



INSPIRE CHARTER SCHOOLS

1740 Huntington Drive #205, Duarte, California 91010

Phone (626) 932-1802 * Fax (626) 932-1804

**Special Board Meeting
Heartland Charter School
July 30, 2018 – 5:30 pm – 6:00 pm
2131 Saturn Court
Bakersfield, CA 93308**

Through Teleconference

**Tony Miranda
5905 Friant Dr.
Bakersfield, CA 93308**

**Nick Righetti
6304 Derby Dr.
Bakersfield, CA 93306**

**Shona Hall
1128 Radcliff Ave
Bakersfield, CA 93305**

**Jeffrey Cooley
955 Stanislaus
Maricopa, CA 93252**

**Kim Jones
9715 Gold Dust Dr.
Bakersfield, CA 93311**

AGENDA

1. Call to Order
2. Public Comment
3. Approval of STRS Employer Paid Member Contribution Resolution
4. Adjournment

Public comment rules: Members of the public may address the Board on agenda or non-agenda items. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.

Note: Inspire Charter Schools Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at 818-207-3837 at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

Charter School CalSTRS Activation

ES1026 (New 06/15)

CALSTRS®


California State Teachers' Retirement System
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

Prior to submitting contributions to CalSTRS, charter school must complete and submit the Charter School CalSTRS Activation (ES1026) packet. Please complete the following sections and the required documents:

- ☐ Section 1-A: Completed Charter School Profile Summary
- ☐ Section 1-B: Reporting Structure of CalSTRS Data and Contributions
- ☐ Section 2: Completed Pre-Tax Resolution Form - Employer Paid Member Contributions (EPMC)
- ☐ Section 3. Copy of Approved Charter School Petition
- ☐ Section 4. Other Support Documents: Approved Board Minutes or MOU

Email completed Charter School CalSTRS Activation (ES1026) packet to CharterSchoolQuestions@CalSTRS.com.

Section 1-A: Charter School Profile Summary

CHARTER SCHOOL NAME:		CHARTER SCHOOL NUMBER (SBE 4-digit no.):	
CORPORATION NAME (if applicable):		<input type="checkbox"/> Non Profit <input type="checkbox"/> For Profit	
CHARTERING AUTHORITY:			
LOCAL SCHOOL DISTRICT:		COUNTY:	
SCHOOL START DATE:		CALSTRS COVERAGE EFFECTIVE DATE:	
PRE-TAX CONTRIBUTIONS EFFECTIVE DATE: (reference: EPMC form)		CHARTER TERM FISCAL YEAR PERIOD: (reference: Charter Petition/MOU/Board Minutes) FROM: TO:	
CONTACT NAME and TITLE:			
CONTACT TELEPHONE:		CONTACT E-MAIL ADDRESS:	
MAILING ADDRESS:			
CITY, STATE and ZIP CODE:			
			
OFFICIAL SIGNATURE		SIGNATURE DATE	

Section 1-B: CalSTRS Contributions Report Structure

To be completed by the County Office of Education (COE) or the Authorizing District

Please select transmittal and data reporting structure of CalSTRS Contributions

☐ COE Report Unit ID (combined with authorizing COE)

☐ School District Report Unit ID (combined with authorizing School District)

☐ Charter School District Report Unit ID (combined with charter schools of the same corporation located within the same county)

☐ New Report Unit ID (Independent from Charter School District, COE and School District)

RU ID# XX-XXX
(first 2-County Code, next 3-District Code)

Section 2: EPMC – Employer Paid Member Contributions Resolution

- **School Board** - Charter School's School Board or the authorizing School District's School Board.
- **County Superintendent of Schools** - County Office of Education (COE).
- **Charter School** - Charter School Name.

Whereas, the _____ School Board [_____
County Superintendent of Schools] has the authority to implement the provisions of Internal Revenue Code (IRC) section 414(h)(2); and

Whereas, the Teachers' Retirement Board of the California State Teachers' Retirement System (CalSTRS) adopted its resolution of IRC section 414(h)(2) on May 17, 1985; and

Whereas, the Internal Revenue Service has stated on August 27, 1985, that the implementation of the provisions of IRC section 414(h)(2) pursuant to the resolution of the Teachers' Retirement Board would satisfy the legal requirements of IRC section 414(h)(2); and

Whereas, the _____ School Board [_____
County Superintendent of Schools] has determined that even though the implementation of the provisions of IRC section 414(h)(2) is not required by law, the tax benefit offered by IRC section 414(h)(2) should be provided to its employees who are members of CalSTRS.

NOW, THEREFORE, BE IT RESOLVED:

- That the _____ School Board [_____
County Superintendent of Schools] will implement the provisions of IRC section 414(h)(2) by making employee contributions to CalSTRS on behalf of its employees who are members of CalSTRS. "Employees contributions" shall mean those contributions to CalSTRS which are deducted from the salary of employees and are credited to individual employees' accounts.

Section 2: EPMC Resolution (continued)

- II. That the contributions made by the _____ Charter School [_____ County Superintendent of Schools] to CalSTRS, although designated as employee contributions, are being paid by the _____ Charter School [_____ County Superintendent of Schools] in lieu of contributions by the employees who are members of CalSTRS.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the _____ Charter School [_____ County Superintendent of Schools] to CalSTRS.
- IV. That the _____ Charter School [_____ County Superintendent of Schools] shall pay to CalSTRS the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the Amount of the contributions designated as employee contributions and paid by the _____ Charter School [_____ County Superintendent of Schools] to CalSTRS on behalf of an employee shall be the entire contribution required of the employee by the Teachers' Retirement Law (California Education Code sections 22000 et seq.).
- VI. That the contributions designated as employee contributions made by _____ Charter School [_____ County Superintendent of Schools] to CalSTRS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by CalSTRS.
- VII. That the _____ Charter School [_____ County Superintendent of Schools] shall make no contributions designated as employee contributions until CalSTRS has developed and implemented procedures for administering the provisions of IRC section 414(h)(2) and until CalSTRS has officially notified the _____ Charter School [_____ County Superintendent of Schools] that it will accept contributions pursuant to IRC section 414(h)(2).

EPMC RESOLUTION EFFECTIVE DATE:
(must be the same as CalSTRS coverage effective date)

DATE ADOPTED BY THE SCHOOL BOARD:

OFFICIAL'S NAME and TITLE:



OFFICIAL'S SIGNATURE

SIGNATURE DATE

Section 3: Charter Petition

Attach a copy of current and approved charter school petition with this packet.

CHARTER PETITION DATE:

REFERENCE PAGE #:

CHARTER TERM FISCAL YEAR PERIOD:

REFERENCE PAGE #:

RETIREMENT BENEFITS:

REFERENCE PAGE #:

☐ CalSTRS ☐ Social Security ☐ Other Retirement

Section 4: Support Documents (optional or upon request by CalSTRS)

Support documents are requested to confirm charter petition amendments on retirement benefits, charter term effective dates, EPMC resolution effective dates, or other significant dates and information requiring clarification from Charter School or Charter School Board.

Support documents must be complete with Officials' Signatures and Dates.

Please select support document(s) submitted with this packet.

☐ Board Approved Minutes

☐ Memorandum Of Understanding (MOU)

☐ Other (please specify) _____

Charter School CalSTRS Activation – Instructions

CalSTRS Offers Retirement Benefits to Charter Schools

Charter schools have the unique ability to decide whether to provide CalSTRS benefits and services to their employees.

CalSTRS offers the following benefits to members:

- Defined Benefit Program
- Defined Benefit Supplement Program
- Pension2®, a voluntary supplemental savings plan
- Cash Balance Benefit Program

Criteria for a Charter School to Elect CalSTRS

During the initial writing of a charter petition, the school can elect to participate in CalSTRS to provide retirement benefits for their employees.

Charter schools must meet the following criteria to participate in CalSTRS retirement programs:

- Recognized as a public charter by the California Department of Education
- Elect participation in CalSTRS and enroll eligible employees
- Submit a completed Charter School CalSTRS Activation (ES1026) packet to CalSTRS confirming participation before reporting contributions
- Report contributions to CalSTRS via school district or county office of education

California Education Code Law for Charter Schools

- California Education Code section 47605: Gives a charter school the option of participating in CalSTRS, CalPERS or Social Security
- California Education Code section 47611: Informs charter schools that participation in CalSTRS means that all parts of Teachers' Retirement Law apply
- California Education Code section 47611.3: Requires school districts of County Offices of Education to report contributions and data to CalSTRS on behalf of charter schools

Required Documents from Charter Schools Electing CalSTRS

Prior to accepting contributions, CalSTRS requires a completed Charter School CalSTRS Activation (ES1026) packet consisting of the following documents:

- ☐ Section 1-A: Completed Charter School Profile Summary
- ☐ Section 1-B: Reporting Structure of CalSTRS Data and Contributions
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