

**ACTION OF THE  
MT. DIABLO UNIFIED SCHOOL DISTRICT  
Third Party Administrator for Tax Sheltered Annuities (Section 403(b) and 457 Plans  
Resolution #11/12-26**

**WHEREAS**, Mt. Diablo Unified School District (“MDUSD”) presently maintains for the benefits of its employees a retirement plan described in Internal Revenue Code Section 403(b) the (“403(b) Plan”) and a retirement plan described in Internal Revenue Code Section 457(b) (the “457(b) Plan”); and

**WHEREAS**, the District’s current third party administrator, Great American Benefit Administrators (GABA) has been sold to TSA Consulting and TSA has elected not to continue to provide services pursuant to GABA’s existing agreement; and

**WHEREAS**, a panel of the District’s employee stakeholders has reviewed the proposals submitted for third party administrator services and has recommended a Plan Services Agreement (the “Plan Services Agreement”) with Mid America Plan Administrators (“Mid America”) transferring the administration and compliance of the 403(b) Plan and the 457(b) Plan(s) from GABA to Mid America; and

**WHEREAS**, the Internal Revenue Service has promulgated regulations regarding 403(b) plans to be put into writing, and the District has decided to amend and restate the 403(b) Plan to comply with the requirements of these regulations and to amend and restate the 457(b) Plan both effective January 1, 2012;

**NOW, THEREFORE, BE IT RESOLVED**, that effective on December 13, 2011, hereby approves and adopts the Plan Services Agreement with Mid America appointing Mid America as the new third party administrator and compliance provider of the Mt. Diablo Unified School District 403(b) Plan and 457 (b) Plan; and

**FURTHER RESOLVED**, that the Superintendent, the Chief Financial Officer and the Payroll Manager are authorized and directed to execute and implement any and all agreements and documents reasonably required to effect the change and ensure a smooth and compliant transfer and to execute any and all further documents, that in their discretion they deem necessary or appropriate for the purpose of carrying into effect the foregoing resolution.

APPROVED AND ADOPTED by the following vote:

Ayes \_\_\_\_\_  
Noes \_\_\_\_\_  
Absent \_\_\_\_\_  
Abstain \_\_\_\_\_

\_\_\_\_\_  
Secretary of the Governing Board

\_\_\_\_\_  
Date