

MODESTO IRRIGATION DISTRICT RETIREMENT SYSTEM RETIREE MEDICAL BENEFITS PLAN

The Modesto Irrigation District Retirement System Retiree Medical Benefits Plan For Modesto Irrigation District Retirees (Plan) was adopted in 2003 as a component plan within the Modesto Irrigation District Retirement System to provide retiree medical benefit protection for certain Employees of Modesto Irrigation District (District). The District restated the Plan in its entirety effective as of January 1, 2011. The District subsequently modified and clarified certain provisions of the Plan by adopting amendments to the Plan on July 31, 2013 and April 11, 2017. The District now wishes to restate the Plan to consolidate all of these changes into one written plan document, to further clarify the Plan, and to make changes that are appropriate in view of the restatement of the Modesto Irrigation District Retirement System Basic Retirement Plan that is referenced in the Plan.

ARTICLE 1

DEFINITIONS

The following words and phrases as used in the Plan shall have the meanings set forth in this article, unless a different meaning is stated or clearly required by context.

1.01 Available Coverage.

Shall mean the insured health care coverage made available by the District to Eligible Employees, Eligible Retirees, or both (whichever is applicable), and their Eligible Dependents. For purposes of this definition, "insured health care coverage" means major medical coverage, such that dental coverage, vision coverage, or both dental coverage and vision coverage, without major medical coverage, does not constitute "Available Coverage."

1.02 Basic Retirement Plan.

Shall mean the Modesto Irrigation District Retirement System Basic Retirement Plan, as it may be amended from time to time.

1.03 Board of Directors.

Shall mean the Board of Directors of the District.

1.04 Code.

Shall mean the Internal Revenue Code of 1986, as amended.

1.05 Committee.

Shall mean the Retirement Committee established and acting under the Basic Retirement Plan.

1.06 Credited Service.

Shall mean an Employee's period of regular full-time service or regular part-time service while an Eligible Employee, computed in accordance with the terms of the Basic Retirement Plan.

1.07 Delayed Retirement.

Shall mean ceasing to be an Employee in a month following the month the Employee attains Normal Retirement Age.

1.08 Delayed Retirement Date.

Shall mean the first day of the month next following Delayed Retirement.

1.09 Dependents of Deceased Active Employees Eligible to Retire.

Shall mean surviving Eligible Dependents of a deceased active Employee who at the time of death met the requirements for retirement and who would have been eligible to receive pension benefits under Early Retirement, Normal Retirement, Delayed Retirement or Disability Retirement (or, for a Tier III Eligible Employee as defined in the Basic Retirement Plan, if the Eligible Employee would have been eligible to elect an Early Retirement, Normal Retirement, Delayed Retirement or Disability Retirement if the Employee was not a Tier III Eligible Employee) provided the active Employee was either:

- (a) At least age 60 with 5 Years of Credited Service at the time of death with respect to Tier III Eligible Employees; or
- (b) At least age 55 with 5 Years of Credited Service at the time of death for all other Employees.

1.10 Director.

Shall mean a member of the Board of Directors.

1.11 District.

Shall mean the Modesto Irrigation District.

1.12 Disability Retirement.

Shall mean the benefit payable under the Disability Retirement section of the Basic Retirement Plan.

1.13 Early Retirement.

Shall mean ceasing to be an Employee before attaining Normal Retirement Age, but after reaching either:

- (a) Age 60 and completing 5 Years of Credited Service with respect to Tier III Eligible Employees as defined in the Basic Retirement Plan; or
- (b) Age 55 and completing 5 Years of Credited Service for all other Employees;

and either being eligible to receive an Early Retirement Benefit under the Early Retirement Benefits article of the Basic Retirement Plan (or, for a Tier III Eligible Employee if the Employee would have been eligible to receive an Early Retirement Benefit under the Early Retirement Benefits article of the Basic Retirement Plan if the Employee was not a Tier III Eligible Employee).

1.14 Early Retirement Age.

Shall mean the age an Employee meets the age and service requirements for Early Retirement under the Plan.

1.15 Effective Date.

Shall mean January 1, 2003 for the original effective date of the Plan and January 1, 2022 for the effective date of this restatement of the Plan, unless a special effective date is otherwise specified in the Plan.

1.16 Eligible Dependents.

Shall mean (i) an Employee's legal spouse or registered domestic partner, (ii) an Employee's unmarried dependent children until their 19th birthday, (iii) an Employee's unmarried dependent children until their 25th birthday if enrolled as a full-time student in an accredited school, college or university (accredited institutions as per the current edition of the "Accredited Institutions of Post

Secondary Education Directory"), and (iv) an unmarried dependent child 19 or older who is incapable of self-support because of a physical or mental handicap that occurred before he/she turned 19, if the child is mostly dependent on the Employee for support. Children include natural children, stepchildren, legally adopted child(ren) from the moment of placement; and any child with respect to whom you have been appointed legal guardian. Effective as of January 1, 2011, in accordance with, but only to the extent required by, and only so long as required by, the Patient Protection and Affordable Care Act, the Health Care and Education Reconciliation Act of 2010, any subsequent legislation, and the lawful guidance published thereunder, an "Eligible Dependent" also includes any child (as defined in Code section 152(f)(1)) of the Participant who has not attained age 26; in particular (but not by way of limitation):

- (a) This extension of coverage to adult children shall not apply to the dental and vision components of Retiree Medical Benefits;
- (b) This extension of coverage to adult children shall not apply to policies that cover Eligible Retirees who are age 65 or older;
- (c) This extension of coverage to adult children shall not apply to policies that cover Eligible Retirees only regardless of the age of the Eligible Retiree; and
- (d) This extension of coverage shall cease if such legislation is repealed.

1.17 Eligible Employee.

Shall mean any Employee who is employed by the District as a regular full-time Employee or a regular part-time Employee, for at least 20 hours per week and at least five months per year, except:

- (a) Those individuals employed in a work experience or student intern classification under the personnel policies of the District;
- (b) Those individuals designated by the Human Resources Department as Employees who are covered by the terms of a collective bargaining agreement, unless the collective bargaining agreement specifically requires participation in the Plan, but only to the extent provided for in the collective bargaining agreement;
- (c) Those individuals designated by the Human Resources Department as Employees who are covered by the terms of a resolution governing Employees who are not covered by a collective bargaining agreement, unless the resolution specifically requires participation in the Plan, but only to the extent provided for in the resolution;

- (d) Those individuals, not described above, designated by the Human Resources Department as Employees whose terms of employment are governed by a contract between the District and the individual, unless the contract specifically requires participation in the Plan, but only to the extent provided for in the contract; and
- (e) Any other individual who is not classified by the District, in its discretion, as an "employee" as that term is defined in Code section 3121(d).

Such individuals shall not be Eligible Employees even if the classification by the District is determined to be erroneous, or is retroactively revised. In the event the classification of an individual who is excluded from the definition of Eligible Employee under this section is determined to be erroneous or is retroactively revised, the individual shall nonetheless continue to be excluded from the definition of Eligible Employee and shall be ineligible for benefits for all periods prior to the date the District determines its classification of the individual is erroneous or should be revised.

1.18 Eligible Retiree.

Shall mean an Eligible Employee who (i) elects an Early Retirement, Normal Retirement, Delayed Retirement or Disability Retirement (or, for a Tier III Eligible Employee as defined in the Basic Retirement Plan, if the Eligible Employee would have been eligible to elect an Early Retirement, Normal Retirement, Delayed Retirement or Disability Retirement if the Employee was not a Tier III Eligible Employee), (ii) is participating in Available Coverage immediately prior to such retirement, and (iii) is, immediately prior to such retirement, at least either:

- (a) Age 60 with 5 Years of Credited Service with respect to Tier III Eligible Employees; or
- (b) Age 55 with 5 Years of Credited Service for all other Employees.

1.19 Employee.

Shall mean any individual who is employed as an employee of the District and renders services to the District as a Director or in the status of an "employee" as that term is defined in Code section 3121(d).

1.20 Government Code.

Shall mean the California Government Code, as amended.

1.21 Normal Retirement.

Shall mean ceasing to be an Employee in the month the Employee attains Normal Retirement Age under the Plan.

1.22 Normal Retirement Age.

Shall mean age 62 with respect to Participants who cease to be eligible Employees prior to December 1, 2005, and age 60 with respect to all other Participants.

1.23 Participant.

Shall mean an Eligible Retiree or Eligible Dependent who is participating in Retiree Medical Benefits under the Plan.

1.24 Pension Benefit.

Shall mean a monthly pension benefit payable as a result of Early Retirement, Normal Retirement, Delayed Retirement or Disability Retirement under the Basic Retirement Plan.

1.25 Period of Service.

Shall mean, with respect to any Employee, the period described in the Period Of Service Definition section of the Basic Retirement Plan.

1.26 Plan.

Shall mean the Modesto Irrigation District Retirement System Retiree Medical Benefits Plan as herein set forth and as it may be amended from time to time.

1.27 Plan Administrator.

Shall mean the person or persons as appointed from time to time by the Board of Directors to perform the ministerial administration of the Plan.

1.28 Post-2005 Eligible Employee.

Shall mean an Eligible Employee who either:

- (a) Becomes an Eligible Employee on or after January 1, 2006; or
- (b) Became an Eligible Employee prior to January 1, 2006, but (i) whose Period of Service ended before the Eligible Employee met the

requirements to become an Eligible Retiree and (ii) then again becomes an Eligible Employee on or after January 1, 2006.

1.29 Retire, Retired or Retirement

Shall mean commencing or having commenced Early Retirement, Normal Retirement, Delayed Retirement or Disability Retirement.

1.30 Retiree Medical Benefits

Shall mean the benefits provided under this Plan, as described in the Benefits article.

1.31 Surviving Eligible Dependents.

Shall mean the Eligible Dependents of an Eligible Employee or an Eligible Retiree at the time of the Eligible Employee's or Eligible Retiree's death who have already been participating in Available Coverage as an Eligible Dependent immediately prior to such death.

1.33 Surviving Spouse.

Shall mean the Employee's legal spouse at the time of the Employee's death or the Employee's registered domestic partner at the time of the Employee's death.

1.34 Trust.

Shall mean the trust established, maintained and administered pursuant to Article 13B, Section 5 and Article 16, Section 17 of the California Constitution and sections 53620 et seq. of the Government Code, under which the Trustee holds the assets of the Plan.

1.35 Trustee.

Shall mean the trustee(s) signing the Trust and any successor trustee(s).

1.36 Year of Credited Service.

Shall mean each 12-month period of Credited Service.

ARTICLE 2

ELIGIBILITY FOR RETIREE MEDICAL BENEFITS

2.01 Commencement of Retiree Medical Benefits.

Retiree Medical Benefits are extended to Eligible Retirees at the time they Retire.

2.02 Commencement of Retiree Medical Benefits for Dependents.

Retiree Medical Benefits are extended to Eligible Dependents of an Eligible Retiree at the time when the Eligible Retiree Retires, provided that the Eligible Dependents were participating in Available Coverage as a dependent immediately prior to the Eligible Retiree's Retirement; provided, however, that the requirement that an Eligible Dependent be participating in Available Coverage immediately prior to the Eligible Retiree's Retirement shall not apply with respect to an Eligible Dependent who (i) was not so enrolled at that time, (ii) was subject to a special enrollment period with respect to such Available Coverage (e.g., pursuant to the applicable requirements of either (a) the Health Insurance Portability and Accountability Act of 1996, as it may be amended from time to time, and the regulations issued thereunder or (b) with respect to the first plan year of such Available Coverage beginning on or after September 23, 2010 only, the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, and the lawful guidance thereunder), and (iii) enrolled in such Available Coverage during that special enrollment period.

2.03 Commencement of Retiree Medical Benefits for Surviving Eligible Dependents of Certain Deceased Active Employees.

Retiree Medical Benefits are extended to Surviving Eligible Dependents of a deceased Eligible Employee, who, immediately prior to the time of death, (i) was an active Eligible Employee and (ii) either:

- (a) With respect to such Employees dying on or after March 31, 2003 had, by adding his or her months of Credited Service plus his or her age, in months, attained a total of 840 months; or
- (b) Had attained either:
 - (1) Age 60 with 5 Years of Credited Service with respect to Employees whose date of hire is on or after January 1, 2013; or
 - (2) Age 55 with 5 Years of Credited Service for all other Employees.

2.04 Additional Requirements.

Notwithstanding any other provisions of the Plan, no Eligible Retiree or Eligible Dependent shall be a Participant unless such individual has complied with all enrollment procedures specified by the District and the applicable insurance company, and is an insured under the applicable insurance policy. In no event shall the Plan or the District be liable to provide health care services, indemnification or reimbursements to any individual.

2.05 Cessation of Retiree Medical Benefits for Eligible Retirees.

Retiree Medical Benefits for an Eligible Retiree will cease upon the Eligible Retiree's death or upon the effective date of an Eligible Retiree's waiver of Retiree Medical Benefits with the District.

2.06 Cessation of Retiree Dental and Vision Benefits.

Coverage under the dental and vision components of Retiree Medical Benefits ceases with respect to any Participant when the Participant attains age 65.

2.07 Cessation of Retiree Medical Benefits for Dependents.

Coverage for an Eligible Dependent or Surviving Eligible Dependent will cease as of the last day of any month in which any of the following occurs:

- (a) The dependent no longer meets the requirements of an Eligible Dependent;
- (b) The monthly premium is not paid for the dependent portion of medical coverage as required under the Eligible Dependents of Eligible Retirees Who Retired On or After January 1, 1992 section;
- (c) The dependent dies; or
- (d) In the case of a Surviving Spouse, the Surviving Spouse remarries (or becomes a registered domestic partner with another individual).

2.08 Cessation of Retiree Medical Benefits for Retired Post-2005 Eligible Employees, New Participants, and Their Dependents.

Notwithstanding any other provision of the Plan, with respect to any Participant who is a Post-2005 Eligible Employee, the Eligible Dependent of a Post-2005 Eligible Employee, a "Tier III Eligible Employee" as defined in the Basic Retirement

Plan, or the Eligible Dependent of a "Tier III Eligible Employee" as defined in the Basic Retirement Plan, the following provisions shall apply:

- (a) Retiree Medical Benefits shall in no event be available to any such Participant after the date when the Post-2005 Eligible Employee or "Tier III Eligible Employee" as defined in the Basic Retirement Plan reaches age 65 (or the date a deceased Post-2005 Eligible Employee or "Tier III Eligible Employee" as defined in the Basic Retirement Plan would have reached age 65).
- (b) Retiree Medical Benefits shall in no event be available to any such Eligible Dependent after the date when the Eligible Dependent reaches age 65.

2.09 Continuation Of Coverage.

Benefits under this Plan shall be provided in compliance with (i) the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), as set forth in the Public Health Service Act (PHSA), and (ii) the continuation of coverage requirements under California State laws (i.e., Cal-COBRA), to the extent required by COBRA, the PHSA, and such California State laws, as applicable to this Plan. Premiums for any such continuation coverage shall be charged to the qualified beneficiaries in such amounts and shall be payable at such times as are established by the Committee and as permitted by COBRA, the PHSA, and such California State laws, as applicable to this Plan.

ARTICLE 3

BENEFITS

3.01 Retiree Medical Benefits for Eligible Retirees who Retired prior to December 1, 2000.

An Eligible Retiree who Retired prior to December 1, 2000 will be eligible for Retiree Medical Benefits excluding dental and vision benefits.

3.02 Retiree Medical, Dental and Vision Benefits for Eligible Retirees who Retired on or after December 1, 2000.

An Eligible Retiree who Retired on or after December 1, 2000 will be eligible for Retiree Medical Benefits including dental and vision benefits.

3.03 Eligible Dependents of an Eligible Retiree Who Retired Prior to December 1, 2000.

An Eligible Dependent or Surviving Eligible Dependent of an Eligible Retiree who Retired prior to December 1, 2000 will be eligible for Retiree Medical Benefits excluding dental and vision benefits.

3.04 Eligible Dependents of an Eligible Retiree Who Retired On or After December 1, 2000.

An Eligible Dependent or Surviving Eligible Dependent of an Eligible Retiree who Retired on or after December 1, 2000 will be eligible for Retiree Medical Benefits including dental and vision benefits.

3.05 Surviving Eligible Dependents of Certain Deceased Active Employees.

A Surviving Eligible Dependent described in the Commencement of Retiree Medical Benefits for Surviving Eligible Dependents of Certain Deceased Active Employees section will be eligible for Retiree Medical Benefits, not including dental and vision benefits, if the Employee died prior to December 1, 2000, and including dental and vision benefits, if the Employee died on or after December 1, 2000.

3.06 Retiree Medical Benefits for Directors.

Notwithstanding any other provision of the Plan, Retiree Medical Benefits shall be extended to Directors only to the extent and in the manner provided for in Government Code section 53201, as amended, and in accordance with California Attorney General's Opinion No. 07-202 dated July 10, 2008.

ARTICLE 4

CONTRIBUTIONS AND PAYMENT OF PREMIUMS

4.01 Contributions by the District

The District shall contribute to the Trust, not less frequently than once a year, the amounts necessary to maintain the Plan. Notwithstanding the foregoing, the District reserves the right to suspend or reduce contributions to the Plan at any time, upon appropriate action by the Board of Directors; provided, however, that in the event that there are insufficient funds in the Trust to provide benefits due under the Plan, the District shall pay for such benefits directly.

4.02 Funds Not Recoverable by the District - Exceptions

At no time shall any amounts held in the Trust revert to, or be recoverable by, the District, or be used for, or diverted to, purposes other than the exclusive purposes of providing benefits to Participants and paying the reasonable expenses of

administering the Plan. Notwithstanding the preceding sentence or any other provision of the Plan to the contrary:

- (a) To the extent any contribution to the Plan is made by reason of a mistake of fact, it may be returned to the District; and
- (b) Upon termination of the Plan, any assets remaining in the Trust after the satisfaction of all liabilities to Participants may be returned to the District.

The amounts that may be returned to the District pursuant to subsection (a) above shall be the excess of the amounts contributed over the amounts that would have been contributed had there not been a mistake of fact. No earnings on the mistaken contributions may be returned to the District, and any losses sustained by the Trust after the date of contribution shall proportionately reduce the amount that may be returned to the District hereunder.

4.03 Eligible Retirees And Eligible Dependents of Eligible Retirees Who Retired Prior To January 1, 1992.

The Plan will pay 100% of the monthly premium for Retiree Medical Benefits for Participants who are Eligible Retirees who Retired prior to January 1, 1992 and Eligible Dependents of Eligible Retirees who Retired prior to January 1, 1992.

4.04 Eligible Retirees Who Retired On or After January 1, 1992.

The Plan will pay 100% of the monthly premium for Retiree Medical Benefits for Participants who are Eligible Retirees who Retired on or after January 1, 1992.

4.05 Eligible Dependents of Eligible Retirees Who Retired On or After January 1, 1992.

An Eligible Retiree who Retired on or after January 1, 1992 is required to pay a portion of the monthly premium for dependent medical coverage only. The monthly premium, which will be withheld from the retiree's monthly Pension Benefit, will be based upon either retiree only and one dependent (E+1) coverage or two or more dependents (E+2 or more) coverage if dependent coverage is elected.

Retiree and 1 dependent \$8.00 per month

Retiree and 2 or more dependents \$13.00 per month

4.06 Dental and Vision Benefits for Eligible Dependents.

In the event that an Eligible Dependent is eligible for dental and vision coverage, the Plan will pay 100% of the premium for such coverage.

4.07 Payment for Retiree Medical Benefits for Directors.

Notwithstanding the foregoing provisions of this Article 4, payment for any Retiree Medical Benefits extended to Directors shall be in the manner and by the party(ies) specified in Government Code section 53201, as amended, and in accordance with California Attorney General's Opinion No. 07-202 dated July 10, 2008.

ARTICLE 5

ADMINISTRATION OF THE PLAN

5.01 Plan Administration.

The administration of the Plan is vested in the Board of Directors. Except as to appointments to the Committee, the Board of Directors may delegate to the Committee the authority to perform any act in the government and administration of the Plan within the power of the Board of Directors itself to perform. In the instance of any such delegation of authority, the Committee may act finally, except where the Board of Directors in making the delegation provides that the act of the Committee shall be reported to the Board of Directors for review and ratification, amendment or reversal.

5.02 General Administration of the Plan.

The general administration of the Plan is delegated to the Committee, which shall be the "plan administrator" for purposes of the Code. The ministerial administration of the Plan shall be by the "Plan Administrator," who shall be the District's chief human resources manager (or such alternate individual, or individuals as the Board of Directors shall appoint from time to time). The duties of the Plan Administrator shall include, but are not limited to:

- (a) To act as advisor to the Retirement Committee in all matters related to the administration of the Plan;
- (b) To provide clerical and technical services related to the administration of the Plan; and
- (c) To perform all administrative functions of the Plan which are requested by the Committee that are consistent with the terms and provisions of the Plan.

5.03 Powers of the Committee.

It shall be a principal duty of the Committee to see that the Plan is carried out, in accordance with its terms, for the exclusive benefit of persons entitled to participate in the Plan without discrimination among them. The Committee will have the full power to administer the plan in all of its details, subject to any applicable requirements of law including, without limitation, the lawful order of any Court of competent jurisdiction. For this purpose, the Committee's powers will include, but will not be limited to the following authority, in addition to all other powers provided by this Plan:

- (a) To make and enforce such rules and regulations as it deems necessary or proper for the efficient administration of the Plan, including the establishment of any claims procedure that may be required by applicable provisions of law;
- (b) To interpret the Plan, its interpretation thereof in good faith to be final and conclusive on all persons claiming benefits under the Plan;
- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan or to receive a benefit from the Plan;
- (d) To appoint such agents, counsel, consultants and other persons as may be required by the Committee to assist in the administration of the Plan; and
- (e) To allocate and delegate its responsibilities under the Plan and to designate other persons to carry out any of its responsibilities under the Plan, any such allocation, delegation or designation to be by written instrument and in accordance with applicable provisions of the law.

The Committee shall have full discretion in making its decisions and determinations, and they shall be conclusive and binding on all interested parties, except as otherwise provided by law.

5.04 Examination of Records.

The Plan Administrator shall make available to each Participant such of its records under the Plan as pertains to him or her for examination at reasonable times during normal business hours.

5.05 Indemnification of the Plan Administrator.

The District agrees to indemnify and to defend to the fullest extent permitted by law, the Committee, its members, any Employee serving as Plan Administrator (including any Employee or former Employee who served as such), and each of them, against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the District) occasioned by an act or omission to act in connection with the Plan, if such act or omission is made in good faith.

5.06 Nondiscriminatory Exercise of Authority.

Whenever, in the administration of the Plan, any discretionary action by the Committee is required, the Committee shall exercise its authority in a non-discriminatory manner so that all persons similarly situated will receive substantially equal treatment.

5.07 Procedures for Review of Denial of Benefits.

- (a) The benefits payable under the Plan from insurance policies, HMO contracts, health care service plan documents, or other service provider agreements shall be provided by such insurance companies, HMOs, health care service plans or other service providers with which the District contracts from time to time in order to provide the benefits under the Plan. The District shall have no obligation under the Plan for any insured benefits or benefits provided by another provider beyond the payment of the District's share of the appropriate premium and the remittance of each Participant's share of the premium to the insurance company, HMO, health care service plan or other service provider to the extent that such premiums have been paid to the District by the Participant. Claims for specific benefit payments or reimbursements that are governed by an insurance policy, HMO contract, health care service plan document, or other service provider agreement, including any claim for such benefits that has been denied, shall be administered by the applicable insurance company, HMO, health care service plan, or other service provider, not by the District.
- (b) In the case of any benefit under the Plan that is not governed by the preceding provision, any person whose claim for benefits under the Plan has been denied in whole or in part shall receive a notice from the Plan Administrator setting forth the specific reasons for such denial, specific references to the provisions of the Plan on which the denial was based and an explanation of the procedure for review for the denial. Such person, or such person's duly authorized

representative, may appeal to the Committee for a review of the denial by sending to the Committee a written request for review within 60 days after the date of the notice of denial. The Committee shall give the claimant the opportunity to review pertinent documents in preparing such request. The request for review shall set forth all grounds on which it is based, together with supporting facts and evidence, which the claimant deems pertinent. The Committee may require the claimant to submit such additional facts, documents or other information, as it deems necessary or advisable in making its review of the denial. Within 60 days after the receipt of the request for review, the Committee shall communicate its decision to the claimant in writing. The Committee may extend such period by an additional 60 days due to special circumstances, provided that the Committee shall notify the claimant in writing that the Committee intends to extend the initial review period and the special circumstances that necessitate such extension. If the Committee confirms the decision, in whole or in part, the Committee shall set forth in writing the reasons for the decision and specific references to the provisions of the Plan and any facts or circumstances on which the decision is based.

5.08 Expenses of the Plan.

All reasonable expenses of the Plan, including the fees or compensation of accountants, advisers, actuaries and attorneys and other costs incurred in administering the Plan, shall be paid by the Plan Administrator out of funds in the Trust to the extent that such funds are adequate, otherwise by the District.

ARTICLE 6

AMENDMENT AND TERMINATION

6.01 Amendment of the Plan.

Subject to the Limitation on Amendment or Termination section, the District reserves the power to amend any or all of the provisions of the Plan, at such time or times that it may deem advisable, by written instrument adopted by the Board of Directors. However, no such amendment shall cause any part of the assets of the Plan to revert to, or be recoverable by, the District, or be used for, or diverted to, purposes other than the exclusive purposes of providing benefits to Participants, former Participants and their Beneficiaries and paying the reasonable expenses of administering the Plan, other than as provided in the Funds Not Recoverable by the District – Exceptions section.

6.02 Termination of the Plan.

The District has established the Plan with the bona fide intention and expectation that it will be continued indefinitely; provided, however, that, subject to the Limitation on Amendment or Termination section, the District has no obligation whatsoever to maintain the Plan for any given length of time and may discontinue or terminate the Plan at any time without any liability.

6.03 Limitation on Amendment or Termination.

The Retiree Medical Benefits described in a memorandum of understanding (MOU) or a Resolution of Terms and Conditions for Management and Confidential Employees (Resolution) shall apply to Employees covered by such MOU or Resolution who Retire during the term of the MOU or Resolution in accordance with their respective terms.

ARTICLE 7

MISCELLANEOUS PROVISIONS

7.01 Limitation of Rights.

Nothing herein contained shall in any way be construed as to affect the employment relationship between the District and its Employees, or the District's right to discharge any Employee at any time, with or without cause, or to decrease the salary or other compensation of any Employee. The relationship between the District and Employees shall continue in the same manner as though this Plan had never been executed.

7.02 Unenforceable Provisions.

If any provision or provisions of this Plan shall be for any reason judged invalid or unenforceable, unless the effect thereof would be to substantially alter or defeat the purposes hereof, the remaining provisions shall nevertheless be carried into effect.

7.03 Governing Law.

The Plan shall be construed, administered, interpreted and enforced according to the laws of the State of California.

Executed this 27 day of october, 2022.

Modesto Irrigation District

By: 
John Mensinger
Title: President
MID Board President

RESOLUTION 2022-46

APPROVING AND AUTHORIZING THE BOARD PRESIDENT TO EXECUTE THE AMENDED AND RESTATED MODESTO IRRIGATION DISTRICT RETIREMENT SYSTEM BASIC RETIREMENT PLAN, SUPPLEMENTAL RETIREMENT PLAN, DEFERRED COMPENSATION PLAN, AND RETIREE MEDICAL BENEFITS PLAN

WHEREAS, the Modesto Irrigation District Retirement System Basic Retirement Plan, Supplemental Retirement Plan, Deferred Compensation Plan, and Retiree Medical Benefits Plan (Plans) have been amended and restated to clarify language, remove extraneous inapplicable language, conform to statutory/regulatory requirements, and incorporate amendments into the body of the documents for the effective administration of the Plans; and

WHEREAS, the Plans have been amended and restated to reflect changes which the District has determined are necessary or desirable; and

WHEREAS, on October 19, 2022, the Retirement Committee, by Retirement Committee Resolution 2022-02, authorized and directed staff to recommend to the Board of Directors of the Modesto Irrigation District approval and execution of the amended and restated Modesto Irrigation District Retirement System Basic Retirement Plan, Supplemental Retirement Plan, Deferred Compensation Plan, and Retiree Medical Benefits Plan.

BE IT RESOLVED, That the Board of Directors of the Modesto Irrigation District does hereby approve the Amended and Restated Modesto Irrigation District Retirement System Basic Retirement Plan, Supplemental Retirement Plan, Deferred Compensation Plan, and Retiree Medical Benefits Plan.

BE IT FURTHER RESOLVED, That the Board of Directors of the Modesto Irrigation District does hereby authorize the Board President to execute the amended and restated Modesto Irrigation District Retirement System Basic Retirement Plan, Supplemental Retirement Plan, Deferred Compensation Plan, and Retiree Medical Benefits Plan on behalf of the District.

Moved by Director Gilman, seconded by Director Campbell, that the foregoing resolution be adopted.

The following roll call vote was had:

Ayes: Directors Campbell, Gilman and Mensinger


Noes: Director None

Absent: Directors Blom and Byrd

President Mensinger declared the resolution adopted.

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I, Angela Cartisano, Board Secretary of the Modesto Irrigation District, do hereby CERTIFY that the foregoing is a full, true and correct copy of a resolution duly adopted at a special meeting of said Board of Directors held the twenty-fifth day of October 2022.


Board Secretary of the
Modesto Irrigation District