

RESOLUTION 557-03

RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTE VISTA WATER DISTRICT,  
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA,  
IDENTIFYING THE DIRECTORS OF THE DISTRICT AS AN EMPLOYEE UNIT  
OF THE DISTRICT FOR FEDERAL AND STATE INCOME TAX REPORTING  
PURPOSES AND FOR PARTICIPATION IN HEALTH AND WELFARE BENEFITS

**WHEREAS**, Monte Vista Water District (District) is a county water district formed under the provisions of Division 12 of the California Water Code and is authorized under sections 53200 et seq. of the California Government Code to provide health and welfare benefits to its employees, retired employees, directors, and retired directors of the District under specified conditions; and

**WHEREAS**, Internal Revenue Code Section 3401(c) requires directors of the District to be considered employees of the District for income reporting purposes; and

**WHEREAS**, the District currently provides a health care benefit plan for existing employees and desires to provide a similar health benefit plan for elected directors of the District; and


**WHEREAS**, under the provisions of the Government Code, the District may make available to certain qualified retired employees and retired directors health and welfare benefits.

**NOW THEREFORE BE IT RESOLVED**, that the District provide a monthly health benefit plan allowance to each active director in an amount equal to that which is provided to general District employees as may be changed from time to time; and

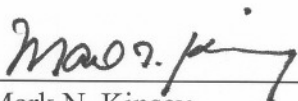
**BE IT FURTHER RESOLVED**, that, pursuant to Government Code Section 53201, retired directors who have completed a minimum of ten (10) years of service as a member of the District's Board of Directors, and upon retirement or separation from the District will be eligible to receive a health benefit plan retirement allowance in an amount that is equal to that which the District provides to its retired general employees as may be changed from time to time; and

**BE IT FURTHER RESOLVED**, that the provisions of this Resolution become effective on January 1, 2003.

ADOPTED this 27<sup>th</sup> day of November 2002.

  
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Robb D. Quincey  
President of the Board of Directors  
MONTE VISTA WATER DISTRICT

ATTEST:

  
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Mark N. Kinsey  
Secretary to the Board of Directors  
MONTE VISTA WATER DISTRICT