

**RESOLUTION NO. 16/17-48**  
**RESOLUTION OF**  
**THE BOARD OF EDUCATION OF**  
**THE MT. DIABLO UNIFIED SCHOOL DISTRICT**  
**REGARDING EMPLOYER DIRECT REPORTING TO CALSTRS**  
**TEACHERS' RETIREMENT SYSTEM**

**WHEREAS**, Title 5, Education, Division 3, Teachers' Retirement System, Chapter 3, Employer Reporting, Article 1, Employer Direct Reporting requires the approval of the governing board for an applicant to become a direct report to the CalSTRS Teachers' Retirement System;

**WHEREAS**, Mt. Diablo Unified School District hereby elects to become a direct report to the California State Teachers' Retirement System, effective on July 1, 2017;

**WHEREAS**, the District has a payroll system independent of the county;

**WHEREAS**, the District is both fiscally accountable and fiscally independent as defined in Sections 42647 and 42650 of the Education Code;

**WHEREAS**, the District has the ability to be in full compliance with the F496 File Specifications;

**WHEREAS**, the District is responsible for submitting contribution data and remitting contributions in accordance with the Teachers' Retirement Law;

**WHEREAS**, the District is responsible for submitting contribution data and remitting contributions for all adjustments to contributions that relate to service performed prior to the effective date of the direct reporting relationship as requested by the system or as identified by the district;

**WHEREAS**, the District is responsible for payment of any penalty assessments for contributions and data submitted as a direct report on or after the effective date of the direct reporting relationship;

**WHEREAS**, the District is responsible for submitting all contribution data and remitting all contributions on and after the effective date of becoming a direct report;

**WHEREAS**, for the last five fiscal years, Mt. Diablo Unified School District has been issued an unqualified opinion on its annual financial audit pursuant to Section 41020 or 84040 of the Education Code;

**WHEREAS**, the District has not been on probationary accreditation status nor had its accreditation status withheld by the most current accreditation body sanctioned by the California Department of Education in the last five fiscal years;

**WHEREAS**, the District shall notify the system within three business days if its payroll operations are no longer independent of the county or if its fiscally accountable status or fiscal independence is revoked. If any of these occur, the district shall cease submitting contribution data and remitting contributions to the system directly and shall resume submitting contribution data and remitting contributions through Contra Costa County Office of Education effective on the date following revocation;

**WHEREAS**, the District shall notify the system within three business days if it is placed on one-year probationary accreditation status or has its accreditation status withheld or an equivalent status by the accrediting body;

**WHEREAS**, if Mt. Diablo Unified School District is terminated as a direct report, Contra Costa County Office of Education shall be responsible for submitting or remitting any missed reports, adjustments, contributions, penalties, and interest associated with the time period that the district was a direct report;

**WHEREAS**, the District may terminate the direct reporting relationship only when the system, the district, and Contra Costa County Office of Education have agreed to the employer terminating the relationship;

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED** by the Board of Education of the Mt. Diablo Unified School District as follows:

The Mt. Diablo Unified School District elects to become a direct report to the California State Teachers' Retirement System, effective July 1, 2017.

**PASSED AND ADOPTED** this 12<sup>th</sup> of June, 2017 by the following vote:

AYES:

NOES:

ABSENT:

**I HEREBY CERTIFY** that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

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Secretary/Clerk of the Board