



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION 9-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT AMENDING THE DISTRICT MONEY PURCHASE PENSION PLAN.

WHEREAS, the Board of Directors deem it to be in the best interest of this entity to amend its present Lake Shastina Community Services District Money Purchase Pension Plan.

NOW, THEREFORE, BE IT RESOLVED, that effective July 20, 2016, the Lake Shastina Community Services District Money Purchase Pension Plan be changed according to the Self Correction Program amendment attached hereto.


I hereby certify that the forgoing is a full, true and correct copy of a resolution duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a special meeting thereof duly held on the 13th day of November 2019 by the following vote:

AYES: Directors Cupp, MacIntosh, Mitchell and Thompson
NOES: None
ABSENT: None
RECUSE: Director Beck



Rick Thompson, President

ATTEST:



Robert Moser, Secretary

Lake Shastina Community Services District, as Employer sponsor ("Employer"), adopts this Amendment to the Lake Shastina Community Services District Money Purchase Pension Plan ("Plan").

WITNESSETH

WHEREAS, the Treasury Regulations permit retroactive corrective amendments to the Plan; and

WHEREAS, the Plan gives the Employer the authority to make amendments to the Plan;

NOW, THEREFORE, the Employer amends the Plan by adding the following provisions to the Plan:

**ARTICLE I
PREAMBLE**

- 1.1 Purpose of amendment. The Employer adopts this retroactive corrective amendment due to certain members of an excluded class inadvertently being permitted to participate in the plan. Section 4.05(2) of IRS Revenue Procedure 2019-19 (EPCRS) permits the Plan to self-correct this type of operational plan failure by plan amendment. .
- 1.2 Supersession of inconsistent provisions. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 Effective date. The provisions of this Amendment are effective as of July 20, 2016.

**ARTICLE II
AMENDMENT**

- 2.1 Exclusion of Otherwise Eligible Employee Correction.
- (a) Removal of Employee Exclusion. The Plan is amended to remove the exclusion of Collective Bargaining (union) Employees.
8. EXCLUDED EMPLOYEES (1.22(D)). The following Employees are not Eligible Employees but are Excluded Employees (*Choose one of (a) or (b).*):
- (a) **No Excluded Employees.** There are no additional excluded Employees under the Plan
- (b) **Exclusions.** The following Employees are Excluded Employees
- (1) **Collective Bargaining (union) Employees.** As described in Code §410(b)(3)(A). See Section 1.22(D)(1).
- (2) **Non-Resident Aliens.** As described in Code §410(b)(3)(C). See Section 1.22(D)(2).
- (3) **HCEs.** See Section 1.22(E).
- (4) **Hourly paid Employees.**
- (5) **Part-Time/Temporary/Seasonal Employees.** See Section 1.22(D)(4). A Part-Time, Temporary or Seasonal Employee is an Employee whose regularly scheduled Service is less than _____ (*specify a maximum of 1,000*) Hours of Service in the relevant Eligibility Computation Period.

Except as provided in this Amendment, the Plan will remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the Employer has executed this Amendment on this _____ day of _____, 2019.

Lake Shastina Community Services District

By: _____
Print Name, Title



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

6.

MEMORANDUM

To: LSCSD Board of Directors

From: Debbie Nelle, Senior Accounting Clerk

Meeting Date: November 13, 2019

Re: LSCSD Money Purchase Pension Plan (MPPP) - amendments

This is a request to change the qualified retirement plan documents for the benefit of the employees of Lake Shastina Community Services District. In July 2019, the Board approved a contract amendment with CalPERS for the LSCSD Police Safety members. The CalPERS contract includes contributions by the District into CalPERS. The District should now amend the Money Purchase Pension Plan to list all employees as excluded except the Fire Chief.

Attached are the document page updates and Resolution to approve this amendment, which will be effective August 25, 2019, the day prior to the effective date of the CalPERS Amendment to Contract for Police Safety members.

The second request to change the plan documents is regarding an item that the plan consultants need corrected that previously excluded Collective Bargaining (union) Employees. Attached are the document page update and Resolution to approve this amendment to remove that exclusion with effective date of July 20, 2016, when the Teamsters Local 137 MOU was approved by the Board.

Due to the conflict of interest policies of the District, the Board should be aware that current LSCSD Director Stan Beck is a participant in this MPPP as a former Police Officer employee of the District. Staff was advised that Stan should not vote on any actions that relate to this Plan. To avoid violation of the policy, it is requested that he abstain from any action taken by the Board of Directors.

It is recommended to approve Resolutions 9-19 and 10-19 to amend the LSCSD Money Purchase Pension Plan.

Motion by Dir. Mitchell second Dir. Cupp to approve the transfer of inter-agency vehicles, as presented.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

6. Consideration of adoption: resolutions amending the District Money Purchase Pension Plan: SAC Nelle reported. The Board discussed.

A. Resolution 9-19, Corrective Amendment #3, effective July 20, 2016

Motion by Dir. Mitchell second Dir. Cupp to adopt Resolution 9-19, regarding the District Money Purchase Plan, Corrective Amendment #3, effective July 20, 2016.

Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Recuse: Director Beck

Absent: None

B. Resolution 10-19, Amendment #4, effective August 25, 2019

Motion by Dir. Cupp second Dir. Mitchell to adopt Resolution 10-19, regarding the District Money Purchase Plan, Amendment #4, effective August 25, 2019.

Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Recuse: Director Beck

Absent: None

7. Consideration of approval: destruction of District Records, Documents and Papers: GM Moser reported. The Board discussed.

Motion by Dir. Mitchell second Dir. Cupp to approve the destruction of District records, documents and papers, as presented.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

8. Consideration of approval: request from Dignity Health to make an interior modification to the Lake Shastina Medical Clinic building: GM Moser reported. The Board discussed.

Motion by Dir. Beck second Dir. MacIntosh to approve request from Dignity Health to add an additional interior door, at their expense, to the Medical Clinic building; contingent on proof of permits, licensed contractor, LSCSD inspection/approval, and that the building will be brought back to its original state at the request of the LSCSD.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

9. Consideration of approval: purchase new vehicle for Public Works: GM Moser reported. The Board discussed.

Motion by Dir. Cupp second Dir. Mitchell to authorize staff to purchase a new Public Works vehicle with a budget of \$30,000, as presented.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

PUBLIC COMMENTS ON CLOSED SESSION: None

ADJOURN TO CLOSED SESSION: 11:12 a.m.