VENTURA COUNTY EMPLOYEES’ RETIREMENT ASSOCIATION

BOARD OF RETIREMENT

SPECIAL MEETING

July 21, 2016

AGENDA

PLACE: Ventura County Employees' Retirement Association
Second Floor Boardroom
1190 South Victoria Avenue
Ventura, CA 93003

TIME: 10:00 a.m.

Members of the public may comment on any item under the Board’s jurisdiction by filling out a speaker form and presenting it to the Clerk. Unless otherwise directed by the Chair, comments related to items on the agenda will be heard when the Board considers that item. Comments related to items not on the agenda will generally be heard at the time designated for Public Comment.

ITEM:

I. CALL TO ORDER

II. APPROVAL OF AGENDA

III. OLD BUSINESS

A. Consideration and Possible Action to Adopt Revision: Memorandum of Agreement By and Between the County of Ventura and the Ventura County Employees’ Retirement Association for Human Resources Services

B. Request for Reimbursement by the County of Ventura for Expenses Incurred for Legal Services in the Preparation of Agreements Related to Implementation of AB 1291

RECOMMENDATION: APPROVE

1. Invoices for Legal Services to the County of Ventura from Steptoe and Johnson, LLP

Attachment A
III. OLD BUSINESS

B. 2. Invoice from County Counsel, dated April 30, 2016

C. Request to SACRS to advocate for legislation enabling transfer of leave balances for employees appointed by a board of retirement as system employees from the county; and designate a trustee or the Retirement Administrator to Complete and Submit the 2017 SACRS Legislative Platform Worksheet

RECOMMENDED ACTION: APPROVE

1. 2017 SACRS Legislative Platform Worksheet

IV. PUBLIC COMMENT

V. STAFF COMMENT

VI. BOARD MEMBER COMMENT

VII. ADJOURNMENT
MEMORANDUM OF AGREEMENT BY AND BETWEEN THE COUNTY OF VENTURA AND THE VENTURA COUNTY EMPLOYEES’ RETIREMENT ASSOCIATION FOR HUMAN RESOURCES SERVICES

This agreement (AGREEMENT) is made by and between the County of Ventura (COUNTY), and VCERA and is to be effective upon adoption by both the Ventura County Board of Supervisors and the VCERA Board of Retirement.

WHEREAS, On January 25, 2016, the Ventura County Employees’ Retirement Association (VCERA) adopted by resolution Government Code Section 31522.10, thereby allowing VCERA to appoint certain employees as employees of VCERA.

WHEREAS, pursuant to California Government Code section 31522.10, the Board of Retirement of VCERA may appoint certain personnel designated therein as employees of VCERA subject to the terms and conditions of employment established by the Board of Retirement; and

WHEREAS, the Board of Retirement is the governing body as to its personnel appointed pursuant to Government Code section 31522.10 and the Board of Supervisors is the governing body for all other employees of the COUNTY assigned to work at VCERA; and

WHEREAS, VCERA and the COUNTY desire to ensure that COUNTY employees assigned to work at VCERA are managed in accordance with the Ventura County Personnel Rules and Regulations (PR&Rs), the County of Ventura’s Management, Confidential Clerical and Other Unrepresented Employees Resolution (Management Resolution) the County’s Administrative Manual (Admin Manual), and the COUNTY’s workforce philosophy, policies and procedures; and

WHEREAS, VCERA and the COUNTY also desire to permit VCERA to contract with the COUNTY as set forth herein to provide VCERA with certain employment-related services, including payroll and benefit administration, for VCERA employees appointed under Government Code section 31522.10 (“VCERA employees”).

NOW, therefore, the parties hereto agree as follows:

1. PURPOSE

The purpose of this AGREEMENT is to ensure that the COUNTY’S PR&Rs, Management Resolution, Admin Manual and the COUNTY’s workforce philosophy, policies, procedures and programs are fully implemented with respect to current and future COUNTY employees assigned to work at VCERA, and that VCERA and VCERA employees receive, as detailed below, certain other COUNTY services and/or benefits while employed by VCERA.
2. DURATION

As it relates to VCERA employees, this AGREEMENT will remain in effect from the date of
effect from the date of
execution by all parties until terminated by either party in writing, which is to be provided to the
other party at least 365 days prior to the requested termination date. The COUNTY’S PR&Rs,
Management Resolution, Admin Manual and the COUNTY’s workforce philosophy, policies,
procedures and programs will continue to apply to current and future COUNTY employees
assigned to work at VCERA regardless of the duration of this AGREEMENT.

3. SERVICES

The COUNTY will provide the following to VCERA or VCERA employees in the same manner
as it does to COUNTY employees:

A. Pre-employment physical exam services to individuals who are offered
   positions as VCERA employees, subject to such exams, through the
   COUNTY’s Health Care Agency.

B. Access by VCERA employees to COUNTY sponsored training programs that
   are directly related to the effective administration of the COUNTY’s
   workforce programs, including, but not limited to, the administration of
   the PR&Rs, Management Resolution, Admin Manual, and other policies
   and procedures for COUNTY employees.

C. Access by VCERA employees to COUNTY sponsored training programs not
   related to administration of applicable MOAs and COUNTY workforce
   philosophy, policies, procedures and programs for COUNTY employees to
   the extent they (VCERA employees) may be accommodated.

D. As COUNTY Human Resources and VCERA may mutually agree, COUNTY
   Human Resources support services/assistance/advice may be provided to
   VCERA in relation to VCERA employees, including assisting with matters
   such as discipline, classification, recruitment and/or training.

E. The processing of VCERA employees into the Ventura County Human
   Resources Payroll System (currently VCHRP) for payroll services,
   retirement reporting, general ledger reporting, audit confirmation, and
   statutory reporting. COUNTY will use its own credentials (i.e. EIN) for
   reporting to the IRS. COUNTY will also process any personnel and
   compensation changes submitted by VCERA in the same manner as is done
   for COUNTY employees.
F. Investigations:

1) As COUNTY Human Resources and VCERA may mutually agree, COUNTY Human Resources may provide VCERA consultation on, or assistance in conducting, investigations regarding allegations of harassment or discrimination filed by VCERA employees and may also consult on and/or assist in developing VCERA’s response(s) to complaints filed with state and federal agencies in such matters. It is understood, in matters relating to VCERA employees, that VCERA may, at its discretion and expense, elect to work with outside legal counsel on disciplinary or complaint investigation matters.

2) COUNTY Human Resources shall provide VCERA with consultation on, or assistance in conducting, investigations regarding allegations of harassment or discrimination filed by COUNTY employees and will also consult on and/or assist in developing VCERA’s response(s) to complaints filed with state and federal agencies in such matters.

G. Employee Benefits

1) If legally permissible, the COUNTY will make available and administer COUNTY-sponsored benefit programs to VCERA employees at cost as provided in Section 4 (Compensation For Services). Such programs currently include, but are not limited to:

a) Flexible Benefits Program
b) Medical Maintenance Examinations
c) Deferred Compensation (457 and 401 (k) Plans)
d) Replacement Benefit Plan (including, without limitation, a 415(m) plan, as applicable provided that no amount of the payment may be made from VCERA Trust assets, and all costs or expenses incurred by the COUNTY shall be reimbursed by VCERA.)
e) Basic Management Life Insurance
f) Optional Group Life Insurance
g) Long term Disability Plan
h) Employee Health Services
i) Employee Assistance Program
j) Wellness Program
k) Work/Life Program
l) California Unemployment Insurance

As part of its administration of these COUNTY-sponsored benefit programs, COUNTY will remain the designated reporter for VCERA
employees receiving such benefits under the federal Patient Protection and Affordable Care Act of 2010.

2) Employees retired from VCERA service who were in a COUNTY-sponsored health plan immediately prior to retirement shall, subject to COUNTY approval, be eligible to purchase COUNTY retiree health insurance on the same terms and at the same rates available to retirees of the COUNTY. No employee or retiree shall become entitled to a vested right under this section. COUNTY and/or VCERA reserve the right to eliminate this benefit at any time in its sole discretion.

4. COMPENSATION and/or REIMBURSEMENT FOR SERVICES

VCERA agrees to compensate the COUNTY at the rates charged by the COUNTY for services rendered by the COUNTY relating to the support of VCERA and VCERA employees and County employees assigned to VCERA, which rates shall be comparable to those it charges to COUNTY agencies for the same or similar services. Charges will be in the same manner as charges made to COUNTY agencies and departments, including payroll assessments, periodic billings, and the Countywide Cost Allocation Plan.

Payment for the services provided to VCERA by COUNTY shall be made by VCERA within thirty (30) days of receipt of COUNTY charges. If VCERA disagrees with the amount charged, VCERA will pay the full amount and will notify the COUNTY of the dispute.

Costs/Liabilities associated with the research, development, and/or implementation of this AGREEMENT or any other extraordinary expense associated with or caused by the setup and/or administration of employee benefits for VCERA employees as provided herein will be charged to, and paid by, VCERA; provided, however, that an itemization of such costs/liabilities already incurred by the COUNTY must be provided to the VCERA Board prior to entering into this AGREEMENT and any future costs must be authorized by the VCERA Board prior to payment.

5. DELEGATION AND ASSIGNMENT

VCERA may not assign its rights or obligations hereunder, either in whole or in part, without prior written consent of the COUNTY.

6. INDEMNIFICATION

COUNTY and VCERA agree to indemnify, hold harmless, and defend the other, including its officers, board members, employees and agents, from all liability, damages, including personal injury or property damage, costs and financial loss, including all costs and expense of litigation, for the sole wrongful or negligent acts or omissions of the indemnifying party’s officers, board
members, agents, or employees in the performance of any services described in this AGREEMENT that allegedly caused such liability, damage, costs, and financial loss to any third party. If the liability, damage, cost, or loss that forms the basis of any claim, suit, or judgment by a third party is determined to have been caused by the combined wrongful or negligent acts or omissions of more than one party in the performance of any services described in this AGREEMENT, then each such party agrees to bear its respective share of the payment of any award or judgment in favor of such third party, but each party shall bear its own costs of defense, including attorney’s fees.

7. **CONFIDENTIALITY**

Except as required to carry out the terms of this AGREEMENT, VCERA agrees to maintain the confidentiality of all COUNTY and COUNTY-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this AGREEMENT. COUNTY shall designate when a COUNTY or COUNTY-related record or information is private or confidential. All such records and information shall be considered confidential and shall be kept confidential by VCERA and VCERA’s employees and agents, unless otherwise required by law. VCERA further agrees to maintain the confidentiality of any proprietary information identified as such by COUNTY and made available to it by COUNTY in the course of performing obligations under this AGREEMENT unless COUNTY agrees in writing to its release, or pursuant to court order.

Except as required to carry out the terms of this AGREEMENT, COUNTY agrees to maintain the confidentiality of all VCERA and VCERA-related records and information that relate to VCERA employees pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this AGREEMENT. VCERA shall designate when a VCERA or VCERA-related record or information is private or confidential, as it relates to VCERA employees. All such records and information shall be considered confidential and shall be kept confidential by COUNTY and COUNTY’s employees and agents, unless otherwise required by law. COUNTY further agrees to maintain the confidentiality of any proprietary information identified as such by VCERA and made available to it by VCERA in the course of performing obligations under this AGREEMENT unless VCERA agrees in writing to its release, or pursuant to court order.

VCERA and COUNTY agree to comply with all applicable state and federal statutes and regulations regarding the confidentiality of medical information including the California Confidentiality of Medical Information Act (Civil Code sec. 56 et seq.) and the Health Insurance Portability and Accountability Act (Act Aug. 21, 1996, P.L. 104-191).

8. **NOTICE**

Where required to be given under this AGREEMENT, notice shall be in writing and deemed given when delivered personally or deposited in the United States mail, postage prepaid, certified, addressed as follows:
9. WAIVER OF DEFAULT OR BREACH

Waiver of any default shall not be considered a waiver of any subsequent default. Waiver of any breach of any provision of this AGREEMENT shall not be considered a waiver of any subsequent breach. Waiver of any default or breach shall not be considered a modification of the terms of this AGREEMENT.

10. AMENDMENT

Except as otherwise provided herein, this AGREEMENT may be modified or amended only in writing signed by authorized representatives of both parties.

11. SEVERABILITY

If any provision of this AGREEMENT, or any portion thereof, is found by a court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this AGREEMENT.
12. VENUE

The venue for any legal action filed by either party in state court to enforce any provision of this AGREEMENT shall be Ventura County, California.

13. ENTIRE AGREEMENT

This AGREEMENT constitutes the entire agreement between the parties relating to the specific subject of this AGREEMENT and supersedes all previous agreements, promises representations, understanding and negotiation, whether written or oral, among the parties with respect to the subject matter hereof.

IN WITNESS WHEREOF, this AGREEMENT was executed by the parties hereto as of the date last signed and made effective __________________________ , 2016.

VCERA

By _________________________________
Tracy Towner, Chair
VCERA Board of Retirement

County of Ventura

By _________________________________
CHAIR - COUNTY BOARD OF SUPERVISORS

APPROVED AS TO FORM:

NOSSAMAN, LLP

APPROVED AS TO FORM:

Office of the County Counsel,
Ventura County

By _________________________________
Ashley K. Dunning, Partner

By _________________________________
Leroy Smith, County Counsel
July 21, 2016

Board of Retirement  
Ventura County Employees’ Retirement Association  
1190 South Victoria Avenue, Suite 200  
Ventura, CA 93003

SUBJECT: Request for Reimbursement by the County of Ventura for Expenses Incurred for Legal Services in the Preparation of Agreements Related to Implementation of AB 1291

RECOMMENDATION: APPROVE

Dear Board Members:

The Memorandum of Agreement By and Between the County of Ventura and the Ventura County Employees’ Retirement Association for Human Resources Services provides for reimbursement of expenses to the County for costs incurred for legal services in relation to the work those agreements. It reads:

“Costs/Liabilities associated with the research, development, and/or implementation of this AGREEMENT or any other extraordinary expense associated with or caused by the setup and/or administration of employee benefits for VCERA employees as provided herein will be charged to, and paid by, VCERA; provided, however, that an itemization of such costs/liabilities already incurred by the COUNTY must be provided to the VCERA Board prior to entering into this AGREEMENT and any future costs must be authorized by the VCERA Board prior to payment. »

Those invoices are provided for your review and approval.

Sincerely,

Linda Webb  
Retirement Administrator
County Counsel  
County of Ventura

Hall of Administration  
800 South Victoria Avenue  
Ventura, California 93009-1830  
Phone No. (805) 654-2580  
Fax No. (805) 654-2185

SUPPLEMENTAL INVOICE

Ventura County Employees' Retirement Association  
1190 S. Victoria Avenue, Suite 200 - L#3  
Ventura, CA 93003

Invoice Number: 20150861  
Invoice Date: April 30, 2016  
Client Code: 8945

For Legal Services Rendered  
April 1, 2016 through April 30, 2016

Approved By: 
LEROY SMITH  
County Counsel

Attorney Fees $547.25  
Expenses $0.00

All Amounts due when rendered  
Total Amount Due $547.25

Please make check payable to County Counsel - County of Ventura.

INTRA COUNTY TRANSFERS:  
Attorney Fees to G001-CSL-1801-9461  
Expenses to G001-CSL-1801-9708

Please direct billing questions to our Accounting Officer at (805) 654-2572.
COUNTY OF VENTURA  
Office of County Counsel

Ventura County Employees’ Retirement Association  
April 1, 2016 through April 30, 2016

Re: 8945GEN VC Employees’ Retirement Assn - GENERAL WORK

Professional Services

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<td>ETG</td>
<td>Review amendments to insurance contracts reflecting addition of VCERA employees</td>
<td>1.50</td>
<td>298.50</td>
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<td>04/15/16</td>
<td>ETG</td>
<td>Provide advice re contract amendments reflecting addition of VCERA employees</td>
<td>1.25</td>
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For professional services rendered  

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G/L Account: ___________________  
G/L Account: ___________________  
Memo: ___________________  
Edit Date: ___________________  
Check #: ___________________  
Check Date: ___________________  
Approve Release Date: ___________________  
Signers: ___________________
MEMORANDUM

TO: SACRS ADMINISTRATORS and RETIREMENT BOARD CHAIR

FROM: RICHARD STENSRUD
       JIM LITES

DATE: JULY 11, 2016

SUBJECT: SACRS YEAR 2017 LEGISLATIVE TIMELINES

If you intend to propose legislation to be sponsored by SACRS, please return your request, EXPLAINED ON THE ATTACHED WORKSHEET, by September 7, 2016 to:

Jim Lites
California Strategies & Advocacy, LLC
980 9th Street, Suite 2000
Sacramento, CA 95814
Phone: (916) 266-4575
Email: jlites@calstrat.com

The SACRS Legislative Committee has adopted a calendar for soliciting legislative proposals from SACRS retirement associations for the year 2017:

July 11, 2016
E-mailing of Committee request that retirement associations submit proposals for inclusion in the SACRS 2017 Legislative Platform.

September 7, 2016
Deadline for requests to be received by California Strategies & Advocacy (Calstrat).

September 9, 2016
Calstrat will e-mail legislative requests to Legislative Committee members.

September 16, 2016
Date of Legislative Committee meeting at which association requests will be discussed.

October 7, 2016
Legislative Committee will submit proposals, (both those that the Legislative Committee recommends by inclusion in SACRS Legislative Platform, and other proposals received) to all retirement associations for consideration.

November 2016 (date TBD)
Those legislative proposals recommended by the Legislative Committee, as well as other proposals, will be discussed at the SACRS Fall Conference.
Title of Issue:

Association:

Contact Person:

Phone #:

Fax #:

Please answer the following questions as fully as possible:

1. Description of issue.

2. Recommended solution.

3. Specific language that you would like changed in, or added to, '37 Act Law, and suggested code section numbers.

4. Why should the proposed legislation be sponsored by SACRS rather than by your individual retirement association?

5. Do you anticipate that the proposed legislation would create any major problems, such as conflicting with Proposition 162 or create a problem with any of the other 19 SACRS retirement associations?

6. Who will support or oppose this proposed change in the law?

7. Who will be available from your association to testify before the Legislature?

E-mail or mail your legislative proposals to:

Jim Lites
California Strategies & Advocacy, LLC
980 9th Street, Suite 2000
Sacramento, CA 95814
Phone (916) 266-4575
E-mail: jlites@calstrat.com
February 26, 2016

Leroy Smith  
County Counsel  
County of Ventura  
800 South Victoria Avenue  
L#1830  
Ventura, CA 93009-1830

INVOICE SUMMARY

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For professional services rendered through January 31, 2016

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<tr>
<td>Total Amount Due:</td>
<td>$7,532.50</td>
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**COUNTY OF VENTURA**

Our Matter No. 022424.00001

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<tr>
<td>D. Wellington</td>
<td>Partner</td>
<td>4.50</td>
<td>575.00</td>
<td>2,587.50</td>
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<tr>
<td>E. Kohn</td>
<td>Of Counsel</td>
<td>0.20</td>
<td>575.00</td>
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<td>J.G. Krengel</td>
<td>Of Counsel</td>
<td>8.40</td>
<td>575.00</td>
<td>4,830.00</td>
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**TOTAL FEES** $7,532.50

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**FEE DETAIL**

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<tr>
<td>01/07/16</td>
<td>D. Wellington</td>
<td>1.40</td>
<td>805.00</td>
<td>Review materials from Mr. Smith re 401(k) issues; analysis re same; email to Ms. Krengel re same.</td>
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<tr>
<td>01/20/16</td>
<td>J.G. Krengel</td>
<td>3.90</td>
<td>2,242.50</td>
<td>Review request for legal advise and related documentation research 401(k) grandfather rules for controlled groups and successor employers; research successor employer rules for 457 plan; discuss same with Mr. Wellington.</td>
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<td>01/21/16</td>
<td>D. Wellington</td>
<td>2.50</td>
<td>1,437.50</td>
<td>Conference with Ms. Krengel 401(k), 457 and 125 issues; research and analysis re same.</td>
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<td>01/21/16</td>
<td>J.G. Krengel</td>
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<td>1,955.00</td>
<td>Continue research and analysis of 401(k) grandfather rules for controlled groups and successor employers, and successor employer rules for 457 plan.</td>
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<td>01/26/16</td>
<td>J.G. Krengel</td>
<td>0.30</td>
<td>172.50</td>
<td>Address issues regarding Ventura and discuss same with Mr. Wellington.</td>
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<td>01/27/16</td>
<td>D. Wellington</td>
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<td>345.00</td>
<td>Emails with Mr. Smith; analysis re successor 401(k) plan issues.</td>
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<td>01/27/16</td>
<td>J.G. Krengel</td>
<td>0.80</td>
<td>460.00</td>
<td>Continue analysis regarding Ventura issues and draft comments regarding questions for same.</td>
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<td>01/28/16</td>
<td>E. Kohn</td>
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<td>115.00</td>
<td>Research re 401(k) grandfather rulings.</td>
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**TOTAL** 13.10 $7,532.50
February 26, 2016

Leroy Smith
County Counsel
County of Ventura
800 South Victoria Avenue
L#1830
Ventura, CA 93009-1830

INVOICE SUMMARY

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For professional services rendered through January 31, 2016

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<td>Total Amount Due</td>
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INVOICE IS DUE AND PAYABLE UPON RECEIPT
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

Please send remittance to: Steptoe & Johnson LLP
Accounting Department
1330 Connecticut Avenue, NW
Washington, DC 20036-1795

Wiring Instructions:
Bank: Wells Fargo Bank N.A., Washington, DC
Domestic Wire Transfers: ABA#: 121000248
Domestic ACH Transactions: ABA#: 054001220
Beneficiary’s Account # 2000033223276
Swift Code – WFBIUS6S
CHIPS – 0407
Beneficiary’s Name: Steptoe & Johnson LLP

Tax ID Number 52-1349790
Limited Liability Partnership under the laws of the State of Arizona, U.S.A.

ATTACHMENT A
March 31, 2016

Leroy Smith  
County Counsel  
County of Ventura  
800 South Victoria Avenue  
L#1830  
Ventura, CA 93009-1830

INVOICE SUMMARY

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For professional services rendered through February 29, 2016

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## FEE SUMMARY

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<td>02/02/16</td>
<td>D. Wellington</td>
<td>0.20</td>
<td>115.00</td>
<td>Conference with Ms. Krengel re 401(k) participation issue.</td>
</tr>
<tr>
<td>02/02/16</td>
<td>J.G. Krengel</td>
<td>1.80</td>
<td>1,035.00</td>
<td>Discuss with Mr. Wellington analysis regarding participation of VCERA employees in 401(k) plan (.2); research private letter rulings and related guidance on grandfather exception and aggregation rules (1.6).</td>
</tr>
<tr>
<td>02/03/16</td>
<td>J.G. Krengel</td>
<td>1.40</td>
<td>805.00</td>
<td>Begin drafting memo regarding VCERA employees' eligibility to participate in 401(k) plan.</td>
</tr>
<tr>
<td>02/04/16</td>
<td>J.G. Krengel</td>
<td>3.80</td>
<td>2,185.00</td>
<td>Continue preparing memo regarding VCERA employees' eligibility to participate in 401(k) plan and additional research regarding aggregation rules for same.</td>
</tr>
<tr>
<td>02/05/16</td>
<td>D. Wellington</td>
<td>1.30</td>
<td>747.50</td>
<td>Conference with Ms. Krengel re 401(k) grandfather issues (.8); analysis re same (.5).</td>
</tr>
<tr>
<td>02/05/16</td>
<td>J.G. Krengel</td>
<td>6.40</td>
<td>3,680.00</td>
<td>Continue preparing memo regarding VCERA employees' eligibility to participate in various plans (5.1); research regarding 457 and 125 plan eligibility (.5); conference Mr. Wellington re same (.8).</td>
</tr>
<tr>
<td>02/06/16</td>
<td>J.G. Krengel</td>
<td>5.20</td>
<td>2,990.00</td>
<td>Continue preparing memo regarding VCERA employees' eligibility to participate in various plans and continue related research for same.</td>
</tr>
<tr>
<td>02/07/16</td>
<td>D. Wellington</td>
<td>2.20</td>
<td>1,265.00</td>
<td>Revise opinion letter on 401(k) grandfather issues (1.8); analysis re same (.4).</td>
</tr>
<tr>
<td>02/07/16</td>
<td>J.G. Krengel</td>
<td>3.00</td>
<td>1,725.00</td>
<td>Continue preparing memo regarding VCERA employees' eligibility to participate in various plans and continue related research for same.</td>
</tr>
<tr>
<td>02/08/16</td>
<td>D. Wellington</td>
<td>2.80</td>
<td>1,610.00</td>
<td>Conference with Ms. Kohn re 401(k) participation issue (.2); conference with Ms. Krengel re same (.3); revise memo (2.3).</td>
</tr>
<tr>
<td>02/08/16</td>
<td>E. Kohn</td>
<td>0.20</td>
<td>115.00</td>
<td>Conference with Mr. Wellington re 401(k) plan grandfather issue.</td>
</tr>
<tr>
<td>02/08/16</td>
<td>J.G. Krengel</td>
<td>4.10</td>
<td>2,357.50</td>
<td>Discuss memo with Mr. Wellington (.3); continue preparing same (3.8).</td>
</tr>
<tr>
<td>02/09/16</td>
<td>D. Wellington</td>
<td>2.10</td>
<td>1,207.50</td>
<td>Review and revise memo (1.4); emails re same (.1); conference with Ms. Krengel re same (.6).</td>
</tr>
<tr>
<td>02/09/16</td>
<td>J.G. Krengel</td>
<td>3.90</td>
<td>2,242.50</td>
<td>Finalize draft of VCERA opinion (3.3) and discuss same with Mr. Wellington (.6).</td>
</tr>
<tr>
<td>02/10/16</td>
<td>D. Wellington</td>
<td>0.20</td>
<td>115.00</td>
<td>Conference with Ms. Krengel re revisions to memo.</td>
</tr>
</tbody>
</table>

ATTACHMENT A
<table>
<thead>
<tr>
<th>Date</th>
<th>Timekeeper</th>
<th>Hours</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/10/16</td>
<td>E. Kohn</td>
<td>1.20</td>
<td>690.00</td>
<td>Review draft opinion (1.0); follow-up with Ms. Krengel re same (.2).</td>
</tr>
<tr>
<td>02/10/16</td>
<td>J.G. Krengel</td>
<td>1.80</td>
<td>1,035.00</td>
<td>Final revisions and changes to memo (1.4); discuss same with Mr. Wellington (.2) and Ms. Kohn (.2).</td>
</tr>
<tr>
<td>02/11/16</td>
<td>D. Wellington</td>
<td>0.50</td>
<td>287.50</td>
<td>Review follow-up email from Mr. Smith (.1); analysis re same (.2); respond (.2).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL 42.10 $24,207.50</td>
</tr>
</tbody>
</table>

### CURRENT ACCOUNTS RECEIVABLE AGING

<table>
<thead>
<tr>
<th>Current</th>
<th>31 to 60</th>
<th>61 to 90</th>
<th>91 to 120</th>
<th>Over 120</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>7,532.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>7,532.50</td>
</tr>
</tbody>
</table>
March 31, 2016

Leroy Smith
County Counsel
County of Ventura
800 South Victoria Avenue
L#1830
Ventura, CA 93009-1830

INVOICE SUMMARY

Our Matter No. 022424.00001

DEFERRED COMPENSATION AND CAFETERIA PLAN ELIGIBILITY
CT10502015122300000003

For professional services rendered through February 29, 2016

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Fees</td>
<td>$24,207.50</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Total Amount Due</strong></td>
<td><strong>$24,207.50</strong></td>
</tr>
</tbody>
</table>

INVOICE IS DUE AND PAYABLE UPON RECEIPT
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

Please send remittance to: Steptoe & Johnson LLP
Accounting Department
1330 Connecticut Avenue, NW
Washington, DC 20036-1795

Wiring Instructions:
Bank: Wells Fargo Bank N.A., Washington, DC
Domestic Wire Transfers: ABA#: 121000248
Domestic ACH Transactions: ABA#: 054001220
Beneficiary's Account # 2000033223276
Swift Code – WFBIUS6S
CHIPS – 0407
Beneficiary's Name: Steptoe & Johnson LLP

Tax ID Number 52-1349790
Limited Liability Partnership under the laws of the State of Arizona, U.S.A.
June 27, 2016

Leroy Smith  
County Counsel  
County of Ventura  
800 South Victoria Avenue  
L#1830  
Ventura, CA 93009-1830

INVOICE SUMMARY

<table>
<thead>
<tr>
<th>Our Matter No. 022424.00001</th>
<th>Invoice No. 2575433</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEFERRED COMPENSATION AND CAFETERIA PLAN ELIGIBILITY</td>
<td>CT10502015122300000003</td>
</tr>
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</table>

For professional services rendered through May 31, 2016

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Fees:</td>
<td>$7,820.00</td>
</tr>
<tr>
<td>Total Expenses:</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Amount Due:</td>
<td>$7,820.00</td>
</tr>
</tbody>
</table>

ATTACHMENT A
**FEE SUMMARY**

<table>
<thead>
<tr>
<th>Timekeeper</th>
<th>Title</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. Wellington</td>
<td>Partner</td>
<td>3.30</td>
<td>575.00</td>
<td>1,897.50</td>
</tr>
<tr>
<td>E. Gregory</td>
<td>Partner</td>
<td>1.80</td>
<td>575.00</td>
<td>1,035.00</td>
</tr>
<tr>
<td>E. Kohn</td>
<td>Of Counsel</td>
<td>0.70</td>
<td>575.00</td>
<td>402.50</td>
</tr>
<tr>
<td>J.G. Krengel</td>
<td>Of Counsel</td>
<td>7.80</td>
<td>575.00</td>
<td>4,485.00</td>
</tr>
</tbody>
</table>

**TOTAL FEES** $7,820.00

**FEE DETAIL**

<table>
<thead>
<tr>
<th>Date</th>
<th>Timekeeper</th>
<th>Hours</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/02/16</td>
<td>D. Wellington</td>
<td>1.10</td>
<td>632.50</td>
<td>Review and revise accrued leave memo; analysis re same; conference with Ms. Kohn re same; conference with Mr. Krengel re same.</td>
</tr>
<tr>
<td>05/02/16</td>
<td>E. Kohn</td>
<td>0.70</td>
<td>402.50</td>
<td>Conference with Mr. Wellington re vacation payment issue; research re same.</td>
</tr>
<tr>
<td>05/02/16</td>
<td>J.G. Krengel</td>
<td>2.60</td>
<td>1,495.00</td>
<td>Continue preparing memo; work with Mr. Wellington on same; additional analysis regarding accrued leave.</td>
</tr>
<tr>
<td>05/03/16</td>
<td>D. Wellington</td>
<td>0.20</td>
<td>115.00</td>
<td>Conference with Ms. Krengel re accrued leave memo issues.</td>
</tr>
<tr>
<td>05/03/16</td>
<td>E. Gregory</td>
<td>1.80</td>
<td>1,035.00</td>
<td>Conference Ms. Krengel; research 227.3 change-of-employer payout and review and comment draft memo</td>
</tr>
<tr>
<td>05/03/16</td>
<td>J.G. Krengel</td>
<td>0.50</td>
<td>287.50</td>
<td>Correspond with E. Gregory regarding state wage and law.</td>
</tr>
<tr>
<td>05/05/16</td>
<td>D. Wellington</td>
<td>0.70</td>
<td>402.50</td>
<td>Review and revise accrued leave memo; email Ms. Krengel re same.</td>
</tr>
<tr>
<td>05/05/16</td>
<td>J.G. Krengel</td>
<td>1.90</td>
<td>1,092.50</td>
<td>Incorporate comments into memo from Mr. Wellington.</td>
</tr>
<tr>
<td>05/09/16</td>
<td>D. Wellington</td>
<td>0.40</td>
<td>230.00</td>
<td>Conference with Mr. Krengel re revisions to memo.</td>
</tr>
<tr>
<td>05/09/16</td>
<td>J.G. Krengel</td>
<td>1.30</td>
<td>747.50</td>
<td>Continue preparing memo; draft transmittal email with comments.</td>
</tr>
<tr>
<td>05/10/16</td>
<td>D. Wellington</td>
<td>0.60</td>
<td>345.00</td>
<td>Review and revise memo; email to Mr. Smith re same.</td>
</tr>
<tr>
<td>05/10/16</td>
<td>J.G. Krengel</td>
<td>0.70</td>
<td>402.50</td>
<td>Incorporate additional comments into memo from Mr. Wellington.</td>
</tr>
<tr>
<td>05/11/16</td>
<td>D. Wellington</td>
<td>0.10</td>
<td>57.50</td>
<td>Emails with Mr. Smith re accrued leave memo.</td>
</tr>
<tr>
<td>05/18/16</td>
<td>D. Wellington</td>
<td>0.20</td>
<td>115.00</td>
<td>Conference with Mr. Smith re current accrued leave program.</td>
</tr>
<tr>
<td>05/19/16</td>
<td>J.G. Krengel</td>
<td>0.80</td>
<td>460.00</td>
<td>Email to D. Wellington regarding vacation issues; analysis regarding section 125 plan exceptions for same.</td>
</tr>
</tbody>
</table>

**CURRENT ACCOUNTS RECEIVABLE AGING**

<table>
<thead>
<tr>
<th></th>
<th>Current</th>
<th>31 to 60</th>
<th>61 to 90</th>
<th>91 to 120</th>
<th>Over 120</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7,820.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>7,820.00</td>
</tr>
</tbody>
</table>
Leroy Smith  
County Counsel  
County of Ventura  
800 South Victoria Avenue  
L#1830  
Ventura, CA 93009-1830

June 27, 2016

INVOICE SUMMARY

Our Matter No. 022424.00001
DEFERRED COMPENSATION AND CAFETERIA PLAN ELIGIBILITY
CT10502015122300000003

For professional services rendered through May 31, 2016

Total Fees: $7,820.00
Total Expenses: $0.00
Total Amount Due: $7,820.00

INVOICE IS DUE AND PAYABLE UPON RECEIPT  
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

Please send remittance to:  
Steptoe & Johnson LLP  
PO Box 603212  
Charlotte, NC 28260-3212

Wiring Instructions:
Bank: Wells Fargo Bank N.A., Washington, DC  
Domestic Wire Transfers: ABA#: 121000248  
Domestic ACH Transactions: ABA#: 054001220  
Beneficiary’s Account #: 2000032322376  
Swift Code – WFBISU565  
CHIPS – 0407  
Beneficiary’s Name: Steptoe & Johnson LLP

Tax ID Number 52-1349790
Limited Liability Partnership under the laws of the State of Arizona, U.S.A.

ATTACHMENT A
July 8, 2016

Leroy Smith
County Counsel
County of Ventura
800 South Victoria Avenue
L#1830
Ventura, CA 93009-1830

INVOICE SUMMARY

Our Matter No. 022424.00001                             Invoice No. 2576030
DEFERRED COMPENSATION AND CAFETERIA PLAN ELIGIBILITY
CT10502015122300000003

For professional services rendered through June 30, 2016

  Total Fees:                                      $     1,437.50
  Total Expenses:                                  $       0.00
  Total Amount Due:                                $     1,437.50
### FEE SUMMARY

<table>
<thead>
<tr>
<th>Timekeeper</th>
<th>Title</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. Wellington</td>
<td>Partner</td>
<td>1.60</td>
<td>575.00</td>
<td>920.00</td>
</tr>
<tr>
<td>J.G. Krengel</td>
<td>Of Counsel</td>
<td>0.90</td>
<td>575.00</td>
<td>517.50</td>
</tr>
<tr>
<td><strong>TOTAL FEES</strong></td>
<td><strong>$1,437.50</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FEE DETAIL

<table>
<thead>
<tr>
<th>Date</th>
<th>Timekeeper</th>
<th>Hours</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/02/16</td>
<td>J.G. Krengel</td>
<td>0.40</td>
<td>230.00</td>
<td>Revise and finalize memo.</td>
</tr>
<tr>
<td>06/14/16</td>
<td>J.G. Krengel</td>
<td>0.30</td>
<td>172.50</td>
<td>Draft talking points regarding vacation issues.</td>
</tr>
<tr>
<td>06/15/16</td>
<td>D. Wellington</td>
<td>0.20</td>
<td>115.00</td>
<td>Conference with Mr. Smith re accrued leave transfer issues.</td>
</tr>
<tr>
<td>06/17/16</td>
<td>D. Wellington</td>
<td>1.20</td>
<td>690.00</td>
<td>Prepare for (.4) and conference with (.8) Ms. Dunning and Mr. Kennedy of Nossaman and Ms. Krengel re accrued leave transfer issues.</td>
</tr>
<tr>
<td>06/20/16</td>
<td>D. Wellington</td>
<td>0.20</td>
<td>115.00</td>
<td>Follow-up conference with Mr. Smith re accrued leave transfer issues.</td>
</tr>
<tr>
<td>06/20/16</td>
<td>J.G. Krengel</td>
<td>0.20</td>
<td>115.00</td>
<td>Discuss vacation pay issues with D. Wellington.</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>2.50</td>
<td>$1,437.50</td>
<td></td>
</tr>
</tbody>
</table>

### CURRENT ACCOUNTS RECEIVABLE AGING

<table>
<thead>
<tr>
<th>Current</th>
<th>31 to 60</th>
<th>61 to 90</th>
<th>91 to 120</th>
<th>Over 120</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,820.00</td>
<td>7,820.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>15,640.00</td>
</tr>
</tbody>
</table>
July 8, 2016

Leroy Smith
County Counsel
County of Ventura
800 South Victoria Avenue
L#1830
Ventura, CA 93009-1830

INVOICE SUMMARY

Our Matter No. 022424.00001
DEFERRED COMPENSATION AND CAFETERIA PLAN ELIGIBILITY
CT105020151223000000003

For professional services rendered through June 30, 2016

Total Fees: $1,437.50

Total Expenses: $0.00

Total Amount Due: $1,437.50

INVOICE IS DUE AND PAYABLE UPON RECEIPT
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

Please send remittance to: Steptoe & Johnson LLP
PO Box 603212
Charlotte, NC 28260-3212

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Beneficiary’s Name: Steptoe & Johnson LLP

Tax ID Number 52-1349790
Limited Liability Partnership under the laws of the State of Arizona, U.S.A.
BRUSSELS  BEIJING  CENTURY CITY  CHICAGO  LONDON  LOS ANGELES  NEW YORK  PALO ALTO  PHOENIX  WASHINGTON