



Peak Prep Pleasant Valley

Board Meeting Agenda
Wednesday Jan 20th, 2021
4pm

Teleconference Locations:

Executive Order N-29-20 Waives or Revises Brown Act Requirements Temporarily.

Under this Executive Order, the following rules apply: Charter schools may hold public meetings via teleconferencing and make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to observe and to address the local legislative body. Charter schools still need to comply with the timelines for posting agendas, including putting the agenda as a direct link on their website. The agenda must give notice of the means by which members of the public may observe and participate (e.g., conference call dial-in number, etc.). The agenda does not need to list the address from where each Board member will be calling in, agendas do not need to be posted at those locations, and the charter school does not need to make those locations accessible to the public or ensure that members of the public may address the body at those locations. A quorum of the Board does not need to participate from locations within the boundaries of the territory over which the charter school exercises jurisdiction. These changes only apply during the period in which state or local public health officials have imposed or recommended social distancing measures.

Zoom Meeting Link:

Topic: January Board Meeting

Time: Jan 20, 2021 04:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86792828505?pwd=ZHpVYkFzSFILRHpDVEQ2M1F2dGRqZz09>

Meeting ID: 867 9282 8505

Passcode: i3Jzr7

One tap mobile

+13017158592,,86792828505#,,,,*774551# US (Washington D.C)

+13126266799,,86792828505#,,,,*774551# US (Chicago)

Dial by your location

+1 301 715 8592 US (Washington D.C)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

Meeting ID: 867 9282 8505

Passcode: 774551

Find your local number: <https://us02web.zoom.us/j/86792828505>

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted physically within the Charter School's jurisdiction, and on the legislative body's website 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted physically within the Charter School's jurisdiction, and on the legislative body's website 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting may request assistance by contact Superintendent, Dr. Shalen Bishop at Shalen.Bishop@peak-prep.org

FOR MORE INFORMATION

For more information concerning this agenda or for materials relating to this meeting, please contact the Head of School's Office: Dr. Shalen Bishop at Shalen.Bishop@peak-prep.org.

I. PRELIMINARY MATTERS

A. Call to Order:

Meeting was called to order by Board Director at: _____

B. Roll Call

| Board Member | Present | Absent |
|------------------|---------|--------|
| Marlo Hartsuyker | | |
| Natalie Adams | | |
| Sandra Taylor | | |

C. Motion to adopt the agenda was moved by _____

Roll Call Vote:

| Board Member | Motion to Move | Second | Yes | No | Abstain | Absent |
|------------------|----------------|--------|-----|----|---------|--------|
| Marlo Hartsuyker | | | | | | |
| Natalie Adams | | | | | | |
| Sandra Taylor | | | | | | |

II. PUBLIC COMMENT The public may comment on any item that is on the agenda or any other item that is in the Board's jurisdiction. No presentation shall be more than five (5) minutes and the total time for this purpose shall not exceed thirty (30) minutes. Individuals desiring to address the Board are requested to email Dr. Bishop (Shalen.Bishop@peak-prep.org) prior to the start of the meeting. Board members are prohibited from responding to or commenting on matters raised by the public that are not on the agenda. (Gov. Code § 54954.2(a))

III. Information, Discussion and Action items

A) Approval of Consent Agenda. Agenda items presented in this section compose the Consent Agenda and are routine of nature. Unless an item is moved to the Action section at the request of a board member, they will be approved by the board as a group as the first action on the agenda. Each item approved shall be deemed to have been read in full and adopted as recommended.

1. Approval of Financial Statement. The Chief Business Official recommends that the Board of Directors approve the revenue and expenditures as listed on

the Dec 1, 2020 through Dec 31st, 2020 Financial Statements.

2. Approval of Board Report of Commercial Checks

The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the Dec 1, 2020 through Dec 31st, 2020 Board Report of Checks.

3. Approval of Board Report of Purchase Orders

The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on the Dec 1, 2020 through Dec 31st, 2020 Board Reports.

4. Approve Minutes from 12/16/2020 Board Meeting.

| Board Member | Motion to Move | Second | Yes | No | Abstain | Absent |
|------------------|----------------|--------|-----|----|---------|--------|
| Marlo Hartsuyker | | | | | | |
| Natalie Adams | | | | | | |
| Sandra Taylor | | | | | | |

B) Governor's Budget Proposal for 2021-2022 (Informational Only): The Chief Business Official will review the budget proposal set by the governor

C) Superintendent Report (No Action, just reporting out different aspects of the school program)

- a. Highlights
- b. Programs/Academic Resources updates, if any.

D) The Board will review and consider the approval of the School Accountability Report Card (SARC). The SARC is an annual state report that provides information to the community to allow public comparison of schools for student achievement, environment, resources, & demographics (CDE.ca.gov).

| Board Member | Motion to Move | Second | Yes | No | Abstain | Absent |
|------------------|----------------|--------|-----|----|---------|--------|
| Marlo Hartsuyker | | | | | | |
| Natalie Adams | | | | | | |
| Sandra Taylor | | | | | | |

E) The Board will review and consider the approval of the proposed retirement plan 403b and 457(b) plan. Vetted by Business Service Authority, the school is adding these two benefits for the faculty to opt into if they desire.

| Board Member | Motion to Move | Second | Yes | No | Abstain | Absent |
|------------------|----------------|--------|-----|----|---------|--------|
| Marlo Hartsuyker | | | | | | |

| | | | | | | |
|---------------|--|--|--|--|--|--|
| Natalie Adams | | | | | | |
| Sandra Taylor | | | | | | |

F) The Board will review and consider the approval of the Substitute Teacher position and pay scale. Peak is moving toward offering substitute position for rare needs of support when a teacher is out.

| Board Member | Motion to Move | Second | Yes | No | Abstain | Absent |
|------------------|----------------|--------|-----|----|---------|--------|
| Marlo Hartsuyker | | | | | | |
| Natalie Adams | | | | | | |
| Sandra Taylor | | | | | | |
| | | | | | | |

IV. Closed Session

Conference with Legal Counsel – Existing Litigation (Gov. Code Section 54956.9(d)(1): One matter – Accel Online California, LLC v. Peak Prep Pleasant Valley

V. Board Members Remarks and Announcements

V. ADJOURNMENT

MOTION FOR ADJOURNMENT Motion to Adjourn

Roll Call Vote:

| Board Member | Motion to Move | Second | Yes | No | Abstain | Absent |
|------------------|----------------|--------|-----|----|---------|--------|
| Marlo Hartsuyker | | | | | | |
| Natalie Adams | | | | | | |
| Sandra Taylor | | | | | | |
| | | | | | | |

Adjourned at:

School Accountability Report Card Reported Using Data from the 2019–2020 School Year

California Department of Education

Address: 2150 Pickwick Drive, Camarillo, CA 93010
Principal: Sabrina Ciolino

Phone: 855-900-PEAK
Grade Span: TK-12

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- ☐ For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- ☐ For more information about the LCFF or the LCAP, see the CDE LCFF webpage at <https://www.cde.ca.gov/fg/aa/lc/>.
- ☐ For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Throughout this document the letters DPL refer to data provided by the LEA, and the letters DPC refer to data provided by the CDE.

About This School

School Contact Information (School Year 2020–2021)

| Entity | Contact Information |
|-----------------------------------|-------------------------------|
| School Name | Peak Prep Pleasant Valley |
| Street | 2150 Pickwick Drive, |
| City, State, Zip | Camarillo, CA 93010 |
| Phone Number | 855-900-PEAK |
| Principal | Sabrina Ciolino |
| Email Address | Sabrina.ciolino@peak-prep.org |
| Website | www.peak-prep.org |
| County-District-School (CDS) Code | 56-72553-0139592 |

School Description and Mission Statement (School Year 2020–2021)

Peak Prep is a non-classroom based school that serves their students 100% virtually. As of Sept of 2020, we have an enrollment of around 400 which includes 46 Special Education students, 101 Free/Reduced Lunch students, 10 McKinney-Vento students, 3 Foster Youth students and 3 EL students.

Peak Prep educates students from four counties including Ventura, Kern, Santa Barbara and Los Angeles Counties.

Mission:

The Mission of the Charter School is to create future leaders passionate about making a positive contribution to their local and global communities..

We accomplish this by:

- 1) Implementing an academically rigorous inquiry-based which will meet all state standards through a personalized learning approach.
- 2) Develop leadership skill in each student, as well as a thorough understanding of democracy, citizenship, and civic responsibility.
- 3) Cultivating international awareness
- 4) Developing skills leading to independence in continued learning.

Peak Prep uses an online curriculum that is aligned with standards. Exams, lessons, and assignments are already embedded in the program. Our teachers will provide live lessons to enhance the curriculum and instruction. Teachers will also evaluate the assignments for patterns of struggle and provide additional live lessons where needed.

The time value of pupil work is not only aligned by the online curriculum but also assessed by the credential teacher. Teachers will document the work sample. Since many of the assignments are already embedded into the platform with due dates, homeroom teachers will assess engagement through login times and live lesson attendance. The online platform (LMS) tracks students and informs the homeroom teacher who is behind, on pace, and ahead.

In addition, teachers provide live lessons that allow real-time checking for understanding. When a teacher sees within the live lesson (or during independent work), they will encourage students to come to office hours. Content teachers and Homeroom teachers provide office hours that give additional support. In addition, homeroom teachers communicate with families weekly to see if there is any additional support that may be needed for the student.

Lastly, we have our special education team that will also be working with their students with learning disabilities and a McKinney-Vento Liaison that supports and follows up with our homeless population.

We provide a variety of additional support to assist our pupils with unique needs.

EL Support:

- 1) Raz Kids (comprehensive reading resource) and Raz Kids EL
- 2) Translation in the curriculum with multiple language options
- 3) Provide multiple exposures to vocabulary. Research indicates that "front-loading" or pre-teaching vocabulary before a lesson helps make content more accessible to students.
- 4) Higher-order thinking skills such as analysis, evaluation, and application are embedded throughout each course.
- 5) Provide explicit instruction
- 6) CTE Pathways.
- 7) Intervention Hours held by Teachers

Foster Care:

- 1) Social-Emotional Learning courses
- 2) Access to counselors
- 3) Access to full curriculum and technology
- 4) Continuity, they can continue to work with Peak, even if there is a change at home.
- 5) CTE Pathways

Homelessness

- 1) School Liaison
- 2) Continuity
- 3) Social-Emotional Learning courses
- 4) Access to counselors
- 5) Access to a full curriculum, technology, and CTE Pathways

Gifted Students

- 1) Access to honors and AP
- 2) Dual Enrollment
- 3) CTE Pathways

Special Education

- 1) Embedded tools to provide read-aloud support, transcripts and captions, definitions, and highlighting to help students access and organize the content.
- 2) Enotes tool to help students synthesize information and record questions and observations in a digital notebook
- 3) Course customization tools for faculty to enable them to modify the curriculum to meet student's needs.
- 4) Guided Notes and printable worksheets to allow for a more active role and reduce cognitive load while working through lessons.
- 5) Direct Instruction
- 6) CTE Pathways.

Although these are some examples of supports that were implemented for our students with unique needs, all students can benefit from them and have access, if needed.

We track and measure through various means. For example: SELPA online tool, SIRAS, progress reports, counselors, online curriculum, online pacing guides, IEP meetings, homeroom teacher support, family login and support, student's support team, collaboration time (team meetings), PLC meetings, LMS reports, and data analysis reporting.

Student Enrollment by Grade Level (School Year 2019–2020)

*Due to our rolling enrollment, numbers change frequently. These are our numbers as of Feb 28, 2020.

| Grade Level | Number of Students |
|----------------------------|--------------------|
| Kindergarten | 8 |
| Grade 1 | 7 |
| Grade 2 | 22 |
| Grade 3 | 11 |
| Grade 4 | 13 |
| Grade 5 | 17 |
| Grade 6 | 23 |
| Grade 7 | 41 |
| Grade 8 | 46 |
| Ungraded Elementary | 0 |
| Grade 9 | 68 |
| Grade 10 | 66 |
| Grade 11 | 77 |
| Grade 12 | 30 |

| | |
|---------------------------|-----|
| Ungraded Secondary | 0 |
| Total Enrollment | 430 |

Student Enrollment by Student Group (School Year 2019–2020)

| Student Group | Percent of Total Enrollment |
|--|------------------------------------|
| Black or African American | 20.8 |
| American Indian or Alaska Native | 4.0% |
| Asian | 2.7% |
| Filipino | 1.3% |
| Hispanic or Latino | 7.5% |
| Native Hawaiian or Pacific Islander | 0% |
| White | 48.9% |
| Two or More Races | 6.0% |
| Socioeconomically Disadvantaged | 22.8% |
| English Learners | 1% |
| Students with Disabilities | 16.7% |
| Foster Youth | 2% |
| Homeless | 2.8% |

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- The degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

| Teachers | School 2018–2019 | School 2019–2020 | School 2020–2021 | District 2020–2021 |
|---|-------------------------|-------------------------|-------------------------|---------------------------|
| With Full Credential | N/A | 23 | 31 | N/A |
| Without Full Credential | N/A | 0 | 0 | N/A |
| Teaching Outside Subject Area of Competence (with full credential) | N/A | 0 | 0 | N/A |

Teacher Misassignments and Vacant Teacher Positions

| Indicator | 2018–2019 | 2019–2020 | 2020–2021 |
|--|-----------|-----------|-----------|
| Misassignments of Teachers of English Learners | N/A | 0 | 0 |
| Total Teacher Misassignments* | N/A | 0 | 0 |
| Vacant Teacher Positions | N/A | 0 | 0 |

Note: “Misassignments” refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

**Quality, Currency, Availability of Textbooks and Other Instructional Materials
(The school Year 2020–2021)**

Year and month in which the data were collected: N/A--Virtual

| Subject | Textbooks and Other Instructional Materials/year of Adoption | From Most Recent Adoption? | Percent Students Lacking Own Assigned Copy |
|--|--|----------------------------|--|
| Reading/Language Arts | 2019 | 2020 | 0 |
| Mathematics | 2019 | 2020 | 0 |
| Science | 2019 | 2020 | 0 |
| History-Social Science | 2019 | 2020 | 0 |
| Foreign Language | 2019 | 2020 | 0 |
| Health | 2019 | 2020 | 0 |
| Visual and Performing Arts | 2019L | 2020 | 0 |
| Science Laboratory Equipment (grades 9-12) | N/A | N/A | 0 |

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

We are a non-classroom based school; therefore, do not have facilities. Our students and staff are 100% virtual.

School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: N/A—Nonclassroom based school

| System Inspected | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|--|-----------|-----------|-----------|---|
| Systems: Gas Leaks, Mechanical/HVAC, Sewer | N/A | N/A | N/A | N/A |
| Interior: Interior Surfaces | N/A | N/A | N/A | N/A |
| Cleanliness: Overall Cleanliness, Pest/Vermin Infestation | N/A | N/A | N/A | N/A |
| Electrical: Electrical | N/A | N/A | N/A | N/A |
| Restrooms/Fountains: Restrooms, Sinks/Fountains | N/A | N/A | N/A | N/A |
| Safety: Fire Safety, Hazardous Materials | N/A | N/A | N/A | N/A |
| Structural: Structural Damage, Roofs | N/A | N/A | N/A | N/A |
| External: Playground/School Grounds, Windows/Doors/Gates/Fences | N/A | N/A | N/A | N/A |
| | | | | |

Overall Facility Rate

Year and month of the most recent FIT report: N/A

Overall Rating

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| N/A | N/A | N/A | N/A |

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

| Subject | School 2018– 2019 | School 2019– 2020 | District 2018– 2019 | District 2019– 2020 | State 2018– 2019 | State 2019– 2020 |
|--|-------------------------|-------------------------|---------------------------|---------------------------|------------------------|------------------------|
| English Language Arts/Literacy (grades 3-8 and 11) | N/A | N/A | N/A | N/A | N/A | N/A |
| Mathematics (grades 3-8 and 11) | N/A | N/A | N/A | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019–2020)

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|--|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students | N/A | N/A | N/A | N/A | N/A |
| Male | N/A | N/A | N/A | N/A | N/A |
| Female | N/A | N/A | N/A | N/A | N/A |
| Black or African American | N/A | N/A | N/A | N/A | N/A |
| American Indian or Alaska Native | N/A | N/A | N/A | N/A | N/A |
| Asian | N/A | N/A | N/A | N/A | N/A |
| Filipino | N/A | N/A | N/A | N/A | N/A |
| Hispanic or Latino | N/A | N/A | N/A | N/A | N/A |
| Native Hawaiian or Pacific Islander | N/A | N/A | N/A | N/A | N/A |
| White | N/A | N/A | N/A | N/A | N/A |
| Two or More Races | N/A | N/A | N/A | N/A | N/A |
| Socioeconomically Disadvantaged | N/A | N/A | N/A | N/A | N/A |
| English Learners | N/A | N/A | N/A | N/A | N/A |
| Students with Disabilities | N/A | N/A | N/A | N/A | N/A |
| Students Receiving Migrant Education Services | N/A | N/A | N/A | N/A | N/A |
| Foster Youth | N/A | N/A | N/A | N/A | N/A |
| Homeless | N/A | N/A | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019–2020)

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|--|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students | N/A | N/A | N/A | N/A | N/A |
| Male | N/A | N/A | N/A | N/A | N/A |
| Female | N/A | N/A | N/A | N/A | N/A |
| Black or African American | N/A | N/A | N/A | N/A | N/A |
| American Indian or Alaska Native | N/A | N/A | N/A | N/A | N/A |
| Asian | N/A | N/A | N/A | N/A | N/A |
| Filipino | N/A | N/A | N/A | N/A | N/A |
| Hispanic or Latino | N/A | N/A | N/A | N/A | N/A |
| Native Hawaiian or Pacific Islander | N/A | N/A | N/A | N/A | N/A |
| White | N/A | N/A | N/A | N/A | N/A |
| Two or More Races | N/A | N/A | N/A | N/A | N/A |
| Socioeconomically Disadvantaged | N/A | N/A | N/A | N/A | N/A |
| English Learners | N/A | N/A | N/A | N/A | N/A |
| Students with Disabilities | N/A | N/A | N/A | N/A | N/A |
| Students Receiving Migrant Education Services | N/A | N/A | N/A | N/A | N/A |
| Foster Youth | N/A | N/A | N/A | N/A | N/A |
| Homeless | N/A | N/A | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard

| Subject | School 2018– 2019 | School 2019– 2020 | District 2018– 2019 | District 2019– 2020 | State 2018– 2019 | State 2019– 2020 |
|--|----------------------------------|----------------------------------|------------------------------------|------------------------------------|---------------------------------|---------------------------------|
| Science (grades 5, 8 and high school) | N/A | N/A | N/A | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018–2019 school year.

CAASPP Test Results in Science by Student Group
Grades Five, Eight, and High School (School Year 2019–2020)

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|--|-----------------------------|--------------------------|---------------------------|-----------------------------------|--|
| All Students | N/A | N/A | N/A | N/A | N/A |
| Male | N/A | N/A | N/A | N/A | N/A |
| Female | N/A | N/A | N/A | N/A | N/A |
| Black or African American | N/A | N/A | N/A | N/A | N/A |
| American Indian or Alaska Native | N/A | N/A | N/A | N/A | N/A |
| Asian | N/A | N/A | N/A | N/A | N/A |
| Filipino | N/A | N/A | N/A | N/A | N/A |
| Hispanic or Latino | N/A | N/A | N/A | N/A | N/A |
| Native Hawaiian or Pacific Islander | N/A | N/A | N/A | N/A | N/A |
| White | N/A | N/A | N/A | N/A | N/A |
| Two or More Races | N/A | N/A | N/A | N/A | N/A |
| Socioeconomically Disadvantaged | N/A | N/A | N/A | N/A | N/A |
| English Learners | N/A | N/A | N/A | N/A | N/A |
| Students with Disabilities | N/A | N/A | N/A | N/A | N/A |
| Students Receiving Migrant Education Services | N/A | N/A | N/A | N/A | N/A |
| Foster Youth | N/A | N/A | N/A | N/A | N/A |
| Homeless | N/A | N/A | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Career Technical Education Programs (School Year 2019–2020)

Narrative provided by the LEA

Use this space to provide information about Career Technical Education (CTE) programs as follows:

Peak Prep Pleasant Valley is pleased to offer several career-ready pathways to our students! Schools and districts have an enormous challenge to ensure they meet every student's needs, find ways to engage them in learning, and effectively prepare them to graduate. Through our career-ready course options, students can define their future, ignite their knowledge, and stay engaged. Educators are empowered with a flexible curriculum that offers endless possibilities to easily customize and personalize by incorporating additional elements or media options. Just like each student is unique, their options for their future are as well.

A list of programs offered by the school district in which pupils at the school may participate and that are aligned to the model curriculum standards adopted pursuant to Education Code Section 51226; and

Programs offered:

1) **Business Management & Administration:** Business Information Management & General Management

Entry level salary range for careers in business management: \$33,450 - \$96,940*

2) **IT:** Network Systems Specialist & Programming & Software Development.

Entry level salary range for careers in information technology: \$41,600 - \$146,300*

Many career entry opportunities require a certificate or credential to demonstrate that candidates the requisite knowledge and skills. Edgenuity offers Certification Pathways that include a multi-year set of courses to help prepare students for success on national certification exams. The certification exams are administered and scored by entities such as the National Occupational Competency Testing Institute (NOCTI®)***. These skills and knowledge assessments are typically aligned to entry-level career requirements.

• A list of program sequences offered by the school district. The list should identify courses conducted by a regional occupational center or program, and those conducted directly by the school district; and

Business Program sequences:

| CAREER PATHWAYS | BUSINESS INFORMATION | GENERAL MANAGEMENT | ADMINISTRATIVE SUPPORT |
|----------------------|--|---|--|
| Introductory Course | <input type="checkbox"/> Introduction to Business | | |
| Concentrator Courses | <input type="checkbox"/> Technology and Business <input type="checkbox"/> Introduction to Computer Science ^{NOV} | | |
| | <input type="checkbox"/> Financial Math | <input type="checkbox"/> Business Law ^{**} <input type="checkbox"/> Small Business Entrepreneurship <input type="checkbox"/> Introduction to Consumer Services ^{**} <input type="checkbox"/> Careers in Marketing Research ^{**NOV} <input type="checkbox"/> International Business: Global Commerce in the 21 st Century ^{**EDL} | |
| | | <input type="checkbox"/> Microsoft® Office® Specialist | |
| Completer Course | | | |
| Certification Exams | NOCTI® Business Information | NOCTI® General Management | MOS Exam 77-725: Word 2016 MOS Exam 77-727: Excel 2016 MOS Exam 77-729: PowerPoint 2016 MOS Exam 77-730: Access 2016 MOS Exam 77-782: Outlook 2016 |

IT Program sequences:

| CAREER PATHWAYS | NETWORK SYSTEMS | PROGRAMMING AND SOFTWARE DEVELOPMENT |
|----------------------|---|--|
| Introductory Course | <input type="checkbox"/> Introduction to Information Technology <input type="checkbox"/> Fundamentals of Computer Systems ^{**NOV} | |
| Concentrator Courses | <input type="checkbox"/> Business Computer Information Systems | |
| | <input type="checkbox"/> Introduction to Network Systems ^{**} <input type="checkbox"/> Network Systems Design ^{**} | <input type="checkbox"/> Fundamentals of Programming and Software Development ^{**} <input type="checkbox"/> Software Development Tools ^{**} |

A listing of the primary representative of the school's CTE advisory committee and the industries represented on the committee.

*CTE Advisory Committee for Peak: Sabrina Ciolino, Qui Nguy, and Nicole Tannous
District CTE Advisory Committee: None just yet*

Career Technical Education (CTE) Participation (School Year 2019–2020)

| Measure | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE | 190 |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma | N/A |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education | 100% |

Courses for University of California (UC) and/or California State University (CSU) Admission

| UC/CSU Course Measure | Percent |
|--|---------|
| 2019–2020 Pupils Enrolled in Courses Required for UC/CSU Admission | 95.72% |

| | |
|--|-----|
| 2018–2019 Graduates Who Completed All Courses Required for UC/CSU Admission | N/A |
|--|-----|

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2019–2020)

| Grade Level | Percentage of Students Meeting Four of Six Fitness Standards | Percentage of Students Meeting Five of Six Fitness Standards | Percentage of Students Meeting Six of Six Fitness Standards |
|-------------|--|--|---|
| 5 | N/A | N/A | N/A |
| 7 | N/A | N/A | N/A |
| 9 | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2020–2021)

Peak Prep offers stakeholder engagement through meetings, surveys, emails and received phone calls. As a result of the COVID-19 Pandemic, we initiated engagement opportunities with our families and community. We do not have a bargaining unit. Stakeholder Engagement included:

We presented a number of opportunities to staff for feedback.

We have reached out to all students to give them an opportunity for feedback.

We have reached out to our parents/guardians early summer and late August to give them an opportunity for feedback. In addition, the survey is still open.

We have held a public hearing and board meetings for others, including the community, to have the opportunity for feedback.

All meetings for feedback were held virtually, via Zoom. Peak prep continues to offer office hours for phone calls, receipt of emails, and options to complete surveys.

Lastly, we have a Parent Advisory Committee. All have been given the opportunity to sign up and join. The committee meets multiple times throughout the year.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator | School 2016– 2017 | School 2017– 2018 | School 2018– 2019 | District 2016– 2017 | District 2017– 2018 | District 2018– 2019 | State 2016– 2017 | State 2017– 2018 | State 2018– 2019 |
|-----------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|------------------------|------------------------|------------------------|
| Dropout Rate | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Graduation Rate | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

| Rate | School 2017– 2018 | School 2018– 2019 | District 2017– 2018 | District 2018– 2019 | State 2017– 2018 | State 2018– 2019 |
|-------------|-------------------------|-------------------------|---------------------------|---------------------------|------------------------|------------------------|
| Suspensions | N/A | N/A | N/A | N/A | N/A | N/A |
| Expulsions | N/A | N/A | N/A | N/A | N/A | N/A |

Suspensions and Expulsions for School Year 2019–2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

| Rate | School 2019– 2020 | District 2019– 2020 | State 2019– 2020 |
|-------------|-------------------------|---------------------------|------------------------|
| Suspensions | 0 | N/A | N/A |
| Expulsions | 0 | N/A | N/A |

Note: The 2019–2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019–2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–2020 school year compared to prior years.

School Safety Plan (School Year 2020–2021)

Beyond the Written Operation Plan and the Reopening Plan (due to Covid), Peak has a School Safety Plan. By March 1st, the plan is reviewed by the board and our legal team annually by March 1st. Along with the LCP, Written Operation and Reopening plans, the School Safety Plan is posted on the website: www.peak-prep.org.

The School Safety Plan includes:

1) Child Abuse Reporting Procedures

- 2) *Disaster Response Procedures*
- 3) *Suspension and Expulsion Policies*
- 4) *Procedures for Notifying Teachers of Dangerous Pupils*
- 5) *Discrimination and Harassment Policy*
- 6) *Safe and Orderly Environment*
- 7) *Specific Emergency Actions*

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2017–2018)

| Grade Level | Average Class Size | Number of Classes* 1-20 | Number of Classes* 21-32 | Number of Classes* 33+ |
|----------------|--------------------|----------------------------|-----------------------------|---------------------------|
| K | N/A | N/A | N/A | N/A |
| 1 | N/A | N/A | N/A | N/A |
| 2 | N/A | N/A | N/A | N/A |
| 3 | N/A | N/A | N/A | N/A |
| 4 | N/A | N/A | N/A | N/A |
| 5 | N/A | N/A | N/A | N/A |
| 6 | N/A | N/A | N/A | N/A |
| Other** | N/A | N/A | N/A | N/A |
| | | | | |

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2018–2019)

| Grade Level | Average Class Size | Number of Classes* 1-20 | Number of Classes* 21-32 | Number of Classes* 33+ |
|----------------|--------------------|----------------------------|-----------------------------|---------------------------|
| K | N/A | N/A | N/A | N/A |
| 1 | N/A | N/A | N/A | N/A |
| 2 | N/A | N/A | N/A | N/A |
| 3 | N/A | N/A | N/A | N/A |
| 4 | N/A | N/A | N/A | N/A |
| 5 | N/A | N/A | N/A | N/A |
| 6 | N/A | N/A | N/A | N/A |
| Other** | N/A | N/A | N/A | N/A |

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2019–2020)

| Grade Level | Average Class Size | Number of Classes* 1-20 | Number of Classes* 21-32 | Number of Classes* 33+ |
|--------------------|---------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| K | DPC | DPC | 0 | 0 |
| 1 | DPC | DPC | 0 | 0 |
| 2 | DPC | DPC | 0 | 0 |
| 3 | DPC | DPC | 0 | 0 |
| 4 | DPC | DPC | 0 | 0 |
| 5 | DPC | DPC | 0 | 0 |
| 6 | DPC | DPC | 0 | 0 |
| Other** | DPC | DPC | 0 | 0 |

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary) (School Year 2017–2018)

| Subject | Average Class Size | Number of Classes* 1-22 | Number of Classes* 23-32 | Number of Classes* 33+ |
|------------------------------|---------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| English Language Arts | N/A | N/A | N/A | N/A |
| Mathematics | N/A | N/A | N/A | N/A |
| Science | N/A | N/A | N/A | N/A |
| Social Science | N/A | N/A | N/A | N/A |

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2018–2019)

| Subject | Average Class Size | Number of Classes* 1-22 | Number of Classes* 23-32 | Number of Classes* 33+ |
|------------------------------|---------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| English Language Arts | N/A | N/A | N/A | N/A |
| Mathematics | N/A | N/A | N/A | N/A |
| Science | N/A | N/A | N/A | N/A |
| Social Science | N/A | N/A | N/A | N/A |

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2019–2020)

As a non-classroom based school, students are individually placed into classes and work asynchronously. Our teachers provide support, feedback, evaluate student work, are available for office hours, intervention hours, and live lessons. We maintain the 25:1 ratio average, and each student is assigned a credentialed homeroom teacher that supports and monitors the students' progress.

Ratio of Pupils to Academic Counselor (School Year 2019–2020)

| Title | Ratio |
|-------------------------------|-------|
| Pupils to Academic Counselor* | 18:1 |

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Student Support Services Staff (School Year 2019–2020)

| Title | Number of FTE* Assigned to School |
|---|-----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) | 3.0 |
| Library Media Teacher (Librarian) | 0—N/A |
| Library Media Services Staff (Paraprofessional) | 0—N/A |
| Psychologist | .5 |
| Social Worker | 0 |
| Nurse | 0-N/A |
| Speech/Language/Hearing Specialist | 0 |
| Resource Specialist (non-teaching) | 0 |
| Other | 3.0 |

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018–2019)

| Level | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site | N/A | N/A | N/A | N/A |
| District | N/A | N/A | N/A | N/A |
| Percent Difference – School Site and District | N/A | N/A | N/A | N/A |
| State | N/A | N/A | N/A | N/A |
| Percent Difference – School Site and State | N/A | N/A | N/A | N/A |

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2019–2020)

Peak Prep Pleasant Valley provides a variety of additional programs & resources that support student learning and learning loss:

- 1) Career Technical Pathways**—Additional elective courses that provide career and technical experience and training.
- 2) My Pathways**—A supplemental resource to pinpoint academic learning gaps and provide students with instruction and tools to fill those gaps.
- 3) Curriculum that allows more visuals, pretests, and provides instructional tools that will support all students (note-taking, transcript scribe, translation, etc.).**
- 4) Psychologist and Counselor**—Additional staff to provide alternative support beyond the academics.
- 5) MAP and Iready Diagnostics**—Personalized diagnostic that pinpoints learning gaps and drive an individual learning plan.
- 6) Supplemental resources like Raz Kids, Amplify, and IXL.** These are standard-based resources that allow for a measurement of knowledge while providing an individual learning plan for students.
- 7) Homeroom Teachers**—Credentialed teachers are assigned to students to help monitor student progress throughout the year and be the main point of communication for our students.
- 8) Pathblazer (K-8)**—personalized intervention program for students that need help building foundational skills.
- 9) Social Emotional Learning Courses**— provides a variety of supplemental social and emotional support for students who may need additional support.

Teacher and Administrative Salaries (Fiscal Year 2018–2019)

| Category | District Amount | State Average For Districts In Same Category |
|---|-----------------|--|
| Beginning Teacher Salary | N/A | N/A |
| Mid-Range Teacher Salary | N/A | N/A |
| Highest Teacher Salary | N/A | N/A |
| Average Principal Salary (Elementary) | N/A | N/A |
| Average Principal Salary (Middle) | N/A | N/A |
| Average Principal Salary (High) | N/A | N/A |
| Superintendent Salary | N/A | N/A |
| Percent of Budget for Teacher Salaries | N/A | N/A |
| Percent of Budget for Administrative Salaries | N/A | N/A |

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

WHAT IS THE DIFFERENCE BETWEEN 403(b) and 457(b) PLANS?

| 403(b) and 457(b) – How Do They Compare? | | |
|---|---|--|
| FEATURES | 403(b) | 457(b) |
| Type of plan | Voluntary Defined Contribution Plan | Voluntary Defined Contribution Plan |
| Elective deferral limits* | \$19,500; or 100% of compensation (<i>whichever is less</i>) | \$19,500; or 100% of compensation (<i>whichever is less</i>) |
| Age 50+ catch-up | \$6,500 | \$6,500 |
| ‘Special catch-up provisions’ (<i>please consult a financial services professional</i>) | Yes; 15 year catch up \$3000 Requires calculation for eligibility determination (Employee may not qualify) | Yes; Final 3 year catch up \$19,500 Requires calculation for eligibility determination (Employee may not qualify) |
| Roth (after-tax) Contributions | Yes, if adopted by Plan Sponsor | Yes, if adopted by Plan Sponsor |
| Loans** | Yes; up to 50% of account balance and no more than \$50,000 per calendar year | Yes; 1 loan at a time, up to 50% of account balance and no more than \$50,000 per calendar year |
| Required Minimum Distribution rules apply | Yes | Yes |
| Rollovers from other qualified plan | Yes | Yes*** |
| Rollovers from 403(b) plan | Yes | Yes*** |
| Rollovers from governmental 457(b) plan | Yes | Yes |
| Eligible Distribution w/out IRS penalty | Age 55 with severance from employment; or Age 59 ½ if still in service | Any age with severance from employment; or 70 ½ if still in service**** |
| Hardship Withdrawal Requirements* | Safe Harbor Rules: • Eviction/foreclosure • Medical • Purchase primary residence • Post-secondary education • Burial/funeral • Repair of casualty damage to principal residence | Unforeseeable Emergency: • Illness or accident of participant, spouse or dependent • Loss of property due to casualty • Other extraordinary events beyond participant control |

This chart reflects what is permissible by the Internal Revenue Service as well as within plans administered by TDS. Please note that all plans may differ and each listed option may not be allowable in your Employer’s 403(b) or 457(b) Plan.

*The limits on contributions to a 457(b) plan are not combined with the limits allowed to be contributed to the same employee’s 403(b) account. The 403(b) limits are aggregated with 401(k) and / or 401(a) limits. Roth account and traditional account limits are aggregated.

**Some investment providers may not permit for all options such as loans or hardship withdrawals. Contact your investment provider for details on your account’s loan/hardship availability. Contact TDS for obtaining transaction authorization at (866) 446-1072.

*** Vendor must confirm ability to track funds separately in accordance with IRS requirements.

****Age 59.5 if selected by the employer / plan.

457(b) DEFERRED COMPENSATION PLAN
ADOPTION AGREEMENT

This Adoption Agreement is to be used in conjunction with the
457(b) Plan Document

Part I: Adopting Entity

Name of Employer: _____

Address: _____

City: _____

State: _____

Zip: _____

Employer Phone Number: _____

Employer Fax Number: _____

Contact Name: _____

Email Address: _____

Employer's Tax ID (EIN): _____

Employer Type
(check one):

☐ Government Entity (Town, City, County, State, etc.)

☐ Public Hospital

☐ Public School District (K-12)

☐ Public College or University

☐ Other: *(please specify)*

Part II: Payroll Center Information

Payroll Center Name:: _____

Street Address: _____

City: _____

State: _____

Zip: _____

Payroll Contact Name: _____

Street Address: _____

City: _____

State: _____

Zip: _____

Phone Number: _____

Fax Number: _____

Email Address (*if available*): _____

Frequency of Payroll
(*check one*):

☐ Weekly

☐ Bi-weekly

☐ Monthly

☐ Semi-monthly

Part III: Plan Administrator

Plan Administrator: Tax Deferred Solutions

Address: 6939 Sunrise Blvd

City: Citrus Heights

State: CA

Zip: 95610

Phone Number: (866)446-1072

Fax Number: (916)242-6174

Contact Name: Nancy Billings, V.P. Compliance

E-mail Address: planadministrator@tdsgroup.org

Name of Additional Plans/TPAs *(if any)*:

| TPA Name | Plan Name |
|----------|-----------|
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |

Master TPA *(if more than one)*

Part IV: Custody of Assets

Exclusive Benefit Requirement of Code Section 457(g). The assets of the Plan shall be held for the exclusive benefit of Participants and their beneficiaries. The assets of the Plan shall be held in: *(check one or more)*

☐ A trust

☐ Custodial Accounts

☐ Annuity Contracts

Part V: Trustee Information

If Trust was selected in Part IV, the Trustee of the trust shall be:

Name of Trustee: _____

Address: _____

City: _____

State: _____

Zip: _____

Phone Number: _____

Fax Number: _____

Contact Name: _____

E-mail Address: _____

Part VI: Plan Data

1. Effective Date:

☐ This Plan is being established by the Employer as a new Plan,
effective: _____

☐ This Plan amends and restates the Plan previously established
by the Employer and is effective: _____

The Plan was originally established by the Employer effective:

2. Plan Name:

3. Plan's Trust Tax ID (EIN): *(if different from Employer's Tax ID)*

4. Plan Year:

- (a) The Plan Year is *(a twelve month period – e.g., Jan. 1 – Dec. 31)*:

January 1 to December 31

- (b) For new plans, the initial Plan Year will be: *(may be less than twelve month period – e.g., Oct. 1 – Dec. 31)*

Part VII: Eligibility Requirements

5. Eligible Employees.

- (a) The following Employees of the Employer shall be eligible to participate in the Plan *(check one)*:

☐ All Employees

☐ Only the following classes of Employees

Employees covered by a collective bargaining agreement that
expressly excludes them from participation.

And leased employees.

☐ All Employees except than the following classes: *(e.g., Employees covered by a collective bargaining agreement)*

- (b) Independent contractors performing services for the Employer who satisfy the eligibility criteria selected in Item 5(a) shall be *(check one)*:

☐ Excluded and not eligible to participate in the Plan

☐ Included and eligible to participate in the Plan

6. Entry Date. The Plan's Entry Date will be the first day of the Plan Year and: *(check one)*

☐ Monthly. The first day of each calendar month.

☐ Quarterly. The first day of each calendar quarter.

☐ Plan Quarter. The first day of the fourth (4th), seventh (7th), and tenth (10th) months of the Plan Year.

☐ Plan Semi-Annual. The first day of the seventh (7th) month of the Plan Year.

☐ Other: *(please specify)*

Part VIII: Elective Deferrals

7. Pre-Tax Elective Deferrals. The Plan: *(check one)*

☐ Permits Pre-Tax Elective Deferral contributions

☐ Does NOT permit Pre-Tax Elective Deferral contributions

8. Roth (after-tax) Elective Deferrals. The Plan: *(check one)*

☐ Permits Roth Elective Deferral contributions

☐ Does NOT permit Roth Elective Deferral contributions

Note: Roth Elective Deferral contributions will be treated as Pre-Tax Elective Deferral contributions for all purposes under the Plan, including, but not limited to, eligibility for matching contributions. In addition, Roth Elective Deferral contributions must be permitted under the Plan to permit Roth rollover contributions.

9. Includible Compensation.

- (a) Except as provided below in the case of independent contractors, Includible Compensation means: *(check one)*

☐ Compensation received by the Participant from the Employer for the year as described in Code Section 415(c)(3).

☐ Other: *(please specify a definition that complies with the requirements of Code Section 415(c)(3) including any optional inclusions/exclusions)*

For independent contractors *(if eligible to participate in the Plan pursuant to an election under Item 5(b))*, the Includible Compensation shall be determined in accordance with the special rules for self-employed individuals in Code section 415(c)(3)(B).

- (b) Certain Post-Severance Amounts. If they are paid by the later of (1) 2 ½ months after a former Employee's Severance from Employment, or (2) the end of the calendar year that includes the date of the Severance from Employment; and would have been included in the definition of Includible Compensation if they were paid prior to the former Employee's Severance from Employment, the following amounts will be included as Includible Compensation: *(check all the apply)*

☐ Payments for unused accrued leave, such as sick leave or vacation time, that the Employee would have been able to use had employment continued.

☐ Amounts received pursuant to a nonqualified, unfunded deferred compensation plan that would have been paid to the former Employee at the same time had employment continued and only to the extent that the payment is includible in the Employee's gross income.

- (c) Mandatory Health Insurance Coverage. Health insurance premiums treated as "deemed 125 compensation" because of the Employer's requirement that its Employees participate in an Employer-sponsored health insurance program: *(check one)*

☐ Are included in Includible Compensation

☐ Are NOT included in Includible Compensation

(d) Differential Military Wage Payments

☐ Are included in Includible Compensation

☐ Are NOT included in Includible Compensation

Note: Pursuant to the Heroes Earnings Assistance and Relief Tax Act of 2008, amounts paid as differential military pay are included in the Internal Revenue Code definition of includible compensation if all employees of the Employer performing service in the uniformed services described in Code Section 3401(h)(2)(A) are entitled to receive differential wage payments as defined in Code Section 3401(h)(2) on reasonably equivalent terms and, if eligible to participate in a retirement plan maintained by the Employer, to make contributions based on the payments on reasonably equivalent terms.

10. Minimum Deferrals.

The minimum amount and/or percentage by which a Participant must elect to have his or her Includible Compensation reduced and contributed to the Plan as Deferred Compensation is equal to: *(check one)*

☐ There is no minimum amount or percentage

☐ \$_____ Dollars per Pay Period

☐ _____% of Includible Compensation per Pay Period

11. Last 3 Years Catch-Up Contributions.

(a) The Plan: *(check one)*

☐ Will permit Participants to make catch-up contributions.

☐ Will NOT permit Participants to make catch-up contributions.

Note: Catch-up contributions must be made in the last three taxable years before Normal Retirement Age in an amount which shall not exceed the applicable annual limit as set forth in Section 3.5(b) of the Plan and Code Section 457(b)(3).

- (b) Unless a Participant elects an alternate Normal Retirement Age in accordance with the terms of the Plan, a Participant's Normal Retirement Age for purposes of Item 11(a) of this Adoption Agreement is: *(check one)*

☐ Age 70 ½

☐ Age 65

☐ Age 63

☐ Age 60

☐ Age 55

☐ Age 50

☐ Other (please specify)

Note: Once a Participant has to any extent utilized the catch-up limitation of Section 3.5(b) of the Plan, the Participant may not select an alternate Normal Retirement Age. A Participant's Normal Retirement Age may not be (a) earlier than the earlier of age 63 or the earliest date that the Participant will become eligible to retire and receive retirement benefits under the Employer's basic defined benefit pension plan covering the Participant (or the Employer's money purchase pension plan in which the Participant also participates if the Participant is not eligible to participate in the Employer's basic defined benefit pension plan) without actuarial or similar reduction because of retirement before some later specified age, if any, and (b) later than the Participant's mandatory retirement age (or age 70-1/2, if earlier), if any. Special rules may apply in the case of "qualified" police or firefighters.

12. Age 50 Catch-Up Contributions.

The Plan: *(check one)*

☐ Will permit Participants to make catch-up contributions.

☐ Will NOT permit Participants to make catch-up contributions.

Note: Catch-up contributions can be made up to the amounts set forth in the chart below as permitted under the rules coordinating last three years catch-up contributions and Code Section 414(v) catch-up contributions.

| <u>Year</u> | <u>Age 50 Catch-up Limit</u> |
|----------------|------------------------------------|
| 2017 | \$6,000 |
| 2018 and later | As adjusted for the cost-of-living |

If the Plan permits Roth Elective Deferral contributions, Roth catch-up contributions will also be permitted and treated as pre-tax catch-up contributions for all purposes under the Plan.

13. Accumulated Sick, Vacation, and Back Pay.

Note: The following elections may only be made in accordance with the requirements of Code Section 457(b) and any Treasury Regulations.

(a) The value of accumulated sick pay: *(check one)*

☐ May be contributed to the Plan

☐ May NOT be contributed to the Plan

(b) The value of accumulated vacation pay: *(check one)*

☐ May be contributed to the Plan

☐ May NOT be contributed to the Plan

(c) The value of accumulated back pay: *(check one)*

☐ May be contributed to the Plan

☐ May NOT be contributed to the Plan

14. Automatic Enrollment.

Note: Automatic Enrollment may not be adopted by the Employer if prohibited by State Law. The following automatic enrollment-related provisions will be interpreted and conformed to comply with any applicable Internal Revenue Service requirements.

(a) Automatic enrollment shall apply for the following: *(check one)*:

☐ Newly hired and/or Rehired Eligible Employees

Eligible Employees hired or rehired, as applicable, on or after the date indicated below shall be automatically enrolled thirty (30) days after his or

her date of hire or as soon as administratively practicable. If no effective date is provided below, automatic enrollment will become effective on the Effective Date provided in Section 1.

Automatic enrollment shall include: (check all that apply)

☐ Newly hired Eligible Employees

☐ Rehired Eligible Employees

Effective: _____

☐ Existing Eligible Employees and newly hired/rehired Eligible Employees

Eligible Employees hired or rehired on or after the date indicated below shall be automatically enrolled thirty (30) days after his or her date of hire as soon as administratively practicable and existing Eligible Employees shall be automatically enrolled thirty (30) days after being notified of the automatic enrollment or as soon as administratively practicable. If no effective date is provided below, automatic enrollment will become effective on the Effective Date provided in Section 1.

Effective: _____

☐ None (automatic enrollment is not provided under the Plan)

(b) Automatically enrolled Eligible Employees as selected under Section 15(a) will be deemed to make a Pre-Tax Elective Deferral contribution at a rate of:

_____ % (specify percentage of Includible Compensation)

(c) The Plan: (check one)

☐ Will permit Participants to withdraw automatic enrollment contributions.

☐ Will NOT permit Participants to withdraw automatic enrollment contributions.

Note: To the extent permitted by Code Section 414(w), automatically enrolled participants may withdraw contributions made pursuant to an automatic enrollment provision elected under Section 14(a) above if the

election is made no later than 90 days after the date of the Eligible Employee's first elective contribution.

15. In-Plan Roth Rollovers.

To the extent permitted under applicable Internal Revenue Service guidance, in-plan Roth rollovers (*i.e.*, the conversion of eligible pre-tax funds held in the Plan into Roth after-tax contributions inside the Plan) are:

☐ Permitted under the Plan

☐ NOT permitted under the Plan

Note: Roth Elective Deferral contributions must be permitted under Item 9 for the Plan to permit in-plan Roth rollovers.

Part IX: Discretionary Contributions and Matching Contributions

16. Discretionary Contributions.

Additional discretionary contributions to Participants' Accounts (*check one*)

☐ Are NOT permitted under the Plan

☐ May be made by the Employer under the Plan

Additional discretionary contributions will be made based on the following formula:

Note: If no contribution allocation formula is specified above, additional discretionary contributions shall be allocated in accordance with an allocation schedule determined by the Employer in its sole discretion.

The Employer may make discretionary contributions for a Participant who dies while in qualified military service pursuant to and in a manner consistent with Code Section 414(u)(9).

☐ Employer will make discretionary contributions for Military Death

☐ Employer will NOT make discretionary contributions for Military Death

The Employer may make discretionary contributions for a Participant who becomes disabled while in qualified military service pursuant to and in a manner consistent with Code *Section 414(u)(9)*.

☐ Employer will make discretionary contributions for Military Disability

☐ Employer will NOT make discretionary contributions for Military Disability

17. Matching Contributions.

(a) The Employer: *(check one)*

☐ Will NOT match Participant contributions to the Plan

☐ Will match Participant contributions to the Plan

Matching contributions will be made based on the following formula *(please specify)*:

The Employer may make matching contributions for a Participant who dies while in qualified military service pursuant to and in a manner consistent with Code *Section 414(u)(9)*.

☐ Employer will make matching contributions for Military Death

☐ Employer will NOT make matching contributions for Military Death

The Employer may make matching contributions for a Participant who becomes disabled while in qualified military service pursuant to and in a manner consistent with Code *Section 414(u)(9)*.

☐ Employer will make matching contributions for Military Disability

☐ Employer will NOT make making contributions for Military Disability

Part X: Loans

18. Loans

(a) The Plan: *(check one)*

☐ Does NOT permit Participants to take loans

☐ Will permit Participants to take loans

The following individuals are eligible to receive Plan loans: *(check one)*

☐ All Plan Participants (including former Employees with balances in the Plan and Employees not currently eligible to contribute to the Plan)

☐ Only Plan Participants who are eligible to contribute to the Plan because they are eligible Employees described in Section 5 at the time the loan is requested.

The Employer may allow loan payments to be made through salary reductions.

The Employer: *(check one)*

☐ Will allow loan payments through salary reduction

☐ Will NOT allow loan payments through salary reduction

Part XI: Commencement of Distributions

19. Mandatory Benefit Commencement Date. The date by which the distribution of a Participant's Plan benefit must commence is: *(check one)*

☐ The latest date permitted under Code Section 401(a)(9)

☐ 60 days after the close of the Plan Year in which a Participant's Severance from Employment occurs

☐ Age 70 ½

☐ Age 65

☐ Age 63

☐ Age 60

- ☐ Age 55
- ☐ Age 50
- ☐ The Normal Retirement Age as designated under Section 11(b), unless a Participant elects an alternate Normal Retirement in accordance with the terms of the Plan
- ☐ Other (please specify)
-

Note: Regardless of the election made in this Item 19, the Mandatory Commencement Date will not apply to a Participant until he or she either (1) attains age 70½ or (2) has a Severance from Employment. In addition, the date selected as the Mandatory Benefit Commencement Date may not be later than the latest date permitted under Code section 401(a)(9).

20. Mandatory Small Account Distributions

- (a) The Employer may distribute the total amount payable to the Participant (or to the Beneficiary if the Participant is deceased) of a Small Account in a lump sum as soon as practicable following the Participant's Severance from Employment. The Employer: (check one):

- ☐ Will distribute Small Account balance following Severance from Employment
- ☐ Will NOT distribute Small Account balance following Severance from Employment

- (b) An account will be considered a "Small Account" if the value of a Participant's Account is no greater than: (check one)

- ☐ \$1,000
- ☐ \$3,500
- ☐ \$5,000
- ☐ Other (please specify an amount not greater than \$5,000)
-

- (c) For purposes of calculating the value of a Participant's Account to determine if it qualifies as a Small Account, a Participant's Account: *(check one)*

☐ Will include amounts attributable to rollover contributions as defined in Code Section 411(a)(11)(D)

☐ Will NOT include amounts attributable to rollover contributions as defined in Code Section 411(a)(11)(D)

Note: If an involuntary distribution to a Participant (1) results in the payment of an "eligible rollover distribution" (i.e., eligible to be rolled over to a 401(a), 403(a), 403(b), governmental 457(b) plan, or an IRA) that exceeds \$1,000 (including rollover contributions), and (2) occurs prior to the Participant's Normal Retirement Date (or age 62, if later), the distribution will be subject to the Code Section 401(a)(31)(B) mandatory rollover rules.

21. Other Distributions Events

- (a) For pre-tax contributions (including pre-tax rollover contributions), in-service distributions to a Participant starting in the calendar year in which the Participant attains age 70½: *(check one)*

☐ Are permitted under the Plan

☐ Are NOT permitted under the Plan

- (b) For Roth contributions (including Roth rollover contributions), in-service distributions to a Participant starting in the calendar year in which the Participant attains age 70½: *(check one)*

☐ Are permitted under the Plan

☐ Are NOT permitted under the Plan

- (c) The Employer may allow a Participant to receive distributions while in military service pursuant to and in a manner consistent with the Heroes Earnings Assistance and Relief Tax Act of 2008: Military service distributions: *(check one)*

☐ Are permitted under the Plan

☐ Are NOT permitted under the Plan

Note: Any distributions pursuant to this Section 21(c) shall result in a suspension of a Participant's right to contribute Deferred Compensation for a period of six-months from the date of distribution in a manner consistent with Code *Section 414(u)(12)(B)*

22. Unforeseeable Emergencies

In the event of an Unforeseeable Emergency, Participant distributions: *(check one)*

- ☐ Are permitted under the Plan
- ☐ Are NOT permitted under the Plan

23. Voluntary In-Service Distributions

If the provisions of applicable Treasury Regulations are satisfied, the Plan: *(check one)*

- ☐ Does NOT permit voluntary in-service distributions
- ☐ Does permit voluntary in-service distributions

A Participant will be eligible to elect to receive a voluntary in-service distribution if the value of the Participant's Account is no greater than: *(check one)*

- ☐ \$1,000
- ☐ \$3,500
- ☐ \$5,000
- ☐ Other (please specify an amount not greater than \$5,000)
-

For purposes of calculating the value of a Participant's Account for this Section 23, a Participant's Account: *(check one)*

- ☐ Will include amounts attributable to rollover contributions as defined in Code *Section 411(a)(11)(D)*
- ☐ Will NOT include amounts attributable to rollover contributions as defined in Code *Section 411(a)(11)(D)*

24. Involuntary In-Service Distributions

If the provisions of applicable Treasury Regulations are satisfied, the Plan: *(check one)*

☐ Does NOT permit involuntary in-service distributions

☐ Does permit involuntary in-service distributions

Note: Such distributions must be made pursuant to a uniform procedure established by the Plan Administrator that is applied in a uniform and non-discriminatory manner.

A Participant will receive a mandatory in-service distribution if the value of the Participant's Account is no greater than: *(check one)*

☐ \$1,000

☐ \$3,500

☐ \$5,000

☐ Other (please specify an amount not greater than \$5,000)

For purposes of calculating the value of a Participant's Account for this Section 24, a Participant's Account: *(check one)*

☐ Will include amounts attributable to rollover contributions as defined in Code *Section 411(a)(11)(D)*

☐ Will NOT include amounts attributable to rollover contributions as defined in Code *Section 411(a)(11)(D)*

Note: If an involuntary distribution to a Participant (1) results in the payment of an "eligible rollover distribution" (i.e., eligible to be rolled over to a 401(a), 403(a), 403(b), governmental 457(b) plan, or an IRA) that exceeds \$1,000 (including rollover contributions), and (2) occurs prior to the Participant's Normal Retirement Date (or age 62, if later), the distribution will be subject to the Code *Section 401(a)(31)(B)* mandatory rollover rules.

Part XII: Distribution Options

25. Normal Distribution

- (a) A Participant's Account may be paid in the following payment forms: *(check one)*

☐ Any distribution option(s) permitted by the Investment Arrangement

☐ Other: (please specify)

Note: A Participant may not elect a payment form which causes his or her distributions to violate the minimum required distribution requirements of Code Section 401(a)(9). A payment form is not available unless it is permitted under the terms of the Investment Arrangement in which the Participant's Account is invested.

- (b) The default method of paying benefits to a Participant who has reached his or her Mandatory Commencement Date but failed to timely elect to receive a distribution is:

☐ A lump sum

☐ In accordance with the minimum required distribution rules under Code Section 401(a)(9)

☐ Other: (please specify)

Note: If the default method of paying benefits to a Participant (1) results in the payment of an "eligible rollover distribution" (i.e., eligible to be rolled over to a 401(a), 403(a), 403(b), governmental 457(b) plan, or an IRA) that exceeds \$1,000 (including rollover contributions), and (2) occurs because of a Participant's reaching his or her Mandatory Commencement Date prior to the Participant's Normal Retirement Date (or age 62, if later), the distribution will be subject to the Code Section 401(a)(31)(B) mandatory rollover rules. A payment form is not available unless it is permitted under the terms of the Investment Arrangement in which the Participant's Account is invested.

26. Post-Retirement Death Benefits. If a Participant dies after he or she has begun receiving benefits from the Plan, the Participant's Account shall be paid to the Participant's Beneficiary: *(check one)*

☐ In a single lump sum as soon as administratively practicable

☐ In accordance with the minimum required distribution rules under Code Section 401(a)(9)

☐ In a single lump sum as soon as administratively practicable, however, a Beneficiary who is a natural person may elect to be paid in accordance with the minimum required distribution rules under Code Section 401(a)(9)

27. Pre-Retirement Death Benefits

- (a) If a Participant dies before he or she has begun receiving benefits from the Plan, the Participant's Beneficiary may elect to have the Participant's Account paid in the following payment forms: *(check one)*

☐ Any distribution option(s) permitted by the Investment Arrangement

☐ Other: (please specify)

Note: A Beneficiary may not elect a payment form which causes his or her distributions to violate the minimum required distribution requirements of Code Section 401(a)(9). In the event that the Participant's estate is the Beneficiary, payment shall be made to the estate in a lump sum. A payment form is not available unless it is permitted under the terms of the Investment Arrangement in which the Participant's Account is invested.

- (b) The default method of paying benefits to a Beneficiary when a Participant has died before payment of his or her Plan benefit has commenced shall be: *(check one)*

☐ A lump sum

☐ A single life annuity

☐ Other: (please specify)

-
-
- (c) Distribution of the benefits described in this Section 27 shall commence: (*check one*)

☐ On the date selected by the Beneficiary so long as such date complies with the distribution requirements of Code section 401(a)(9). If the Beneficiary fails to make an election before the 60th day following the death of Participant, the distribution of benefits described in this Section 27 shall commence on the 61st day following the Participant's death.

☐ On the 61st day following the Participant's death.

28. Pre-Tax Payment of \$3,000 in Qualified Health Insurance Premiums for Eligible Retired Public Safety Officers. The Plan may allow Participants who are "eligible retired public safety officers" as defined in Code *Section 402(l)(4)(B)* to pay up to \$3,000 in "qualified health insurance premiums" as defined in Code *Section 402(l)(4)(D)* for the "eligible retired public safety officers", their spouses, or their dependents. These health insurance premiums: (*check one*)

☐ Are permitted under the Plan

☐ Are NOT permitted under the Plan

29. Spousal Consent and Default Beneficiary.

- (a) For distributions of any kind (including loans) to married Participants in a form other than a joint and survivor annuity, the Plan: (*check one*)

☐ Requires spousal consent

☐ Does NOT require spousal consent

- b) For married Participants, to designate a Beneficiary other than a spouse, the Plan: (*check one*)

☐ Requires spousal consent. Spousal consent is required in
Order to designate any beneficiary: (*check one*)

☐ Other than the spouse

☐ Other than the spouse who separately or combined with other beneficiaries will receive more than ½ of the benefits to be paid

☐ Does NOT require spousal consent.

(c) If no Beneficiary is designated by a Participant, or if the beneficiary predeceases the participant, the Participant's default beneficiary will be the Participant's: *(check one)*

☐ Surviving spouse (or the Participant's estate if unmarried)

☐ Estate (regardless of whether the Participant is married)

(d) If spousal consent is required pursuant to Section 29(a) or 29(b), spousal consent must be: *(check all that apply)*

☐ Witnessed by a notary public

☐ Witnessed by a Plan Administrator

☐ Irrevocable

☐ Other: (please specify)

Note: The determination of whether an individual is a person's spouse or surviving spouse at any applicable time is made under procedures adopted by the Plan Administrator. Employers should review the impact of Federal and state laws on spousal beneficiary designations (including same-sex spousal beneficiary designations) with independent legal counsel.

Part XIII: Governing Law

30. Governing Law. The Plan shall be governed by the laws of the state of: *(check one)*

☐ California

☐ Other: *(please specify)*

| |
|-------------------|
| Signatures |
|-------------------|

By signing this Adoption Agreement the Employer hereby certifies that it (1) is a governmental entity described in Code *Section 457(e)(1)(A)*, (2) has received a copy of the Tax Deferred Solutions Governmental 457(b) Deferred Compensation Plan, (3) accepts the terms and conditions of such Plan and any related services agreement between it and Tax Deferred Solutions, (4) acknowledges that it has relied upon its own advisors regarding the completion of this Adoption Agreement, (5) understands or has been advised by its own legal and tax advisors of the legal and other tax implications of adopting the Plan, including, but not limited to, the requirements of Code *Section 457(b)*, (6) has had legal counsel review and revise the Plan and Adoption Agreement to ensure that the Plan and Adoption Agreement comply with all applicable state and local law requirements, and (7) understands and acknowledges that Tax Deferred Solutions will be under no obligation to update this Adoption Agreement or the Plan document for any subsequent changes in applicable law.

IN WITNESS WHEREOF, the Employer has caused this Adoption Agreement to be executed by a duly authorized representative this _____ day of _____, 20____.

Attest:

Name of Employer

By:

Title:

Acknowledged on behalf of Tax Deferred Solutions in its role as record-keeper for the Plan:

By:

Nancy Billings

Title:

Vice President of Compliance

Date:

If applicable:

By signing this Adoption Agreement, the Trustee hereby acknowledges his or her role as Trustee pursuant to the terms of the Trust Agreement between the Employer and the Trustee.

IN WITNESS WHEREOF, the Trustee has caused this Adoption Agreement to be executed by a duly authorized representative this _____ day of _____, 20____.

Attest: _____
Name of Trustee (if a Corporate Trustee)

By: _____

Title: _____

By: _____

Title: _____

By: _____

Title: _____

By: _____

Title: _____

ADDENDUM B
TDS EMPLOYER AGREEMENT
Service Fees / Product Pricing

I. 403(b) and or 457(b) Administration

TDS shall provide 403(b) and / or 457(b) Plan Administration defined in the TDS Employer Agreement for \$3 per month for each account in the Plan with an account value greater than zero ("Processing Fee") as determined by TDS.

Upon the authorization and direction of Employer, TDS can collect its fees directly from Employer, from plan participants through an after-tax payroll deduction, from participant accounts when administratively feasible or through a revenue sharing arrangement with the Financial Provider and/or sales agent group. In no event will TDS receive directly or indirectly more than the Processing Fee for providing its services to the Plan without the express written consent of Employer.

II. Common Remitting

TDS shall provide 403(b) and/ or 457(b) Common Remitting services defined in the TDS Employer Agreement for \$3 per month for each account in the Plan with an account value greater than zero ("Processing Fee") as determined by TDS.

Upon the authorization and direction of Employer, TDS can collect its fees directly from Employer, from plan participants through an after-tax payroll deduction, from participant accounts when administratively feasible or through a revenue sharing arrangement with the Investment Provider and/or sales agent group. In no event will TDS receive directly or indirectly more than the Processing Fee for providing its services to the Plan without the express written consent of Employer.

In the event Employer enters into a Third Party Plan Administration Agreement for administration of its 403(b) and / or 457(b) with TDS, the Processing Fee associated with Common Remitting Services shall be waived and included as part of the Plan Administration Agreement.

III. Flexible Benefit Plan Administration

TDS shall provide the services defined in this Agreement for \$4 per month for each participant actively participating in the Plan ("Processing Fee") as determined by TDS.

Upon the authorization and direction of Employer, TDS can collect its fees directly from Employer, from plan participants through an after-tax payroll deduction, or through a revenue sharing arrangement with a Plan Service Provider and/or sales agent group. In no event will TDS receive directly or indirectly more than the Processing Fee for providing its services to the Plan without the express written consent of Employer.

TDS agrees to deliver to the Employer and/or the Employer's representative information concerning direct or indirect compensation received by TDS and its affiliates for services provided to the plan pursuant to this Agreement to the extent not paid directly by the Employer.

IV. Tax Deferred Solutions Employee Management and Enrollment Platform:

Employer has the option of choosing one the following payment methods:

Option 1 Pricing

Throughout the term of this agreement, Employer will provide a Broker of Record (BOR) letter substantially similar to the form of the BOR Letter in Exhibit A, appointing R. A. Lotter Insurance Marketing, Inc. as the broker of record for the following group and voluntary supplemental insurance plans offered to Employer's employees:

- Term Life
- Medical
- Dental
- Vision
- Short Term Disability
- Long Term Disability
- Accident
- Cancer
- Critical Illness
- Hospital Indemnity
- Virtual Medicine

If at any time during the term of this Agreement, the broker of record letter is withdrawn, not accepted, or not honored by an insurance carrier, for any reason, Option 2 Pricing shall be used throughout the remainder of the term of this agreement or until a new broker of record letter has been issued and accepted by the insurance carrier.

Option 2 Pricing

1. Initial Setup Administration Fee

Initial Set up fee will be waived.

2. Monthly Recurring Per Employee Per Month Usage Fee

Employer agrees to pay a usage fee of \$3.00 per employee per month (PEPM). This usage fee will accrue for each employee of Employer that is entered into the Service as an active employee of Employer for any portion of a month.

Employer shall be billed on the 1st of each month for the PEPM Usage Fees which have accrued throughout the previous month. Payment for PEPM Usage Fees shall be due within 10 days upon Employer's receipt of invoice.

Advanced Placement (AP) Courses (School Year 2019–2020)**Percent of Students in AP Courses:** 0%*

*Our AP courses were not approved until the later part of the 19-20 school year. Every AP course is now approved with College Board and A-G.

| Subject | Number of AP Courses Offered* |
|----------------------------------|--------------------------------------|
| Computer Science | 0 |
| English | 0 |
| Fine and Performing Arts | 0 |
| Foreign Language | 0 |
| Mathematics | 0 |
| Science | 0 |
| Social Science | 0 |
| Total AP Courses Offered* | 0 |

*Where there are student course enrollments of at least one student.

Professional Development

| Measure | 2018–2019 | 2019–2020 | 2020–2021 |
|--|------------------|------------------|------------------|
| Number of school days dedicated to Staff Development and Continuous Improvement | N/A | 10 | 10 |

TAX DEFERRED SOLUTIONS

403(B) PLAN

ADOPTION AGREEMENT

This document has not been amended to reflect specific provisions of applicable state law. Each adopting entity should review its local and state law requirements before either adopting the 403(b) Plan or executing this Adoption Agreement.

Tax Deferred Solutions and its affiliates do not provide tax or legal advice. This specimen document is for the use of the Employer's tax or legal advisors.



A legacy of success.
A lifetime of service.

This adoption agreement is only to be used in conjunction with the Tax Deferred Solutions Public School District, Church or Qualified Church-Controlled Organization Plan Document: Document number 403(b) Plan document 01.

VOLUME SUBMITTER:

Tax Deferred Solutions
6939 Sunrise Blvd, Suite 250
Citrus Heights, CA 95610
866-446-1072

ADOPTION AGREEMENT

Part I: Adopting Entity

Name of Employer:

Address:

City:

State:

Zip:

Employer Phone Number:

Employer Fax Number:

Contact Name:

Email Address:

Employer's Tax ID (EIN):



A legacy of success.
A lifetime of service.

Employer
Eligibility
(check one):

The Employer is:

- ☐ A Public School
(a State-sponsored educational organization as described in section 170(b)(1)(A)(ii) of the Internal Revenue Code)
- ☐ A Tax Exempt Organization
(A tax exempt organization described in IRC 501(c)(3), which is exempt from tax under IRC 501(a) [Note-This would include a Church or Qualified Church Organization as described under IRC 3121(W)(3)(A) & IRC 3121(W)(3) (B).])

Related Employers
(check one):

For purposes of eligibility to participate in and contribute to the Plan:

- ☐ "Employer" includes Related Employers that are eligible employers within the meaning of section 1.403(b)-2(b)(8) of the Internal Revenue Code
- ☐ "Employer" includes Related Employers that are eligible employers within the meaning of section 1.403(b)-2(b)(8) of the Internal Revenue Code Except:

Related Employer: _____

Related Employer: _____

- ☐ "Employer" includes Related Employers identified below that are eligible employers within the meaning of section 1.403(b)-2(b)(8) of the Internal Revenue Code

Related Employer: _____

Related Employer: _____

- ☐ Employer means only the entity named above. There are no Related Employers.

Part II: Payroll Center Information

Payroll Center Name: _____

Street Address: _____

City: _____

State: _____

Zip: _____



A legacy of success.
A lifetime of service.

Payroll Contact Name: _____

Street Address: _____

City: _____

State: _____

Zip: _____

Phone Number: _____

Fax Number: _____

Email Address (*if available*): _____

Frequency of Payroll
(*check one*):

- ☐ Weekly
- ☐ Bi-weekly
- ☐ Monthly
- ☐ Semi-monthly

Part III: Plan Administrator

Plan Administrator: _____

Address: _____

City: _____

State: _____

Zip: _____

Phone Number: _____

Fax Number: _____

Contact Name: _____

E-mail Address: _____

Part IV: Plan Information

Effective Date: (Note: The effective date of the Plan cannot be a date earlier than January 1, 2009)

☐ This Plan is being established by the Employer as a new Plan, effective:

☐ This Plan amends and restates the Plan previously established by the Employer and is effective:

☐ The Plan was originally established by the Employer effective (A written plan document has been required as of January 1, 2009):

Plan Name: _____

Plan's Trust Tax ID (EIN): (if different from Employer's Tax ID)

Plan Year:

(a) The Plan Year is (a twelve month period – e.g., Jan. 1 – Dec. 31):

January 1 to December 31

(b) For new plans, the initial Plan Year will be: (may be less than twelve month period – e.g., Oct. 1 – Dec. 31)

Plan Status (check one):

For Non-Discrimination Requirement purposes, the Plan is:

☐ A Public School Governmental Plan
(As described in section 414(d) of the Internal Revenue Code)

☐ A Church Plan (as described in section 3121(w)(3)(A) of the Internal Revenue Code as exempt from non-discrimination requirements)

☐ A Qualified Church-Controlled Organization (as described in section 3121(w)(3)(B) of the Internal Revenue Code)

Part V: Eligibility and Participation

Eligible Employees:

(a) The following Employees of the Employer shall be eligible to participate in the Plan (*check one*):

- ☐ All Employees
- ☐ All Employees except the following excluded classes:
 - ☐ Employees who are eligible under another section 403(b) plan of the Employer which permits an amount to be contributed or deferred at the election of the Employee.
 - ☐ Employees who are eligible under a section 457(b) eligible governmental plan of the Employer which permits an amount to be contributed or deferred at the election of the Employee.
 - ☐ Employees who are eligible to make a cash or deferred election (as defined at section 401(k)-1(a)(3) of the Internal Revenue Code) under a section 401(k) plan of the Employer.
 - ☐ Employees who are nonresident aliens described in section 410(b)(3)(C) of the Internal Revenue Code.
 - ☐ Employees who are students performing services described in section 3121(b)(10) of the Internal Revenue Code. (If any employee within this category is allowed to participate in the Plan then all employees in the category must be allowed to participate in the Plan.)
 - ☐ Employees who normally work fewer than 20 hours per week.

Note: An Employee normally works for fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined under section 410(a)(3)(C) of the Internal Revenue Code) in such period, and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service in the preceding 12-month period. Under this provision an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12-month period shall then be eligible to

participate in the Plan. Once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or her behalf in any later year under this standard.

(If any employee within this category is allowed to participate in the Plan then all employees in the category must be allowed to participate in the Plan.)

The following exclusion is available only to Church or Qualified Church Controlled Organizations:

- ☐ Employees from the following categories (The employee category must be definitively described in a manner that satisfies the definite written program rules under section 1.403(b)-3(b)(3) of the Internal Revenue Code):

Employee Category: _____

Employee Category: _____

(b) Compensation Reduction Election (check one):

- ☐ The Plan has no minimum deferral amount.
- ☐ The minimum deferral amount will be \$_____ (no higher than \$200.00)

PART VI: INCLUDIBLE POST SEVERANCE COMPENSATION

The following Post-Severance Compensation shall be includible compensation:

- ☐ A cash-out of accrued but unused leave of the following type:
- ☐ sick,
 - ☐ vacation
 - ☐ other (describe) _____
- (the leave must have been able to be used if the severance had not occurred)
- ☐ A distribution from a nonqualified deferred compensation plan that would have been payable at the time the distribution was made, whether or not there was a severance
- ☐ Salary continuation payments for disabled participants
- ☐ Salary continuation payments for participants in military service.

PART VII: DEFERRALS AND CONTRIBUTIONS

Employer Contributions

a. Employer Contributions

☐ Will be made to the plan as follows: [This entry must satisfy the definite written program rules of IRC 1.403(b)-3(b)(3)] _____

☐ Are discretionary and may be made to the Plan based on bargaining unit agreement(s) identified as follows: [The agreement must satisfy the definite written program rules of IRC 1.403(b)-3(b)(3)] _____

☐ Will not be made to the Plan

b. The entry date for Employer contributions shall be:

☐ The date the employee becomes eligible under the Plan

☐ Other date (insert a definite and determinable date): _____

c. Matching Contributions

1. Matching Contributions

☐ Will (*continue to section VII b 2*)

☐ Will not (*continue to section VII c*)

be made to the Plan.

2. The Employer will make Matching Contributions to the Plan on behalf of (Select one):

☐ All Participants

☐ All Participants except the following:

☐ Employees who have not attained the age of _____ (The minimum age must not exceed 21 years of age.)

☐ Employees who have not completed _____ year(s) of Eligibility Service. (This service requirement must not exceed one year of service unless two years of service is required and full and immediate vesting is elected.)

3. The Employer shall contribute and allocate to each Participant's Matching Contribution Account an amount equal to:

☐ _____ (not more than 100) percent of the Participant's Elective Deferrals.

☐ _____ (not more than 100) percent of the Participant's After-Tax Employee Contributions.

☐ A flat dollar matching amount as listed below:

Employee Contribution Amount:

\$_____ ☐ Annually ☐ Per Pay Period ☐ Other

Employer Matching Contribution Amount:

\$_____ ☐ Annually ☐ Per Pay Period ☐ Other

4. The Employer shall not match amount provided in section VII(c)(3) in excess of:

☐ _____ (a flat dollar matching amount), or

☐ _____ % of the Participant's Compensation.

5. The entry date for Employer matching contributions shall be:

☐ The date the employee becomes eligible under the Plan

☐ Other date (insert a definite and determinable date):

d. Vesting:

Contributions to the plan shall be vested as follows:

☐ All employer contributions shall be immediately and fully vested.

☐ Contributions shall vest according to the schedule below (This schedule must be at least as favorable at every interval for a participant as the 6 year graded vesting schedule provided under section 411 of the Internal Revenue Code.):

| Number of Years the Employee has <u>Participated in the Plan</u> | <u>Employee contributions</u> | <u>Employer Contributions</u> |
|--|-------------------------------|-------------------------------|
|--|-------------------------------|-------------------------------|

| | | |
|--------|-------------|-----------------|
| Year 1 | 100% vested | _____ % vested. |
| Year 2 | 100% vested | _____ % vested. |
| Year 3 | 100% vested | _____ % vested. |
| Year 4 | 100% vested | _____ % vested. |
| Year 5 | 100% vested | _____ % vested. |

e. Section 4.1.2, Special Section 403(b) Catch-up Limitation for Employees with 15 Includible Years of Service

☐ Shall apply

☐ Shall not apply

f. Section 4.1.3, Age 50 Catch-up Contributions

☐ Shall apply

☐ Shall not apply

g. Annual Additions

If the Participant is covered under another section 403(b) plan of the Employer, other than a section 403(b) prototype plan:

☐ The provisions of section 4.1.5 and 4.1.6 will apply as if the other plan were a section 403(b) prototype plan

☐ Employer provides the following method under which the Plan will limit total Annual Additions to the Maximum Annual Additions (the manner must preclude employer discretion)

h. Roth Elective Deferrals

☐ The Plan will accept Roth Elective Deferrals.

☐ The Plan will not accept Roth Elective Deferrals.

i. After-Tax Employee Contributions (not Roth Elective Deferrals)

The Plan

☐ will

☐ will not

accept After-Tax Employee contributions to the extent permitted under the terms governing the applicable Investment Arrangement.

j. Eligible Automatic Contribution Arrangement (EACA)

☐ If checked, the following Eligible Automatic Contribution Arrangement (EACA) provisions of Article 3.3 in the Plan shall apply

1. Covered Employee

Employees covered under the EACA are:

☐ All Participants.

☐ All Participants who do not have an affirmative election in effect regarding Elective Deferrals.

☐ All Participants who become Participants on or after the effective date of the EACA and who do not have an affirmative election in effect regarding Elective Deferrals.

2. Default Percentage

☐ The Default Percentage is ____%.

☐ The initial Default Percentage is ____% and will increase by one percentage point as described in Section 3.3.1.2 of the Plan until the Default Percentage is ____%. Each increase will be effective at the beginning of the Plan Year unless a different date is inserted here: _____.

PART VIII: DISTRIBUTIONS

a. Small Account Balances

☐ The Plan permits distribution of small Account Balances, to the extent permitted under the terms governing the applicable Investment Arrangement.



A legacy of success.
A lifetime of service.

- ☐ The Plan does not permit distribution of small Account Balances, to the extent permitted under the terms governing the applicable Investment Arrangement.

b. After-tax Contributions may be distributed

- ☐ At any time
- ☐ At such time as any other contribution under the Plan may be distributed.

PART IX: LOANS

Loan Repayment Method (*check all that apply*)

- ☐ Plan Loans shall be repaid by payroll deductions where allowed by the applicable Investment Arrangement
- ☐ Plan Loans shall be paid by a personal repayment method of the participant where allowed by the applicable Investment Arrangement.

PART X: ROLLOVER CONTRIBUTIONS, TRANSFERS, EXCHANGES

a. Direct Rollovers (*other than Roth Elective Deferrals*):

The Plan will accept a direct rollover of an Eligible Rollover Distribution (Other than Roth Elective Deferrals) from the following plans. Rollovers of after-tax contributions will not be accepted unless otherwise indicated. (*check all that apply or none*):

- ☐ A qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code,
- ☐ including after-tax employee contributions.
- ☐ excluding after-tax employee contributions.
- ☐ An annuity contract described in section 403(b) of the Internal Revenue Code.
- ☐ including after-tax employee contributions.
- ☐ excluding after-tax employee contributions.
- ☐ An eligible governmental plan under section 457(b) of the Code which is maintained by a State.

b. Direct Rollovers of Roth Elective Deferrals:

If the Plan permits Participants to make Roth Elective Deferrals, the Plan may accept a direct rollover of an Eligible Rollover Distribution of the Roth Elective Deferrals from a designated Roth Elective Deferral account under:

- ☐ A qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code.
- ☐ An annuity contract or custodial account described in section 403(b) of the Internal Revenue Code.
- ☐ A section 457(b) plan maintained by a State.

c. Participant Rollover Contributions from Other Plans *(check all that apply)*:

The Plan will accept participant rollovers of eligible Rollover Distributions from:

- ☐ A qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code, excluding after-tax employee contributions.
- ☐ An annuity contract described in section 403(b) of the Internal Revenue Code, excluding after-tax contributions.
- ☐ An eligible plan under section 457(b) of the Internal Revenue Code which is maintained by a State.

d. Participant Rollover Contributions from IRAs:

The Plan

- ☐ will
- ☐ will not

accept a participant rollover contribution of the portion of a distribution from an individual retirement account or annuity described in section 408(a) or 408(b) of the Internal Revenue Code that is eligible to be rolled over and would otherwise be includible in gross income. The Plan will not accept a participant rollover contribution of any portion of a distribution from a Roth IRA described in section 408(A)(b) of the Internal Revenue Code.

e. Transfers

The Plan

- ☐ will
- ☐ will not

accept transfers from other plans.

- ☐ The Plan will permit transfer to other plans for:
 - ☐ All Participants

☐ Former Employees only

☐ The Plan will not permit transfer to other plans.

f. Exchanges

The plan

☐ will

☐ will not

allow exchanges within the Plan.

The plan

☐ will

☐ will not

allow exchanges outside the Plan.

g. Service Credit

The plan

☐ will

☐ will not

allow transfers to purchase service credit.

PART XI: INVESTMENT OF CONTRIBUTIONS

a. Funding Vehicle

The Funding Vehicles for this Plan are (check all that apply)

☐ Annuity Contracts

☐ Custodial Accounts

b. Direction of Investment

The plan

☐ will

☐ will not

allow each participant to direct the investment of his or her account.

If funds have been forwarded to an investment prior to establishing a necessary account:

☐ The Plan will assign _____ as the default investment option designated to receive funds when no direction is provided *(This option is limited to the forms of investment permitted under the Investment Arrangement.)*

☐ The Plan will return the funds.

PART XII: PLAN EXECUTION

The undersigned authorized signer of the Employer hereby elects to establish or restate the {EMPLOYER} 403(b) PLAN ("Plan Document") as modified by this Adoption Agreement and agrees that these provisions shall be incorporated as part of the Employer's 403(b) Plan and Plan Document.

The Employer certifies that it (1) is an entity as described in Part I of this adoption agreement, (2) has received a copy of the Tax Deferred Solutions Specimen 403(b) Plan, (3) accepts the terms and conditions of such Plan and any related services agreement between it and Tax Deferred Solutions, (4) acknowledges that it has relied upon its own advisors regarding the completion of this Adoption Agreement, (5) understands or has been advised by its own legal and tax advisors of the legal and other tax implications of adopting the Plan, including, but not limited to, the requirements of Code Section 403(b), (6) has had legal counsel review and revise the Plan and Adoption Agreement to ensure that the Plan and Adoption Agreement comply with all applicable state and local law requirements, (7) understands that failure to properly fill out the adoption agreement may result in failure of the plan to satisfy the requirements of 403(b), and (8) understands and acknowledges that Tax Deferred Solutions can amend the plan on behalf of the Employer so that changes in the Code, Regulations, Revenue Rulings, or other guidance published by the Internal Revenue Service, or corrections of prior approved plans, may be applied to all eligible employers that have adopted the Plan. Tax Deferred Solutions will provide such modifications due to any subsequent guidance.

Employer has added, as necessary, any overriding plan language to satisfy section 415 of the Internal Revenue Code because of the required aggregation of multiple plans.

The Employer agrees to inform any future adopting employer of any amendments made to the Plan or of the discontinuance or abandonment of the Plan.

IN WITNESS WHEREOF, the Employer has caused this Adoption Agreement to be executed by a duly authorized representative this _____ day of _____, 20____.

Attest: _____
Name of Employer

By: _____

Title: _____

Acknowledged on behalf of Tax Deferred Solutions in its role as Plan Administrator for the Plan:

By: _____

Title: _____

Date: _____



A legacy of success.
A lifetime of service.

APPENDIX A

Approved Investment Arrangements

Employer authorizes the following Investment arrangements to receive new and ongoing contributions, and if applicable, exchanges and transfers under the Plan. As provided under the Plan, any authorized Investment Arrangement named below agrees to share information necessary for compliance purposes with Employer, a Plan Administrator and/or with any other 403(b) Investment Arrangement as may be required to facilitate compliance with the Plan and all applicable laws and regulations. Each Investment Arrangement is required to maintain records of the funding vehicles offered under the Plan.

Note: Investment Arrangements for Public School Employers in the State of California must be registered and listed on the State of California 'www.403bcompare.com' website.

Vendor Name



A legacy of success.
A lifetime of service.

Grandfathered Vendors

Employer authorizes the following Investment Arrangements to receive ongoing contributions for accounts opened and active prior to January 01, 2009 and if applicable, exchanges and transfers under the Plan. Investment Arrangements named below agree to share information necessary for compliance purposes with Employer, a Plan Administrator and/or with any other 403(b) Investment Arrangement as may be required to facilitate compliance with the Plan and all applicable laws and regulations. Each Investment Arrangement is required to maintain records of the funding vehicles offered under the Plan.

Note: Investment Arrangements for Public School Employers in the State of California must be registered and listed on the State of California 'www.403bcompare.com' website.

Vendor Name

Deselected Vendors

Investment Arrangement which have been deselected from the plan and the date each Investment Arrangement was deselected. Investment Arrangement arrangement below are no longer available to receive ongoing contributions or receive transfers or exchanges.

Vendor Name

Adoption Agreement Appendix A Authorized by:

Name of Employer: _____

Signature: _____ Date: _____

Printed Name/Title: _____

Appendix B

Administrative Appendix

The Employer / Plan Sponsor ("Employer") and Tax Deferred Solutions ("Plan Administrator") hereby agree to the following non-exhaustive list of terms of responsibilities as they pertain to the Employer's 403(b) Plan.

This Appendix contains administrative issues that are required. Appendix B is mandatory and should not be left off nor any of the mandatory provisions altered.

Plan Administrator

The Plan Administrator shall perform the following services as may be required under the terms of the Plan:

- a) **Plan Documentation and Amendments.** The Plan Administrator will provide the Employer with the Plan Document and the Adoption Agreement ("Plan Documents") that adhere to the current regulations regarding 403b Plans or will provide Amendments to the Plan Documents as regulations change or as otherwise requested by the Employer. The "Compliance Program Employer Agreement" between the Employer and Plan Administrator is herein incorporated by reference.
- b) **Information Sharing Agreements.** The Plan Administrator will facilitate proper plan administration with the Investment Arrangements selected and approved within the Plan by the Employer, to provide information sharing agreements, to ensure the Investment Arrangements are adhering to the Plan and IRC regulations and to set up the Plan if the Plan has not previously been initiated under a particular Investment Arrangement. The Plan Administrator will notify the Employer at any time an Investment Arrangement is unable to adhere to the terms of the Plan or IRC regulations.
- c) **Contribution File Review.** The Plan Administrator shall review the contribution file received from the Employer in order to monitor for plan compliance as to allowable contributions, maintaining contribution limits and approved Investment Arrangement utilization.
- d) **Common Remitting Services.** If the Plan Administrator's common remitting services are utilized by the Employer, the Plan Administrator shall remit the contributions once the contributions and the contribution information file(s) have been received in good order in a time and manner agreed upon by both parties and consistent with applicable regulations. The "Common Remitter Employer Agreement" between the Plan Administrator and the Employer is herein incorporated by reference.
- e) **Annual Limits.** The Plan Administrator will advise the Employer or Plan Participants of the annual deferral limits under IRC §402(g) and, if the Plan accepts Employer contributions, of the annual limitations applicable under IRC §415(c). The Plan Administrator will provide calculations to determine eligible contribution limits upon request of any employee or the Employer. The Plan Administrator shall certify the accuracy of any such calculations, based upon information provided to the Plan Administrator by Employer and/or each participant.
- f) **Excess Contributions.** The Plan Administrator will permit and process, with cooperation from Plan Investment Arrangements, corrective distributions of excess deferral contributions and properly track the distribution of excess 415(c) contributions in accordance with applicable IRS regulations where such excess deferrals or excess contributions have been identified by the Investment Arrangement, the Employer or Employer's designated representative.

- g) **Early Retirement Incentives.** The Plan Administrator will review the Employer's early retirement incentive agreements, when provided to the Plan Administrator by the Employer, to determine if contributions under the agreement are allowed into the Plan in accordance with applicable federal and state rules and regulations.
- h) **Loans.** If permitted under the Plan and/or Investment Arrangement, administer loans in accordance with the Plan and all applicable federal and state rules and regulations;
- i) **Distributions.** Administer distributions to the extent permitted by the Investment Arrangements and the Plan in accordance with all applicable federal and state rules and regulations. Enforce distribution restrictions under IRC §403(b);
- j) **Hardship distributions.** If permitted under the Plan and/or Investment Arrangement, administer hardship distributions including (if applicable) notifying Employer of the hardship distribution with instructions for Employer to suspend all elective deferrals by participant to all plans sponsored by Employer for 6 months;
- k) **Transfers and Exchanges.** Administer transfers, exchanges, rollovers or purchases of service credit to the extent permitted under the Plan and/or Investment Arrangement subject to Employer designation of authorized Investment Arrangements;
- l) **Court Orders.** Determine status of court orders as qualified domestic relations orders under IRC §414(p).
- m) **IRS Reporting.** The Plan Administrator will issue a 1099 to each participant for any funds, distributions, loan proceeds pay outs or returned contributions made directly to the participant in the Plan by the Plan Administrator.
- n) **Tax Audits.** In the event of a tax audit, provide information to the Employer relating to 403(b) accounts held by Plan Investment Arrangements for participants, subject to written authorization by Employer and/or participants (as applicable) including but not limited to:
 - i) Annual listing of total contributions, by Plan Vendors, for each year under audit;
 - ii) Annual listing of all participant distributions for each year under audit;
 - iii) Annual listing of outstanding participant loans for each year under audit;
 - iv) Annual listing of any participant defaulted loans for each year under audit;
 - v) Annual listing of exchanges and transfers processed for each year under audit;
 - vi) Copies of IRS tax reporting information (Forms 1099-R) for all distributions and defaulted loans for each year under audit.

Any information required hereunder shall be provided electronically, in hard copy, or in a manner otherwise mutually agreed upon by Employer and the Investment Arrangement.

- o) **Plan Corrections:** The Plan Administrator will provide documentation and administrative assistance to the Employer in making plan corrections as needed in accordance with Federal and State rules and regulations.

- p) **Termination of the Plan.** The Plan Administrator will administratively assist the Employer in termination of the Plan by providing the following services: determining assets within the Plan, administering distribution of assets, providing documentation to terminate the plan.

EMPLOYER

The Employer shall perform the following services as may be required under the terms of the Plan:

- a) **Eligible Employer.** Certify that Employer qualifies under IRC §403(b) as an organization eligible to offer 403(b) plans to its employees and accepts all liability for this determination. Employer agrees to notify Plan Administrator if it becomes an ineligible organization.
- b) **Primary Contact Person.** Appoint a primary contact person for purposes of implementing, administering and coordinating any issues that may arise with respect to the Plan and provide such information to Investment Arrangements in a timely fashion.
- c) **Determine Eligible Employees.** Determine which employees of the Employer are eligible to participate in the Plan and certify that the 403(b) program will be made available to all eligible employees as required under the terms of IRC §403(b)(12)(A)(ii).
- d) **Provide Annual Notice.** At least twice per year, Employer shall provide written notice to Employees of their right to participate in the Plan, including information on procedures to enroll in the Plan.
- e) **Identify Investment Providers.** Make available to all employees and Plan Administrator a list of authorized Investment Arrangements available under the Plan.
- f) **Transmit Contributions.** If the Plan Administrator's common remitting services are utilized by the Employer, transmit all contributions to Plan Administrator in a time and manner acceptable to both parties and consistent with applicable regulations.
- g) **Employee Contribution Information.** Supply Plan Administrator no less than monthly, in a format that is acceptable to both parties, a file(s) which includes, but is not limited to, the names, personal identification numbers (employee identification number or social security number), applicable investment direction, the dollar amount of the contribution to be allocated to each eligible Employee and the payroll date from which the contribution was made.

Employer will notify Plan Administrator of any change in the salary reduction agreement(s) of a plan participant and will notify Plan Administrator of any contributions the Employer has knowledge were returned by an Investment Arrangement directly to the Employer, plan participant, or to a common remitter for the Employer other than the Plan Administrator.

- h) **Employer Contributions.** If the Employer makes non-elective contributions to an Investment Arrangement, Employer will provide to Plan Administrator information sufficient to direct those contributions, including, but not limited to, the names, personal identification numbers, applicable investment direction, and the dollar amount of the non-elective contribution to be allocated to each eligible plan participant.
- i) **Roth Contributions.** If the Plan includes Roth 403(b) contributions, Employer will provide to Plan Administrator information sufficient to direct those Roth 403(b) contributions separately from the

TDS EMPLOYER AGREEMENT

This Master License and Services Agreement ("Agreement") is entered into on this 30th day of November, 2020 ("Effective Date") by and between The TDS Group, Inc., a California corporation dba Tax Deferred Solutions ("TDS") and Peak Prep Pleasant Valley ("Employer"). TDS and Employer may be referred to herein individually as a "Party" and together as the "Parties."

WHEREAS, TDS is an independent Plan Administrator providing Plan Administration and Common remitting services for Internal Revenue Code (IRC) section 403b, 457(b) and IRC section 125 and 132 Plans for qualified employers throughout the United States.

WHEREAS, TDS provides a Human Capital Management Software System and Management services for Employers under the Tax Deferred Solutions Employee Management Platform (TDS-EP).

WHEREAS, Employer is an employer within the United States who is qualified under the Internal Revenue Service and/or Department of Labor regulations to offer IRC section 403b, 457 and section 125 and 132 plans (Section 125 and 132 plans are collectively referred to hereinafter as the "Flexible Benefit Plan").

WHEREAS, the parties desire to establish terms and conditions that apply to: (i) software licenses granted by TDS to Employer for a Human Capital Management system; and (ii) administrative services to be performed by TDS and the Employer's obligations relating thereto under the Tax Deferred Solutions Employee Management Platform.

NOW THEREFORE, in consideration of the mutual promises and covenants contained hereinafter in this Agreement, TDS and Employer hereby agree as follows:

Section 1: General provisions

A. Products and Services provided:

1. This Agreement encompasses the following products and services which TDS agrees to provide to the Employer. The Employer may limit the service(s) or product(s) actually provided to the Employer by TDS. The rights and obligations of TDS and the Employer as stated hereinafter in this Agreement will only be present under this Agreement if the Employer has opted to utilize TDS for the service(s) or product(s) and such election is indicated on Addendum A of this Agreement.
 - a. 403(b) Plan Administration
 - b. 457(b) Plan Administration
 - c. Flexible Benefit Plan Administration
 - d. Common Remitting
 - e. Tax Deferred Solutions Employee Management Platform (TDS-EP)/Benefits Enrollment
2. The terms and provisions specific to each service or product are described individually under "**Section 2: Specific Provisions**" of this Agreement.

B. Fiduciary Status:

1. The services under this Agreement provided by TDS shall be limited to administrative tasks and TDS shall not act in a fiduciary capacity for any of Employer's plans.

C. Term of Agreement:

1. The initial term of this Agreement shall be for a period of three (3) years from the Effective Date. Thereafter, this Agreement shall be automatically renewed for an additional twelve (12) month period unless either party gives written notice of non-renewal to the other on or before 180 days prior to the end of the then current term of the Agreement.

D. Termination of Agreement:

1. Either party may terminate the Agreement upon written notice if the other party:
 - a. fails to cure a material breach within thirty (30) days of receiving written notice to do so;
 - b. is the subject of a dissolution, reorganization, insolvency or bankruptcy action not dismissed within forty-five (45) days of being filed;
 - c. suffers the appointment of a receiver, conservator or trustee;
 - d. commits an act intended to defraud;
 - e. discontinues performance under the Agreement;
 - f. fails to comply with any applicable Law.
2. Upon expiration or termination, this Agreement and all licenses granted hereunder shall terminate; provided, however any obligation to pay any amounts owed but unpaid, shall survive any expiration or termination of this Agreement. Termination is not an exclusive remedy; all other remedies remain available.
3. Upon termination of the Agreement, TDS shall cooperate in transitioning the Services to Employer or Employer's replacement service provider. If requested by Employer and reasonably possible, TDS shall perform ancillary services upon mutually agreed upon terms, including additional fees if applicable.

E. Communication:

1. All mass communication from TDS to plan participants other than meaningful notice will be submitted to Employer for approval prior to distribution.
2. Account statements for plan contributions, account balances, and any required fee disclosures will be provided to plan participants by the Financial Provider where the accounts are held.
3. TDS agrees to deliver to the Employer and/or the Employer's representative information concerning compensation received by TDS and its affiliates for services provided to the plan pursuant to this Agreement to the extent not paid directly by the Employer.
4. Documentation related to the Employer's plan shall be transmitted directly to Tax Deferred Solutions. Documentation received at TDS shall be processed in a timely manner and in accordance with all applicable federal and state laws.

F. Confidential Information:

1. TDS agrees to keep all personally identifiable participant data confidential. TDS will not share confidential information with any other third party without the express consent of the participant and/or employer except to the extent sharing information is required to maintain the compliance of the Employer's plan.

2. "Confidential Information" means any information that either party discloses to the other in connection with this Agreement or any Addendum and that is marked or identified (whether orally, in writing or otherwise) as confidential, but does not include any information that: (i) is or becomes generally available to the public other than as a result of a disclosure by the receiving party or such receiving party's representatives, (ii) was within the receiving party's possession prior to its being furnished to the receiving party by the providing party or (iii) becomes available to the receiving party on a non-confidential basis from a source other than the providing party or its representatives, provided that such source is not bound by a confidentiality agreement with, or other contractual, legal or fiduciary obligation of confidentiality to, the providing party with respect to such information.
3. Notwithstanding Section (a), any TDS product or service development plans, deliverables, written reports, pricing and payment terms, software code, and Documentation in whatever form, shall be deemed to be Confidential Information, whether or not so marked.
4. Unless the disclosing party authorizes in writing, it is required by law or this Agreement or provides otherwise, the receiving party shall retain confidential Information in confidence, take all reasonable precautions to protect its confidentiality (in any case, no less than the receiving party takes to protect its own confidential information), and not disclose it to, or use it for the benefit of, any third party. The receiving party shall disclose the disclosing party's Confidential Information only to employees or agents who: (i) have agreed in writing to retain it in confidence and (ii) need to know it in connection with the performance of this Agreement or any Addendum.
5. Breach of this Section constitutes a material breach of this Agreement and shall be deemed to cause irreparable injury to the disclosing party. The disclosing party shall be entitled to injunctive relief without bond, in addition to other relief to which the disclosing party may show itself justly entitled, along with reasonable attorneys' fees and costs.
6. Pursuant to 18 U.S.C § 1833(b)(1):
 - a. "An individual shall not be held criminally or civilly liable under any Federal or State trade secret law for the disclosure of a trade secret that (A) is made (i) in confidence to a Federal, State, or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (B) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal."
 - b. Any employee, client, contractor, or consultant who is found to have wrongfully misappropriated trade secrets may be liable for, among other things, exemplary damages and attorneys' fees.

G. Census Data:

1. The Employer agrees to provide upon reasonable request and at least annually at the beginning of each plan year, an employee census file in a format to be agreed upon by both parties. The employee census file shall contain at minimum the date of birth, date of hire, address/contact information, pay method, classification and any other information required by TDS to comply with industry information sharing and/or contribution remittance standards for each eligible participant in the Employer's plan.

H. Indemnification:

1. Each Party shall indemnify and hold harmless the other Party, its employees and representatives, from and against any and all claims, losses, actions, injuries, damages, expenses and all other liabilities, arising out of or resulting from the performance of or failure to perform the Services hereunder, or arising out of or resulting from the breach of any of the terms and conditions of this Agreement by a Party or any third party for whose acts a Party would be liable for, unless said claim, loss, action, damage expense liability or breach arises from

or is caused by the gross negligence or willful misconduct of the other Party, its agents or employees in connection with this Agreement.

I. Insurance:

1. TDS agrees to maintain Liability Insurance and a Fidelity Bond in the amount of Five Hundred Thousand Dollars (\$500,000) and upon execution of this Agreement, provide Employer a Certificate of Insurance which names the Employer or generally names all Employers who use the services of TDS as an additional insured.

J. Fees:

1. TDS shall provide the product(s) and/ or service(s) defined in this Agreement for fees and pricing as detailed under Addendum B.
2. Any fees agreed upon by Employer shall be paid to Tax Deferred Solutions.
3. TDS reserves the right to change the product price or fee amount described under Addendum B at any time with 30 days advance written notice to Employer.

K. Plan Education:

1. Upon the reasonable request of the Employer, TDS, through its network of vetted licensed financial professionals ("Benefits Counselors"), agrees to educate and assist plan participants in financial planning concepts and their rights, benefits or options available to them under state and federal regulations. TDS may use Benefit Counselors from affiliated and non-affiliated financial organizations but shall not receive any compensation beyond what is defined in Addendum B to this Agreement. TDS and/or Employer may limit access to plan participants to those Benefits Counselors who meet its qualifications including professional licensing and adherence to a Professional Code of Conduct.
2. Benefit Counselors, including those affiliated with the shareholder(s) of TDS receive commissions and/or sales compensation from financial providers in the plan for the sales of financial products. Please refer to your state registry or the specific disclosure from the financial providers for more information on fees including those related to agent compensation.
3. TDS is not licensed with any state's Department of Insurance or FINRA and does not receive any commissions, cost offsets, reimbursements, or marketing or promotional items from the sale of investment or insurance related products.

L. Force Majeure:

1. Neither TDS (including its providers and suppliers) nor Employer shall be held responsible or be deemed to be in default under this Agreement for any delay or failure in performance of any of their respective obligations hereunder (other than failure to make payments as required herein) if such delay or failure is the result of causes beyond the control and without negligence of the party with respect to whose obligations such delay or failure in performance has occurred. Such causes shall include, but not be limited to, acts of God, strikes, lockouts riots, insurrections, civil disturbances, sabotage, embargoes, blockades, acts of war, acts or failures to act of any governmental or regulatory body (whether civil or military, domestic or foreign), governmental regulations superimposed after the fact, communication line failures, computer hardware failures, power failures, fires, explosions, floods, accidents, epidemics, earthquakes or other natural or man-made disasters, and all occurrences similar to the foregoing (collectively referred to herein as "Force Majeure").
2. The party affected by an event of Force Majeure, upon giving prompt notice to the other party of the nature of the event of Force Majeure and the expected length of the delay, shall be excused from performance hereunder on a day-to-day basis to the extent of such prevention, restriction or interference (and the other party shall likewise be excused from performance of its obligations on a day-to-day basis to the extent that

such obligations relate to the performance so prevented, restricted, or interfered with); provided, however, the party so affected shall use all reasonable good faith efforts to avoid or remove such cause of non-performance and to minimize the consequences thereof and both parties shall resume performance hereunder forthwith upon removal of such cause. No payment shall be required for any period of Force Majeure.

M. Informal Dispute Resolution:

1. Any controversy or claim arising out of or relating to this Agreement, the breach thereof or the relationship of the parties ("Dispute") under this Agreement shall be resolved as follows:
 - a. Upon written request of either party, both parties shall appoint a designated representative whose task it will be to meet for the purpose of endeavoring to resolve such Dispute.
 - b. The designated representatives shall meet as often as the parties reasonably deem necessary to discuss the problem in an effort to resolve the Dispute without the necessity of any formal proceeding.
 - c. Formal proceedings for the resolution of a Dispute may not be commenced until the earlier of: (i) the designated representatives concluding in good faith that amicable resolution through continued negotiation of the matter does not appear likely; or (ii) the expiration of the 30 day period immediately following the initial request to negotiate the Dispute.

N. Dispute Resolution:

1. If TDS and Employer cannot reach a mutually agreeable settlement through conciliation within the time frame set forth in Section M, they agree that any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled solely and exclusively by binding arbitration in accordance with the Comprehensive Arbitration Rules of JAMS.
2. Any award shall be final, binding and conclusive and may be entered upon the motion of either party in the Superior Court of the County of Santa Clara, where the parties hereby submit to jurisdiction. The award may grant any relief that might be granted by a court of competent jurisdiction. Either party, before or during any arbitration, may apply to a court of competent jurisdiction for equitable relief where such relief is necessary to protect its interests pending completion of the arbitration.

O. Miscellaneous:

1. The failure by either Party to exercise any right under this Agreement shall not be a waiver of such right or operate as a continuing waiver of any further rights.
2. All notices between the parties shall be in writing and shall be deemed to be received on the next business day in the locale of receipt if sent by overnight courier or ten (10) days after mailing when sent by certified mail, postage prepaid, to the party's address as set forth on the signature page or to such other address as the party may later designate in writing.
3. This Agreement may only be amended by a written agreement executed by both parties.
4. TDS agrees to render the TDS Service in conformance with the Health Insurance Portability and Accountability Act, 42 U.S.C. Section 1320d ("HIPAA"), to the extent applicable to TDS's provision of services listed hereunder and in reference to Addendum A and C attached hereto between the two parties.
5. All Appendices to this Agreement are incorporated herein by reference. This Agreement and its Appendices set forth the entire understanding between the parties with respect to the subject matter hereof. If a conflict arises between a term of this Agreement and a term of any Addendum attached hereto, and the parties sign such Addendum, the Addendum terms shall govern.

6. If a court of competent jurisdiction or an arbitral tribunal established in accordance with this Agreement finds a term of this Agreement unenforceable, the remaining terms of this Agreement remain enforceable. The parties shall substitute for the unenforceable term an enforceable term that approximates the intent and economic effect of the unenforceable term as nearly as possible.
7. Each party shall remain at all times an independent contractor. This Agreement does not create an agency relationship between the parties. Neither party has the right to assume or to create any obligation on behalf of the other.
8. No right or obligation of either party under this Agreement shall be assigned, delegated or otherwise transferred, whether by agreement, operation of law or otherwise, without the prior express written consent of the other party (which will not be withheld unreasonably). Any attempt to assign, delegate or otherwise transfer any such right or obligation hereunder, without such consent, shall be void.
9. THIS AGREEMENT SHALL BE CONSTRUED AND ENFORCED IN ACCORDANCE WITH THE LAWS OF THE STATE OF CALIFORNIA WITHOUT REGARD TO ITS CONFLICTS OF LAWS PRINCIPLES.

Section 2: Specific Provisions:

A. 403(b) Plan Administration:

1. Tax Deferred Solutions agrees to provide the Employer with a written 403(b) plan document detailing the specifications of all permissive benefits as required by current regulations from the Internal Revenue Service. TDS agrees to provide necessary Plan amendments to the Employer following the official release of updated IRS regulations.
2. TDS agrees to receive a 403(b) payroll contribution file from the Employer in a format to be agreed upon by both parties, for the purpose of forwarding plan contributions to financial providers (as needed for Common Remitting) and to monitor for plan compliance including allowable annual contribution limits.
3. The Employer's 403(b) payroll contribution file shall contain at minimum the Name, Social Security Number, Dollar amounts of both Employee and Employer contributions, the designated vendor to receive contributions by name or voluntary deduction code, and the type of contribution that has been made for each participant of the Employer's Plan. Types of contributions may include Traditional 403(b) and Roth 403(b) contributions as well as other non-qualified contributions for the purpose of loan repayment.
4. TDS agrees to contact the Employer in an efficient manner agreed upon by both parties to alert the Employer of any over-contributions or other compliance related issues regarding the 403(b) Plan.
5. TDS agrees to review all requests to move 403(b) assets into and out of the plan, approve or deny such requests based on their compliance to existing IRS regulations, and process all Employee, Employer, and Vendor paperwork required to facilitate the processing of such transactions. These documents include but are not limited to Distributions, Loans, Qualified Domestic Relations Orders and related Joinders, Hardship Withdrawals, Exchanges, Transfers, and Plan Rollovers.
6. In order to facilitate and expedite the processing of these 403(b) plan transactions, Employer authorizes and directs TDS to sign any related plan paperwork on its behalf.

B. 457(b) Plan Administration:

1. Tax Deferred Solutions agrees to provide the Employer with written 457 (b) plan document detailing the specifications of all permissive benefits as required by current regulations from the Internal Revenue Service.

TDS agrees to provide necessary Plan amendments to the Employer following the official release of the updated IRS regulations.

2. TDS agrees to receive a 457(b) payroll contribution file from the Employer in a format to be agreed upon by both parties, for the purpose of forwarding plan contributions to financial providers (as needed for Common Remitting) and to monitor for plan compliance including allowable annual contribution limits.
3. The Employer's 457(b) payroll contribution file shall contain at minimum the Name, Social Security Number, Dollar amounts of both Employee and Employer contributions, the designated vendor to receive contributions by name or voluntary deduction code, and the type of contribution that has been made for each participant of the Employer's Plan. Types of contributions may include Traditional 457(b) and Roth 457(b) contributions or loan repayment.
4. TDS agrees to contact the Employer in an efficient manner agreed upon by both parties to alert the Employer of any over-contributions or other compliance related issues regarding the 457(b) Plan.
5. TDS agrees to review all requests to move 457(b) assets into and out of the plan, approve or deny such requests based on their compliance to existing IRS regulations, and process all Employee, Employer, and Investment Provider paperwork required to facilitate the processing of such transactions. These documents include but are not limited to Distributions, Loans, Qualified Domestic Relations Orders and related Joinders, Unforeseeable Emergency Distributions, Exchanges, Transfers, and Plan Rollovers.
6. In order to facilitate and expedite the processing of these 457(b) plan transactions, Employer authorizes and directs TDS to sign any related plan paperwork on its behalf.
7. TDS is responsible for the selection of the Broker Dealer to service the 457(b) Plan.

C. Flexible Benefit Plan Administration:

1. Employer has established certain benefit arrangements (collectively referred to as the "Flexible Benefit Plan"), which may include some or all of the following:
 - a. A health flexible spending arrangement (Health FSA) per IRC section 105,
 - b. A dependent care flexible spending arrangement (DC FSA) per IRC section 129,
 - c. An adoption assistance flexible spending arrangement (AA FSA) per IRC section 137,
 - d. A health savings account (HSA) per IRC section 223,
 - e. A health reimbursement arrangement (HRA) per Code section 105 and 106,
 - f. A qualified transportation fringe benefit plan (Transportation) per IRC section 132,
 - g. Employer sponsored Health, Dental or Vision insurance benefits, or
 - h. Various pre and post-tax voluntary supplemental insurance benefits.²
2. Employer has the sole authority and responsibility for the Flexible Benefit Plan and its operation, including the authority and responsibility for establishing, administering, construing and interpreting the provisions of the Flexible Benefit Plan and making final determinations thereunder.
3. Employer is the named fiduciary of the Flexible Benefit Plan and Legal Plan Administrator.
4. TDS is a contracted Third Party Plan Administrator for the Flexible Benefit Plan and not a Fiduciary. TDS is not an insurer, underwriter or guarantor with respect to any benefits payable under the Flexible Benefit Plan.
5. TDS is an independent contractor and not an employee of Employer. TDS and Employer are not partners, engaged in a joint venture or governed by any legal relationship other than that of independent contractor, with the exception of "business associate" under HIPAA as described below.

6. TDS may be considered a “business associate” under HIPAA with regard to one or more employee benefit plans or arrangements offered as part of the Flexible Benefit Plan. To that extent, a separate agreement (referred to as “Business Associate Agreement” and attached as Addendum C hereto) exists between each of the employee benefit plans considered to be a “covered entity” for purposes of HIPAA and TDS (as business associate) to document compliance with HIPAA’s privacy, security, and electronic data interchange requirements.
7. TDS may engage subcontractors to assist in the performance of its obligations under this Agreement. Subcontractors may include, among others, vendors of debit card services. TDS guarantees the subcontractor’s performance to the same degree as if TDS provided the services directly. TDS will ensure that, if necessary, a Business Associate Contract is in place with respect to applicable services provided by a subcontractor.
8. Employer gives TDS the authority to act on behalf of Employer in connection with the Flexible Benefit Plan as expressly stated in the Agreement or as mutually agreed in writing by Employer and TDS.
9. TDS agrees to provide the Employer with a written Flexible Benefit Plan detailing the specifications of all permissive benefits as required by current and pending regulations from the Internal Revenue Service.
10. TDS agrees to assist the Employer in the selection of service providers to the Plan and to develop a comprehensive pre and post-tax voluntary supplemental insurance benefits package for Employer.
11. TDS is responsible for the duties stated within this Agreement and will carry out those duties in accordance with the Plan documents and applicable law. TDS shall not be deemed in default of this Agreement, nor held responsible for any cessation, interruption or delay in the performance of its obligations herein due to causes beyond its reasonable control, including but not limited to natural disaster, act of God, labor controversy, civil disturbance, disruption of the public markets, war or armed conflict, or any change in or the adoption of any law, judgment or decree.
12. TDS agrees to assist Employer in the Employer’s duty to ensure compliance with COBRA, perform required non-discrimination testing, amend the Plans as necessary to ensure ongoing compliance with applicable law, and provide the information necessary for the preparation of any document related to the Flexible Benefit Plan required from the Employer by the IRS or Judicial entity. Employer is responsible for reviewing the information provided by TDS and preparing and submitting any tax documents or judicial response. Employer acknowledges that TDS is not providing tax or legal advice and that Employer shall be solely responsible for determining the legal and tax status of the Flexible Benefit Plan.
13. TDS agrees to assist Employer in the Employer’s duty to forward any fees or claims related to the Flexible Benefit Plan, determine if and when a valid election change has occurred, handle participant claims and appeals and take all steps necessary to maintain and operate the plans in compliance with applicable provisions of the plans, ERISA, HIPAA, the Internal Revenue Code, Health Care Reform and other applicable federal and state laws.
14. TDS agrees to provide assistance to participants and plan information to be used during the enrollment process. This may include group seminars, web information, on-line enrollment or call center assistance or other events or communication as agreed between TDS and the Employer.
15. All mass communication from TDS to plan participants will be submitted to Employer for approval prior to distribution.
16. TDS agrees to process initial enrollment information.
17. TDS agrees to provide each participant with the claims submittal process.

18. TDS agrees to accept and review all claims submitted under the plan for benefits, approve or deny such claims based on their compliance to existing IRS regulations, and process all paperwork required to facilitate the processing of such claims. TDS shall have no duty or obligation with respect to claims incurred prior to the effective date of this Agreement or for administrative services arising prior to the effective date of this Agreement.
19. TDS shall make the initial decision with regard to a claim as specified under the applicable plan document. Unless special circumstances exist, including denial of all or a portion of the claim, payment shall be disbursed within five (5) business days of the day on which TDS receives the claim and funds.
20. TDS shall follow the requirements of the Plan document with regard to denial of claims. TDS agrees to advise participants, in writing, of the reason for denied claims. TDS shall refer to Employer or its designee, for final determination, any claim for benefits or coverage that is appealed after initial denial by TDS, or any class of claims that Employer may specify, including (a) any question of eligibility or entitlement of the claimant for coverage under the Plan; (b) any question with respect to the amount due; or (c) any other appeal.
21. TDS agrees to provide a debit card to participants if agreed upon in the Adoption Agreement.
22. TDS will establish procedures that comply with the IRS Revenue Ruling 2003-43 regarding reimbursement of eligible Section 125 Cafeteria Plan expenses through debit cards or other electronic media.
23. TDS agrees to contact the Employer in an efficient manner agreed upon by both parties to alert the Employer of any compliance related issues.
24. TDS agrees to advise Employer of any suspected abuse of the Debit Card and disable its use if necessary.
25. TDS agrees to notify participants of ineligible transactions made with the debit card and attempt to recover such amounts to reimburse the plan.
26. All reports and data related to the Employer's Flexible Benefit Plan remain the property of the Employer. TDS will provide the Employer all data, upon request, in the printed or electronic formats, used by TDS in its administrative procedures. TDS shall maintain, for the duration of the agreement, the usual and customary books, records and documents, including electronic records. TDS has the right to retain copies of any records it deems appropriate. Upon termination of this Agreement, TDS must comply with the terms of the applicable separate Business Associate Agreement with respect to the destruction or return of all protected health information (PHI), including PHI that is in the possession of subcontractors or agents of TDS.
27. TDS will, as permitted under and in accordance with a Business Associate Agreement, make available to Employer via electronic medium (unless otherwise agreed by the parties) a master report showing the payment history and status of participant claims and the amounts and transactions of participant accounts during the preceding month. TDS shall also make available to participants at least monthly via electronic medium a report showing individual payment history, status of claims, and the transaction details for each participant account during the preceding month.
28. TDS agrees to keep all personally identifiable participant data confidential. TDS will not share confidential information with any other third party without the express consent of the participant and/or employer except to the extent sharing information is required to maintain the compliance of the Employer's plan or as may be required by law. With respect to any document or information related to plans subject to HIPAA, TDS shall comply with the privacy and security rules under HIPAA and the applicable separate Business Associate Agreement.
29. Supplemental Insurance Advisors, including those affiliated with the shareholder(s) of TDS may receive commissions and/or sales compensation from service providers in the plan for the sales of supplemental insurance products. Please refer to your state registry or the specific disclosure from the supplemental insurance providers for more information on fees including those related to agent compensation. TDS is not

licensed with any state's Department of Insurance or FINRA and does not receive any commissions, cost offsets, reimbursements, or marketing or promotional items from the sale of investment or insurance related products.

30. TDS agrees to maintain Liability Insurance and a Fidelity Bond in the amount of Five Hundred Thousand Dollars (\$500,000) and, upon execution of this Agreement, provide Employer a Certificate of Insurance which names the Employer or generally names all Employers who use the services of TDS as an additional insured.
31. TDS, as the Third Party Plan Administrator, is responsible for duties and obligations under the Employer's Plan as described herein and in relation to those duties and obligations TDS agrees to indemnify, defend and hold the Employer harmless from any claims, demands, losses, cause of action, damages and/or penalties, including reasonable attorney's fees, resulting from TDS' negligence or willful misconduct in performing, or in not performing, its duties under this Agreement, the written plan document, or direction received from the Employer.
32. It is the employer's sole responsibility to determine the legal and tax status of the Employer's Flexible Benefit Plan.
33. It is the Employer's obligation to ensure compliance with COBRA, perform required non-discrimination testing, amend the Plans as necessary to ensure ongoing compliance with applicable law, file any required tax or governmental returns (including Form 5500 returns) relating to the Plans.
34. Employer is responsible for all expenses incident to the Flexible Benefit Plan except as stated within this term of the Agreement. Employer is responsible for payment of claims made pursuant to and the benefits to be provided by the Flexible Benefit Plan. Employer is responsible for collecting and forwarding any fees related to the Flexible Benefit Plan. Following the grace period for claims at the end of the plan year, TDS will determine if the amount of forfeited contributions, when offset by reimbursements under the plan, results in a positive or negative aggregated balance. A positive balance may result from employees failing to utilize an amount equal to contributions made. A negative balance may result from employees utilizing more of their Employer pre-funded elections than the employee's contributions prior to severing their employment mid-year. If a positive balance is determined such balance will revert as a forfeiture to the Employer. If a negative balance is determined, then TDS shall assume responsibility for the negative balance
35. Employer is responsible for determining if and when a valid election change has occurred, handling participant claims and appeals and executing and retaining valid Plan documents and taking all steps necessary to maintain and operate the plans in compliance with applicable provisions of the plans, ERISA, HIPAA, the Internal Revenue Code, Health Care Reform and other applicable federal and state laws.
36. Employer shall take any and all necessary action and execute any and all necessary documents to authorize TDS to perform its functions and duties pursuant to this Agreement.
37. Employer agrees to provide TDS with information and/or documentation reasonably requested by TDS when necessary to fulfill the terms and conditions of this Agreement. This shall include, but is not limited to, initial demographic, census, eligibility and/or enrollment information including election amounts for participants of the Flexible Benefit Plan, as well as updated information regarding any changes to participant's demographic, census, eligibility or enrollment information. TDS shall assume that such documentation and information is complete and accurate, and is under no duty to question the completeness or accuracy of such information.
38. Employer shall, if required by law or regulation (a) notify each Participant and provide each participant with an opportunity to opt out (if required); or (b) obtain from each participant such written authorization for release of any personal financial records and medical records in accordance with applicable state and federal law (including HIPAA and the Gramm-Leach-Bliley Act) to permit Employer and TDS to perform their obligations under this Agreement.
39. Documentation related to the Employer's plan shall be transmitted directly to the TDS Office at 6939 Sunrise

Blvd, Suite 250, Citrus Heights, CA 95610. Documentation received at the TDS office shall be processed in a timely manner and in accordance with all applicable federal and state laws.

40. In order to facilitate and expedite the processing of plan transactions, Employer authorizes and directs TDS to sign any related plan paperwork on its behalf.
41. Employer grants TDS and its subcontractors the right to receive, process, and perform all required services in accordance with information and data that is submitted to TDS in order to provide the Debit Card. Employer further grants TDS and its subcontractors the right to derive and use aggregate and statistical data from such information and data.
42. Employer hereby grants TDS and its subcontractors a non-exclusive, non-transferrable, royalty-free license to use Employer's logo in connection with the TDS and/or their subcontractor's website(s) in the forms and format approved by Employer on (i) the Debit Card, (ii) periodic statements, and (iii) other communications to participants with respect to the Flexible Benefit Plan accounts.
43. Funding for any benefit payment to (or on behalf of) the participants under the plan is the sole responsibility of Employer. Employer shall promptly make funds available to TDS for payment of any Flexible Benefit Plan claims, claims for reimbursement, fees, or expenses for which Employer is responsible. This shall include fraudulent or ineligible transactions not recovered from participants.
44. Employer authorizes TDS to pay Plan benefits by checks written (or other draft payment or debit) on one or more bank accounts established and maintained in the name of Employer for the payment of Plan benefits. At such interval as is mutually agreed upon, TDS will notify Employer of the amount needed to pay approved benefit claims and Employer shall pay or transfer into the applicable bank account the amount needed for the payment of plan benefits. Employer shall enter into such agreements and provide instructions to its bank as are necessary to implement this Agreement. TDS shall have authority to provide whatever notifications, instructions, or directions as may be necessary to accomplish the disbursement of such plan funds to or on behalf of participants in payment of approved claims.
45. Employer shall be responsible for processing claims arising prior to the effective date of this Agreement, including any run-out claims and for maintaining legally required records of all prior claims and prior administration sufficient to comply with applicable legal requirements. Employer shall indemnify and hold TDS harmless for any liability relating to prior claims or administration.

D. Common Remitting Services:

1. Tax Deferred Solutions agrees to accept payments for remittance of 403(b) and/or 457 Plan Contributions from the Employer on behalf of its employees.
2. Contribution payments remitted to TDS shall be remitted by the Employer through ACH, Wire or directly to the TDS Processing Center.
3. The contribution payments remitted to TDS shall be transmitted to the vendor(s) selected by the participating employee(s) within 5 business days of the receipt of both the funds and corresponding payroll contribution file described in section 5 in good order.
4. The Employer agrees to provide TDS with a payroll contribution file in a format to be agreed upon by both parties. The file is for the purpose of forwarding plan contributions to investment providers.
5. The Employer's payroll contribution file shall contain at minimum the Name, Social Security Number, Dollar amounts of both Employee and Employer contributions, the designated vendor to receive contributions by

name or voluntary deduction code, and the type of contribution that has been made for each participant of the Employer's Plan. Types of contributions may include Traditional and Roth 403(b) or 457(b) contributions as well as other non-qualified contributions for the purpose of loan repayment.

6. TDS is authorized by the Employer to transmit the employee's elective deferrals to the Investment Provider(s) and to authorize the Trustee to distribute assets in the event of an administrative error.
7. Upon reasonable written request and during normal business hours, TDS shall permit the Employer full and complete access to all records retained by TDS regarding the Employer's remittances. The Employer shall also have the right upon reasonable written notification to examine and audit the Common Remitting records, pertaining only to the Employer, maintained by TDS to determine compliance with the terms and conditions of this Agreement.

E. Tax Deferred Solutions Employee Management Platform (TDS-EP):

1. License Grant

- a. In consideration of the fee set forth in Addendum B to this Agreement, TDS grants to the Employer a non-transferable, non-exclusive license to use the corresponding software and documentation (collectively, the "Service") set forth in Addendum A, subject to this Agreement's terms and conditions and any usage and site designation restrictions set forth in that Addendum.
- b. The Employer shall operate the Service for its own internal business purposes only and shall not have the right to sublicense or permit the use of the Service (including timesharing or networking use) by any third party other than Employer itself.
- c. The Employer shall not (nor allow any third party to) copy any part of the Service. The Employer may make a reasonable number of copies of the documentation provided by TDS with the Service (the "Documentation"), but only for its internal use. The Employer must include any product identification, copyright and proprietary notices on any reproduction of the Documentation.
- d. The Employer shall not (nor allow any third party to): (i) decompile, disassemble or reverse engineer any part of the Service, (ii) remove any product identification, copyright or proprietary notices from copies of Documentation, or (iii) except as the Documentation may permit, modify or incorporate the Service into other software or create a derivative work from any part of the Service.
- e. The Service shall at all times reside on TDS's (or its service providers') servers and Employer shall have no right to any object or source code of the Service.
- f. Employer shall not access the Service via any Web site other than the Employer's web-site located at [http://www_____] (the "Employer's Site") or other link provided by TDS.
- g. Employer agrees that this license grant may include portions of software that are sublicensed to Employer and such sublicenses inure to the benefit of the licensors of software and other applications, and that such licensors may directly enforce the terms of this sublicense agreement in order to protect their interests in the Service.
- h. Employer agrees to take all reasonable steps to ensure that no unauthorized persons have access to the Service, to ensure that no persons authorized to have such access shall take any action that would be in violation of this Agreement, and comply with the minimum security requirements for using the Service as reasonably determined by TDS.
- i. Employer shall not (i) use, or allow the use of, the Service or any Content in the Service in contravention of any federal, state, local, foreign or other applicable law, or rules or regulations of

regulatory or administrative organizations; (ii) introduce into the Service any virus or other code or routine intended to disrupt or damage the Service, or alter, damage, delete, retrieve, or record information about the Service or its users; (iii) excessively overload the systems used to provide the Service; (iv) perform any security integrity review, penetration test, load test, denial of service simulation or vulnerability scan (including without limitation the use any tool designed to automatically emulate the actions of a human user in connection with such testing); or (v) otherwise act in a fraudulent, malicious or negligent manner when using the Service.

- j. Employer acknowledges that use of the Service includes the ability to enter into agreements and/or to make transactions electronically. EMPLOYER ACKNOWLEDGES THAT WHEN IT INDICATES ACCEPTANCE OF AN AGREEMENT AND/OR TRANSACTION ELECTRONICALLY, THAT ACCEPTANCE WILL CONSTITUTE ITS LEGAL AGREEMENT AND INTENT TO BE BOUND BY AND TO PAY FOR SUCH AGREEMENTS AND TRANSACTIONS. THIS ACKNOWLEDGEMENT THAT EMPLOYER INTENDS TO BE BOUND BY SUCH ELECTRONIC ACCEPTANCE APPLIES TO ALL AGREEMENTS AND TRANSACTIONS EMPLOYER ENTERS INTO THROUGH THE Service, SUCH AS ORDERS, CONTRACTS, SALARY AMENDMENT AGREEMENTS, STATEMENTS OF WORK, AND NOTICES OF CANCELLATION.

2. **Services**

- a. TDS will provide to the Employer the services (the "Services") set forth in Addendum C to this Agreement. The Services are to be provided by means of the Employer's Site. These Services are subject to change without notice. Employer, at its own expense, will timely cooperate with Employer in TDS's effort to provide these Services and any updates thereto.
- b. TDS shall allow (and provide such assistance as is necessary for) Employer to link from the Employer's Site to the Service in such a manner as to allow a user of the Employer's Site to access the Service via the Employer's Site.
- c. Employer agrees not to remove any Equipment that TDS installs in connection with this Agreement from the place of original installation without the TDS's prior written consent nor to sell or encumber the Equipment.
- d. In order for TDS to meet its service obligations, Employer agrees to notify TDS promptly following the discovery of any error. Further, upon discovery of an error, Employer agrees, if requested by TDS, to submit to TDS a listing of output and any other data that TDS may require in order to reproduce the error and the operating conditions under which the error occurred or was discovered. In addition, the Employer is responsible for obtaining, installing, and maintaining all equipment, telephone lines, communications interfaces, and other hardware necessary to access the Service from Employer's Site. TDS will not be responsible for delays caused by events or circumstances beyond its reasonable control.
- e. The following matters are not covered by this Section 2: (i) any problem resulting from the misuse, improper use or alteration not authorized by TDS, which causes damage to the Service(s); (ii) any problem caused by modifications in any version of the Service(s) not made or authorized by TDS; (iii) any problem resulting from programming other than the Service(s); (iv) any problem resulting from the combination of the Service(s) with such other programming or equipment to the extent such combination has not been approved by TDS; and (v) any problem related to, or associated with, the Employer's Site. The Employer will be responsible to pay TDS's normal charges and expenses for time or other resources provided by TDS to diagnose or attempt to correct any such problem.

3. **Title and Ownership**

- a. Except as provided in Section 4(c) below, TDS (or its representatives or associates) retains all ownership and title to each Service, the Documentation and all portions, modifications and copies thereof created or adapted by TDS and/or its contractors pursuant to this Agreement.

- b. TDS (or its representatives or associates) retains all copyright and other intellectual property rights in everything TDS develops either before or during the course of this Agreement, including the System(s), methodologies, software, the Documentation and know-how. Subject to Section 4(c), below, TDS also retains all copyright and other intellectual property rights in all reports, written advice or other materials provided by TDS to the Employer. Employer shall have the limited right to use and reproduce all materials developed by TDS under this Agreement internally for the term of this Agreement.
- c. All documentation and information, including but not limited to, programs, specifications, technical information and data, made available to TDS by Employer in connection with this Agreement (collectively, "Employer Property") is the exclusive property of Employer. Such Employer Property shall be used by TDS only in connection with the performance of the Service. At the request of Employer, all copies of the Employer Property together with any notes and/or summaries thereof (whether handwritten or mechanically produced) shall be delivered to Employer promptly or destroyed with an officer certifying its destruction upon the termination of this Agreement. Employer represents to TDS that Employer alone owns all Employer Property and all other information which it may deliver or supply to TDS from time to time and that neither supplying the Employer Property or other information nor TDS's use of the information will not (i) infringe or violate any third-party right, including (but not limited to) intellectual property, privacy, or publicity rights; (ii) be abusive, profane, or offensive to a reasonable person; or (iii) be hateful or threatening;
- d. Employer grants permission to combine Employer's business data with that of other Employers in a manner that does not identify the Employer or any individual in order for TDS to evaluate and improve the services offered.

4. **Disclaimers, Obligations, and Liability Limitations**

- a. EMPLOYER AGREES AND ACKNOWLEDGES THAT THE SERVICES TO BE PROVIDED BY TDS UNDER THIS AGREEMENT FOR THE TDS EMPLOYEE MANAGEMENT PLATFORM ARE AND WILL REMAIN THE PROVISION OF INFORMATION ONLY AND WILL NOT BE DEEMED TO CONSTITUTE ADVICE (LEGAL, ACCOUNTING, PROFESSIONAL, OR OTHERWISE), MANAGEMENT, DECISION-MAKING, OR CONSULTING OF ANY NATURE.

(SIGNATURE PAGE TO FOLLOW)

EXECUTION OF AGREEMENT

IN WITNESS WHEREOF, each of the Parties below, duly authorized to enter into this Agreement on behalf of the organizations they each represent, has executed this Agreement as of the Effective Date:

_____/_____
Signature Date

Print Name _____

Title

Organization Name

Street Address

| City | State | Zip |
|------|-------|-----|
|------|-------|-----|

_____/_____
Signature Date

Nancy J. Billings
Print Name

Vice President, Compliance
Title

Tax Deferred Solutions

Organization Name

6939 Sunrise Blvd, Suite 250

Street Address

| | | |
|----------------|-------|-------|
| Citrus Heights | CA | 95610 |
| City | State | Zip |



TITLE: SUBSTITUTE TEACHER

BASIC FUNCTION:

To implement the daily instructional plans of the classroom teacher effectively. To maintain a class environment favorable to learning and personal growth; to establish effective rapport with pupils while maintaining proper classroom management. To work effectively with the building administrator and other teachers to minimize any potential transition concerns from the teacher to substitute and substitute to the teacher.

REPRESENTATIVE DUTIES:

Reports to the virtual classroom daily and the times discussed with the school administrator.

Carries out a program of study prescribed by the school model and notes left by the classroom teacher.

Creates a classroom environment that is conducive to learning and appropriate to the maturity and interests of the students.

Guides the learning process toward the achievement of curriculum goals and objectives, as indicated in the lesson plans for the lessons, units, or projects assigned.

Employs instructional methods and materials that are most appropriate for meeting lesson objectives.

Takes attendance in accordance with school procedures.

Ensures that the student responses and interactions are being monitored in the chat/messaging.

Maintains confidentiality

Knows procedures for referring students who are disciplinary concerns.

Knows school procedures and regulations.

Performs other related duties as directed by the school principal

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

Peak Prep Pleasant Valley
2150 Pickwick Drive #304 Camarillo, CA 93010



Standards for the Teaching Profession

Classroom management techniques

Techniques and strategies for teaching virtually

California State Frameworks

Correct English usage, grammar, spelling, punctuation, and vocabulary

Safe practices in classroom activities

Record-keeping techniques

ABILITY TO:

Communicate in English both orally and in writing

Use independent judgment

Meet deadlines

Follow oral and written instructions.

Understand and carry out assigned tasks

Establish and maintain cooperative and effective working relationships with others

Maintain records and prepare reports

Operate a computer terminal to maintain records and supervise student use.

EDUCATION AND EXPERIENCE:

Bachelor's Degree

LICENSES AND OTHER REQUIREMENTS:

30-day Sub Permit or Valid CA Teaching Credential

Official transcripts showing BA/BS.

WORKING CONDITIONS:

Virtual Professionalism

**ENVIRONMENT:**

Virtual work environment.

PHYSICAL ABILITIES:

Vision (which may be corrected) to read small print; hearing and speaking to communicate with others; ability to operate a computer and learning platform.

Requirements / Qualifications

Verification of passing score on CBEST exam,
30-day Sub Permit or Valid CA Teaching Credential
Official transcripts showing BA/BS

Please attach copies of requested credentials, licenses, exam scores, and transcripts(a copy will work, we don't need official transcripts) to your application.

pre-tax 403(b) deferral contributions including, but not limited to, the names, personal identification numbers, applicable investment direction, and the dollar amount of the Roth contribution to be allocated to each eligible plan participant.

- j) **Catch up provision information.** If catch up provisions are permitted under the Plan, the Employer will provide the Plan Administrator with date of birth, date of hire and historical data needed to properly calculate the maximum allowable contribution for plan participants who are utilizing the "age related" or "catch-up" provisions of IRC §402(g)(7) and/or IRC 414(v).
- k) **Excess Contributions.** If a participant has contributed an amount which exceeds or will exceed the annual deferral limits under Code Section 415, 414(v) or permit excess elective deferrals under Code Section 402(g), the employer will notify the participant that contributions must cease and will cancel the Salary Amendment Agreement of the participant until after the start of the next plan year.
- l) **Provide Information.** Employer will furnish Plan Administrator, in a timely manner, any and all information required by Plan Administrator to fulfill its duties under this Agreement. This shall include but not be limited to information on employment status, date of birth, date of hire, date of termination, information regarding the death of a participant, beneficiary information, Salary Amendment Information or documents, and other information regarding any transactions, such as distributions, loans, exchanges, transfers or withdrawals authorized by Employer or its representative under this Plan or any other Plans within the Employer's control.
- m) **Hardship Distributions.** Upon receipt of information from the Plan Administrator that a participant has taken a hardship distribution, Employer will suspend all elective deferrals by participant to all plans sponsored by Employer for 6 months. Employer will notify the participant of the suspension of elective deferrals and the Employer's procedure for reinstating elective deferrals at the completion of the suspension.
- n) **Early Retirement Incentives.** The Employer will provide to the Plan Administrator copies of any Early Retirement Incentive contracts utilized or to be put into effect by the Employer so that the Plan Administrator can determine and advise the Employer as to whether under the agreement contributions are allowed into the Plan in accordance with Federal and State regulations.
- o) **Tax Audits.** Upon notification from state or federal tax agencies of a request for information or audit, Employer will notify and provide the Plan Administrator with appointment information, tax authority correspondence including meetings, letters, notices or other documents or requests received from the tax authority. Employer will provide any information or documents requested by the Plan Administrator in order for the Plan Administrator to provide assistance to the Employer during the audit in a manner agreed upon by the Employer and Plan Administrator.
- p) **Plan Corrections.** The Employer is responsible for making any necessary corrections under the Plan in a timely manner and in adherence to Federal and State regulations.
- q) **Termination of the Plan.** The Employer must notify the Plan Administrator of their intent to terminate a plan. The Employer will provide the Plan Administrator with any documentation or information needed to terminate the Plan.

**PEAK PREP PLEASANT VALLEY
MISCELLANEOUS CERTIFICATED SALARY SCHEDULE
2020 - 2021**

| CERTIFICATED STIPENDS | SCHEDULE | RATE |
|---|-----------------|-------------|
| LEAD TEACHER | CE STIP/001/01 | \$5,000.00 |
| SPECIAL EDUCATION ADMIN MCKINNEY-VENTO LIASION | CE STIP/002/01 | \$2,500.00 |

| CERTIFICATED HOURLY | SCHEDULE | RATE |
|----------------------------|-----------------|-------------|
| ORIENTATION SPECIALIST | CE HRLY/001/01 | \$30.00 |

| CERTIFICATED DAILY | SCHEDULE | RATE |
|----------------------------------|-----------------|---|
| SUBSTITUTE TEACHER 1-20 Days | CE DAILY/001/01 | \$125.00 |
| LONG-TERM SUB TEACHER 21-90 days | CE DAILY/001/02 | \$140.00 |
| LONG-TERM SUB TEACHER 91+ days | CE DAILY/001/03 | Step 1, Column 1 CERT Schedule |

EFFECTIVE : January 1, 2021

BOARD ADOPTED:

REVISED: January 13, 2021

Includes Purchase Orders dated 12/01/2020 - 12/31/2020

| PO Number | Vendor Name | Order Location | Object Description | Resource Description | Account Amount |
|--------------|-------------|-------------------|-----------------------|-------------------------|-------------------|
|--------------|-------------|-------------------|-----------------------|-------------------------|-------------------|

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Page 1 of 1

Checks Dated 12/01/2020 through 12/31/2020

| Check Number | Check Date | Pay to the Order of | Fund-Object | Expensed Amount | Check Amount |
|--------------|------------|---|-------------------------------|-----------------|-----------------|
| 5038800068 | 12/07/2020 | Kaiser Foundation Health Plan | 620-9534 | | 648.21 |
| 5038800069 | 12/08/2020 | T-Mobil USA Inc | 620-5902 | | 32.00 |
| 5038800070 | 12/14/2020 | PLEASANT VALLEY SCHOOL DIST | 620-5600 | | 1,183.50 |
| 5038800071 | 12/21/2020 | Hanson, Darla C | 620-4300 | 171.45 | |
| | | | 620-5903 | 281.44 | 452.89 |
| 5038800072 | 12/21/2020 | Bishop, Shalen | 620-5800 | | 733.19 |
| 5038800073 | 12/21/2020 | ALLTECH ENTERPRISES, LLC | 620-5800 | | 320.00 |
| 5038800074 | 12/21/2020 | Oxford Consulting Services Inc | 620-5800 | | 3,620.00 |
| 5038800075 | 12/22/2020 | The Lincoln National Life Insurance Company | 620-9539 | | 560.30 |
| | | | Total Number of Checks | 8 | 7,550.09 |

Fund Recap

| Fund | Description | Check Count | Expensed Amount |
|------|-------------|---------------------------|-----------------|
| 620 | Peak Prep | 8 | 7,550.09 |
| | | Total Number of Checks | 8 |
| | | Less Unpaid Tax Liability | .00 |
| | | Net (Check Amount) | 7,550.09 |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 1

Fund 620 - Peak Prep

Fiscal Year 2020/21 Through January 2021

| Object | Description | Adopted Budget | Revised Budget | Revenue | Balance | % Rcvd |
|------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Revenue Detail | | | | | | |
| LCFF Revenue Sources | | | | | | |
| 8011 | Revenue Limit State Aid Curr | 1,955,786.00 | 1,955,786.00 | 899,662.00 | 1,056,124.00 | 46.00 |
| 8012 | Education Protection Act | 58,136.00 | 58,136.00 | 29,068.00 | 29,068.00 | 50.00 |
| 8096 | Trs In-Lieu from Property Tax | 1,031,670.00 | 1,031,670.00 | 433,302.00 | 598,368.00 | 42.00 |
| Total LCFF Revenue Sources | | 3,045,592.00 | 3,045,592.00 | 1,362,032.00 | 1,683,560.00 | 44.72 |
| Federal Revenue | | | | | | |
| 8181 | Special Education Entitlement | 50,000.00 | 50,000.00 | | 50,000.00 | |
| 8290 | All Other Federal Revenue | 41,242.00 | 41,242.00 | 21,144.00 | 20,098.00 | 51.27 |
| Total Federal Revenue | | 91,242.00 | 91,242.00 | 21,144.00 | 70,098.00 | 23.17 |
| Other State Revenues | | | | | | |
| 8550 | Mandated Cost Reimbursements | 10,206.00 | 10,206.00 | 10,205.00 | 1.00 | 99.99 |
| 8560 | State Lottery Grant | 86,423.00 | 86,423.00 | 73,946.25 | 12,476.75 | 85.56 |
| 8590 | Other State | | | 25,956.00 | 25,956.00- | NO BDGT |
| Total Other State Revenues | | 96,629.00 | 96,629.00 | 110,107.25 | 13,478.25- | 113.95 |
| Other Local Revenue | | | | | | |
| 8660 | Interest | | | 1,762.60 | 1,762.60- | NO BDGT |
| 8792 | Transfers of Apportionments Fr | 120,000.00 | 120,000.00 | | 120,000.00 | |
| Total Other Local Revenue | | 120,000.00 | 120,000.00 | 1,762.60 | 118,237.40 | 1.47 |
| Total Year To Date Revenues | | 3,353,463.00 | 3,353,463.00 | 1,495,045.85 | 1,858,417.15 | 44.58 |

| Object | Description | Adopted Budget | Revised Budget | Encumbrance | Actual | Balance | % Used |
|------------------------------------|--------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|--------------|
| Expenditure Detail | | | | | | | |
| Certificated Salaries | | | | | | | |
| 1100 | Teacher | 1,501,406.00 | 1,501,406.00 | 799,146.61 | 634,071.74 | 68,187.65 | 42.23 |
| 1130 | Certificated Stipends | 42,500.00 | 42,500.00 | 10,000.00 | 10,000.00 | 22,500.00 | 23.53 |
| 1200 | Certificated Pupil Support Sal | 105,000.00 | 105,000.00 | 50,798.26 | 33,214.84 | 20,986.90 | 31.63 |
| 1300 | Certificated Administrators | 260,001.00 | 260,001.00 | 139,867.97 | 118,349.84 | 1,783.19 | 45.52 |
| 1330 | Administration Stipend | 2,500.00 | 2,500.00 | 2,500.00 | | | |
| 1900 | Other Certificated Salaries | 18,000.00 | 18,000.00 | | 8,415.00 | 9,585.00 | 46.75 |
| Total Certificated Salaries | | 1,929,407.00 | 1,929,407.00 | 1,002,312.84 | 804,051.42 | 123,042.74 | 41.67 |
| Classified Salaries | | | | | | | |
| 2400 | Clerical & Office Salaries | 45,931.00 | 45,931.00 | 24,265.16 | 20,532.05 | 1,133.79 | 44.70 |
| Total Classified Salaries | | 45,931.00 | 45,931.00 | 24,265.16 | 20,532.05 | 1,133.79 | 44.70 |
| Employee Benefits | | | | | | | |

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 638, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Page 1 of 4

Fund 620 - Peak Prep

Fiscal Year 2020/21 Through January 2021

| Object | Description | Adopted Budget | Revised Budget | Encumbrance | Actual | Balance | % Used |
|--|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| Expenditure Detail (continued) | | | | | | | |
| Employee Benefits (continued) | | | | | | | |
| 3301 | OASDI/Medicare Certificated | 146,216.00 | 146,216.00 | 73,178.21 | 57,919.18 | 15,118.61 | 39.61 |
| 3302 | OASDI/Medicare Classified | 3,514.00 | 3,514.00 | 1,822.88 | 1,529.88 | 161.24 | 43.54 |
| 3401 | Health/Dental/Vision Cert | 154,479.00 | 154,479.00 | | 95,996.93 | 58,482.07 | 62.14 |
| 3402 | Health/Dental/Vission Class | 4,720.00 | 4,720.00 | | 2,753.57 | 1,966.43 | 58.34 |
| 3501 | SUI Certificated | 965.00 | 965.00 | 478.44 | 378.47 | 108.09 | 39.22 |
| 3502 | SUI Classified | 23.00 | 23.00 | 11.91 | 10.01 | 1.08 | 43.52 |
| 3601 | Workers' Comp Certificated | 31,063.00 | 31,063.00 | 16,137.29 | 12,013.77 | 2,911.94 | 38.68 |
| 3602 | Workers' Comp Classified | 739.00 | 739.00 | 390.78 | 300.60 | 47.62 | 40.68 |
| 3901 | 403B and OtherBenCert | | | | 2,661.23 | 2,661.23- | NO BDGT |
| Total Employee Benefits | | 341,719.00 | 341,719.00 | 92,019.51 | 173,563.64 | 76,135.85 | 50.79 |
| Books and Supplies | | | | | | | |
| 4100 | Texbooks | 310,261.00 | 310,261.00 | 69,385.80 | 201,469.60 | 39,405.60 | 64.94 |
| 4300 | Materials and Supplies | 45,000.00 | 45,000.00 | 5,415.05 | 18,566.44 | 21,018.51 | 41.26 |
| Total Books and Supplies | | 355,261.00 | 355,261.00 | 74,800.85 | 220,036.04 | 60,424.11 | 61.94 |
| Services and Other Operating Expenditures | | | | | | | |
| 5200 | Travel and Conference | 5,000.00 | 5,000.00 | | | 5,000.00 | |
| 5210 | Mileage | | | | 579.60 | 579.60- | NO BDGT |
| 5220 | Staff Development | 14,000.00 | 14,000.00 | | 2,910.00 | 11,090.00 | 20.79 |
| 5300 | Dues and Memberships | 3,000.00 | 3,000.00 | | 385.00 | 2,615.00 | 12.83 |
| 5450 | Other Insurance | 13,533.00 | 13,533.00 | 6,766.50 | 6,766.50 | | 50.00 |
| 5600 | Repair, Maintenance Building | 18,000.00 | 18,000.00 | 4,734.00 | 8,141.00 | 5,125.00 | 45.23 |
| 5800 | Professional/Consultion Servic | 162,718.00 | 162,718.00 | 31,243.33 | 55,033.48 | 76,441.19 | 33.82 |
| 5801 | Audit Services | 13,050.00 | 13,050.00 | | 4,620.00 | 8,430.00 | 35.40 |
| 5803 | Business Services Authority | 226,359.00 | 226,359.00 | | 40,437.50 | 185,921.50 | 17.86 |
| 5899 | Legal Services Box 14 | 100,000.00 | 100,000.00 | | 17,118.50 | 82,881.50 | 17.12 |
| 5902 | Internet Services | | | 272.00 | 128.00 | 400.00- | NO BDGT |
| 5903 | Postage | 900.00 | 900.00 | | 416.59 | 483.41 | 46.29 |
| Total Services and Other Operating Expenditures | | 556,560.00 | 556,560.00 | 43,015.83 | 136,536.17 | 377,008.00 | 24.53 |
| Total Year To Date Expenditures | | 3,228,878.00 | 3,228,878.00 | 1,236,414.19 | 1,354,719.32 | 637,744.49 | 41.96 |

Fund 620 - Peak Prep

Fiscal Year 2020/21 Through January 2021

| Object | Description | Beginning Balance | Year to Date Activity | Ending Balance |
|--|------------------------------|-------------------|-----------------------|-------------------|
| Fund Reconciliation | | | | |
| Assets | | | | |
| 9110 | Cash in County Treasury | | 2,008,150.80 | 2,008,150.80 |
| 9200 | Accounts Receivable | | 1,303,040.24- | 1,303,040.24- |
| 9201 | Accounts Receivable-Payroll | | 2,751.85 | 2,751.85 |
| 9290 | Due From Other Governments | | 607,113.00- | 607,113.00- |
| Total Assets | | .00 | 100,749.41 | 100,749.41 |
| Liabilities | | | | |
| 9510 | Accounts Payable | | 116,014.51- | 116,014.51- |
| 9530 | Summer Pay Liability | | 1,621.36 | 1,621.36 |
| 9534 | Health & Welfare Ins Payable | | 75,096.31 | 75,096.31 |
| 9535 | State Unemployment Insurance | | 202.98 | 202.98 |
| 9536 | Workers' Comp Ins Payable | | 2,783.40- | 2,783.40- |
| 9539 | Miscellaneous Deductions | | 2,300.14 | 2,300.14 |
| Total Liabilities | | .00 | 39,577.12- | 39,577.12- |
| Calculated Fund Balance | | .00 | 140,326.53 | 140,326.53 |
| Beginning Fund Balance Proof | | .00 | 140,326.53 | 140,326.53 |
| Change in Fund Balance - Excess Revenues (Expenditures) | | | 140,326.53 | |

Memo Only - Ending Fund Balance Accounts

| | Adopted | Revised |
|---------------------------|-----------------------------|--------------|
| Reserves | | |
| 9720 | Reserve for Encumbrances | 1,236,414.19 |
| Other Designations | | |
| 9790 | Undesignated/Unappropriated | 10,206.00 |
| 9796 - 9799 | | |
| 9796 | Capital Assets Net of Debt | 114,379.00 |

Fund 620 - Peak Prep

Fiscal Year 2020/21 Through January 2021

| Description | Adopted Budget | Revised Budget | Encumbrance | Actual | Budget Balance | % of Budget |
|--|----------------|----------------|--------------|--------------|----------------|-------------|
| Revenues, Expenditures, and Changes in Fund Balance | | | | | | |
| A. Revenues | 3,353,463.00 | 3,353,463.00 | | 1,495,045.85 | 1,858,417.15 | 44.58 |
| B. Expenditures | 3,228,878.00 | 3,228,878.00 | 1,236,414.19 | 1,354,719.32 | 637,744.49 | 41.96 |
| C. Subtotal (Revenue LESS Expense) | 124,585.00 | 124,585.00 | | 140,326.53 | 1,220,672.66 | |
| D. Other Financing Sources and Uses | | | | | | |
| Sources | | | | | | |
| LESS Uses | | | | | | |
| E. Net Change in Fund Balance | 124,585.00 | 124,585.00 | | 140,326.53 | 1,220,672.66 | |
| F. Fund Balance: | | | | | | |
| Beginning Balance (9791) | | | | | | |
| Audit Adjustments (9793) | | | | | | |
| Other Restatements (9795) | | | | | | |
| Adjusted Beginning Balance | | | | | | |
| G. Calculated Ending Balance | 124,585.00 | 124,585.00 | | 140,326.53 | | |
| *Components of Ending Fund Balance | | | | | | |
| Legally Restricted (9740) | | | | | | |
| Other Designations (9780) | | | | | | |
| Undesig/Unapprop (9790) | 10,206.00 | 10,206.00 | | | | |
| Other | 114,379.00 | 114,379.00 | | 1,236,414.19 | | |