

TCS Total Compensation
Systems, Inc.

March 5, 2024

Cheri Grosz
Accounting Manager
Redlands Unified School District
20 W Lugonia Ave
Redlands, CA 92374-2234

Dear Cheri,

This letter is our proposal for continued GASB 74/75 actuarial valuation services. The proposal includes a full actuarial valuation as of June 30, 2024 as well as an anticipated roll-forward valuation as of June 30, 2025.

Fees and Our 10% Discount

To confidently schedule existing clients, we provide an incentive for clients who make a commitment in advance of the valuation date. To reserve a place in our schedule, please send the signed contract and non-refundable deposit of one-half of the full valuation fee by May 31, 2024. By reserving a spot, Redlands Unified School District is guaranteed a valuation slot and is prioritized over our other clients that didn't reserve one.

We apply a 10% discount to the full valuation fee as well as to the subsequent roll-forward valuation fee for those who reserve a spot by May 31, 2024. This means that, to reserve a spot, we must receive the signed contract and a check for \$5,175 (one half of the \$10,350 shown below) by May 31, 2024. The following table shows our fees for the GASB 74/75 valuations:

	<u>GASB 74/75 without Discount</u>	<u>GASB 74/75 with 10% Discount</u>
Full Valuation Fee	\$11,500	\$10,350
Roll-Forward Valuation Fee for 2 nd Year	\$5,750	\$5,175

Our fees are generally all-inclusive without additional charges for phone calls, re-work, or additional information. Because the vast majority of our clients do not require an in-person meeting or a separate funding valuation, we prefer not to bake those costs into our standard fees. We do not charge to present valuation results via telephone or a video call or to provide an annual contribution target. In the rare cases where an in-person meeting is necessary, we charge based on travel time (to a maximum of \$5,000). Fees for substantial additional funding work are determined based on the scope of the project.

Even if you aren't able to respond until after the discount deadline, we would still be happy to work with you on your GASB 74/75 valuation. It's never too late for us to get started on the valuation.

Second Year Roll-Forward Valuation

As you know, GASB 75 requires a full actuarial valuation at least every two years. Because your last full valuation was performed as of June 30, 2022, you are due for this full valuation as of June 30, 2024. While this proposal does include the subsequent roll-forward valuation that we anticipate performing as of June 30, 2025, we will confirm with you prior to performing that work to ensure circumstances have not changed, and that you would still like for us to proceed with the roll-forward valuation.

Timing and Data Requirements

Our records indicate that you will use the results of this June 30, 2024 valuation in your financials for the fiscal year ending June 30, 2024. This means that the valuation will be on a compressed timetable with little room for deviation.

The following timeline shows when the primary items are expected to be provided.

Item	Anticipated Delivery	Responsible Party
Census Data	May-July	Redlands Unified School District
Asset Information	July-August	Redlands Unified School District
Audit Report/ACFR	May-July	Redlands Unified School District
Draft Report	July-October	TCS

Please keep in mind that even for an unfunded plan with no asset information, the valuation relies on interest rate information that cannot be obtained prior to June 30, 2024. Therefore, the valuation cannot be completed until after June 30, 2024.

Please let us know if you have any questions about the above or general questions about retiree health or pension benefits. We would very much appreciate having the opportunity to work with Redlands Unified School District again this year.

Sincerely,



Geoffrey L. Kischuk
Actuary
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Will Kane
Actuary
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Luis Murillo
Actuary
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We request the following information in order to complete your retiree health actuarial valuation:

- **Census Data.** Demographic information as of June 30, 2024 for active employees eligible for future retiree health benefits and retirees currently receiving health benefits. See below for specific data items needed.
- **Medical Premium Rate Summary.** A summary exhibit that shows the full premium rates (even if the employer only pays up to a certain amount) for medical plans available to active employees and pre-Medicare retirees. Not necessary if you participate in CalPERS Medical as those rates are published and applicable broadly.
- **Audit Report / ACFR.** Your audit report for the fiscal year ending June 30, 2023.
- **Description of Benefit Arrangement.** Either your most recent collective bargaining agreements or a summary of the retiree health benefits and eligibility. If the benefit structure has changed since the last actuarial valuation, a brief description of the change is helpful.
- **Asset Statement.** If retiree health benefits are being funded through an irrevocable trust, please provide the annual trust statement for the full fiscal year ending on June 30, 2024.
- **Formal Funding Policy.** If your plan has a Board-approved funding policy to serve as a basis for an Actuarially Determined Contribution under GASB 75, please let us know (this is relatively rare).
- **Other Useful Information.** Every retiree health plan is unique! If there is information not listed above or below that you believe would be helpful, please feel free to provide it.

For Each Active Employee (any active employee who may become eligible for future retiree health benefits)

- **Required Information**
 - Date of Birth
 - Sex
 - Date of Hire
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Full-Time Equivalent Fraction OR Hours Per Week OR Full-Time / Part-Time Indicator
- **Other Information (not required but helpful to have)**
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)
 - Active Medical Plan Name, Premium Amount, and Coverage Tier (Single, 2-Party, Family)
 - Salary or Rate of Pay (only needed if you will ask us to calculate the plan's covered payroll)

For Each Retiree (any retiree receiving health coverage (even if self-pay) or health payments through employer)

- **Required Information**
 - Date of Birth
 - Sex
 - Date of Retirement (to the extent available)
 - Date/Age Benefit Ends (needed if differs amongst retirees – e.g. Lifetime for some / Age 65 for others)
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Medical Plan Name and Coverage Tier (Single, 2-Party, Family)
 - Medical Premium – Total Amount (even if employer only pays up to a capped amount)
 - Medical Premium – Employer Portion (including employer reimbursement of Retiree Portion, if any)
 - Medical Premium – Retiree Portion
 - Employer Paid Amount for any Non-Medical Health Benefits (Dental, Vision, Life Insurance, Medicare Part B, HRA Contributions, Cash-In-Lieu, etc.)
- **Other Information (not required but helpful to have)**
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)

TCS Actuarial Clients

Following is a list of California public employers for which we have performed retiree health valuation services.

Acalanes Union High School District
Acton-Agua Dulce Unified School District
Adelanto Elementary School District
Alameda County Office of Education
Alameda County Waste Management Authority
Alisal Union School District
Allan Hancock Joint Community College District
Alpine Springs County Water District
Alpine Union Elementary School District
Alta Loma School District
Alta Vista Elementary School District
Altadena Library District
Alvord Unified School District
Amador County Office of Education
Anderson Union High School District
Antelope Valley College
Antelope Valley Mosquito & Vector Control District
Antelope Valley Union High School District
Antelope Valley-East Kern Water Agency
Apple Valley Unified School District
Arcadia Unified School District
Arcohe Union Elementary School District
Armona Union Elementary School District
Aromas-San Juan Unified School District
Arrowbear Park County Water District
Arvin Union School District
Associated Students of San Jose State University
Atascadero Unified School District
Atwater Elementary School District
Auburn Public Cemetery District
Auburn Union Elementary School District
Bakersfield City School District
Baldy View Regional Occupation Program
Banning Unified School District
Banta Elementary School District
Barstow Community College District
Bass Lake Joint Union Elementary School District
Bassett Unified School District
Bay Area Rapid Transit District
Bear Valley Unified School District
Beardsley Elementary School District
Beaumont Unified School District
Beaumont-Cherry Valley Recreation and Park District
Bella Vista Elementary School District
Belmont Redwood Shores School District
Berkeley Unified School District
Big Pine Unified School District
Bishop Unified School District

Black Butte Union Elementary School District
Blue Lake Union Elementary School District
Bonny Doon Union Elementary School District
Boulder Creek Fire Protection District
Branciforte Fire Protection District
Bret Harte Union High School District
Burbank Unified School District
Burlingame Elementary School District
Burnt Ranch Elementary School District
Burton School District
Butte County Office of Education
Butte-Glenn Community College District
Buttonwillow Union Elementary School District
Cabrillo College Foundation
Cabrillo Community College District
Cachuma Operation and Maintenance Board
Cal Poly Humboldt University Center
Calaveras County Office of Education
Calexico Unified School District
California State University Los Angeles - Auxiliary Services
California State University, Long Beach Research Foundation
Calistoga Joint Unified School District
Camino Union Elementary School District
Carmel Unified School District
Carmichael Water District
Carpinteria Unified School District
Cascade Union Elementary School District
Castaic Union School District
Castro Valley Sanitary District
Castro Valley Unified School District
Castroville Community Services District
Central Elementary School District
Central Union School District
Central Valley Regional Center, Inc.
Centralia Elementary School District
Ceres Unified School District
Cerritos Community College District
Chabot-Las Positas Community College District
Chaffey Community College District
Chaffey Joint Union High School District
Chatom Union School District
Chico Unified School District
Chino Basin Watermaster
Chino Valley Unified School District
Chowchilla Elementary School District
Chualar Union School District

Citrus Community College District
City College of San Francisco Bookstore
City of Aliso Viejo
City of Arcata
City of Auburn
City of Bell
City of Bell Gardens
City of Bellflower
City of Blue Lake
City of Buena Park
City of Canyon Lake
City of Carmel-by-the-Sea
City of Claremont
City of Coronado
City of Covina
City of Cypress
City of Diamond Bar
City of Dunn
City of East Carbon
City of El Cajon
City of El Paso de Robles
City of Elk Grove
City of Emeryville
City of Fountain Valley
City of Garden Grove
City of Hercules
City of Imperial Beach
City of Industry
City of Irwindale
City of La Puente
City of Lafayette
City of Lake Forest
City of Lakeport
City of Lawndale
City of Lindsay
City of Loma Linda
City of Los Alamitos
City of Manhattan Beach
City of Menifee
City of Millbrae
City of Mission Viejo
City of Morro Bay
City of Oceanside
City of Orinda
City of Oroville
City of Perris
City of Pomona
City of Porterville
City of Rancho Santa Margarita
City of Ridgecrest
City of Riverside

City of Rolling Hills
City of San Clemente
City of San Dimas
City of San Gabriel
City of Scotts Valley
City of Seaside
City of Signal Hill
City of Simi Valley -- General Unit
City of Solvang
City of South Ogden
City of Stanton
City of Twentynine Palms
City of Winters
Claremont Unified School District
Cloverdale Unified School District
Coachella Valley Mosquito and Vector Control District
Coachella Valley Unified School District
Coast Community College District
Coastline Regional Occupational Program
Coastside County Water District
Coastside Fire Protection District
Cold Spring Elementary School District
College and Career Advantage
College of the Desert
College of the Redwoods
College of the Sequoias
College of the Siskiyous
Colton-Redlands-Yucaipa Regional Occupational
Program
Columbia Elementary School District
Colusa County Office of Education
Compton Community College District
Compton Creek Mosquito Abatement District
Compton Unified School District
Conejo Valley Unified School District
Conrad Hilton Foundation
Contra Costa Community College District
Contra Costa County Office of Education
Copper Mountain Community College District
Corcoran Joint Unified School District
Corning Union Elementary School District
Corning Union High School District
Corona-Norco Unified School District
Cotati-Rohnert Park Unified School District
Cottonwood Fire Protection District
Cottonwood Union School District
Crestline Sanitation District
Cuddeback Union Elementary School District
Cuesta College
Cutten Elementary School District
Cypress School District

Davis Joint Unified School District	Fowler Unified School District
Dehesa Elementary School District	Franklin Elementary School District
Del Mar Union Elementary School District	Fremont Union High School District
Del Norte County Schools	Freshwater School District
Del Paso Manor Water District	Fresno County Superintendent of Schools
Delano Joint Union High School District	Fruitvale Elementary School District
Delano Union School District	Fullerton Elementary School District
Denair Unified School District	Galt Joint Union Elementary School District
Desert Center Unified School District	Garfield School District
Desert Health Care District	Gerber Union Elementary School District
Desert Sands Unified School District	Glendale Community College District
Dinuba Unified School District	Glenn County Office of Education
Diocese of San Bernardino	Glenn-Colusa Irrigation District
Dos Palos Oro Loma Joint Unified School District	Gold Coast Transit
Douglas City Elementary School District	Gold Oak Union Elementary School District
Downey Unified School District	Goleta Water District
Dry Creek Joint Elementary School District	Goleta West Sanitary District
Duarte Unified School District	Grant Elementary School District
Ducor Union Elementary School District	Gravenstein Union Elementary School District
Durham Unified School District	Great Basin Unified Air Pollution Control District
East Whittier City School District	Greater Anaheim Special Education Local Plan Area
Eastside Union School District	Greenfield Union Elementary School District
El Camino Community College District	Greenfield Union School District
El Dorado County Transportation Commission	Gridley Unified School District
El Dorado Hills County Water District	Grizzly Challenge Charter School District
El Dorado Irrigation District	Grossmont Healthcare District
El Dorado Union High School District	Grossmont Union High School District
El Rancho Unified School District	Grossmont-Cuyamaca Community College District
El Segundo Unified School District	Guadalupe Union Elementary School District
Elk Grove Benefit Employee Retirement Trust	Guerneville Elementary School District
Elk Grove Unified School District	Gustine Unified School District
Emery Unified School District	Happy Valley Union Elementary School District
Encina Wastewater Authority	Harmony Union Elementary School District
Encinitas Union Elementary School District	Hart Ransom Academic Charter School
Enterprise Elementary School District	Hart Ransom Union Elementary School District
Escalon Unified School District	Hartnell Community College District
Escondido Union School District	Healdsburg Unified School District
Etiwanda School District	Helix Water District
Eureka City Schools	Hemet Unified School District
Fairfax Elementary School District	Hi-Desert Water District
Fairfield-Suisun Sewer District	Housing Authority of the City of Eureka
Feather River Air Quality Management District	Housing Authority of the City of Los Angeles
Feather River Community College District	Housing Authority of the City of South San Francisco
Ferndale Unified School District	Housing Authority of the County of San Joaquin
Fieldbrook Elementary School District	Hueneme Elementary School District
First 5 San Benito	Hughson Unified School District
Folsom-Cordova Unified School District	Humboldt Bay Harbor Recreation and Conservation District
Fontana Unified School District	Humboldt County Office of Education
Foothill-DeAnza Community College District	Humboldt Transit Authority
Fortuna Union High School District	Huntington Beach City Elementary School District
Fountain Valley Elementary School District	

Imperial Community College District
Imperial County Office of Education
Indian Wells Valley Water District
Inland Counties Regional Center, Inc.
Inland Empire Utilities Agency
Ironhouse Sanitary District
Jacoby Creek School District
Jefferson School District
Jefferson Union High School District
John Swett Unified School District
Julian Union High School District
Junction Elementary School District
Jurupa Unified School District
Kaweah Delta Water Conservation District
Kentfield Elementary School District
Kerman Unified School District
Kern Community College District
Kern Council of Governments
Kern County Law Library
Kern County Office of Education
Kernville Union School District
Kings Canyon Joint Unified School District
Kings County Office of Education
Kings River Union Elementary School District
Kings River-Hardwick Union School District
Kingsburg Elementary Charter School District
Kit Carson Union Elementary School District
Knights Ferry Elementary School District
Knightsen Elementary School District
La Habra City School District
La Puente Valley County Water District
Lafayette School District
Laguna Beach County Water District
Laguna Beach Unified School District
Lake Elsinore Unified School District
Lake Hemet Municipal Water District
Lake Tahoe Community College District
Lakeside Fire Protection District
Lakeside Union Elementary School District
Lamont Elementary School District
Lancaster School District
Larkspur-Corte Madera School District
Las Lomitas School District
Las Virgenes Unified School District
Lassen County Office of Education
Lassen Municipal Utility District
Lassen Union High School District
Laton Unified School District
Lawndale Elementary School District
Le Grand Union Elementary School District
Lemon Grove School District

Lemoore Union Elementary School District
Lemoore Union High School District
Lewiston Elementary School District
Liberty Union High School District
Lindsay Unified School District
Littlerock Creek Irrigation District
Live Oak School District
Live Oak Unified School District
Livermore Valley Joint Unified School District
Livingston Union School District
Local Agency Formation Commission for the County of
 Los Angeles
Lodi Unified School District
Loleta Union Elementary School District
Long Beach City College
Loomis Union School District
Los Alamitos Unified School District
Los Angeles County Law Library
Los Angeles County West Vector & Vector-Borne
 Disease Control District
Los Gatos-Saratoga Joint Union High School District
Lost Hills Union Elementary School District
Lower Tule River Irrigation District
Lucia Mar Unified School District
Luther Burbank Elementary School District
Magnolia School District
Mammoth Unified School District
Manzanita Elementary School District
March Joint Powers Authority
Marin Community College District
Marin County Office of Education
Mark West Union School District
Martinez Unified School District
Marysville Joint Unified School District
McCabe Union Elementary School District
McFarland Unified School District
McKinleyville Union School District
McKittrick Elementary School District
Meadows Union Elementary School District
Meeks Bay Fire Protection District
Mendocino-Lake Community College
Menlo Park City School District
Merced Community College District
Merced County Office of Education
Merced Irrigation District
Merced Union High School District
Mid-Placer Public Schools Transportation Agency
Mill Valley Elementary School District
Millbrae School District
Mission Valley ROP
Modesto City Schools

Modoc Joint Unified School District	Old Adobe Union School District
Mojave Unified School District	Olympic Valley Public Service District
Mono County Office of Education	Ontario Montclair School District Board of Trustees
Monroe Elementary School District	Orange Center School District
Montecito Sanitary District	Orange County Superintendent of Schools
Montecito Water District	Orange Unified School District
Monterey Peninsula Community College District	Orcutt Academy Charter
Monterey Peninsula Unified School District	Orcutt Union School District
Monterey Regional Waste Management District	Orland Unified School District
Moraga School District	Oro Grande Elementary School District
Moreland School District	Oroville City Elementary School District
Moreno Valley Unified School District	Oroville Union High School District
Morongo Unified School District	Otay Water District
Mosquito & Vector Management District of Santa Barbara County	Owens Valley Unified School District
Mount San Antonio Community College District	Oxnard School District
Mount San Antonio Community College District Auxiliary	Oxnard Union High School District
Mount Shasta Union School District	Pacheco Union School District
Mountain Valley Special Education JPA	Pacific Grove Unified School District
Mountain Valley Unified School District	Pacific Union School District
Mountain View Elementary School District	Pacifica School District
Mountain View Los Altos Union High School District	Pajaro Valley Public Cemetery District
Mt. Diablo Unified School District	Pajaro Valley Unified School District
Mt. San Jacinto Community College District	Palermo Union Elementary School District
Municipalities, Colleges and Schools Insurance Group	Palm Ranch Irrigation District
Murrieta Valley Unified School District	Palm Springs Unified School District
Napa County Office of Education	Palo Verde Community College District
Napa Valley Community College District	Palo Verde Unified School District
Natomas Unified School District	Palomar Community College District
Nevada Joint Union High School District	Paradise Elementary School District
New Hope Elementary School District	Paradise Irrigation District
New Jerusalem Elementary School District	Paradise Unified School District
Newman Crows Landing Unified School District	Parlier Unified School District
North Coast Unified Air Quality Management District	Pasadena Area Community College District
North of the River Municipal Water District	Patterson Joint Unified School District
North Orange County Community College District	Peralta Community College District
North Orange County Regional Occupational Program	Perris Elementary School District
North Tahoe Fire Protection District	Pico Water District
Northwest Mosquito and Vector Control District	Piedmont Unified School District
Norwalk La Mirada Unified School District	Pioneer Union School District
Novato Unified School District	Placentia-Yorba Linda Unified School District
Nuview Union School District	Placer County Office of Education
Oak Valley Union Elementary School District	Placer Hills Union School District
Oakdale Joint Unified School District	Placerville Union Elementary School District
Oakland City Housing Authority	Planada Elementary School District
Oakley Union Elementary School District	Pleasant Valley School District
Ocean View School District	Pleasant View Elementary School District
Oceanside Unified School District	Pleasanton Unified School District
Ohlone Community College District	Plumas County Community Development Commission
Ojai Valley Sanitary District	Port of Hueneme - Oxnard Harbor District
	Porterville Unified School District
	Poway Unified School District

Processing Tomato Advisory Board
PSA2 Area Agency on Aging
Rancho Santiago Community College District
Ravenswood City Elementary School District
Reclamation District No. 1000
Reclamation District No. 900
Red Bluff Joint Union High School District
Red Bluff Union Elementary School District
Redlands Unified School District
Reed Union School District
Reef-Sunset Unified School District
Rescue Fire Protection District
Richgrove Elementary School District
Rim of the World Unified School District
Rincon Valley Union School District
Rio Bravo-Greeley Union Elementary School District
Rio Dell Elementary School District
Rio Hondo Community College District
Riverbank Unified School District
Riverdale Joint Unified School District
Riverside Transit Agency
Robla School District
Rocklin Unified School District
Rodeo-Hercules Fire Protection District
Rosedale Union School District
Roseland Elementary School District
Roseville City School District
Ross School District
Ross Valley Elementary School District
Rowland Unified School District
Rubidoux Community Services District
Sacramento Public Library Authority
Saddleback Valley Unified School District
Salinas City Elementary School District
Salinas Union High School District
San Bernardino City Unified School District
San Bernardino Community College District
San Bernardino County Superintendent of Schools
San Bruno Park School District
San Carlos School District
San Diego County Office of Education
San Francisco Community College District
San Francisco Unified School District
San Gabriel Unified School District
San Jacinto Unified School District
San Joaquin County Office of Education
San Joaquin Delta Community College District
San Juan Water District
San Lorenzo Unified School District
San Luis Coastal Unified School District
San Luis Obispo County Office of Education

San Marcos Unified School District
San Mateo County Community College District
San Mateo County Office of Education
San Mateo County Schools Insurance Group
San Mateo Union High School District
San Miguel Consolidated Fire Protection District
San Ramon Valley Unified School District
Santa Ana Unified School District
Santa Barbara Community College District
Santa Barbara County Association of Governments
Santa Barbara County Education Office
Santa Barbara San Luis Obispo Regional Health
Authority (CenCal)
Santa Clarita Community College District
Santa Cruz County Office of Education
Santa Fe Irrigation District
Santa Maria Joint Union High School District
Santa Maria Public Airport District
Santa Monica Community College District
Santa Paula City Housing Authority
Santa Rita Union School District
Santa Ynez River Water Conservation District,
Improvement District No.1
Saucelito Irrigation District
Savanna Elementary School District
Scotia Union Elementary School District
Scotts Valley Fire Protection District
Scotts Valley Water District
Seeley Union Elementary School District
Selma Kingsburg Fowler County Sanitation District
Sequoia Union High School District
Serrano Water District
Shasta County Office of Education
Shasta Regional Transportation Agency
Shasta Tehama Trinity Joint Community College District
Shasta Union High School District
Shasta-Trinity ROP JPA
Sierra Lakes County Water District
Sierra Sands Unified School District
Sierra Unified School District
Silicon Valley Clean Water
Silver Valley Unified School District
Siskiyou County Office of Education
Siskiyou Union High School District
Solano County Community College District
Solano County Office of Education
Soledad Unified School District
Sonoma Valley Unified School District
South Bay Union School District
South Bay Union School District
South County Support Services Agency

South Feather Water and Power Agency	Upper Lake Unified School District
South Fork Union School District	Upper San Gabriel Valley Municipal Water District
South Monterey County Joint Union High School District	UTOPIA Fiber
South Pasadena Unified School District	Val Verde Unified School District
South San Francisco Unified School District	Vallecito Union School District
South San Luis Obispo County Sanitation District	Vallecitos Water District
Southern California Association of Governments	Valley County Water District
Southern California Library Cooperative	Valley Home Joint School District
Southern Humboldt Joint Unified School District	Valley Sanitary District
Southern Kern Unified School District	Ventura County Community College District
Southern Trinity Joint Unified School District	Ventura County Office of Education
Southwest Transportation Agency	Victor Elementary School District
Standard Elementary School District	Victor Valley Community College District
Stanislaus County Office of Education	Victor Valley Union High School District
Stanislaus Union School District	Vineland Elementary School District
Stege Sanitary District	Vista Irrigation District
Stockton Unified School District	Walnut Creek School District
Strathmore Union Elementary School District	Walnut Valley Unified School District
Successor Agency to the Redevelopment Agency of the City and County of San Francisco dba San Francisco Office of Community Investment and Infrastructure (OCII)	Waltham Housing Authority
Sundale Union Elementary School District	Wasco Union Elementary School District
Sunnyside Union Elementary School District	Washington Unified School District
Susanville Sanitary District	Washington Union School District
Susanville School District	Weed Union Elementary School District
Sutter Cemetery District	West Cities Police Communications JPA
Sutter County Office of Education	West Contra Costa Transportation Advisory Committee
Sweetwater Authority	West Hills Community College District
Taft City School District	West Kern Community College District
Tahoe-Truckee Sanitation Agency	West Sonoma County Union High School District
Tahoe-Truckee Unified School District	West Valley-Mission Community College District
TCS Miscellaneous	Western Placer Unified School District
Temple City Unified School District	Westside Union School District
Thermalito Union Elementary School District	Westwood Unified School District
Tiburon Fire Protection District	Wheatland School District
Town of Ross	Wheatland Union High School District
Trabuco Canyon Water District	Willits Unified School District
Tracy Joint Unified School District	Wilsona School District
Trinidad Union School District	Windsor Unified School District
Trinity Alps Unified School District	Winters Joint Unified School District
Trinity County Office of Education	Winton School District
Truckee Fire Protection District	Woodland Joint Unified School District
Truckee Sanitary District	Woodside Elementary School District
Trust for Retirees of Associated California Schools	Woodside Fire Protection District
Tulare City School District	Woodville Union School District
Tulare County Office of Education	Yolo County Office of Education
Tulare Joint Union High School District	Yosemite Community College District
Tulare Mosquito Abatement District	Yreka Union Elementary School District
Turlock Unified School District	Yreka Union High School District
United Water Conservation District	Yuba Community College District
	Yuba County Office of Education
	Yucaipa-Calimesa Unified School District

CONSULTING SERVICES AGREEMENT

This Agreement is entered into effective the 1st day of April, 2024 by and between Total Compensation Systems, Inc. ("Consultant"), a California corporation with principal offices located at 5655 Lindero Canyon Road, Suite 223, Westlake Village, California, 91362 and Redlands Unified School District ("Customer").

The following shall govern the provision of consulting services by Consultant to Customer.

1. Consulting Services. Consultant shall provide the consulting services described on Schedule 1 attached hereto.
2. Compensation to Consultant. Customer shall pay Consultant for the consulting services described on Schedule 1 attached hereto the compensation set forth on Schedule 2 attached hereto.
3. Term and Termination. (a) Term. This Agreement shall commence on the date first written above and shall continue in effect until December 31, 2025, or until all consulting services described on Schedule 1 have been performed, whichever occurs first, unless sooner terminated in accordance with the provisions of this Agreement. (b) Termination Without Cause. This agreement may be terminated at any time by either party upon sixty (60) days prior written notice to the other party. (c) Termination With Cause. Either party shall have the right to terminate this Agreement upon the failure of either party to observe any of the covenants and agreements required to be observed by it under this Agreement, and such failure continues for a period of thirty (30) days after written notice thereof. (d) Rights and Obligations after Termination. Termination of this agreement shall not relieve either party of any rights or obligations arising out of the Agreement prior to termination, with the exception that the amount of the final payment that shall be made by Customer shall be based solely upon the percentage of work that was completed by Consultant.
4. Customer Will Provide Information. Customer shall provide Consultant with the information necessary for Consultant to provide the consulting services described on Schedule 1 attached hereto.
5. Authorization to Acquire Information. Customer hereby authorizes Consultant to acquire the necessary information reasonably required by Consultant to provide the consulting services described on Schedule 1 attached hereto from any agency, agencies, source or sources.
6. Customer's Right to Provide Information. Customer represents and warrants to Consultant that it has the right to provide the information that will be given by Customer to Consultant, or which will be acquired by Consultant pursuant to paragraphs 4 and 5 above.
7. Limitation on Services. Customer understands that Customer retains sole authority and responsibility for the operation and design of all Customer's employee benefit plans.
8. Ownership of Systems and Materials. All systems, programs, operating instructions, forms and other documentation prepared by or for Consultant shall be and remain the property of Consultant. All data source documents provided by Customer shall remain the property of Customer.
9. Indemnification. (a) By Customer. Customer hereby agrees to defend and indemnify Consultant and hold Consultant harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Customer's gross negligence or willful misconduct. (b) By Consultant. Consultant hereby agrees to defend and indemnify Customer and hold Customer harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Consultant's gross negligence or willful misconduct.

10. General.

- a. Relationship of the Parties. The relationship between Consultant and Customer established by this Agreement is that of independent contractors. Consultant and Customer shall each conduct its respective business at its own initiative, responsibility, and expense, and shall have no authority to incur any obligations on behalf of the other.
- b. Force Majeure. No party shall have liability for damages or non-performance under this Agreement due to fire, explosion, strikes or labor disputes, water, acts of God, war, civil disturbances, acts of civil or military authorities or the public enemy, transportation, facilities, labor, fuel or energy shortages, or other causes beyond that party's control.
- c. Entire Agreement. This Agreement and the Schedules attached hereto contain the entire agreement between the parties and supersedes all previous agreements and proposals, oral or written, and all negotiations, conversations, or discussions between the parties related to the subject matter of this Agreement. This Agreement shall not be deemed or construed to be modified, amended, rescinded, canceled or waived in whole or in part, except by written amendment signed by both of the parties hereto.

11. Confidentiality. Consultant recognizes that its work will bring it into close contact with confidential information of Customer, including personal information about employees of Customer. Consultant agrees not to disclose anything that is the confidential information of Customer, or that is proprietary to Customer, including its software, its legacy applications, and its databases, to any third party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

"CONSULTANT"

TOTAL COMPENSATION SYSTEMS, INC.

Signed: _____



By: _____ Geoffrey L. Kischuk

Title: _____ President

Date: _____ March 5, 2024

"CUSTOMER"

REDLANDS UNIFIED SCHOOL DISTRICT

Signed: _____

By: _____

Title: _____

Date: _____

SCHEDULE 1

For the purposes of this Agreement, "consulting services" shall include the following services provided by Consultant to Customer:

Consulting reports including all actuarial information necessary for Customer to comply with the requirements of current GASB accounting standards 74/75 related to retiree health benefits for two years, including one full valuation and one "roll-forward" valuation. Study results can be split by up to four employee classifications. Consultant will provide as many copies of the final reports as Customer shall reasonably request.

Services do not include Consultant's in-person attendance at any meetings. Services also do not include a separate funding valuation unless requested by Customer.

SCHEDULE 2

Customer shall pay Consultant for the retiree health valuation report based on the full valuation a total of \$11,500. One-half, or \$5,750 shall be due within 30 days of the commencement of work by Consultant. One-half, or \$5,750 shall be due within 30 days of the delivery by Consultant to Customer of the draft consulting report for the full valuation (or within 30 days of contract termination, if earlier). Customer shall also pay Consultant for the retiree valuation report based on the “roll-forward” valuation a total of \$5,750 within 30 days of the delivery by Consultant to Customer of the draft consulting report for the “roll-forward” valuation (or within 30 days of contract termination, if earlier)

If Consultant receives a non-refundable deposit from Customer of \$5,175 by May 31, 2024, all amounts shown above shall be reduced by 10%.