

**BOARD OF TRUSTEES  
ANAHEIM UNION HIGH SCHOOL DISTRICT**  
501 Crescent Way, P.O. Box 3520  
Anaheim, California 92803-3520  
[www.auhsd.us](http://www.auhsd.us)

**NOTICE OF SPECIAL MEETING**

Date: March 23, 2017

To: Anna L. Piercy, P.O. Box 3520, Anaheim, CA 92803-3520  
Katherine H. Smith, P.O. Box 3520, Anaheim, CA 92803-3520  
Al Jabbar, P.O. Box 3520, Anaheim, CA 92803-3520  
Brian O'Neal, P.O. Box 3520, Anaheim, CA 92803-3520  
Annemarie Randle-Trejo, P.O. Box 3520, Anaheim, CA 92803-3520

Orange County Register, 1771 S. Lewis, Anaheim, CA 92805  
Anaheim Bulletin, 1771 S. Lewis, Anaheim, CA 92805  
News Enterprise, P.O. Box 1010, Los Alamitos, CA 90720  
Los Angeles Times, 1375 Sunflower, Costa Mesa, CA 92626  
Event News, 9559 Valley View Street, Cypress, CA 90630  
Unidos, 523 N. Grand Avenue, Santa Ana, CA 92701

You are hereby notified that a special meeting of the  
Board of Trustees of the Anaheim Union High School District  
is called for

Friday, the 24<sup>th</sup> day of March 2017

in the Board of Trustees Conference Room, 501 N. Crescent Way, Anaheim, California

**Open Session-10:30 a.m.**

1. **CALL TO ORDER-ROLL CALL**
2. **ADOPTION OF AGENDA**
3. **PLEDGE OF ALLEGIANCE**
4. **PUBLIC COMMENTS, OPEN SESSION ITEM**
5. **ITEM OF BUSINESS**
6. **ADJOURNMENT**

  
Michael B. Matsuda  
Superintendent

**BOARD OF TRUSTEES**  
**Special Meeting Agenda**  
**Friday, March 24, 2017**  
**10:30 a.m.**

---

Some items on the agenda of the Board of Trustees' meeting include exhibits of supportive and/or background information. These items may be inspected in the superintendent's office of the Anaheim Union High School District, at 501 N. Crescent Way in Anaheim, California. The office is open from 7:45 a.m. to 4:30 p.m., Monday through Friday, and is closed for most of the federal and local holidays. These materials are also posted with the meeting agenda on the District website, [www.auhsd.us](http://www.auhsd.us), at the same time that they are distributed to the Board of Trustees. *In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the superintendent at (714) 999-3503 by noon on Thursday, March 23, 2017.*

*Meetings are recorded for use in the official minutes.*

1. **CALL TO ORDER—ROLL CALL** **ACTION ITEM**
2. **ADOPTION OF AGENDA** **ACTION ITEM**
3. **PLEDGE OF ALLEGIANCE** **ACTION ITEM**

Board President Anna L. Piercy will lead the Pledge of Allegiance to the Flag of the United States of America.

4. **PUBLIC COMMENTS, OPEN SESSION ITEM** **INFORMATION ITEM**

This is an opportunity for community members to address the Board of Trustees on open session agenda items only. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of five minutes; each topic or item is limited to a total of 20 minutes. Board members cannot immediately respond to public comments, as stated on the speaker request form.

5. **ITEM OF BUSINESS**

**RESOLUTION**

**Resolution No. 2016/17-B-21, Supplemental Employee Retirement Plan (SERP) with Keenan and Associates (Roll Call Vote)**

**ACTION ITEM**

Background Information:

California school districts from time-to-time offer early retirement incentives to achieve specific goals avoiding layoffs due to the discontinuation of certain programs, maintain employee relations, and recognize long-time service to the District. The goal is to offer a plan that potentially reduces District expenditures, or is at least cost neutral. These potential savings are achieved by replacing retiring employees with employees at the lower end of the salary schedule. Providing this incentive,

AUHSD may increase employee retirements which could minimize the number of employees reduced through the Reduction in Force (RIF) process.

Current Consideration:

Given current staffing and economic considerations, the current proposal is to offer a voluntary incentive with a window period that opens March 24, 2017, and closes on April 27, 2017. This offer would be contingent upon a sufficient number of participants Districtwide retiring to make the implementation financially feasible for the District. Assuming the final saving analysis is beneficial, the plan would go into effect July 1, 2017, with participants retiring on, or before, June 30, 2017, and the first incentive check will be issued starting August 2017.

The eligibility would include certificated employees (non-management), certificated management, classified employees (non-management), as well as classified management/confidential employees ages 55 and up and with a minimum of five years of service with the District, as of June 30, 2017, who agree to retire/resign by the end of the window period and retire/resign from the District by June 30, 2017.

The incentive will be provided through a tax qualified 403(b) program that provides payments through an annuity. The payments may be taken by an individual through a variety of structured options. The District contributions for these annuities will be made over five years.

Budget Implication:

In order for the SERP to be implemented it will need to generate savings, or at least be cost neutral. In May 2017, a projection of savings will be produced based on the actual participation in the plan.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2016/17-B-21, by roll call vote.

**[EXHIBIT A]**

6. **ADJOURNMENT**

***ACTION ITEM***

*In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the Board of Trustees at (714) 999-3503 by noon on Thursday, March 23, 2017.*

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
ANAHEIM UNION HIGH SCHOOL DISTRICT**

**SUPPLEMENTAL EMPLOYEE RETIREMENT PLAN  
WITH KEENAN AND ASSOCIATES**

**RESOLUTION NO. 2016/17-B-21**

**March 24, 2017**

On motion of Trustee \_\_\_\_\_ duly seconded, the following resolution was adopted:

**WHEREAS**, California Government Code Section 53224 authorizes school districts to make contributions to retirement plans; and

**WHEREAS**, the Anaheim Union High School District desires to provide retirement benefits to its employees under such a plan;

**NOW, THEREFORE**, it is resolved that the Board of Trustees of the Anaheim Union High School District hereby establishes a retirement plan for certain eligible employees of the District effective July 1, 2017.

**RESOLVED FURTHER** that the Board of Trustees hereby adopts that certain plan known as the Anaheim Union High School District Supplemental Employee Retirement Plan (SERP), effective July 1, 2017.

**RESOLVED FURTHER** that the Anaheim Union High School District shall make all contributions to the Plan to fund the annuities purchased pursuant to the Plan.

**RESOLVED FURTHER** that, for purposes of the limitations on contributions under the Plan, as prescribed by Section 415 of the Internal Revenue Code of 1986, as amended, the "limitation year" shall be the Plan Year, as defined under the terms and provisions of the Plan.

**RESOLVED FURTHER** that, for the purposes of clarification of administration of the Plan but not for purposes of making said Plan subject to Title I of ERISA, the Board of Trustees hereby designates the District as the Plan administrator.

**RESOLVED FURTHER** that the Board hereby appoints the following individuals to comprise the Plan Committee:

Assistant Superintendent, Human Resources  
Assistant Superintendent, Business

**RESOLVED FURTHER** that the Board hereby authorizes any member of the Plan Committee to execute on behalf of the District the Form 2848, Power of Attorney and Declaration of Representative.

**RESOLVED FURTHER** that the Board hereby appoints Keenan Financial Services as the contract administrator to assist the District in the implementation and administration of the Plan.

- A. Execute the Plan and any and all other documents necessary or proper to implement the Plan.

- B. Contract with Keenan Financial Services as contract administrator to provide all services described in the contract.
- C. Execute any and all documents, including any amendment to the Plan, necessary or proper to obtain and maintain IRS approval of the form of the Plan if the IRS makes available a procedure for approval.
- D. Enter into any other contract or agreement which he or she deems necessary or proper to administer and/or fund the Plan and to attain and maintain the income tax qualification of the Plan under the Internal Revenue Code of 1986, as amended.

The foregoing resolution was passed and adopted at a special meeting of the Board of Trustees on March 24, 2017, by the following:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA        )  
   )  
   ) SS  
   )

COUNTY OF ORANGE )

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District of Orange County, California, and secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held on the 24<sup>th</sup> day of March 2017, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24<sup>th</sup> day of March 2017.

---

Michael B. Matsuda  
 Superintendent and  
 Secretary to the Board of Trustees