FDIC. Schwab Retirement Technologies, Inc.³ is engaged in developing and licensing proprietary retirement plan recordkeeping systems to independent third-party administrators.

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Alliance

You Deserve a Retirement Plan Designed to Fit You



FOR

Del Puerto Health Care District
457(b) and 401(a) Plans

January 31, 2025

Alliance Pension Consultants, LLC

YOUR CONSULTANT

Robert J. Loeb, AIF®

rloeb@alliancepension.com

(224) 330-6116

1751 Lake Cook Road | Suite 400
Deerfield, IL 60015

500 W. Madison Street | 33rd Floor
Chicago, IL 60661

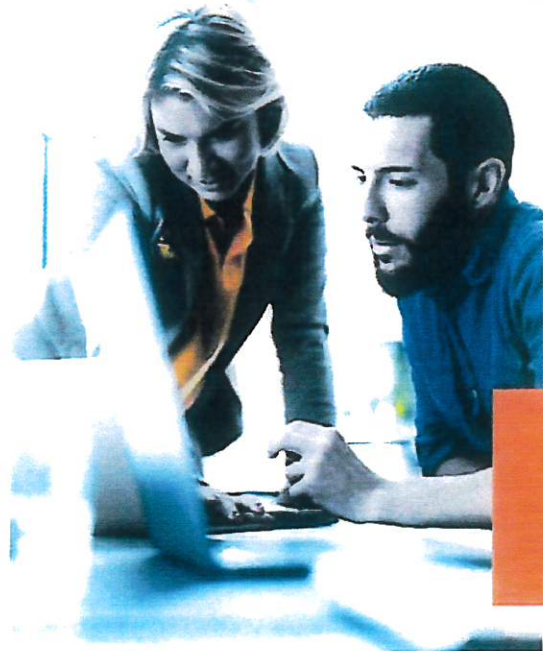
We're Experts

Since 1979, we've been defining the standards that measure retirement plan success. With a retirement plan expert on your side, you'll have access to:

Truly customized design and personalized consulting

Stress-free administration and recordkeeping

Creative problem solving



We're Experts

And that difference is intentional. As a result, you'll find excellence in everything we do for you.

Here's how the Alliance difference measures up:



Easy, Helpful Communication

You'll get jargon-free answers to your questions.



Solutions That Fit

You'll get a plan that fits—today, next year, and beyond.



Unbiased Advice

You'll get trustworthy solutions that serve you.



A Straight-Forward Annual Cost

You'll get transparent costs and great value.

Focused on You

We're clear on why we're here: to serve as your retirement plan expert so you can focus on your business.

With your retirement plan in our hands, you can:

Attract and retain talent

Optimize tax and savings potential

Avoid time-consuming, expensive compliance problems

Give plan participants easy-to-access, interactive tools designed for success

Personal Service

You will have a *dedicated service team*. Your plan will be designed and customized to fit your goals. And, everyone on your Alliance team, from consultant to plan administrator to associate is ready to help you meet your goals and give you more time to devote to your business.

Your Alliance Team will include:

Alliance Partner / Consultant



Robert Loeb
PRINCIPAL

AlliancePension.com/RobertLoeb

Oversees your client experience
Implements and consults on plan design

Administrator

Day-to-day interactions with plan sponsor
Performs plan testing and compliance

Prepares IRS forms
Manages plan's daily operations

Associate

Processes payroll, distributions, and loans

Tech Team

Manages website administration
Oversees and implements cyber security measures

Support Team

A call center dedicated to plan participants
Participant statement production
Additional office support



Our Services

A good retirement plan is more than a design on paper, it's an experience that helps you and your employees succeed. A plan that is well designed and properly managed is an invaluable asset. Alliance will help ensure your plan is the asset it should be.

Here's what we can do for you:

Plan Design

focused on customizing a plan that meets your goals.

Actuarial Services

that optimize your tax and savings potential.

Plan Administration

that removes the burden of retirement plan management.

Recordkeeping

that encourages participant success.

Compliance Services

aimed at preventing costly mistakes.

Transition Management

that guides the process for you.

Data Management

including census data, payroll integration, and online security to keep your information safe.



Our Partners

You care about your business and its success. With Alliance, you'll have an independent record keeper that partners with an independent plan advisor and an independent investment and custody services firm.

Here's how each partner will work for you:

Alliance

- Plan design and plan document
- Recordkeeping and participant statements
- Participant and Plan Sponsor website
- Participant call center
- eLoan and eDistribution processing
- Signature-ready government forms
- Compliance testing
- Annual Notice preparation

Asset Custodian

- Trust and custody services
- Access to open architecture mutual fund choices

Advisor

- Selection of plan investments
- Participant education and enrollment meetings
- Performance reporting

Better Retirement Outcomes

The best retirement plan is one that you and your employees will actually use. Our program, **AlliancePlan!**, is designed to help participants determine their retirement needs, dynamically tracks their progress, and understand and take the right actions to set them up for success.

AlliancePlan! offers:



Interactive tools that drive retirement success, on any platform—laptop, cell phone, desktop



A goal-based, personalized enrollment experience



Live, toll-free phone support

Try AlliancePlan! for yourself:

VISIT

www.Alliance-Plan.com

USERNAME
DemoPart1

SELECT ROLE
Participant

PASSWORD
DemoPart1

SECURITY Q
DemoPart1

CREATING BETTER PARTICIPANT OUTCOMES

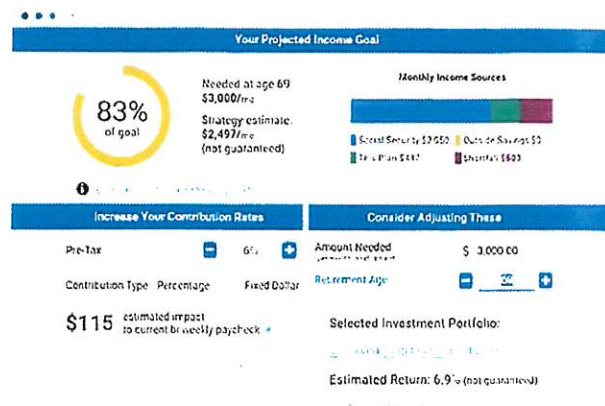
Engage. Educate. Enroll.

Increase employee participation and engagement with **iJoin's** mobile friendly, interactive employee education and enrollment technology that provides plan participants with a streamlined enrollment experience.



Learn More

Watch our [video](#) about **AlliancePlan!** to see how it creates a better retirement savings experience.



Simply put, **AlliancePlan!** helps create better participant outcomes because it has been purpose-built to **Engage. Educate. Enroll. Succeed.**

Data Security

A data breach can create chaos for a business and its clients. We take data security seriously, offering you:

- | Continuous risk assessment
- | Proactive systems monitoring
- | SSL 256-bit encryption
- | Data backup and disaster recovery
- | Multi-factor authentication
- | Independent auditing of our security procedures



Plan Conversion & Implementation

Our experienced team will make implementing and transitioning your retirement plan as stress-free as possible by managing the process for you and turning the complex into something virtually seamless. You can relax while we do all the heavy lifting.

Build and continuously update a task-driven calendar

Create a custom, secure website

Establish a new custodial account

Discuss and update our plan design

Deliver participant notices, as required

Prepare and deliver participant notices and enrollment materials

Oversee plan blackout and the transfer of records and services, if applicable

Costs and Services Summary

Alliance is built **different** in a lot of ways. When you choose to work with us, you'll receive:

- | Jargon-free and responsive communications
- | Tools to achieve a successful retirement
- | Tremendous value through fully disclosed, transparent costs



One-Time Setup Costs

Plan Document (per plan, when required)	\$2,200
Plan Conversion	No Additional Charge

Ongoing Annual Costs

Recordkeeping & Administration - 457(b) Plan	\$5,400*
Recordkeeping & Administration - 401(a) Plan	\$4,400*
Custody (per plan, provided by Schwab)	0.025% of plan assets (\$400 minimum)

Plan Assumptions - 457(b) Plan

Sources of Funds	
Pre-tax and Roth Employee Deferrals	Rollover
Eligibility; Entry	Immediate / Date of Hire
Total Participants	10
Auto Enrollment	Yes
Participant Contribution Processing Frequency	52 times per year
Investment Options	Menu of mutual funds and/or ETFs
Employer Contribution Calculation Timing	n/a
Loans	Not permitted

Plan Assumptions - 401(a) Plan

Sources of Funds	Employer Contributions
Eligibility; Entry	Immediate / Date of Hire
Total Participants	10
Auto Enrollment	n/a
Participant Contribution Processing Frequency	n/a
Investment Options	Menu of mutual funds and/or ETFs
Employer Contribution Calculation Timing	Annually
Loans	Not permitted

* Fee is subject to a 3% annual increase

Costs and Services

As we've said before, we're different in a lot of ways. When you choose to work with Alliance, you'll receive:

A partner that listens first
High quality, proactive service
True customization and unbiased advice that meets your goals

Jargon-free and responsive communications
Tools to achieve a successful retirement
Tremendous value through fully disclosed, transparent costs

Preliminary Schedule of Costs

The following list outlines our standard annual Recordkeeping and Third-Party Administrator services and activities.

ANNUAL PLAN RECORDKEEPING & THIRD-PARTY ADMINISTRATION*

457(b) - \$5,400
401(a) - \$4,400

- Accept employee deferrals and loan repayments via electronic data transfer
- Process rollover contributions
- Allocate employer contributions
- Provide access to **AlliancePlan!** for plan reports and participant accounts
- Provide daily updates on plan investments via **AlliancePlan!** (+ toll-free phone access); includes Spanish language
- Process transactions received via AlliancePlan!
- Provide electronic confirmations of account changes
- Prepare a quarterly management report, including summary of participants' accounts (by contribution source and investment fund)
- Produce individual quarterly participant statements detailing account activity
- Reconcile employee census and determine eligibility

*Subject to a 3% annual increase

PLAN DOCUMENT (PER PLAN, WHEN REQUIRED)

\$2,200

- Conduct review of plan design
- Prepare plan document and trust agreement in accordance with design specifications
- Prepare a Summary Plan Description for employees

PLAN CONVERSIONS

NO ADDITIONAL CHARGE

- Prepare detailed schedule for systems installation
- Determine investment configuration, reporting requirements, cash flow, responsibilities, and schedules
- Configure trading platform
- Discuss participant data transmission and control requirements
- Establish plan specifications and participant data setup
- Implement standard AlliancePlan! provisions
- Prepare participant online enrollment materials
- Prepare plan administrative forms and procedures



Annual Cost Example

We are committed to transparent, fully disclosed fees. Nobody likes hidden costs, which is why this proposal offers a detailed listing of our structure. When you hire Alliance, your service agreement will reflect the fees outlined on the following slides. **No surprises.**

Below is a sample illustration of year over year costs.

Cost Example - 457(b) Plan	Year 1	Year 2	Year 3
Plan Assets	\$310,000	\$400,000	\$500,000
Alliance Pension Consultants Plan Recordkeeping & Administration*	5,400	5,562	5,729
Charles Schwab Trust Bank Custody Services**	400	400	400
Net Plan Costs	\$5,800	\$5,962	\$6,129
Net Plan Costs as a % of Plan Assets	1.87%	1.49%	1.23%

Cost Example - 401(a) Plan	Year 1	Year 2	Year 3
Plan Assets	\$160,000	\$225,000	\$300,000
Alliance Pension Consultants Plan Recordkeeping & Administration*	4,400	4,532	4,668
Charles Schwab Trust Bank Custody Services**	400	400	400
Net Plan Costs	\$4,800	\$4,932	\$5,068
Net Plan Costs as a % of Plan Assets	3.00%	2.19%	1.69%

* Fee is subject to a 3% annual increase

** Custody fees are levied by the custodian, not Alliance, and may be subject to change. Custody fee assumes use of Schwab Bank Savings deposit account

Customizable Services

The following schedule sets out additional services and costs that may be performed on an as needed basis.

PRELIMINARY SCHEDULE OF COSTS

Non-recurring Services		Costs	Participant-Initiated Services		Costs
Preliminary Contribution Scenarios			Distributions		
Per Hour		\$250	Pre-tax		\$110
Plan Amendment and Summary of Material Modification			Roth only, or Pre-tax and Roth		\$165
Per Hour		\$200	Hardship		\$165
Additional Payroll Submissions			In-service		\$165
Per Payroll		\$100	Required Minimum Distribution		\$165
Payroll via ACH (Initiated by Alliance)			Loans		
Per Occurrence		\$25	Loan origination		\$180
Fund Changes			Manual loan repayment		\$30
Up to 2 New or Replaced Funds in One Occurrence		\$350	Ongoing maintenance		\$0
Each Additional Change		\$30	Qualified Domestic-Relations Order Processing		
Correction of Payroll or Data Error			Per Hour		\$250
Per Hour		\$150	In-plan Roth Transfer / Rollover		
Participant Enrollment and Education			Per transfer / rollover		\$350
Meeting (half-day minimum)		\$950	Hard-copy Participant Statements		
Webinar (per hour)		\$350	Per statement		\$2.50
Additional Consulting, Custom Programing, Special Projects			Schwab Personal Choice Retirement Account (PCRA)		
Per Hour		\$125 - \$375	Per account, per year		\$250
Out-of-pocket Expenses					
Postage, printing, shipping		As Incurred			

Meeting Your Needs



It's time you had a retirement plan that fits you.

*We look forward to designing a plan optimized to achieve **your** goals and meet **your** needs.*

Get in Touch

1751 Lake Cook Road, Suite 400
Deerfield, IL 60015

500 W. Madison St, 33rd Floor
Chicago, IL 60661



(847) 291-9440



(847) 291-7279



AlliancePension.com

Alliance

Alliance Pension Consultants



Resolution NO. 804

Transfer Retirement Accounts from Voya to Charles Schwab

WHEREAS, Idyllwild Water District currently holds retirement accounts with Voya Financial;

WHEREAS, it has been determined that transferring these accounts to Charles Schwab will better align with the financial goals, investment options, and service preferences of Idyllwild Water District.

WHEREAS, Charles Schwab offers a broader range of investment opportunities, lower fees, enhanced customer service, or other relevant benefits that justify the transition;

THEREFORE, BE IT RESOLVED THAT:

1. Idyllwild Water District authorizes the transfer of all applicable retirement accounts and associated assets from Voya Financial to Charles Schwab.
2. The appropriate individuals or authorized signatories shall take all necessary steps to initiate and complete the transfer, including:
 - Contacting both Voya Financial and Charles Schwab to obtain the required transfer forms and procedures.
 - Completing and submitting all necessary paperwork in compliance with IRS regulations and applicable financial policies.
 - Ensuring that all funds, investments, and assets are transferred in a timely and efficient manner.
 - Verifying the successful completion of the transfer and ensuring proper allocation of assets in the new account.
3. Any costs, fees, or tax implications associated with the transfer shall be reviewed and addressed accordingly.
4. This resolution shall take effect immediately upon approval.
5. Idyllwild Water District will keep all the rules and procedures for retirement and will honor any Godfather plans and rules.

Adopted on this 19th day of February 2025, Idyllwild Water District.

IDYLLWILD WATER DISTRICT

Dr. Charles Schelly, President Board of Directors

ATTEST:

I, Tyla Wheeler, Secretary of the IDYLLWILD WATER DISTRICT, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted by the Board of Directors of the IDYLLWILD WATER DISTRICT at its meeting of February 19, 2025, by the following vote:

AYES:

NAY:

ABSTAIN:

ABSENT:

In witness whereof, I have executed by statement and affix the official seal of the Idyllwild Water District this 19th day of February 2025.

Idyllwild Water District

Tyla Wheeler, Secretary to Board of Directors



IDYLLWILD WATER DISTRICT

Memo

To: Board of Directors
From: Bill Rojas, General Manager
Date: February 19, 2025
Subject: Item 6 – Resolution NO. 804 Transferring Employee Retirement

Background:

The Board of Directors will discuss the proposal to transfer the company's employee retirement plans from the current provider, Voya, to Charles Schwab Retirement Services. This transition is being considered to provide employees with more competitive benefits and investment options while better aligning with our goals for plan flexibility, cost efficiency, and enhanced investment opportunities.

The proposed transfer includes the following plans:

- 1) The Idyllwild Water District Money Purchase Plan
- 2) Idyllwild Water District 457B Dc Plan
- 3) Idyllwild Water District 401A

Recommendation:

It is recommended that the company transition its employee retirement plans to Charles Schwab Retirement Services.

Attachment:

- Charles Schwab proposal
- Resolution No. 804



IDYLLWILD WATER DISTRICT

Memo

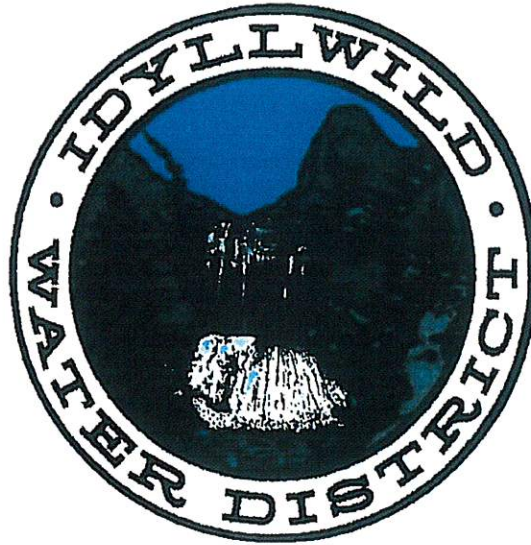
To: Board of Directors
From: Ryan Guiboa, General Counsel
Date: February 19, 2025
Subject: Item 7 – Board Member and Meeting Decorum Resolution #714

Discussion:

The Board of Directors will discuss the existing Board Member and Meeting Decorum Policy, Resolution #714. General Counsel will provide a brief overview of the Brown Act and Political Reform Act.

Attachments:

- Board Member and Meeting Decorum Policy



IDYLLWILD WATER DISTRICT

BOARD MEMBER AND MEETING DECORUM

Board Policy Resolution #714

This policy is intended to provide Board members attending IWD Board and Committee meetings with general guidelines for appropriate and effective meeting behavior, and to clarify decorum expectations. Board members are required to act in an objective, responsive, and fair manner, and to demonstrate proper conduct as they promote open public processes at meetings. The Board has two overall responsibilities. To represent customers and to reasonably conduct the District's affairs. The Board is legally responsible, both as part of a Board and as an individual, to exercise good faith, undivided loyalty, reasonable care and complete integrity as duties are performed. Elected officials as a legislative body are required to make frequent decisions and the Board is legally accountable for those decisions. Your decisions are governed by the "business judgment rule", which requires that the following elements be present in every one of your decisions:

- That each decision be made in good faith;
- That each decision demonstrates undivided loyalty to the District;
- That each decision be made with complete integrity; and
- That each decision be made with reasonable care.

Elected officials need to understand and be well informed about the agency's goals, physical facilities, policies and programs. Become thoroughly familiar with the District's departments and their respective areas of responsibility.

This is necessary because it is the legislative body's responsibility to protect the assets of the District.

In order to lead the agency, the Board needs to establish long and short range goals and objectives. Goals and objectives for the Board include:

- Developing and maintaining a sound financial footing for the District;
- Attracting and keeping good employees; compensate them in accordance with their abilities and give them opportunities for advancement;
- Operating and maintaining the most efficient public services;
- Establishing a long range management plans program that takes into account (for example) natural and man-made disasters, power failures and other catastrophes;
- Encouraging customers to make wise use of District services and resources;
- Developing plans and programs that increase the efficiency and delivery of public services;
- Setting rates, fees and charges in an amount that will ensure sufficient revenue to meet the Board's obligation to deliver services to the District's customers as needed and in appropriate quantities.

Board Policy #1 RESPONSIBILITIES

Guidelines for meeting behaviors

Decorum Expectations

Deciding whether you have a conflict of interest regarding a particular item of business on the Board's agenda is a very difficult question, and is the subject of a huge body of complicated statutory and regulatory law. Oftentimes, the determination of whether you have a conflict of interest can be readily resolved by common sense. If common sense doesn't work, however, then it is the role of legal counsel to assist you in making the determination.

Legal Responsibility

Numerous legal cases have held that members of a legislative body are personally liable for involving themselves in the day-to-day activities of the District. Rather, it is the responsibility of the Board (and that of each member) to guide the direction of the District by means of policies established during the course of its public meetings. Those policies are then carried out by the Manager.

Ethics

If a constituent or employee comes to you with a complaint or request for action, you should listen with a friendly attitude without committing yourself or the District. You should then refer the matter to the Manager who can handle it if it is a matter already covered by agency policy. If it requires action by the legislative body, then the Manager will bring it to the attention of the legislative body by including it on the agenda.

Employee Relations

You must be attentive to customer's complaints about employees, but should refrain from snap judgments. Report such complaints to the Manager for action.

Attendance and Preparation

Board members are asked to prepare in advance of meetings, so that the time spent in session is productive and action-oriented.

1. Board members should review the agenda and packet of materials before each Board meeting.
2. If Board Members have questions or concerns about an agenda item, they should contact the General Manager and/or the Board President in advance of the meeting so that the General Manager may be fully prepared to respond to these questions at the meeting or have information to distribute as handouts.
3. Board members are asked to be on time to meetings. If a board member will not be attending, he/she should communicate this to the General Manager or Board President as soon as possible.
4. If a Board member misses three consecutive regular monthly meetings pursuant to State guidelines, a letter will be prepared by the Board President and sent to the Director asking for his/her resignation.

Policy During Board Meetings

While at meetings, the Directors' main duties are to consider problems to be solved, hear facts and points-of-view, make decisions and take action, and to receive and consider reports. To do this effectively, Directors are asked to:

1. Conduct themselves with dignity and respect.
2. Listen attentively and respond as appropriate.
3. Avoid hidden agendas, gossip, and other forms of negative interaction.
4. Focus on issues rather than personalities.
5. Show respect for the decisions that the Board majority makes.
6. Be cautious and careful with criticism.
7. Make every effort to protect the integrity of the District, and of one another.
8. Be careful not to make unsubstantiated accusations, allegations, or verbal attacks on citizens, or fellow board members. Do not criticize or denigrate staff in public or at meetings. Instead, board members should direct any comments regarding staff to the General Manager. Should the comments refer to the General Manager, they should be shared in closed session during the General Manager's performance evaluation.
9. Board members and staff should not be surprised with new materials presented for the first time at the meeting. Handouts should be distributed to board members and staff as defined in section 3, and any verbal information should be provided to the President and/or General Manager well in advance. Where a board members receives relevant information on an agenda item at a time when he/she cannot give advance notice to the Board President or General Manager, he/she should provide the information to the Board President and/or General Manager prior to the commencement of the meeting or ask for a short break prior to the discussion of the relevant Agenda item in order to advise the Board President and/or General Manager of the information.
10. Board members should neither use District resources for his/her personal use nor request personal favors from staff members.

Policy After Board Meetings

1. Directors should communicate any concerns they have with the General Manager. Questions to be posed to District staff should be as specific as possible, through the General Manager.
2. Board members do not directly discuss matters with the District's Counsel. Matters that need to be brought before the District's attorney should first be discussed with the General Manager.
3. Matters of conflict of interest should be presented to the General Manager before one seeks correspondence with Agency Counsel.
4. When speaking to the press or otherwise publicly sharing personal opinions, board members will respect the decisions of the Board and will not undermine its decisions. Board members seek to make every reasonable effort to protect the integrity and promote the positive image of the District and of one another. The General Manager and/or the President are the official representatives of the Agency when speaking to the public.
5. Board members shall maintain confidentiality in matters dealing with private or sensitive issues, particularly those matters addressed in closed session. Confidential materials distributed in closed session should not be retained by Directors, and should be handed back to staff at the close of the meeting.

Board Policy #2

COMPENSATION POLICY FOR DISTRICT OFFICIALS

MEETING STIPENDS

1. General

Board members receive a meeting stipend for each attendance at meetings, as defined in this policy. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy.

2. Stipend Amount

Directors who attend meetings and/or events as defined in Section 3 shall receive \$100 as their stipend. Should the Board of Directors raise the \$100 stipend in the future, this amount shall be adjusted per the adjustment made by Board Resolution without the need to amend this policy.

3. Pre-Agenda or Meetings Subject to Daily Stipend

For a board member or committee to be entitled to daily stipend under this policy, the event in question must constitute one of the following:

(A) A meeting of the District board or committee within the meaning of Government Code Section 54952.2(a).

(B) A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including ethics training required by Government Code Sections 53234 and following.

(C) A meeting of any multi-jurisdictional governmental body on which the Board member serves as the District's designated representative.

(D) Any meeting attended, including ad hoc committee meetings, or service provided on a given day at the formal request of the Board and for which the Board approves payment of a daily meeting.

(E) A pre-agenda meeting by the President of the Board and the General Manager.

4. Aggregate Limits

The number of days for which a Board Member receives a daily stipend will not exceed ten days in a calendar month consistent with current Ordinances, however, may not exceed State law. The stipend amount is for all meetings in a given day. Multiple meetings in one day do not justify multiple stipend payments.

Board Policy #3

BOARD MEETING NOTICING AND RECORDING

A. Purpose

This policy is intended to provide IWD staff, board members, and the public with the general requirements and guidelines for noticing and recording the IWD Board meetings consistent with the Brown Act. Recording includes meeting minutes and the audio recording of meetings.

B. Board Meeting Noticing

Board meeting agendas are posted outside the IWD office at 25945 State Hwy 243-Idyllwild, CA. The agenda is also posted on the District website (idyllwildwater.com). The agenda is available in the IWD administrative office for review 72 hours prior to the meeting. Posting for regular, special, and emergency meetings shall comply with Brown Act requirements.

C. Board Meeting Minutes

1. General

The Agency's Administrative Assistant or other staff member as designated by the General Manager shall take and maintain minutes for each regular and/or emergency meeting of the IWD Board. Special meeting minutes will be taken at the General Manager's discretion. The minutes are an official record of the Board meeting. Formal minutes will not be taken for Board Committee meetings.

2. Minutes - Form and Content

Meeting minutes shall be in an action/summary format and shall contain the following information:

- a. Meeting location
- b. Meeting: commencement time and adjournment time
- c. Board Members in attendance and absent
- d. Public in attendance
- e. Brief staff overview of each agenda item
- f. Board action and vote for each agenda item, if applicable.
- g. Board direction to staff for each agenda item, if applicable.

The minutes are not verbal accounts of discussion and need not contain a narrative advanced by each Board member during the meeting, unless expressly requested by a Director. Staff will summarize Board comments and questions, and staff responses to Board questions for each agenda item that influence Board direction or action. The minutes shall note the general nature of public comments and questions.

3. Approval of Minutes

Staff shall prepare minutes for each regular, special, and/or emergency Board meeting and place the minutes on the consent calendar for approval at the next Board meeting.

Any Board member who has comments on the minutes shall provide his/her comments to the Board during the Board meeting where the minutes are set to be approved. The Board will either accept the member's comments/clarifications into the minutes, or direct staff to review the audio recording of the subject meeting and make any necessary corrections. Revised minutes will be brought back to the Board at the subsequent meeting for approval if requested.

4. Maintenance of Minutes

Staff will place and store a hard copy of the approved minutes of each Board meeting in the District's administrative building vault. An electronic copy shall be in the District's backup.

5. Public Access to Minutes

Meeting minutes are public records and shall be accessible for public viewing and provided to the public upon request. If a copy of the minutes is requested by a member of the public, staff will either email or fax the minutes, or prepare a hard copy for public pickup at the Agency's office.

6. Audio and Video Recording of Board Meetings

Staff intends to record each regular, special, and/or emergency meeting of the IWD Board using a digital audio recorder. The audio recording is not considered an official record of the meeting proceedings. The recording will be retained for 30 days, per the Brown Act, or until such time as the draft minutes are approved by the Board, whichever is greater.

a. Recording Protocol

The recording devices shall be started at the beginning of the Board meeting when the Board President calls the meeting to order, and shall be turned off when the meeting is adjourned by the Board President. The devices shall also be turned off during meeting breaks, during presentations and during closed session discussions. Any accidental audio recording of discussions before, after, or during a break or during a closed session shall be deleted.

b. Public Access to Audio Recordings

Meeting recordings are public records and will be consistent with the Brown Act upon public request. Staff will provide members of the public with a copy of a requested recording for the cost of reproduction. The minimum fee for providing a physical copy of the recording is to be set by staff based on DVD cost plus staff time per the Brown Act.

D. Public Comment

1. The IWD Board encourages the public's presence and participation at their meetings, and promotes fair and open public processes. The opinions and input shared by members of the public are valued and considered in the decisions made by the Board. Comments posed by members of the public are noted and a brief synopsis identifying the topic related to the comments is included in the minutes.
2. The public will be allowed to comment on any item on the agenda at the beginning of the meeting. Each speaker addressing agenda items will be limited to three minutes. At the end of the meeting the public will be allowed to comment on any non-agenda matter within the jurisdiction of the District. Each speaker on non-agenda items shall be limited to three minutes. Persons wishing to address the Board of Directors are invited to complete a speaker card and hand it to the Secretary. The President of the Board will individually invite by name those who have completed a speaker card to address the Board. Persons who have not completed a speaker card will be invited to speak prior to the conclusion of the public comment period.
3. Questions posed by the members of the public are noted by the District President and the General Manager. At the close of the public comment period, the President may direct staff to either address the questions or issues that have been posed, or ask the member of the public to contact staff following the meeting to obtain the required information. The nature of the questions posed are recorded in the minutes, as noted above. Policy on Noticing and Recording Board Meetings for the Public Record.

Board Policy #4
REIMBURSEMENT FOR TRAVEL/EXPENSES
FOR BOARD MEMBERS

A. AUTHORIZED EXPENSES

1. District funds, equipment, supplies, and staff time must only be used for authorized agency business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this policy are met:
 - a. Communicating with representatives of regional, state and national government on agency adopted policy positions;
 - b. Attending educational seminars designed to improve officials' skill and information levels;
 - c. Participating in regional, state and national organizations whose activities affect the District's interests;
 - d. Attending local events or meetings on behalf of the District;
 - e. Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy. All other expenditures require prior approval by the District's governing body.
2. Directors must receive prior approval by the District's governing body for attendance at conferences, trainings, or meetings that require overnight travel.
3. Examples of personal expenses that the Agency will not reimburse include, but are not limited to:
 - a. The personal portion of any trip;
 - b. Political or charitable contributions or events;

- c. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children-or pet-related expenses;
- d. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
- e. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
- f. Personal losses incurred while on District business. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

B. COST CONTROL

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District will be limited to the cost that fall within the guidelines. It is necessary to provide receipts for all expenses incurred, whenever possible.

1. Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. Charges for rental vehicles may be reimbursed where renting a vehicle is the most efficient manner of transportation considering both the issue of the expense and the time involved in utilizing alternate methods of transportation. For example, even if an alternate means of transportation is more economical, a rental vehicle is still authorized where the time expenditure in the alternate method of transportation is infeasible. Government and group rates must be used when available.

2. Airfare

Airfares that are equal or less than those available through the Enhanced Local Government Airfare Program offered through the League of California Cities, the California State Association of Counties and the State of California are presumed to be the most economical and reasonable for purposes of reimbursement under this policy.

3. Automobile

Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. The Internal Revenue Service rates will not be paid for rental vehicles; only receipted fuel expenses will be reimbursed.

4. Car Rental

Rental rates that are equal or less than those available through the State of California's website shall be considered the most economical and reasonable for purposes of reimbursement under this policy. Where rental rates are more expensive than those available through the State's website, the most economical rate available shall be utilized.

5. Taxis/Shuttles

Taxis or shuttles fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

6. Lodging

A. Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay. Generally, overnight stay is allowable where the District business is over 75 miles from Idyllwild. However, the Board may waive the 75 mile rule where the circumstances warrant an overnight stay (e.g. evening meeting, special conference).

1. **Conferences/Meetings.** If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available, see next section.

2. **Other Lodging.** Travelers must request government rates, when available. Lodging rates that are equal or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy.

(a) *(Median Hotel Cost)* In the event that government rates are not available at a given time or in a given area, lodging rates that do not exceed the median retail price for lodging for that area listed on websites or an equivalent service shall be considered reasonable and hence reimbursable.

7. Meals

Reimbursable meal expenses and associated gratuities will not exceed the adopted Per Diem rate.

Generally, these reimbursements will cover meal allocations where officials or Board Members attend daily conferences, seminars or other related District business where no overnight stay is required and the meal is not provided by the registration fee. Such amounts will be annually adjusted to reflect changes in the cost of living in accordance with statistics published by the United States Department of Labor, Bureau of Labor Statistics Consumer Price Index, all urban consumers for the Riverside Area. The annual adjustment will be based on this area whether travel is within the area or not. *The Agency will not pay for alcohol/personal bar expenses.*

8. Per Diem Rate

1. Overnight Travel

The Agency will provide a Per Diem amount to cover meals (exclusive of meals provided by the event), gratuities, and incidental expenses as established below.

(The following rates may be adjusted from time to time pursuant to inflation.)

- a. 24 hour Per Diem: The amount of \$100.00 will be provided for each 24-hour period the Director is away from home on District business.
- b. Partial day Per Diem: The per diem rate will be prorated (50 %) for partial days (between 12 and 24 hours), for an amount of \$ 50.00.
- c. Per Diem Advance Payments: Per diem may be advanced upon request.

2. The value of meals provided by the conference, in which the official participates, will be subtracted from the per diem rate by the applicable meal allowance detailed in Section 7 above.

9. Telephone/Fax/Cellular

Officials will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the official has a particular number of minutes included in the official's plan, the official can identify the percentage of calls made on public business.

10. Internet

Officials will be reimbursed for Internet access connection and/or usage fees away from home, not to exceed \$15.00 per day, if Internet access is necessary for Agency related business.

11. Airport Parking

Long-term parking must be used for travel exceeding 24-hours.

C. PER DIEM ADVANCE POLICY

1. From time to time, it may be necessary for an official to request a per diem advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance should be submitted to the General Manager on the Agency's Per Diem Advance Request Form prior to the need for the advance with the following information:

- a. The purpose of the expenditure(s);
- b. The benefits of such expenditure to the residents of the Agency;
- c. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
- d. The dates of the expenditure(s).

2. In the event the General Manager is uncertain as to whether a request complies with this policy, such individual must seek resolution from the Board.

D. CREDIT CARD USE POLICY

IWD Board Members do not have a District credit card. Agency officials may use their own credit card or the IWD credit card for such purposes as airline tickets and hotel reservations by following the same procedures for per diem advances. Receipts documenting expenses incurred on their personal credit card in compliance with this policy must be submitted within thirty business days of use pursuant to Section E, 3. below.

E. EXPENSE REPORT CONTENT AND SUBMISSION DEADLINE

1. All cash advance expenditures, credit card expenses and expense reimbursement requests must be submitted on an expense report form provided by the District. *This form shall include the following advisory: All expenses reported on this form must comply with the District's policies relating to expenses and use of public resources. The information submitted on this form is a public record.*

Penalties for misusing public resources and violating the District's policies include loss of reimbursement privileges, restitution, civil and criminal penalties, possible discipline, as well as additional income tax liability.

2. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the local agency official should explain whose meals were purchased, what issues were discussed and how those relate to the District's legislative positions and priorities.

3. Officials must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.

4. Inability to provide such documentation in a timely fashion may result in the expense being borne by the official.

F. AUDITS OF EXPENSE REPORTS

All expenses are subject to verification that they comply with this policy.

G. REPORTS TO GOVERNING BOARD

Following attendance at a meeting/conference at Agency expense, each official shall briefly report on the meeting/conference at the next regular meeting of the IWD Board. If multiple officials attended, a joint report may be made.

H. COMPLIANCE WITH LAWS

Agency officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act, *and other laws*.

I. VIOLATION OF THIS POLICY

Use of public resources or falsifying expense reports in violations of this policy may result in any or all of the following: (1) loss of reimbursement privileges, (2) a demand for restitution to the Agency, (3) the agency's reporting the expenses as income of the elected official to state and federal tax authorities, (4) civil penalties of up to \$1,000.00 per day and three times the value of the resources used, and (5) prosecution for misuse of public resources.

Board Policy #5

ACCESS TO PUBLIC DOCUMENTS

General

The Agency has an administrative procedure, *#10 Public Records Act Requests*, which provides clear guidance to staff and Board regarding providing the public with access and copies of public documents. It is the District's intention to provide the public with available information and records, except those that are related to legally-protected confidential, personnel, or medical matters.

Special Consideration

Directors often have access to materials that are provided in closed session. These materials are not part of the public record and are considered confidential.

Directors will not disclose information that legally qualifies as confidential to unauthorized persons without approval of the Board. This includes information that (1) has been received for, or during, a closed session Board meeting, as compliant with the Brown Act, (2) is protected from disclosure under the attorney/client or other evidentiary privilege, or as compliant with the Brown Act, or (3) is not disclosable under the California Public Records Act.

Board Policy #6 ESTABLISHING AND USING COMMITTEES

A. General

This policy is intended to provide IWD staff, Directors, and the public with information regarding the general practice of establishing and utilizing committees. All committees must be comprised of less than a quorum of the Board. This Policy shall establish that the IWD Board shall form standing and ad hoc committees on an as-needed basis. The composition of the committees shall be normally established at the beginning of the calendar year. Both standing and ad hoc committees are advisory in nature. They present their findings on a subject matter with a recommendation to the full Board for consideration. Standing and ad hoc committees shall adhere to Board policies while conducting their business.

B. Negotiating Team

A Negotiating Team shall be established. The purpose of the Negotiating Team is to meet with the General Manager at the direction of the Board and discuss salary, benefits, terms and conditions of employment and other provisions of the General Manager's contract with the Agency. The negotiating team shall bring back recommendations to the Board and receive direction from the Board as to the aforementioned contract with the General Manager. The composition of the Negotiating Team shall be the President and Vice-President of the District's Board. Such composition will be determined at the commencement of each fiscal year with the election of the Board's officers.

C. Board Elections

Board Elections will be held at the regular December meeting of the Board of Directors and placed on the Board Agenda. Nominations for the Board President and Vice President will first be made by Board members. After nominations, the Board President and Vice President will be appointed by a majority vote. The President and Vice-President shall be selected to serve a one year term, which occurs annually.

Standing Committees

A Standing Committee is a committee established by the Board that has a continuing subject matter jurisdiction or a meeting schedule fixed by Ordinance, Resolution, or other formal action by the IWD Board. A Standing Committee is a legislative body for purposes of compliance with the Brown Act. The Board shall have a Standing Committee established at the request of the General Manager. The Standing Committee does not contain more than a quorum of the Board, does not have a regular schedule and meets irregularly on an as needed basis. The composition of this committee shall be determined by the appointing of members by the Board President after consultation with the General Manager.

The meetings of the Standing Committee shall be open to the public in compliance with the Brown Act and shall comply with the provisions of the Brown Act.

Ad Hoc Committees

From time to time, the IWD Board will determine the need for the establishment of ad hoc committees. These committees are formed for the specific purpose of addressing special issues or items that will come under consideration of the Board in the future. An ad hoc committee is formed by either the election or voluntary assignment of members to the committee. The group shall be comprised of two members, representing the board, and at least one District staff person. Ad hoc committees do not have a regular schedule and meet irregularly only on an as-needed basis. Upon the establishment of an ad hoc committee, the Board's counsel will determine whether the committee is subject to the requirements of the Brown Act.

RESOLUTION NO. 714

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
IDYLLWILD WATER DISTRICT
ADOPTING THE BOARD MEMBER AND MEETING DECORUM

THE BOARD OF DIRECTORS OF THE IDYLLWILD WATER DISTRICT HEREBY RESOLVES AS FOLLOWS:

Section 1. To adopt the "Board Member and Meeting Decorum", as the official Board policies handbook for use by Board Members. A true and correct copy of the Board Member and Meeting Decorum is attached hereto and made a part hereof.

Section 2. The Board President is hereby authorized and directed to implement the Board Policy Resolution.

MOVED, PASSED AND ADOPTED at the regular meeting of the Board of Directors on October 21, 2015.

PASSED AND ADOPTED by the Board of Directors of the Idyllwild Water District at a regular meeting of the Board held on the 21th of October, 2015, by the following vote:

AYES	NAYS	ABSTAIN	ABSENT
Jim Billman John Cook Warren Monroe Dean Lattin Mike Freitas			

IDYLLWILD WATER DISTRICT

By  _____
President, Board of Director

ATTEST:

 _____
Secretary, Board of Directors