



PALMDALE WATER DISTRICT

2029 East Avenue Q • Palmdale, California 93550 • Telephone (661) 947-4111

Fax (661) 947-8604

www.palmdalewater.org

Board of Directors

ROBERT E. ALVARADO
Division 1

GORDON G. DEXTER
Division 2

GLORIA DIZMANG
Division 3

KATHY MAC LAREN
Division 4

STEVE R. CORDOVA
Division 5

LAGERLOF, SENECAL, GOSNEY & KRUSE LLP
Attorneys



February 2, 2012

*Agenda for Regular Meeting
of the Board of Directors of the Palmdale Water District
to be held at the District's office at 2029 East Avenue Q, Palmdale
Wednesday, February 8, 2012
7:00 p.m.*

NOTE: To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact Dawn Deans at 661-947-4111 x103 at least 48 hours prior to a Board meeting to inform us of your needs and to determine if accommodation is feasible.

Agenda item materials, as well as materials related to agenda items submitted after distribution of the agenda packets, are available for public review at the District's office located at 2029 East Avenue Q, Palmdale. Please call Dawn Deans at 661-947-4111 x103 for public review of materials.

PUBLIC COMMENT GUIDELINES: The prescribed time limit per speaker is three-minutes. Please refrain from public displays or outbursts such as unsolicited applause, comments, or cheering. Any disruptive activities that substantially interfere with the ability of the District to carry out its meeting will not be permitted and offenders will be requested to leave the meeting.

Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.

- 1) Pledge of Allegiance.
- 2) Roll Call.
- 3) Adoption of Agenda.
- 4) Public comments for non-agenda items.
- 5) Presentations:
 - 5.1) No presentations scheduled at this time.

- 6) Action Items - Consent Calendar (The public shall have an opportunity to comment on any action item as each item is considered by the Board of Directors prior to action being taken.)
 - 6.1) Approval of minutes of workshop meeting held January 18, 2012.
 - 6.2) Approval of minutes of regular meeting held January 25, 2012.
 - 6.3) Payment of bills for February 8, 2012.
 - 6.4) Approval of Semi-Annual Employee Reimbursement Report for July 1, 2011 through December 31, 2011.
- 7) Action Items - Action Calendar (The public shall have an opportunity to comment on any action item as each item is considered by the Board of Directors prior to action being taken.)
 - 7.1) Consideration and possible action on Agreement to Purchase Tax-Defaulted Properties held over from January 25, 2012 Board meeting. (\$16,234.00 – Budgeted 2012 – Engineering Manager Knudson)
 - 7.2) Consideration and possible action on Resolution No. 12-3 being a Joint Tax Sharing Resolution. (General Manager LaMoreaux)
 - 7.3) Report and discussion on Other Post Employment Benefits (OPEB). (Finance Manager/CFO Williams)
 - 7.4) Consideration and possible action on Board attendance at conferences, seminars, and training sessions as follows:
 - 7.4.1) ACWA's 2012 Washington, D.C. Conference "Bringing California Water Conversations to D.C." to be held February 28 – March 1, 2012 in Washington, D.C.
- 8) Information Items:
 - 8.1) Reports of Directors: Meetings, Committee meetings, and general report.
 - 8.2) Report of General Manager.
 - 8.3) Report of Attorney.
- 9) Public comments on closed session agenda matters.
- 10) Closed session under:
 - 10.1) Government Code Section 54956.9(a), existing litigation: *Antelope Valley Ground Water Cases*.
 - 10.2) Government Code Section 54956.9(a), existing litigation: *City of Palmdale vs. Palmdale Water District, Case No. BC413432 (Rate Litigation)*.
 - 10.3) Government Code Section 54956.9(a), existing litigation: *City of Palmdale vs. Palmdale Water District and Palmdale Water District Public Facilities Corporation, Case No. BC413907 (Validation Action)*.

- 10.4) Government Code Section 54956.9(a), existing litigation: *Palmdale Water District vs. City of Palmdale, Case No. BC420492 (Recycled Water Litigation)*.
- 10.5) Government Code Section 54956.9(a), existing litigation: *United States, et al. v. J-M Manufacturing Company, Inc., et al., United States District Court for the Central District of California Case No. ED CV06-0055-GW*.
- 10.6) Government Code Section 54956.9(a), pending litigation: *Central Delta Water Agency vs. Department of Water Resources, Sacramento Superior Court Case No. 34-2010-80000561*.
- 10.7) Government Code Section 54957, Personnel Matters: General Manager evaluation.
- 11) Public report of any action taken in closed session.
- 12) Consideration and possible action on evaluation of General Manager.
- 13) Board members' requests for future agenda items.
- 14) Adjournment.



DENNIS D. LaMOREAUX,
General Manager

DDL/dd

PALMDALE WATER DISTRICT
Semi-Annual Employee Reimbursement Report
Period Covering July 1, 2011 through December 31, 2011

Employee ID	Employee Name	Pay Date	Item Description	Amount
1200	BURNS, JEANNIE	10/12/2011	TRAVEL EXPENSES	314.45
1720	HEINONEN, RICHARD	8/3/2011	EDUCATIONAL REIMBURSEMENT	960.00
1720	HEINONEN, RICHARD	9/28/2011	EDUCATIONAL REIMBURSEMENT	960.00
1720	HEINONEN, RICHARD	12/7/2011	EDUCATIONAL REIMBURSEMENT	120.00
1730	HENRI, PETER	9/14/2011	CERTIFICATION/EXAM FEES	235.00
1800	HUSSEN, ALEXANDER	8/3/2011	CERTIFICATION/EXAM FEES	100.00
2030	KNUDSON, MATT	10/26/2011	EDUCATIONAL REIMBURSEMENT	350.00
1710	HAVILAND, LOEL	10/12/2011	TRAVEL EXPENSES	248.64
1720	HEINONEN, RICHARD	8/17/2011	TRAVEL EXPENSES	1,118.63
2955	THOMPSON, PETER JR	11/9/2011	TRAVEL EXPENSES	460.65
4000	STANTON, JAMES	10/12/2011	TRAVEL EXPENSES	257.28
2100	LAMOREAUX, DENNIS	7/7/2011	GM TRAVEL EXPENSES	210.82
2100	LAMOREAUX, DENNIS	8/17/2011	GM TRAVEL EXPENSES	164.21
2100	LAMOREAUX, DENNIS	9/14/2011	GM TRAVEL EXPENSES	190.24
2100	LAMOREAUX, DENNIS	10/12/2011	GM TRAVEL EXPENSES	201.34
2100	LAMOREAUX, DENNIS	11/23/2011	GM TRAVEL EXPENSES	230.15
				<u>6,121.41</u>

PALMDALE WATER DISTRICT BOARD MEMORANDUM

DATE: February 1, 2012 February 8, 2012
TO: BOARD OF DIRECTORS Board Meeting
FROM: Mr. Dennis D. LaMoreaux, General Manager
RE: *AGENDA ITEM NO. 7.2 – CONSIDERATION AND POSSIBLE ACTION
ON RESOLUTION NO. 12-3 BEING A JOINT TAX SHARING
RESOLUTION*

Recommendation:

Staff recommends approval of Resolution No. 12-3 being a Joint Tax Sharing Resolution.

Alternative Options:

The alternative option is to not approve Resolution No. 12-3.

Impact of Taking No Action:

The County Sanitation Districts will approve Resolution No. 12-3 without the Palmdale Water District's consent if no action is taken on this item.

Background:

Joint Tax Sharing Resolutions are presented for approval when an applicant requests annexation of their property into the County Sanitation Districts. The annexation process requires that a resolution for property tax revenue exchange be adopted by all affected local agencies before the annexation can be approved.

Joint Tax Sharing Resolutions have previously been approved by the Palmdale Water District and will continue to be presented to the Board for consideration as they are received.

Strategic Plan Element:

This work is part of Strategic Goal 3.0 Infrastructure Management.

Budget:

Approval of Resolution No. 12-3 will have no impact on the budget.

Supporting Documents:

- January 10, 2012 letter from County Sanitation Districts of Los Angeles County regarding Tax Sharing Resolutions
- Resolution No. 12-3



COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY

1955 Workman Mill Road, Whittier, CA 90601-1400
Mailing Address: P.O. Box 4998, Whittier, CA 90607-4998
Telephone: (562) 699-7411, FAX: (562) 699-5422
www.liscad.org

STEPHEN R. MAGUIN
Chief Engineer and General Manager

RECEIVED

January 10, 2012

JAN 13 2012

General Annexation File

Mr. Dennis LaMoreaux, General Manager
Palmdale Water District-Zone E
2029 East Avenue Q
Palmdale, CA 93550

Dear Mr. LaMoreaux:

Tax Sharing Resolutions

Thank you for signing and returning the last joint resolutions that were submitted to your office for tax sharing purposes.

Enclosed, in triplicate, is a Joint Tax Sharing Resolution (resolution) involving your agency and others. The applicant has requested, in writing, annexation of his property into County Sanitation District No. 14 (District) in order to receive off-site disposal of sewage. Please see the table below for the annexation and its associated project. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01). Please note that by sharing the property tax increment with the District resulting from this annexation, your agency will not lose any existing ad valorem tax revenue it currently receives from the affected territory. Your agency would only be giving up a portion of the revenues it would receive on increased assessed valuation.

Annexation No.

14-398

Type of Project

one proposed commercial lot and one existing single-family home

Also, attached for the annexation is a copy of the applicable worksheet and map showing the location of the annexation. The worksheet lists the annual tax increment to be exchanged between your agency, other affected taxing entities, and the District. The tax sharing ratios listed in the worksheet were calculated by the County Auditor Controller by specific Tax Rate Area (TRA). For example, if the annexing territory were to lie within two separate TRAs, there would be a worksheet for each TRA. The Los Angeles County Chief Executive Office (CEO) is requiring the District to implement the worksheet for all District annexations in order to increase efficiency for the calculation of property tax sharing ratios.

The resolution is being distributed to all parties for signature in counterpart. Therefore, you will only be receiving a signature page for your agency. Enclosed are three sets of the resolution. One set of the resolution is for your files and the other two sets of the resolution need to be returned to the District.



Mr. Dennis LaMoreaux

2

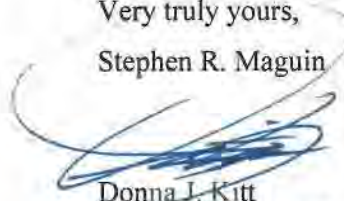
January 10, 2012

Please execute the two sets of the resolution and return them to the undersigned within 60 days as required by the Government Code. In addition, the County CEO's legal counsel is also requesting that the signature pages be properly executed from all affected agencies. Therefore, please have the Attest line signed by the appropriate person. Upon completion of the annexation process, your office will receive a fully executed copy of the tax sharing resolution for your files.

Your continued cooperation in this matter is very much appreciated. If you have any questions, please do not hesitate to call me at (562) 908-4288, extension 2708.

Very truly yours,

Stephen R. Maguin



Donna J. Kitt
Customer Service Specialist
Facilities Planning Department

DK:dh

Enclosures: 14-398

RESOLUTION NO. 12-3

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Library

Los Angeles County Road District #5

Los Angeles County Consolidated Fire Protection District

THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, AND THE GOVERNING BODIES OF

Lancaster Cemetery District

Antelope Valley Mosquito & Vector Control District

Antelope Valley Resource Conservation District

Palmdale Water District-Zone E

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO COUNTY SANITATION DISTRICT NO. 14.

“ANNEXATION NO. 398”

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to County Sanitation District No. 14 entitled *Annexation No. 398*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to County Sanitation District No. 14 in the annexation entitled *Annexation No. 398* is approved and accepted.

2. For each fiscal year commencing on and after July 1, 2012, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to County Sanitation District No. 14 a total of 0.3833365 percent of the annual tax increment attributable to the land area encompassed within *Annexation No. 398* as shown on the attached Worksheets.

3. No additional transfer of property tax revenues shall be made from any other taxing agencies to County Sanitation District No. 14 as a result of annexation entitled *Annexation No. 398*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, and the governing bodies of Lancaster Cemetery District, Antelope Valley Mosquito & Vector Control District, Antelope Valley Resource Conservation District, and Palmdale Water District-Zone E, signatory hereto.

PALMDALE WATER DISTRICT-ZONE E

SIGNATURE

PRINT NAME AND TITLE

ATTEST:

Secretary

Date

(SIGNED IN COUNTERPART)

ANNEXATION TO:
ACCOUNT NUMBER: 066.45
TRA: 02463
EFFECTIVE DATE: 07/01/2012
ANNEXATION NUMBER: 398
PROJECT NAME: A-14-398
DISTRICT SHARE: 0.006967974

CO.SANITATION DIST.NO 14 DEBT S.

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.299921833	29.9931 %	0.006967974	0.002089857	-0.002138714	0.297783119
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000110288	0.0110 %	0.006967974	0.000000768	0.000000000	0.000110288
003.01	L A COUNTY LIBRARY	0.022352618	2.2352 %	0.006967974	0.000155752	-0.000155752	0.022196866
005.25	ROAD DIST # 5	0.006068229	0.6068 %	0.006967974	0.000042283	-0.000042283	0.006025946
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.169204020	16.9204 %	0.006967974	0.001179009	-0.001179009	0.168025011
007.31	L A C FIRE-FFW	0.006901493	0.6901 %	0.006967974	0.000048089	0.000000000	0.006901493
053.30	LANCASTER CEMETERY DISTRICT	0.001306431	0.1306 %	0.006967974	0.000009103	-0.000009103	0.001297328
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001041031	0.1041 %	0.006967974	0.000007253	-0.000007253	0.001033778
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000911952	0.0911 %	0.006967974	0.000006354	-0.000006354	0.000905598
308.65	PALMDALE WATER DIST ZONE E	0.042321791	4.2321 %	0.006967974	0.000294897	-0.000294897	0.042026894
400.00	EDUCATIONAL REV AUGMENTATION FD	0.079474464	7.9474 %	0.006967974	0.000553775	EXEMPT	0.079474464
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424 %	0.006967974	0.000894858	EXEMPT	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001367384	0.1367 %	0.006967974	0.000009527	EXEMPT	0.001367384
400.21	CHILDREN'S INSTIL TUITION FUND	0.002713851	0.2713 %	0.006967974	0.000018910	EXEMPT	0.002713851
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.061890527	6.1890 %	0.006967974	0.000431251	EXEMPT	0.061890527
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.007995517	0.7995 %	0.006967974	0.000055712	EXEMPT	0.007995517
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.000832296	0.0832 %	0.006967974	0.000005799	EXEMPT	0.000832296
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.094374026	9.4374 %	0.006967974	0.000657595	EXEMPT	0.094374026
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000346837	0.0346 %	0.006967974	0.000002416	EXEMPT	0.000346837

ANNEXATION NUMBER: 398		PROJECT NAME: A-14-398		TRA: 02463			
ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.046235682	4.6235 %	0.006967974	0.000322169	EXEMPT	0.046235682
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026205247	2.6205 %	0.006967974	0.000182597	EXEMPT	0.026205247
***066.45	CO.SANITATION DIST.NO 14 DEBT S.	0.000000000	0.0000 %	0.006967974	0.000000000	0.000000000	0.003833365
TOTAL:				100.0000 %	0.006967974	-0.003833365	1.000000000

ANNEXATION TO: CO.SANITATION DIST.NO 14 DEBT S.
 ACCOUNT NUMBER: 066-45
 TRA: 09558
 EFFECTIVE DATE: 07/01/2012
 ANNEXATION NUMBER: 398
 PROJECT NAME: A-14-398
 DISTRICT SHARE: 0.006967974

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
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005.25	ROAD DIST # 5	0.006068229	0.6068 %	0.006967974	0.000042283	-0.000042283	0.006025946
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.169204020	16.9204 %	0.006967974	0.001179009	-0.001179009	0.168025011
007.31	L A C FIRE-FFW	0.006901493	0.6901 %	0.006967974	0.000048089	0.000000000	0.006901493
053.30	LANCASTER CEMETERY DISTRICT	0.001306431	0.1306 %	0.006967974	0.000009103	-0.000009103	0.001297328
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001041031	0.1041 %	0.006967974	0.000007253	-0.000007253	0.001033778
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000911952	0.0911 %	0.006967974	0.000006354	-0.000006354	0.000905598
308.65	PALMDALE WATER DIST ZONE E	0.042321791	4.2321 %	0.006967974	0.000294897	-0.000294897	0.042026894
400.00	EDUCATIONAL REV AUGMENTATION FD	0.079474464	7.9474 %	0.006967974	0.000553775	EXEMPT	0.079474464
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424 %	0.006967974	0.000894858	EXEMPT	0.128424483
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400.21	CHILDREN'S INSTIL TUITION FUND	0.002713851	0.2713 %	0.006967974	0.000018910	EXEMPT	0.002713851
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717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000346837	0.0346 %	0.006967974	0.000002416	EXEMPT	0.000346837

ANNEXATION NUMBER: 398

PROJECT NAME: A-14-398

TRA: 09558

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.046235682	4.6235 %	0.006967974	0.000322169	EXEMPT	0.046235682
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***066.45	CO.SANITATION DIST.NO 14 DEBT S.	0.000000000	0.0000 %	0.006967974	0.000000000	0.000000000	0.003833365
TOTAL:		1.000000000	100.0000 %		0.006967974	-0.003833365	1.000000000

UNINCORPORATED

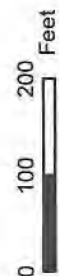


VICINITY MAP
NO SCALE

LINE DATA

L1	S 89°01'12" W	665.70'
L2	N 00°21'00" E	165.74'
L3	N 89°01'59" E	665.51'
L4	S 00°17'05" W	165.58'

PROPOSED



COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, CA
OFFICE OF CHIEF ENGINEER
STEVEN H. MAGUIR
CHIEF ENGINEER & GENERAL MANAGER

ANNEXATION NO. 398
TO
COUNTY SANITATION DISTRICT NO. 14

Revised

Annexation No. 398 shown thus	-----	
Boundary of Sanitation District No. 14 prior to Annexation No. 398 shown thus	-----	
Prior Annexations shown thus	-----	
Area of Annexation	-----	2.531 Acres

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P A L M D A L E W A T E R D I S T R I C T
B O A R D M E M O R A N D U M

DATE: February 2, 2012 **February 8, 2012**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Michael Williams, Finance Manager/CFO
VIA: Mr. Dennis D. LaMoreaux, General Manager
RE: ***AGENDA ITEM NO. 7.3 – REPORT AND DISCUSSION ON OTHER POST EMPLOYMENT BENEFITS (OPEB)***

Background:

During the year ending December 31, 2008, the District implemented GASB Statement No. 45, which changed the accounting and financial reporting used by local government employers for post-employment benefits. Previously, the costs of such benefits were generally recognized as expenses of local government employers on a pay-as-you-go basis.

The District administers its post-employment benefits plan, a single-employer defined benefit plan (Plan). The following requirements must be satisfied in order to be eligible for post-employment medical, dental and vision benefits: (1) Attainment of age 55, and 20 years for full-time service, and (2) Retirement from the District (the District must be the last employer prior to retirement).

The District offers post-employment medical, dental and vision benefits to retired employees who satisfy the eligibility rules. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any plan available through the ACWA-JPIA medical, dental and vision programs. The contribution requirements of Plan members and the District are established and may be amended by the Board of Directors.

Funding Policy:

The District is required to contribute the Annual Required Contribution (ARC) of the Employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The District will pay 100% of the cost of the post-employment benefit plan. The District funds the plan on a pay-as-you-go basis and maintains reserves (and records a liability) for the difference between pay-as-you-go and the actuarially determined ARC cost.

Annual Cost:

For the year ending December 31, 2010, the ARC cost was \$1,945,603, and \$197,855, or 10.17%, in contributions were made. The net other post-employment payable as of December 31, 2010 was \$2,694,056.

The most recent valuation (dated December 31, 2010) includes an Actuarial Accrued Liability and Unfunded Actuarial Accrued Liability of \$16,234,820. There are no plan assets because the District funds on a pay-as-you-go basis and maintains net assets equal to the remaining net post-employment benefits payable obligation. The covered payroll (annual payroll of active employees covered by the plan) for the years ended December 31, 2010, was \$6,572,271. The ratio of the unfunded actuarial accrued liability to annual covered payroll is 247.02% as of December 31, 2010.

Actuarial Methods and Assumptions:

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

The actuarial valuations must be performed every three years. In 2008, the District's total plan membership, including retirees, was less than 100. This allowed the District to use GASB Help, a computer program which calculated initial actuarial valuations using the approved alternative method. In 2013 we will need to complete another actuarial valuation, but because our total plan membership is now at 100, we will have to hire an outside actuarial firm to complete the next actuarial valuation.

The following charts show the changes and progression of the OPEB Liability for the past three years since the Districts implementation.

Membership in the OPEB plan consisted of the following members as of December 31:			
	2010	2009	2008
Active plan members	90	81	87
Retirees and beneficiaries receiving benefits	10	8	5
Separated plan members entitled to but not yet receiving benefits	0	0	0
Total plan membership	100	89	92

The balance at December 31 consists of the following:			
	2010	2009	2008
Annual OPEB expense:			
Annual required contribution (ARC)	\$ 1,963,042	\$ 538,690	\$ 521,734
Interest on net OPEB obligation	19,494	9,761	-
Adjustment to annual required contribution	(36,933)	(13,130)	-
Total annual OPEB expense	1,945,603	535,321	521,734
Change in net OPEB payable obligation:			
Age adjusted contributions made	(197,855)	(62,848)	(47,899)
Total change in net OPEB payable obligation	1,747,748	472,473	473,835
OPEB payable – beginning of year	946,308	473,835	-
OPEB payable – end of year	\$ 2,694,056	\$ 946,308	\$ 473,835

Three-Year History of Net OPEB Obligation

Fiscal Year Ending	Annual OPEB Cost	Age Adjusted Contribution	Percent Of Annual OPEB Contribution	NET OPEB Obligation Payable
2010	\$ 1,945,603	197,855	10.17%	\$ 1,747,748
2009	\$ 535,321	62,848	11.74%	\$ 472,473
2008	\$ 521,734	47,899	9.18%	\$ 473,835

Schedule of Funding Progress-Actuarial

Valuation Date	Plan Assets	Accrued Liability	Unfunded Liability	Funded Ratio	Covered Payroll	Unfunded as Percent of Payroll
12/31/2010	\$ -	16,234,820	16,234,820	0.00%	\$ 6,572,271	247.02%
12/31/2009	\$ -	4,497,022	4,497,022	0.00%	\$ 6,337,001	70.96%
12/31/2008	\$ -	4,497,022	4,497,022	0.00%	\$ 6,311,893	71.25%

ACWA'S 2012 WASHINGTON, D.C. CONFERENCE
"BRINGING CALIFORNIA WATER CONVERSATIONS TO D.C."
February 28 – March 1, 2012
Washington, D.C.

NAME: _____

ADVANCE REGISTRATION DEADLINE: _____ FEBRUARY 3, 2012

MEALS: ☐ YES SPOUSE: ☐ YES SPOUSES' TOUR: ☐ YES
 ☐ NO ☐ NO ☐ NO

DEPARTMENTAL TRAVEL BUDGET:

REGISTRATION: _____ TRAVEL: _____
 TOTAL REMAINING BALANCE: _____

PROPOSED EXPENSES: Registration: _____
 Transportation: _____
 Meals:* _____
 Miscellaneous: _____
 TOTAL: _____

*DIRECTORS: Expenses are outlined in Section 4.06.1 of the District's Rules and Regulations.

*FOR STAFF: Meal limitations are outlined on pages 30 and 31 of the District's Employee Manual.
 Please review these limitations.

HOTEL ACCOMMODATIONS: ☐ YES ☐ NO REGISTRATION DEADLINE: 1-27-12
 ARRIVAL DATE/TIME: _____ DEPARTURE DATE/TIME: _____

TYPE OF ACCOMMODATIONS: _____ SINGLE (1 PERSON)
 _____ DOUBLE (2 PEOPLE)
 _____ (2 PEOPLE/2 BEDS)

AIRLINE RESERVATIONS: ☐ YES ☐ NO

DEPART FROM _____ on _____ at _____ AM/PM
 (airport) (date) (time)

RETURN FROM _____ on _____ at _____ AM/PM
 (airport) (date) (time)

ACWA's 2012 WASHINGTON, D.C. CONFERENCE

**Bringing
California Water**

February 28 - March 1

Washington Court Hotel
Washington, D.C.

CONVERSATIONS

to D.C.



Association of California Water Agencies

Leadership Advocacy Information Since 1910



Association of California Water Agencies

Leadership Advocacy Information Since 1910

910 K Street, Suite 100, Sacramento, CA 95814-3577

ACWA'S 2012 WASHINGTON, D.C. CONFERENCE ~ February 28 - March 1, 2012

This conference provides a unique opportunity to meet with members of the 112th Congress and the Obama administration. Meeting highlights include: learning about key Congressional Committee agendas, understanding the direction of federal agencies, and developing insights about where Congress is headed this year.



PRELIMINARY AGENDA

Tuesday, February 28

6 - 8 p.m.

Atrium Ballroom

Welcome Reception

(Conference attendees and spouses are invited. Others by invitation only.)

Wednesday, February 29

8:30 - 8:45 a.m.

Ballroom 1 & 2

Continental Breakfast & Welcoming Remarks

Randy Record, ACWA President

Linda Ackerman, ACWA Federal Affairs Chair

8:45 - 9:30 a.m.

Ballroom 1 & 2

Federal Insiders Panel

9:30 - 9:45 a.m.

Break

9:45 - 11:45 a.m.

Ballroom 1 & 2

Administration Speakers' Program

Mr. Aaron Salzberg, Special Coordinator for Water Resources
U.S. Department of State *(Confirmed)*

Honorable Mike Connor, Commissioner
Bureau of Reclamation *(Confirmed)*

Others Invited

11:45 a.m. - Noon

Break

Noon - 1:30 p.m.

Atrium Ballroom

Lunch Program: "China and the Global Water Challenge"

Robert Percival, Director

Environmental Law Program, University of Maryland

Francis King Carey School of Law *(Confirmed)*

1:50 p.m.

House Side Steps of the Capitol (South East Side)

Group Photo

2:15 - 5:30 p.m.

Congressional Meeting Room North, Capitol Visitors Center

House and Senate Speech Program

5:30 - 7:30 p.m.

Room TBD

Congressional Reception

Thursday, March 1

8 - 10 a.m.

Ballroom 1 & 2

Full Breakfast & Closing Panels

10 a.m.

Conference Adjourns

WHO IS ELIGIBLE FOR ACWA ADVANTAGE PRICING?

The following people are eligible for ACWA Advantage pricing:

- Any ACWA member organization's officers/directors.
- Any employee on an ACWA public agency member, affiliate or associate organization's payroll.
- Any individual or honorary life member.
- Any ACWA board member whose fee is paid for by a member agency.
- Any state or federal administrative or legislative personnel in elective, appointive or staffing positions.
- Staff of ACWA/JPIA, Water Education Foundation or California Water Awareness Campaign.

If you are interested in learning more about joining ACWA, contact Melanie Medina at (916) 441-4545 or melaniem@acwa.com.

CHANGES & CANCELLATIONS:

Changes and cancellations must be submitted to elliem@acwa.com. The cancellation deadline is 4:30 p.m. (PST), February 3, 2012. There is a \$50 handling fee on all cancellations prior to this date. Credit card/check registration fees (less the \$50 handling fee) can be refunded until 4:30 p.m. (PST), January 27. Thereafter, refund credit vouchers will be issued January 28-February 3, 4:30 p.m. (PST). There will be no refund transactions made during the event. Upon receipt of the cancellation, you will receive an e-mail confirming the cancellation. If you do not receive a cancellation confirmation, please contact ACWA at (916) 441-4545. Otherwise, you will be responsible for remaining monies due. Cancellations received after 4:30 p.m. (PST), February 3, 2012, will not be refunded.

SUBSTITUTIONS:

Substitutions from the same organization are accepted. A \$25 handling fee will be applied. Substitution requests should be submitted to elliem@acwa.com. Please notify ACWA of substitutions by 4:30 p.m. (PST), February 3, 2012. After that date, they will need to be handled on site.

HOTEL INFORMATION

A block of rooms has been reserved for ACWA at the Washington Court Hotel, which will be reserved on a first-come, first-served basis. The Washington Court Hotel will accept reservations in the ACWA room block until January 27, 2012. After this date, the rooms will be released for general sale. After January 27, the hotel will accept reservations based on room and rate availability. Additionally, should our block fill prior to the cut-off date, reservations will be accepted based on room and rate availability. You should not make a hotel reservation before you are registered with ACWA for the D.C. Conference.

SINGLE/DOUBLE ROOM RATE: \$345

HOTEL ADDRESS:

Washington Court Hotel
525 New Jersey Ave., N.W.
Washington, D.C. 20001
Reservations: (800) 321-3010
Phone: (202) 628-2100

If you have a disability that may require accommodation to assure your full participation, please contact Ellie Meek of the ACWA staff at (916) 441-4545, or toll free at, (888) 666-2292 to discuss your needs.

SPONSORSHIP PROGRAM

Show your peers your support for ACWA. If your organization is an ACWA public agency member, affiliate or associate, you have the opportunity to show your colleagues your support for the California water community.

Sponsorship opportunities for the 2012 D.C. Conference include:

- Opening Reception
- Breakfasts
- Luncheons
- Congressional Reception
- Printed Materials

As a cosponsor of this event, your organization will have the opportunity to get its name in front of some of the most influential people in the nation's water industry. In addition, your co-sponsorship of this event will count towards your sponsorship level of ACWA's Sponsorship Program.

For more information on co-sponsoring this event, or detailed information on ACWA's sponsorship program, including benefits, levels, and recognition, please contact Lori Doucette at (916) 441-4545 or toll-free at, (888) 666-2292 or lolid@acwa.com.



ACWA's 2011 Washington, D.C. Conference Preregistration

Washington Court Hotel • Washington, D.C. • February 28-March 1, 2012

ONLINE REGISTRATION NOW AVAILABLE: WWW.ACWA.COM

PREREGISTRATION & CANCELLATION DEADLINE IS 4:30 P.M. (PST), FEB. 3, 2012.

Registration forms received after Feb. 3 will be returned, regardless of postmark. There is a \$50 handling fee on all cancellations prior to this date. Credit card/check registration fees (less the \$50 handling fee) can be refunded until 4:30 p.m. (PST), Jan. 27. Thereafter, refund credit vouchers will be issued Jan. 28-Feb. 3, 4:30 p.m. (PST).

OFFICE USE ONLY - DC12

ENT _____
DATE _____

Fill in Completely - Please Print/Type Clearly

* Required Fields (If bringing a guest, guest's name and e-mail address are required as well.)

☐ My info has changed. Please update it.

* Name on Badge to Read _____

Guest (\$35 fee if attending)

Guest E-mail (MUST be different from attendee's e-mail) _____

* Title _____

* Organization _____

* Address _____

* City _____ * State _____ * Zip _____

* Phone: () _____ FAX: () _____

* Attendee E-mail: _____

* Confirmation E-mail: _____

If registering on someone's behalf, please be sure to include YOUR e-mail address here and a copy of the confirmation email will be sent to you.

Credit Card Payment Information

Please charge my fee to my credit card:

☐ MasterCard ☐ VISA

Credit Card Number: _____

Exp. Date: _____ Amount: \$ _____

Cardholder's Name (as seen on card): _____

Please print clearly.

Signature: _____

HOTEL INFORMATION:

Washington Court Hotel, 525 New Jersey Ave. N.W., Washington, D.C. 20001-1527 Phone: 800-321-3010
Group Rate: \$345 Single/Double. The cut-off date to receive this special rate is January 27, 2012.

Preregistration PACKAGE – For ACWA public agency members, affiliates & associates only

(Includes registration & all meals. Does not include guest registration.) **Not available on-site.** (20) \$565 \$ _____

Conference Registration (21)	Includes Opening & Congressional Receptions, but other meal functions not included.	Preregistration	On Site	Amount
Advantage*	\$485	(\$520)	\$ _____
Standard	\$725	(\$780)	\$ _____
Guest (Non-refundable) (22)	\$35	(\$45)	\$ _____

Daily Conference Registration

Meal functions not included

	Preregistration		On Site		Amount
	(Advantage)	(Standard)	(Advantage)	(Standard)	
<input type="checkbox"/> Wednesday, February 29 (23)	\$275	\$415	\$295	\$445	\$ _____
<input type="checkbox"/> Thursday, March 1 (24)	\$230	\$345	\$250	\$375	\$ _____

MEAL FUNCTIONS

	Quantity	Preregistration	On Site	Amount
Tuesday, February 28				
Opening Reception (30)	_____	Included	Included	
Wednesday, February 29				
Continental Breakfast (31)	_____	\$40	(\$45)	\$ _____
Luncheon (32)	_____	\$55	(\$60)	\$ _____
House Speaker Program/Congressional Reception (33)	_____	Included	Included	
Thursday, March 1				
Full Breakfast (34)	_____	\$45	(\$50)	\$ _____

* People eligible for ACWA advantage pricing include: any ACWA member organization's officers/directors; any employee on an ACWA public agency member, affiliate or associate organization's payroll; any individual or honorary life member; any ACWA board member whose fee is paid for by a member agency; any state or federal administrative or legislative personnel in elective, appointive or staffing positions; staff of ACWA/JPIA, Water Education Foundation, or California Water Awareness Campaign.

TOTAL \$ _____

Make checks payable to ACWA, and send to: ACWA, P.O. Box 2408, Sacramento, CA 95812-2408.
or FAX to (916) 325-2316. If you mail this form, please do not also fax to avoid duplicate registration.
Questions? Contact ACWA at (916) 441-4545, toll free (888) 666-2292, or e-mail: events@acwa.com.

MINUTES OF REGULAR MEETING OF THE COMMISSIONERS OF THE ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION, DECEMBER 8, 2011.

A regular meeting of the Commissioners of the Antelope Valley State Water Contractors Association was held Thursday, December 8, 2011, at the Palmdale Water District at 2029 East Avenue Q, Palmdale. Chair Godin called the meeting to order.

1) Pledge of Allegiance.

At the request of Chair Godin, Alt. Commissioner Rizzo led the pledge of allegiance.

2) Roll Call.

Attendance:

Linda Godin, Chair
Gordon Dexter, Vice Chair
Andy Rutledge, Secretary
Leo Thibault, Treasurer-Auditor
Barbara Hogan, Commissioner
Dave Rizzo, Alt. Commissioner

Others Present:

Matt Knudson, General Manager
Tom Barnes, Controller
Dawn Deans, Executive Assistant
4 members of the public

George Lane, Commissioner --
EXCUSED ABSENCE

3) Public Comments for Items Not on the Agenda.

There were no public comments.

4) Approval of Minutes of Regular Meeting Held November 10, 2011.

It was moved by Commissioner Rutledge, seconded by Commissioner Hogan, and unanimously carried to approve the minutes of the regular meeting held November 10, 2011, as written.

5) Payment of Bills.

Commissioner Thibault reviewed the bills received for payment and then moved to pay the bills received from PWD in the amount of \$784.37 for staff services

and from AVEK in the amount of \$282.19 for staff services. The motion was seconded by Alt. Commissioner Rizzo and unanimously carried.

6) Consideration and Possible Action on Regional Control of Water From the State Water Project. (Interim General Manager Knudson)

Interim General Manager Knudson informed the Commissioners that Association staff is scheduled to meet with Attorney Lemieux next week to discuss this item and that staff hopes to have a draft document for the Commissioners' consideration at the next meeting.

Commissioner Rutledge and Commissioner Thibault then reported on positive comments received regarding moving forward with this concept.

7) Consideration and Possible Action on Agency Interest in Funding a Feasibility Study for Development of a Joint Recharge/Water Banking Project on the East Side of the Antelope Valley. (Interim General Manager Knudson)

Interim General Manager Knudson informed the Commissioners that it was requested that a letter be sent to each of the member agencies' General Managers requesting an item be placed on their January agendas for Association staff to make a presentation and request participation in this project and that these letters were sent today.

8) Consideration and Possible Action on the Status of the Title for the Interim General Manager. (Chair Godin)

It was moved by Alt. Commissioner Rizzo and seconded by Commissioner Dexter to remove Interim from the title of Interim General Manager, and after a brief discussion, the motion unanimously carried.

9) Consideration and Possible Action on Revisions to Association Letterhead. (Chair Godin)

After a brief discussion of several samples of Association letterhead, it was moved by Commissioner Thibault, seconded by Commissioner Dexter, and

unanimously carried to approve Sample No. 3, as modified, as the Association's official letterhead.

10) Report of General Manager.

a) Status Report on Separate Bank Account for Grant Funds.

General Manager Knudson reported that a separate bank account will be established for Prop 84 grant funds but that this has not been accomplished due to a change in Directors for PWD.

b) Status Report on Management of Prop. 84 Planning Grant Funding for IRWMP.

General Manager Knudson reported that an Agreement for this work between the Association and the Department of Water Resources was approved at the last meeting; that an executed Agreement has been finalized; that a Request for Proposals to complete the update will be distributed early next week to a list of consultants discussed with the IRWMP A-team; that the IRWMP A-team is scheduled to meet January 5 to make a recommendation for award; and that this recommendation will be presented to the Association for consideration at the next meeting.

11) Report of Controller.

a) Status Report on the AVSWCA Website.

Controller Barnes reviewed a mock-up of the Association's new website, the behind the scenes mechanics of the website, and requested ideas from the Commissioners for website content.

After a brief discussion of the website, the cost for redesigning the website, and website content, it was determined that this topic be a standing action item for future agendas to allow the Commissioners the opportunity to provide content input for the website.

12) Reports of Commissioners.

Commissioner Thibault reported on his attendance at the recent ACWA Conference and stated that he found the presentation made by Chair Godin at the Conference to be quite helpful as LCID is in the midst of a rate increase with their hearing scheduled for December 14.

He then thanked Chair Godin for her time and dedication to the water industry, complimented her on her presentation at the ACWA Conference, and stated that she has made a difference through PWD and ACWA Region 8, and he will miss her suggestions as will ACWA.

Commissioner Rutledge then echoed Commissioner Thibault's comments regarding Chair Godin and stated that she has been very easy, pleasant, and enjoyable to work with, and he wishes her the best in the future.

Chair Godin stated that she has enjoyed her time as a Commissioner for the Association; that she has met some great people and formed some great relationships; and that she hopes to be able to keep her toe in ACWA Region 8 activities and stay involved.

There were no further reports of Commissioners.

13) Report of Attorney.

No attorney was present.

14) Commission Members' Requests for Future Agenda Items.

Chair Godin stated that Agenda Item No.'s 6 and 7 will remain on the next agenda and that an item will be added for "Consideration and possible action on the AVSWCA Website."

There were no further requests for future agenda items.

ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION
DECEMBER 8, 2011
REGULAR MEETING

15) Consideration and Possible Action on Scheduling the Next Association Meeting.

It was determined that the next regular meeting of the Association will be held January 12, 2012 at 6:30 p.m. at PWD.

16) Adjournment.

There being no further business to come before the Commissioners, the regular meeting of the Commissioners of the Antelope Valley State Water Contractors Association was adjourned.


Secretary

