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**RESOLUTION AUTHORIZING THE
OTHER POST EMPLOYMENT BENEFIT FUND WITH
THE SACRAMENTO COUNTY TREASURER
Resolution No. 2008-01-1**

WHEREAS, Reclamation District No 1000 (the District) wishes to establish a fund with the Sacramento County Treasurer for the deposit of Other Post Employment Benefit (OPEB) funds; and

WHEREAS, the District wishes to transfer the actuarial evaluation estimate of OPEB liability at January 1, 2007 of \$873,649 from the District's General Fund – 9444 to the new OPEB Fund; and

WHEREAS, the District will transfer the annual required contribution (ARC) annually, in May of each fiscal year from the General Fund, and will transfer the actual annual pay-as-you-go annuitant health care premiums in May of each fiscal year

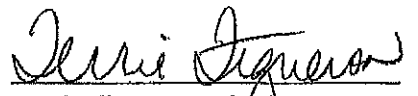
WHEREAS, by this Resolution, the District desires to allow transfers between the OPEB fund and the General fund on written request by the General Manager or the District Secretary for the transfer of the ARC to the OPEB fund or the transfer of the actual annual pay-as-you-go annuitant health care premiums to the General fund;

NOW THEREFORE, Be it resolved that:

- 1) The District authorizes and requests the establishment of a new and separate fund with the Sacramento County Treasurer for the deposit of OPEB; and
- 2) The District authorizes and requests that transfers from the General fund to the OPEB fund for the ARC as defined in the actuarial evaluation as of January 1 2007, and transfers from the OPEB fund to the General fund for the actual annual pay-as-you-go annuitants health care premiums be done upon written request by those so authorized in this resolution
- 3) The District authorizes the General Manager, Paul Devereux and the District Secretary, Terrie Figueroa to make the aforementioned transfers as outlined in this resolution.

Certification

The undersigned hereby certifies that she is the District Secretary of Reclamation District No. 1000 and that the foregoing Resolution was duly adopted by Reclamation District No. 1000 at its District Board Meeting held on January 14, 2008.


Terrie Figueroa, District Secretary
Reclamation District No. 1000