

## GFUESD 5/20/2020 Board Agenda

Meeting Location: Conference Call in (605) 475-4811 Access Code 412229  
2771 Pentz Rd. Oroville, CA 95965 (530) 533-3467

Time: 4:30 Closed Session 5:00 PM Open Session

*For persons wishing to review the full agenda packet, one is available in the lobby at each school site. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent [jpeete@gfused.org](mailto:jpeete@gfused.org) at least two days before the meeting date.*

### 1. CALL TO ORDER – TIME:

#### BOARD OF TRUSTEES

Deborah Ingvaldsen	President	_____
Paula Neher	Clerk	_____
Don Saul	Trustee	_____
Richard Miller	Trustee	_____
Reyna Lubner	Trustee	_____

Josh Peete	Superintendent	_____
Pearl Lankford	Executive Assistant	_____

### 2. PUBLIC COMMENTS

### 3. CLOSED SESSION

#### 3.1 Conference with Labor Negotiator – Josh Peete

### 4. CLOSED SESSION REPORT

### 5. FLAG SALUTE

### 6. APPROVAL TO VARY THE SEQUENCE

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

### 7. PUBLIC COMMENTS

This is the time at which the President invites anyone in the audience: including district employees, wishing to address the Board on a matter not on the agenda to stand, state your name, and address for the record. Presentations will be limited to (3) minutes; maximum of (20) minutes to each subject matter. The board is prohibited by law from taking action or discussing any item if it is not listed on the agenda, unless permitted by law. For those wishing to address items on the agenda, time will be available as each agenda item is introduced.

**8. REPORTS**

- 8.1. Superintendent School Report/Board Goals**
- 8.2. CSEA**
- 8.3. GFTA**
- 8.4. Parents' Club**
- 8.5. Board Members**

**9.0 CONSENT CALENDAR**

- 9.1 Minutes March 4 & 18 and April 9, 2020 Board Minutes (REF)**
- 9.2 Approval of Bill Warrants (4/15/20 – 5/15/20) (REF)**
- 9.4 Williams Quarterly Jan – March 2020 (No Complaints) (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**10.0 INFORMATION FOR DISCUSSION**

- 10.1 Financial Report (Income Statement) (REF)**
- 10.2 COVID-19 Update**
- 10.3 School Calendar/Instructional Minutes/Bell Schedule**

**10 ACTION ITEMS/NEW BUSINESS**

- 11.1 Intrabudget Transfer Resolution #6 end of 19/20 School Year (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

- 11.2 2020/2021 Data Services MOU (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

- 11.3 Approve Interdistrict Agreement Regarding Developer Fees (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**11.4 Section 125 Flexible Benefit Plan Adoption Agreement (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**11.5 Resolution On Temporary Borrowing Between Funds #7 2019/2020 (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**11.6 Award Bid for Concow School Water Project/Pumphouse**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**11.7 Approve Playground Expenditure GFUSD/Butte Strong/Aaron Rodgers Fund (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**12 MOTION TO CONVENE TO CLOSED SESSION**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**13 CLOSED SESSION REPORT**

**14 ADJOURNMENT Time:\_\_\_\_\_ Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_**

March 4, 2020 GFUESD Minutes

Location: Spring Valley School 2771 Pentz Rd. Oroville, CA 95965 (530) 533-3467

Time: 4:30 PM

*For persons wishing to review the full agenda packet, one is available in the lobby at each school site. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent (530) 533-3833 at least two days before the meeting date.*

**1.0 CALL TO ORDER – TIME: 4.30 PM**

**BOARD OF TRUSTEES**

Deborah Ingvaldsen	President	Present
Paula Neher	Clerk	Present
Don Saul	Trustee	Present
Richard Miller	Trustee	Present
Reyna Lubner	Trustee	Present

Josh Peete	Superintendent	Present
Pearl Lankford	Executive Assistant	Present

**2.0 FLAG SALUTE – Led by Mr. Saul**

**3.0 APPROVAL TO VARY THE SEQUENCE - None**

**4.0 PUBLIC COMMENTS - None**

**5.0 ACTION ITEMS**

**5.1 Certificated Unpaid Leave of Absence 2020/2021 School Year (Valerie Chenoweth)**  
**Mr. Miller made a motion to approve. Seconded by Mr. Saul, the board voted 5-0 to approve. Ayes: Ingvaldsen, Neher, Lubner, Miller, Saul.**

**6.0 ADJOURNMENT: 4:55**

Motion: Mr. Saul Second: Mr. Miller Vote: 5-0

Location: GFUESD Board Meeting Minutes. March 18, 2020 Spring Valley School  
2771 Pentz Rd. Oroville, CA 95965 (530) 533 3467  
Time: 4:30 Closed Session 5:00 PM Open Session

**1. CALL TO ORDER – TIME:4:30 PM**

**BOARD OF TRUSTEES**

Deborah Ingvaldsen	President	Via Phone
Paula Neher	Clerk	Present
Don Saul	Trustee	Present
Reyna Lubner	Trustee	Present
Richard Miller	Trustee	Present

Josh Peete	Superintendent	Present
Pearl Lankford	Executive Assistant	Present

**2. PUBLIC COMMENTS - None**

**3. CLOSED SESSION**

**3.1 Public Employee Discipline/Dismissal/Release**

**3.2 Conference with Labor Negotiator Josh Peete**

**4. CLOSED SESSION REPORT – Discussion, No action taken.**

**5. FLAG SALUTE – Led by Mr. Saul**

**6. APPROVAL TO VARY THE SEQUENCE - None**

**7. PUBLIC COMMENTS - None**

**8. 8.0 REPORTS**

**8.1. Superintendent/Board Goals Update – Report on Covid19 Plan.**

**8.2. CSEA – Opener**

**8.3. GFTA - Opener**

**8.4. Parents' Club - Canceled**

**8.5. Board Members – No Report**

**9. CONSENT CALENDAR**

**9.1 Approval of Bill Warrants (2/20/20 –3/13/20) (REF)**

**9.2 Transfer Requests - #7-#9**

**9.3 February 12<sup>th</sup> and February 26th 2020 Board Minutes (REF)**

Mr. Miller made a motion to approve. Seconded by Mr. Saul, the board voted 5-0 to approve. Ayes: Ingvaldsen, Neher, Lubner, Miller, Saul.

**10.0 INFORMATION FOR DISCUSSION**

**10.1 COVID19 / Extracurricular Activities / Field Trips – Following Governor's guidelines.**

**10.2 LCAP/CSI – Support from BCOE**

- 10.3 20/21 Instructional Minutes – Still working on it.
- 10.4 20/21 School Calendar – Still working on it.
- 10.5 Fiscal Report – Worked with BCOE on our budget.
- 10.6 Pearson Science 6/7/8 (Samantha Gobba) – Not present. No discussion.

#### **11.0 ACTION ITEMS/NEW BUSINESS**

##### **11.1 Approval of 2<sup>nd</sup> Interim Budget (REF)**

Mr. Miller made a motion to approve. Seconded by Mrs. Lubner, the board voted 5-0 to approve. Ayes. Ingvaldsen, Neher, Lubner, Miller, Saul

##### **11.2 Go Math Adoption K-8 (first reading) (REF)**

Mr. Miller made a motion to approve. Seconded by Mr. Saul, the board voted 5-0 to approve. Ayes: Ingvaldsen, Neher, Lubner, Miller, Saul

##### **11.3 CSEA Initial Proposal 2019/2020 (REF)**

Mr. Miller made a motion to approve. Seconded by Mrs. Lubner, the board voted 5-0 to approve. Ayes. Ingvaldsen, Neher, Lubner, Miller, Saul

##### **11.4 MOU BCOE/After School Program 19/20 (REF)**

Mr. Miller made a motion to approve. Seconded by Mr. Saul, the board voted 5-0 to approve. Ayes. Ingvaldsen, Neher, Lubner, Miller, Saul

##### **11.5 GFTA Initial Proposal 2019/2020 (REF)**

Mr. Miller made a motion to approve. Seconded by Mrs. Neher, the board voted 5-0 to approve. Ayes. Ingvaldsen, Neher, Lubner, Miller, Saul

##### **11.6 Independent Consultant Agreement BCOE (REF)**

Mr. Miller made a motion to approve. Seconded by Mr. Saul, the board voted 5-0 to approve. Ayes. Ingvaldsen, Neher, Lubner, Miller, Saul

##### **11.7 Approve 20/21 School Calendar (REF)**

Tabled

##### **11.8 Purchase of (2) 2019 Micro Bird G5 Ford 200 School Bus (REF)**

Mr. Miller made a motion to approve. Seconded by Mrs. Neher, the board voted 5-0 to approve. Ayes. Ingvaldsen, Neher, Lubner, Miller, Saul

#### **12.0 MOTION TO CONVENE TO CLOSED SESSION - None**

##### **CLOSED SESSION REPORT - None**

**ADJOURNMENT** Time:5:35 Motion: Mr. Saul Second: Mr. Miller Vote: 5-0

Thursday April 9, 2020 GFUESD Board Minutes

Location: Spring Valley School 2771 Pentz Rd. Oroville, CA 95965 Conference Call (605 475 4811)

Access code 412229

Time: 1:00 PM

**1.0 CALL TO ORDER – TIME: 1:04**

**BOARD OF TRUSTEES**

Deborah Ingvaldsen	President	Present
Paula Neher	Clerk	Present
Don Saul	Trustee	Present
Richard Miller	Trustee	Present
Reyna Lubner	Trustee	Absent

Josh Peete	Superintendent	Present
Pearl Lankford	Executive Assistant	Present

**2.0 FLAG SALUTE - None**

**3.0 APPROVAL TO VARY THE SEQUENCE - None**

**4.0 PUBLIC COMMENTS - None**

**5.0 ACTION ITEMS**

**5.1 Resolution #5 Designating a specific material, product, thing, or service for the Concow School installation of water filtration project.**

Mr. Saul made a motion to approve. Seconded by Mr. Miller the board voted 4-0. Ayes: Ingvaldsen, Neher, Miller, Saul.

**6.0 ADJOURNMENT - 1:06 PM**

Motion: Mr. Saul Second: Mr. Miller Vote: 4-0

**Checks Dated 04/15/2020 through 05/14/2020**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3005-176254	04/30/2020	ALHAMBRA/SIERRA SPRINGS	01-4300		440.38
3005-176255	04/30/2020	AT&T	01-5900		214.06
3005-176256	04/30/2020	BASIC LABORATORY INC ACCOUNTS RECEIVABLE	01-5800		78.60
3005-176257	04/30/2020	Ben Toilet Rentals Inc	01-5800		136.85
3005-176258	04/30/2020	Clark Pest Control Accounting Office	01-5800		145.00
3005-176259	04/30/2020	DigitalPath Inc	01-5800		202.95
3005-176260	04/30/2020	DOCUMENT TRACKING SERVICES LLC	01-5800		395.00
3005-176261	04/30/2020	Eagle Security Systems	01-5800		7.50
3005-176262	04/30/2020	HOME DEPOT CRC/GEFCGECF DEPT 32 2649078221	01-4300		1,384.26
3005-176263	04/30/2020	JC NELSON SUPPLY CO	01-4300		86.60
3005-176264	04/30/2020	LillyPadPools	01-4300		980.40
3005-176265	04/30/2020	SAN JOAQUIN COE	01-5800		450.00
3005-176266	04/30/2020	USBANCORP EQUIPMENT FINANCE	01-5600		671.60
3005-176588	05/07/2020	General Steel Corp	01-5600		3,000.00
<b>Total Number of Checks</b>			<b>14</b>		<b>8,193.20</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	GeneralFund	14	8,193.20
	Total Number of Checks	14	8,193.20
	Less Unpaid Tax Liability		.00
	<b>Net (Check Amount)</b>		<b>8,193.20</b>

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

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# Quarterly Report on Williams Uniform Complaints

[Education Code § 35186(d)]

District: Golden Feather Union Elementary School District

Person completing this form: Pearl Lankford/Josh Peete

Title: Executive Assistant to the  
Superintendent

Quarterly Report Submission Date: 5/20/2020

July – September

October – December

January – March X

April - June

Date for information to be reported publicly at governing board meeting: May 20, 2020

## Please check the box that applies:

☒ No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Misassignments or Vacancies	0		
Facilities Conditions	0		
CAHSEE Intensive Instruction and Services	0		
TOTALS	0		

Print Name of District Superintendent: Josh Peete

Signature of District Superintendent:

Date:

Send to: Educational Support Services, BCOE  
G. Wilson  
5 County Center Drive, Oroville, CA 95965  
gwilson@bcocoe.org or fax 530.532.5828



## Fund 01 - General Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	LCFFStateAid-CurrentYear	361,499.00	361,499.00	287,754.00	73,745.00	79.60
8012	EduProtectionAccountStAidCurYr	10,608.00	10,756.00	8,067.00	2,689.00	75.00
8021	Homeowners'Exemptions	9,510.00	9,349.00	4,207.67	5,141.33	45.01
8022	TimberYieldTax	9,498.00	9,143.00	2,069.69	7,073.31	22.64
8041	SecuredRollTaxes	959,163.00	860,037.00	500,842.18	359,194.82	58.23
8042	UnsecuredRollTaxes	32,863.00	35,726.00	35,135.10	590.90	98.35
8043	PriorYears'Taxes	1,416.00	1,311.00	833.40	477.60	63.57
8044	SupplementalTaxes	42,346.00				NO BDGT
8096	Tms2ChfrSchlnLieuOfPropTaxes	99,264.00-	72,370.00-	30,122.00-	42,248.00-	41.62
	<b>Total LCFF Revenue Sources</b>	<b>1,327,639.00</b>	<b>1,215,451.00</b>	<b>808,787.04</b>	<b>406,663.96</b>	<b>66.54</b>
<b>Federal Revenue</b>						
8181	SpecialEducation-Entitlement	6,861.00	6,473.00		6,473.00	
8290	AllOtherFederalRevenue	122,580.00	119,923.00	49,803.00	70,120.00	41.53
8291	DeferredFederalRevenue	3,919.00	18,932.00	18,931.95	.05	100.00
	<b>Total Federal Revenue</b>	<b>133,360.00</b>	<b>145,328.00</b>	<b>68,734.95</b>	<b>76,593.05</b>	<b>47.30</b>
<b>Other State Revenues</b>						
8311	OtherStateApportionmentsCurYr	43,139.00	43,527.00	31,777.00	11,750.00	73.01
8560	StateLotteryRevenue	7,617.00	8,806.00	4,841.63	3,964.37	54.98
8590	AllOtherStateRevenue	85,984.00	244,461.00	15,944.09	228,516.91	6.52
	<b>Total Other State Revenues</b>	<b>136,740.00</b>	<b>296,794.00</b>	<b>52,562.72</b>	<b>244,231.28</b>	<b>17.71</b>
<b>Other Local Revenue</b>						
8660	Interest	6,500.00	20,000.00	10,179.84	9,820.16	50.90
8699	AllOtherLocalRevenue	5,000.00	116,160.00	25,353.44	90,806.56	21.83
	<b>Total Other Local Revenue</b>	<b>11,500.00</b>	<b>136,160.00</b>	<b>35,533.28</b>	<b>100,626.72</b>	<b>26.10</b>
	<b>Total Year To Date Revenues</b>	<b>1,609,239.00</b>	<b>1,793,733.00</b>	<b>965,617.99</b>	<b>828,115.01</b>	<b>53.83</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	CertificatedTeachersSalaries	290,878.00	230,494.00	36,318.99	194,176.17	1.16-	84.24
1101	TeacherSubsPay	8,000.00	18,453.00		6,327.92	12,125.08	34.29
1102	TeacherExtraDutyPay				341.59	341.59-	NO BDGT
1300	CrtictdSupvrsvrAdmnstrtrSlry	110,213.00	107,779.00	17,948.18	89,830.90	.08-	83.35

## Fund 01 - General Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries</b>		<b>Total Certificated Salaries</b>	<b>409,091.00</b>	<b>356,726.00</b>	<b>54,267.17</b>	<b>290,676.58</b>	<b>81.48</b>
2100	Classified Instructional Salary						
2101	Aide Sub Pay	49,166.00	47,303.00	7,873.88	39,350.78	78.34	83.19
2102	Aide Overtime Extra Pay	1,000.00					NO BDGT
2104	Aide Vacation Payout	2,450.00	2,000.00			2,000.00	
2200	Classified Support Salaries	3,856.00	3,329.00			3,329.00	
2201	Class Support OT Pay	89,274.00	107,962.00	20,894.22	89,090.94	2,023.16-	82.52
2202	Class Support Extra Help	1,260.00	1,250.00			1,250.00	
2203	Classified Support Substitutes	4,000.00	4,000.00			4,000.00	
2204	Classified Support Vac Payout	1,250.00	10,000.00		6,312.48	3,687.52	63.12
2400	Clerical/Technical Office Staff Srvs	4,404.00	2,704.00			2,704.00	
2404	Clerical Vacation Payout	76,466.00	80,592.00	14,430.20	66,239.88	78.08-	82.19
2900	Other Classified Salaries	6,170.00	6,213.00			6,213.00	
		<b>2,000.00</b>	<b>2,000.00</b>			<b>2,000.00</b>	
<b>Employee Benefits</b>		<b>Total Classified Salaries</b>	<b>241,296.00</b>	<b>267,353.00</b>	<b>43,198.30</b>	<b>200,994.08</b>	<b>75.18</b>
3101	STRS Certificated Positions	118,801.00	109,246.00	9,279.70	48,182.37	51,783.93	44.10
3102	STRS Classified Positions				40.83	40.83-	NO BDGT
3201	PERS Certificated Positions	241.00					NO BDGT
3202	PERS Classified Positions	49,810.00	52,693.00	8,497.62	38,360.07	5,835.31	72.80
3301	OASDI Medcr Altrmtv Certfc Positns	72.00			60.75	60.75-	NO BDGT
3302	OASDI Medcr Altrmtv Clas Position	14,326.00	16,003.00	2,577.47	11,959.50	1,466.03	74.73
3311	Medicare Certificated	5,883.00	5,096.00	769.10	4,138.05	188.85	81.20
3312	Medicare Classified	3,423.00	3,814.00	602.81	2,876.27	334.92	75.41
3401	Hlth Wfr Benefits Certific Positn	76,980.00	55,021.00	10,482.35	42,790.75	1,747.90	77.77
3402	Hlth Wfr Benefits Clasifid Positn	92,024.00	88,811.00	17,716.67	73,227.12	2,132.79-	82.45
3501	StUnemplymntInsumrcCertPositns	203.00	177.00	26.52	142.69	7.79	80.62
3502	StUnemplymntInsumrcClassifidPos	120.00	133.00	21.06	100.55	11.39	75.60
3601	WCompnsntInsumrcCertfc Positns	10,372.00	10,227.00	1,555.66	8,332.78	338.56	81.48
3602	WCompnsntInsumrcClassPositn	6,310.00	7,882.00	1,250.58	5,966.05	665.37	75.69
3702	OPEB Allocated Classified Positn	7,550.00	7,550.00	426.28	7,123.40	.32	94.35
3901	Othr Benefit Certificatd Position		25,416.00	672.00	24,743.05	.95	97.35
3902	Othr Benefits Classified Position		400.00	104.00	312.00	16.00-	78.00
		<b>Total Employee Benefits</b>	<b>386,115.00</b>	<b>382,469.00</b>	<b>53,981.82</b>	<b>268,356.23</b>	<b>70.16</b>
<b>Books and Supplies</b>							
4100	Apprvd Txtbook CorCurricula Mterl	15,979.00	2,297.00		5,073.27	2,776.27-	220.87

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

## Fund 01 - General Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Books and Supplies (continued)</b>							
4300	Materials and Supplies	55,140.00	98,966.00	9,617.69	55,017.72	34,330.59	55.59
4400	Noncapitalized Equipment		5,391.00		5,391.41	.41-	100.01
	<b>Total Books and Supplies</b>	<b>71,119.00</b>	<b>106,654.00</b>	<b>9,617.69</b>	<b>65,482.40</b>	<b>31,553.91</b>	<b>61.40</b>
<b>Services and Other Operating Expenditures</b>							
5200	Travel and Conferences	2,350.00	4,184.00		3,705.16	478.84	88.56
5300	Dues and Memberships	3,000.00	3,000.00	325.00	945.00	1,730.00	31.50
5450	Other Insurance	34,395.00	34,506.00		34,506.00		100.00
5500	Operations Housekeeping Services	45,000.00	40,000.00	10,853.47	31,825.81	2,679.28-	79.56
5600	Rentals Leases Rprs Nncptilzd Imprv	32,900.00	96,632.00	14,520.88	73,218.16	8,892.96	75.77
5800	Prof Consulting Svcs and Oper Expnd	245,099.00	339,023.00	9,118.24	139,867.67	190,037.09	41.26
5900	Communications	15,000.00	15,600.00	5,322.36	10,348.68	71.04-	66.34
	<b>Total Services and Other Operating Expenditures</b>	<b>377,744.00</b>	<b>532,945.00</b>	<b>40,139.95</b>	<b>294,416.48</b>	<b>198,388.57</b>	<b>55.24</b>
<b>Capital Outlay</b>							
6200	Building Improvement Of Buildings		50,000.00			50,000.00	
6400	Equipment		680,384.00	44,545.73	129,595.73	506,242.54	19.05
	<b>Total Capital Outlay</b>	<b>.00</b>	<b>730,384.00</b>	<b>44,545.73</b>	<b>129,595.73</b>	<b>556,242.54</b>	<b>17.74</b>
<b>Tuition</b>							
7141	OTutExsCstDfctPmt2DisChrtSch	12,273.00	12,471.00			12,471.00	
7142	OthwutnExcsCstsDfctPy2CntyOff	84,004.00	118,242.00		34,913.00	83,329.00	29.53
	<b>Total Tuition</b>	<b>96,277.00</b>	<b>130,713.00</b>	<b>.00</b>	<b>34,913.00</b>	<b>95,800.00</b>	<b>26.71</b>
	<b>Total Year To Date Expenditures</b>	<b>1,581,642.00</b>	<b>2,507,244.00</b>	<b>245,750.66</b>	<b>1,284,434.50</b>	<b>977,058.84</b>	<b>51.23</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8953	Prods Fm Sale Lease Prchs Lnd Bldg		436,423.00	171,523.60	264,899.40	39.30
	<b>Total Other Financing Sources</b>	<b>.00</b>	<b>436,423.00</b>	<b>171,523.60</b>	<b>264,899.40</b>	<b>39.30</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>.00</b>	<b>436,423.00</b>	<b>171,523.60</b>	<b>264,899.40</b>	<b>39.30</b>
<b>Other Financing Uses</b>						
<b>Interfund Transfers Out</b>						

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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## Fund 01 - General Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses (continued)</b>							
Interfund Transfers Out (continued)							
7616	From Gen Fund To Cafe Fund	18,146.00	22,345.00			22,345.00	
	Total Interfund Transfers Out	18,146.00	22,345.00	.00	.00	22,345.00	
	Total Year To Date Other Financing Uses	18,146.00	22,345.00	.00	.00	22,345.00	

## Fund 01 - General Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	1,344,320.65		1,280,266.77
9111	FairVluAdjustmt2CashCntyTrsury	5,582.01	64,053.88-	5,582.01
9130	RevolvingCashAccount	1,000.00		1,000.00
9210	A/R:PAYROLL	1,599.00	1,599.00-	
9290	DuefromGrantorGovernments	212,124.47	158,357.31-	53,767.16
9310	DuefromOtherFunds	6,119.56	6,119.56-	
9330	PrepaidExpenditures(Expense)		500.00	500.00
	<b>Total Assets</b>	<b>1,570,745.69</b>	<b>229,629.75-</b>	<b>1,341,115.94</b>
<b>Liabilities</b>				
9500	AccountsPayable	83.25		83.25
9510	A/P:PAYROLL	35,758.03	35,758.03-	
9580	SalesTaxPayable		2,170.72	2,170.72
9590	DueToGrantorGovernments	28,300.51	25,832.32-	2,468.19
9610	DueToOtherFunds	22,917.21	22,917.21-	
9650	UnearnedRevenue	42.00		42.00
	<b>Total Liabilities</b>	<b>87,101.00</b>	<b>82,336.84-</b>	<b>4,764.16</b>
	<b>Calculated Fund Balance</b>	<b>1,483,644.69</b>	<b>147,292.91-</b>	<b>1,336,351.78</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	1,483,644.69		1,483,644.69
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>147,292.91-</b>	<b>147,292.91-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>				
			<b>(147,292.91)</b>	

## Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
<b>Reserves</b>		
9720 EncumbranceReserve		245,750.66
<b>Other Designations</b>		
9790 EndingFundBalance	337,664.00	1,184,212.00

## Fiscal13a

## Financial Statement

## Fund 01 - General Fund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,609,239.00	1,793,733.00		965,617.99	828,115.01	53.83
B. Expenditures	1,581,642.00	2,507,244.00	245,750.66	1,284,434.50	977,058.84	51.23
C. Subtotal (Revenue LESS Expense)	27,597.00	713,511.00-		318,816.51-	148,943.83-	
D. Other Financing Sources and Uses						
Sources		436,423.00		171,523.60	264,899.40	39.30
LESS Uses	18,146.00	22,345.00			22,345.00	
E. Net Change in Fund Balance	9,451.00	299,433.00-		147,292.91-	93,610.57	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)	328,213.00	1,483,645.00		1,483,644.69		
Other Restatements (9795)						
Adjusted Beginning Balance	328,213.00	1,483,645.00		1,483,644.69		
G. Calculated Ending Balance	337,664.00	1,184,212.00		1,336,351.78		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesign/Unapprop (9790)	337,664.00	1,184,212.00				
Other				245,750.66		

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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## Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Classified Salaries</b>							
2200	ClassifiedSupportSalaries		6,483.00	2,920.29	4,035.14	472.43-	62.24
2204	ClassifiedSupportVacaPayout		315.00			315.00	
	<b>Total Classified Salaries</b>	<b>.00</b>	<b>6,798.00</b>	<b>2,920.29</b>	<b>4,035.14</b>	<b>157.43-</b>	<b>59.36</b>
<b>Employee Benefits</b>							
3202	PERSClassifiedPositions		1,341.00	511.42	767.13	62.45	57.21
3302	OASDIMedicrAltrmtvClasPosition		421.00	181.05	250.17	10.22-	59.42
3312	MedicareClassified		99.00	42.34	58.51	1.85-	59.10
3402	HlthWfarBenefitClasfIdPositn		2,892.00	1,095.00	1,258.50	538.50	43.52
3502	StUnemplymntInsrncClassfIdPos		3.00	1.46	2.02	.48-	67.33
3602	WCCompenstnInsrncClassPositn		195.00	83.72	115.67	4.39-	59.32
3902	OthrBenefitsClassifiedPosition			24.00	24.00	48.00-	NO BDGT
	<b>Total Employee Benefits</b>	<b>.00</b>	<b>4,951.00</b>	<b>1,938.99</b>	<b>2,476.00</b>	<b>536.01</b>	<b>50.01</b>
<b>Services and Other Operating Expenditures</b>							
5200	TravelandConferences	1,096.00	1,096.00		1,127.24	31.24-	102.85
5800	ProfConsultingSrvcsandOperExpnd	17,050.00	9,500.00		82.35	9,417.65	0.87
	<b>Total Services and Other Operating Expenditures</b>	<b>18,146.00</b>	<b>10,596.00</b>	<b>.00</b>	<b>1,209.59</b>	<b>9,386.41</b>	<b>11.42</b>
	<b>Total Year To Date Expenditures</b>	<b>18,146.00</b>	<b>22,345.00</b>	<b>4,859.28</b>	<b>7,720.73</b>	<b>9,764.99</b>	<b>34.55</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8916	ToCafeFundFromGenFund	18,146.00	22,345.00		22,345.00	
	<b>Total Other Financing Sources</b>	<b>18,146.00</b>	<b>22,345.00</b>	<b>.00</b>	<b>22,345.00</b>	
	<b>Total Year To Date Other Financing Sources</b>	<b>18,146.00</b>	<b>22,345.00</b>	<b>.00</b>	<b>22,345.00</b>	

## Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	795.68	8,519.71-	7,724.03-
9111	FairVluAdjustmt2CashCntyTrsury	3.30		3.30
9290	DuefromGrantorGovernments	.70	.70-	
9310	DuefromOtherFunds	22,905.21	22,905.21-	
	<b>Total Assets</b>	<b>23,704.89</b>	<b>31,425.62-</b>	<b>7,720.73-</b>
<b>Liabilities</b>				
9590	DuetoGrantorGovernments	23,704.89	23,704.89-	
	<b>Calculated Fund Balance</b>	<b>.00</b>	<b>7,720.73-</b>	<b>7,720.73-</b>
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>7,720.73-</b>	<b>7,720.73-</b>
	<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>		<b>(7,720.73)</b>	

## Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
<b>Reserves</b>		
9720	EncumbranceReserve	4,859.28
		4,859.28

## Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues						
B. Expenditures	18,146.00	22,345.00	4,859.28	7,720.73	9,764.99	34.55
C. Subtotal (Revenue LESS Expense)	18,146.00-	22,345.00-		7,720.73-	9,764.99-	
D. Other Financing Sources and Uses	18,146.00	22,345.00			22,345.00	
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		7,720.73-	12,580.01	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	.00		7,720.73-		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)				4,859.28		
Other						

## Fund 17 - SpecResOtherThanCapOutlayFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	4,200.00	5,000.00	2,624.40	2,375.60	52.49
	<b>Total Other Local Revenue</b>	<b>4,200.00</b>	<b>5,000.00</b>	<b>2,624.40</b>	<b>2,375.60</b>	<b>52.49</b>
	<b>Total Year To Date Revenues</b>	<b>4,200.00</b>	<b>5,000.00</b>	<b>2,624.40</b>	<b>2,375.60</b>	<b>52.49</b>

## Fund 17 - SpecResOtherThanCapOutlayFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	334,723.04	4,072.91	338,795.95
9111	FairVluAdjustmt2CashCntyTrsury	1,389.87		1,389.87
9200	AccountsReceivable	1,448.51	1,448.51-	
	<b>Total Assets</b>	<b>337,561.42</b>	<b>2,624.40</b>	<b>340,185.82</b>
	<b>Calculated Fund Balance</b>	<b>337,561.42</b>	<b>2,624.40</b>	<b>340,185.82</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	337,561.42		337,561.42
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>2,624.40</b>	<b>2,624.40</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>				
			<b>2,624.40</b>	

## Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790	334,561.00	342,561.00
EndingFundBalance		

## Fund 17 - SpecResOtherThanCapOutlayFund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	4,200.00	5,000.00		2,624.40	2,375.60	52.49
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	4,200.00	5,000.00		2,624.40	2,375.60	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	4,200.00	5,000.00		2,624.40	2,375.60	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)	330,361.00	337,561.00		337,561.42		
Other Restatements (9795)						
Adjusted Beginning Balance	330,361.00	337,561.00		337,561.42		
G. Calculated Ending Balance	334,561.00	342,561.00		340,185.82		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesign/Unappropri (9790)	334,561.00	342,561.00				
Other						

## Fund 20 - SpecResPostEmployBenefitsFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	2,700.00	2,700.00	1,660.92	1,039.08	61.52
	<b>Total Other Local Revenue</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>1,660.92</b>	<b>1,039.08</b>	<b>61.52</b>
	<b>Total Year To Date Revenues</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>1,660.92</b>	<b>1,039.08</b>	<b>61.52</b>

## Fund 20 - SpecResPostEmployBenefitsFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	211,839.63	2,577.65	214,417.28
9111	FairVluAdjustmt2CashCntyTrsury	879.62		879.62
9200	AccountsReceivable	916.73	916.73-	
	<b>Total Assets</b>	<b>213,635.98</b>	<b>1,660.92</b>	<b>215,296.90</b>
	<b>Calculated Fund Balance</b>	<b>213,635.98</b>	<b>1,660.92</b>	<b>215,296.90</b>
<b>Beginning Fund Balance</b>				
9791	BeginningFundBalance	213,635.98		213,635.98
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>1,660.92</b>	<b>1,660.92</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>				
			<b>1,660.92</b>	

## Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790	211,821.00	216,336.00
EndingFundBalance		

## Fiscal13a

## Financial Statement

## Fund 20 - SpecResPostEmployBenefitsFund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,700.00	2,700.00		1,660.92	1,039.08	61.52
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	2,700.00	2,700.00		1,660.92	1,039.08	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,700.00	2,700.00		1,660.92	1,039.08	
F. Fund Balance:						
Beginning Balance (9791)	209,121.00	213,636.00		213,635.98		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	209,121.00	213,636.00		213,635.98		
G. Calculated Ending Balance	211,821.00	216,336.00		215,296.90		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unappropri (9790)	211,821.00	216,336.00				
Other						

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,

Zero Amounts? = N, SACS? = N, Restricted? = Y)

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## Fund 25 - Capital Facilities Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	2,000.00	2,000.00	1,482.30	517.70	74.12
8681	Mitigation/Developer Fees	10,000.00	10,000.00	17,755.20	7,755.20	177.55
<b>Total Other Local Revenue</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>19,237.50</b>	<b>7,237.50</b>	<b>160.31</b>
<b>Total Year To Date Revenues</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>19,237.50</b>	<b>7,237.50</b>	<b>160.31</b>

## Fund 25 - Capital Facilities Fund

Fiscal Year 2019/20 Through May 2020

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash in County Treasury	180,597.60	20,010.05	200,607.65
9111	Fair Value Adjustment Cash County Treasury	749.90		749.90
9200	Accounts Receivable	772.55	772.55-	
	<b>Total Assets</b>	<b>182,120.05</b>	<b>19,237.50</b>	<b>201,357.55</b>
	<b>Calculated Fund Balance</b>	<b>182,120.05</b>	<b>19,237.50</b>	<b>201,357.55</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Fund Balance	182,120.05		182,120.05
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>19,237.50</b>	<b>19,237.50</b>
<b>Change in Fund Balance - Excess Revenues (Expenditures)</b>				
			<b>19,237.50</b>	

## Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
<b>Other Designations</b>			
9790	Ending Fund Balance	191,765.00	194,120.00

## Fiscal13a

## Financial Statement

## Fund 25 - CapitalFacilitiesFund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	12,000.00	12,000.00		19,237.50	7,237.50-	160.31
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	12,000.00	12,000.00		19,237.50	7,237.50-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	12,000.00	12,000.00		19,237.50	7,237.50-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)	179,765.00	182,120.00		182,120.05		
Other Restatements (9795)						
Adjusted Beginning Balance	179,765.00	182,120.00		182,120.05		
G. Calculated Ending Balance	191,765.00	194,120.00		201,357.55		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	191,765.00	194,120.00				
Other						

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,  
Zero Amounts? = N, SACS? = N, Restricted? = Y)

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## Fund 35 - CountySchoolFacilitiesFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	300.00	300.00	194.20	105.80	64.73
	Total Other Local Revenue	300.00	300.00	194.20	105.80	64.73
	Total Year To Date Revenues	300.00	300.00	194.20	105.80	64.73

Fund 35 - CountySchoolFacilitiesFund			Fiscal Year 2019/20 Through May 2020		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance	
<b>Fund Reconciliation</b>					
<b>Assets</b>					
9110	CashinCountyTreasury	24,768.36	301.38	25,069.74	
9111	FairVluAdjusmt2CashCntyTrsury	102.85		102.85	
9200	AccountsReceivable	107.18	107.18-		
	<b>Total Assets</b>	<b>24,978.39</b>	<b>194.20</b>	<b>25,172.59</b>	
	<b>Calculated Fund Balance</b>	<b>24,978.39</b>	<b>194.20</b>	<b>25,172.59</b>	
<b>Beginning Fund Balance</b>					
9791	BeginningFundBalance	24,978.39		24,978.39	
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>194.20</b>	<b>194.20</b>	
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>					
			<b>194.20</b>		

**Memo Only - Ending Fund Balance Accounts**

Other Designations	Adopted	Revised
9790 EndingFundBalance	24,735.00	25,278.00

## Fund 35 - CountySchoolFacilitiesFund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	300.00	300.00		194.20	105.80	64.73
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	300.00	300.00		194.20	105.80	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	300.00	300.00		194.20	105.80	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)	24,435.00	24,978.00		24,978.39		
Other Restatements (9795)						
Adjusted Beginning Balance	24,435.00	24,978.00		24,978.39		
G. Calculated Ending Balance	24,735.00	25,278.00		25,172.59		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesign/Unapprop (9790)	24,735.00	25,278.00				
Other						

## Fund 76 - Warrant/Pass-ThroughFund

Fiscal Year 2019/20 Through May 2020

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	CashinCountyTreasury	20,275.90	16,719.58	36,995.48
9310	DuefromOtherFunds	12.00	12.00-	
	<b>Total Assets</b>	<b>20,287.90</b>	<b>16,707.58</b>	<b>36,995.48</b>
<b>Liabilities</b>				
9510	A/P-PAYROLL	8,187.31	7,980.23-	207.08
9512	VOLUNTARY INSUR PAYABLE	37.16		37.16
9516	TSA PAYABLE	5,239.00-	4,333.00	906.00-
9520	SUMMER PAY LIABILITY	64.97	7,863.08	7,928.05
9530	FED INC TAX WITHHELD PAYABLE	1,871.63	1,900.74-	29.11-
9532	STATE INC TAX WITHHELD PAYABLE	637.63	662.97-	25.34-
9534	OASDI PAYABLE	1,674.01	1,487.52-	186.49
9536	MEDICARE PAYABLE	282.87	493.88-	211.01-
9538	STATE DISABILITY INS (SDI) PAY	120.70	119.96-	.74
9540	STATE UNEMPLOY INS (SUI) PAYAB	92.80	78.22-	14.58
9542	WORKERS COMP PAYABLE	1,709.00-	966.50-	2,675.50-
9551	STRS PAYABLE	11,259.46	3,504.93	14,764.39
9555	PERS PAYABLE	4,233.13	7,711.90	11,945.03
9560	MEDICAL INS PAYABLE	5,319.37-	9,418.81	4,099.44
9562	DENTAL INS PAYABLE	1,770.57-	3,095.61	1,325.04
9564	VISIONS INS PAYABLE	255.39-	589.83	334.44
9610	DuetoOtherFunds	6,119.56	6,119.56-	
	<b>Total Liabilities</b>	<b>20,287.90</b>	<b>16,707.58</b>	<b>36,995.48</b>
	<b>Calculated Fund Balance</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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## Fiscal13a

## Financial Statement

## Fund 76 - Warrant/Pass-ThroughFund

Fiscal Year 2019/20 Through May 2020

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance						
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,  
Zero Amounts? = N, SACS? = N, Restricted? = Y)

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**Butte County Superintendent of Schools**

**Resolution No. 6 2019-2020**

**Intra-Budget Transfer Resolution at the Close of the School Year**

**Golden Feather Union Elementary School District  
Butte County, California**

**ON MOTION** of member \_\_\_\_\_, seconded by  
member \_\_\_\_\_

**IT IS RESOLVED AND ORDERED** by the Governing Board, that pursuant to Education Code Section 42601, the Superintendent of Schools, Department of Education, Butte County, make such transfer between the undistributed reserve and any expenditure classification or classifications or balance any expenditure classification of the budget of the district for the 2019/20 school year as are necessary to permit the payment of obligations of the district incurred during said school year.

**PASSED AND ADOPTED** by said Governing Board on May 20, 2020 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

I, Paula Neher, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

---

**Clerk of the Governing Board**

INTERDISTRICT AGREEMENT  
REGARDING DEVELOPER FEES

This agreement is entered into by and between the Oroville Union High School District (hereinafter High School District), and the Golden Feather Union Elementary School District (hereinafter Elementary School District) on the following terms and conditions:

1. The parties understand and agree that Government Code Sections 53080 and 65995, as well as other applicable provisions of law, authorize the parties to levy fees, charges, and dedications on development projects, the total of which fees, charges, and dedications cannot exceed the amounts set forth in Government Code Section 65995 (b).
2. The parties have determined that it is necessary and appropriate to determine a fair and equitable method for dividing the proceeds of the fees, charges, and dedications so levied.
3. It is agreed that the Districts will levy fees, charges, and dedications not to exceed the amounts permitted by law, which will be allocated between the Districts in the following ratio:

Elementary District	60%
High School District	40%

Government Code Section 65995 (b) 3 provides for an annual inflationary adjustment of the square footage caps. The Districts agree that the distribution of the fees, on a percentage basis, of the maximum permitted by law will reflect any inflationary adjustment.

4. If either District levies less than its share of the maximum fee amounts permitted by law, the other District may increase its levy by the difference, to the extent authorized by law.
5. It is agreed that the District will provide a current justification study to the High School District to support a request to increase fees to be levied on behalf of the District.
6. The High School District agrees to collect all developer fees for both the High School District and the Elementary School District, thereby requiring only one fee payment for each developer in the District boundaries.

The allowed 3% handling fee will be assessed on all funds collected on behalf of the Elementary District. All collections will be divided between districts at the time of deposit.
7. This agreement may be amended or terminated upon mutual written agreement or upon sixty (60) days written notice by one District to the other. This agreement shall continue in effect until June 30, 2025.
8. Each District agrees that any resolution, policy or practice adopted by that District shall be subject to and consistent with the terms of this agreement.

Date: 4-29-2020  
Oroville Union High School District

Date: \_\_\_\_\_  
Golden Feather Union Elementary School District

By:   
Dr. Corey Willenberg, Superintendent

By: \_\_\_\_\_  
Mr. Joshua Peete, Superintendent/Principal



2211 Washington Ave.  
Oroville, CA 95966  
(530) 538-2300 Business  
(530) 538-2308 FAX - Dist. Office  
(530) 538-2357 FAX - Supt. Office

Superintendent  
(530) 538-2300, ext. 1107

Asst. Supt. of Business  
(530) 538-2300, ext. 1103

Director of Alternative Education  
(530) 538-5350

Educational Services  
(530) 538-2300, ext. 1104

Las Plumas High School  
2380 Las Plumas Avenue  
Oroville, CA 95966  
(530) 538-2310  
Fax: (530) 534-5974

Oroville High School  
1535 Bridge Street  
Oroville, CA 95966  
(530) 538-2320  
Fax: (530) 534-6203

Prospect High School/  
Community Day School  
2060 2nd Street  
Oroville, CA 95965  
(530) 538-2330  
Fax: (530) 538-2338

Oroville Adult Education  
Career & Technical Center  
2750 Mitchell Avenue  
Oroville, CA 95966  
(530) 538-5350  
Fax: (530) 538-5396

April 29, 2020

Golden Feather Union School District  
Attn: Josh Peete  
11679 Nelson Bar Road  
Oroville, CA 95965

Re: Fourteen-Day Notice of Proposal to Implement Developer Fees

A public hearing will be held by the Governing Board of the Oroville Union High School District at its regular meeting of May 13, 2020, in which the Board will consider a resolution implementing school facilities fees in accordance with Education Code Section 17620. The meeting will be held at 6:00 p.m. at Prospect High School, located at 2060 2<sup>nd</sup> Street, Oroville, California. Further information on the costs of school services and facilities and on other available revenue, including the general fund, will be available at the District office as of May 2, 2020.

If you have any questions regarding the above, please feel free to contact me at (530) 538-2300 extension 1103.

Susan Watts  
Assistant Superintendent/CBO

**SAMPLE PLAN DOCUMENT  
SECTION 125  
FLEXIBLE BENEFIT PLAN**

*The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.*



**SECTION 125 FLEXIBLE BENEFIT PLAN  
ADOPTION AGREEMENT**

*The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:*

**A. EMPLOYER INFORMATION**

<b>Name of Employer:</b>	Golden Feather Union School District
<b>Address:</b>	11679 Nelson Bar Rd OROVILLE, CA 95965
<b>Employer Identification Number:</b>	68-0150335
<b>Nature of Business:</b>	Public School
<b>Name of Plan:</b>	Golden Feather Union School District Flexible Benefit Plan
<b>Plan Number:</b>	501

**B. EFFECTIVE DATE**

<b>Original effective date of the Plan:</b>	October 1, 2004
<b>If Amendment to existing plan, effective date of amendment:</b>	February 1, 2019

**C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION**

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

<b>Length of Service:</b>	First day of the month following 30 days of employment
<b>Retiree Wording:</b>	N/A
<b>Minimum Hours:</b>	All employees with 15 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
<b>Age:</b>	Minimum age of 17.0 years.

**D. PLAN YEAR**

The current plan year will begin on February 1, 2020 and end on September 30, 2020.  
Each subsequent plan year will begin on October 1 and end on September 30.

**E. EMPLOYER CONTRIBUTIONS**

**Non-Elective Contributions:**

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

Employer provides \$8,832 per employee per plan year

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

**Elective Contributions  
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

100% of compensation per entire plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

**F. AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)  
**American Fidelity Assurance Company Accident | Standard Verbiage |**  
**Eligibility Requirements for Participation, if different than Item C.**

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A

**Eligibility Requirements for Participation, if different than Item C.**

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company C-10 and all subsequent plans |**  
**Eligibility Requirements for Participation, if different than Item C.**

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**Standard Verbiage |**  
**Eligibility Requirements for Participation, if different than Item C.**

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

**American Fidelity Assurance Company 5 Year Term |**

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000.  
**Eligibility Requirements for Participation, if different than Item C.**

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$0.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$2400.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

**Grace Period:** The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

**Carryover:** The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

**HEART Act:** The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) are not elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – As designated by the employee and mutually agreed upon by the employer. Maximum Contribution – **As indexed annually by the IRS**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of California. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted \_\_\_\_\_.

Golden Feather Union School District -  
(Name of Employer)

Signed By: \_\_\_\_\_

Title: \_\_\_\_\_

#### APPENDIX A

##### Related Employers that have adopted this Plan

Name(s):

N/A

**THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII**  
PD – 0819      Document ID # 131460 MCP #92377    Effective Date:02/01/2019    1/7/20 1:40 PM

## SECTION 125 FLEXIBLE BENEFIT PLAN

### SECTION I

#### PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

### SECTION II

#### DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- |       |                      |   |
|-------|----------------------|---|
| 2.01  | <b>Administrator</b> | The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).   |
| 2.02  | <b>Beneficiary</b>   | Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.  |
| 2.02a | <b>Carryover</b>     | The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5).   |
| 2.03  | <b>Code</b>          | Internal Revenue Code of 1986, as amended.  |
| 2.04  | <b>Dependent</b>     | Any of the following:<br><br>(a) <u>Tax Dependent</u> : A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom |

Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

- |      |                              |   |
|------|------------------------------|---|
| 2.05 | <b>Effective Date</b>        | The effective date of this Plan as shown in Item B of the Adoption Agreement.                                   |
| 2.06 | <b>Elective Contribution</b> | The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected. |
| 2.07 | <b>Eligible Employee</b>     | Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.   |

2.08	<b>Employee</b>	Any person employed by the Employer on or after the Effective Date.
2.09	<b>Employer</b>	The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
2.10	<b>Employer Contributions</b>	Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
2.11	<b>Entry Date</b>	The date that an Employee is eligible to participate in the Plan.
2.12	<b>ERISA</b>	The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
2.13	<b>Fiduciary</b>	The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
2.14	<b>Health Savings Account</b>	A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
2.15	<b>HSA Trustee</b>	The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
2.16	<b>Highly Compensated</b>	Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
2.17	<b>High Deductible Health Plan</b>	A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
2.18	<b>HIPAA</b>	The Health Insurance Portability and Accountability Act of 1996, as amended.
2.19	<b>Insurer</b>	Any insurance company that has issued a policy pursuant to the terms of this Plan.

- 2.20                    **Key Employee**                    Any Participant who is a "key employee" as defined in Section 416(i) of the Code.
- 2.21                    **Non-Elective Contribution**                    A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.
- 2.22                    **Participant**                    An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.
- 2.23                    **Plan**                    The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.
- 2.24                    **Plan Year**                    The Plan Year as specified in Item D of the Adoption Agreement.
- 2.25                    **Policy**                    An insurance policy issued as a part of this Plan.
- 2.26                    **Preventative Care**                    Medical expenses which meet the safe harbor definition of "preventative care" set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.
- 2.27                    **Recordkeeper**                    The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.
- 2.28                    **Related Employer**                    Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

### SECTION III

#### ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.01    **ELIGIBILITY:** Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

- 3.02 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

- 3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- b. The date the Participant ceases to work for the Employer as an eligible Employee; or
- c. The date of termination of the Plan; or
- d. The first date a Participant fails to pay required contributions while on a leave of absence.

- 3.04 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

- 3.05 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

## SECTION IV

### CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or

his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
  - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average

- less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and
- (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
  - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.

- (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
- (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

## SECTION V

### GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

## SECTION VI

### DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

## **SECTION VII**

### **GROUP AND INDIVIDUAL LIFE INSURANCE PLAN**

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

## **SECTION VIII**

### **MEDICAL EXPENSE REIMBURSEMENT PLAN**

- 8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

### 8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ('COBRA'), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the

date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
  - the date that is one year after the first day of the medically necessary leave of absence; or
  - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to

apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

#### 8.04 ELIGIBLE MEDICAL EXPENSES:

- (a) Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan. Further, notwithstanding the above, effective January 1, 2011, only the following drugs or medicines will constitute Eligible Medical Expenses:
  - (i.) Drugs or medicines that require a prescription;
  - (ii.) Drugs or medicines that are available without a prescription ("over-the-counter drugs or medicines") and the Participant or Dependent obtains a prescription; and
  - (iii.) Insulin.
- (b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- (c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- (d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

#### 8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses (other than over-the-counter drugs or medicines) under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply. However, beginning January 1, 2011, a Debit Card may not be used to purchase drugs or medicines over-the-counter.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
  - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.

- (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.
- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
  - (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
  - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
  - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
  - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
  - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes

of this Section, 'Grace Period' shall mean the period extending to the 15<sup>th</sup> day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

- 8.07 **CARRYOVER**: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

## SECTION IX

### DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 **PURPOSE**: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 **ELIGIBILITY**: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 **TERMS, CONDITIONS, AND LIMITATIONS**:
- a. **Accounts**. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
  - b. **Maximum Benefit**. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is

so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

#### 9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
  - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
  - (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.
- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
  - (i) provides care for more than six individuals (other than individuals who reside at the facility);

- (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
  - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
  - (i) incurred for the care of a Dependent of the Participant or for related household services;
  - (ii) paid or payable to a Dependent Care Service Provider; and
  - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
  - (i) a Dependent Care Center, or
  - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

## SECTION X

### HEALTH SAVINGS ACCOUNTS

- 10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.
- 10.03 TERMS, CONDITIONS AND LIMITATION:
- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.
  - b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

- 10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.
- 10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

## **SECTION XI**

### **AMENDMENT AND TERMINATION**

- 11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.
- 11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

## **SECTION XII**

### **ADMINISTRATION**

- 12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.
- 12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.
- 12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:
- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of

amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.

- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

- 12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.
- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.
- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The

Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,

3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);

- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, "PHI" is "Protected Health Information" as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

### **SECTION XIII**

#### **MISCELLANEOUS PROVISIONS**

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.07 CONSTRUCTION:

- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
- b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

Golden Feather Union Elementary School District  
2771 Pentz Rd. Oroville, CA 95965

RESOLUTION #7 2019-2020 ON TEMPORARY BORROWING BETWEEN FUNDS

**WHEREAS,** The Board of Trustees of the Golden Feather Union Elementary School District has determined that there may be insufficient cash to meet current obligations in certain Funds; and

**WHEREAS,** Education Code Section 42603 permits the Governing Board of any school district to direct that monies held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds and shall not be available for appropriation or be considered income to the borrowing fund.

**NOW, THEREFORE, BE IT RESOLVED,** that in accordance with Education Code Section 42603, monies may be transferred between funds of the district and repaid in accordance with Education Code Section 42603.

**PASSED AND ADOPTED** at a regular meeting of the Governing Board of the Golden Feather Union Elementary School District of Butte County on May 20, 2020.

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Board President

---

Date

# QUOTE



Corporate Office  
1555 Tahoe Court  
Redding, CA 96003  
Tax ID#: 72-1545106

Main#: (877) 473-7619  
Fax#: (530) 246-0518

## QUOTE TO:

Golden Feather UESD  
Accounts Payable  
11679 Nelson Bar Road  
Oroville, CA 95965

DATE: 4/15/2020

QUOTE #: Q20-1778

REP: kyle@parkplanet.com

Main #: 530.533.3467

PROJECT: Spring Valley Elementary

Email: jpeete@gfusd.org

TERMS: Net 30dys / Install

QTY	VENDOR	MODEL#	DESCRIPTION	RATE	TOTAL
1	Playcraft	PR-R5	Custom Round 5 Steel Play System SN: R50C2424A	108,000.00	108,000.00T
109	Playcraft	540407	Border Timber w/ stake	44.00	4,796.00T
1	Playcraft	A2-1399	Multi-Spring Firetruck	8,374.00	8,374.00T
1	Playcraft	A2-1905	Thunder Dome	7,720.00	7,720.00T
1	Playcraft	A2-1922	Four Seat Tyke Seesaw	1,853.00	1,853.00T
1	Playcraft	A2-2535	Push-Up Station - Donated with order per Park Planet		0.00T
1	Playcraft	A2-2525	Sit-Up and Body Curl Bench - Donated with order per Park Planet		0.00T
		PP Discount	Park Planet Discount	-17,350.00	-17,350.00
450	Park Planet	Wood Fiber...	Cubic Yards of Wood Fiber	17.00	7,650.00T
		PCF	PlayCraft Freight w/ Liftgate & Pallet Jack	1,850.00	1,850.00
			**PlayCraft shipping pallet dimensions can reach upwards of 4'W x 8'H x 18'L. Offloading is the CUSTOMERS responsibility and is NOT included in shipping costs. Please discuss offloading options with an Park Planet and/or NSP3 representative PRIOR to placing an order.		
6		BDF	BD Freight	265.00	1,590.00
		Equip Only Offloading	Equipment only. Installation to be supplied by others. Offloading & storage of equipment is the customer's responsibility. For most products a forklift rated for 5000lbs or more AND also reach forks is recommended.		
		WF Only WF-Msg1	Wood fiber only. Installation not included WOOD FIBER IS DELIVERED ON SEMIS W/ TRAILERS: - Dimensions - Approx. 73ft Long by 14ft High - Can Weigh Up To 86,000lbs - Driver will not attempt delivery to a site they deem unsafe to access. - If locations are not accessible by semi truck, an accessible location must be provided for the drop.  WET WEATHER CONDITIONS - Truck loads will vary in yardage due to wet weather conditions. - Loads may be less than the 100yd truck capacity due to added weight.  PLEASE DISCUSS ACCESS TO SITE AND SITE PARAMETERS BEFORE PLACING ORDER		

QUOTE GOOD FOR 30 DAYS	SUBTOTAL	\$124,483.00
ORDER/DELIVERY INFORMATION: (Unless otherwise specified) Offloading and installation are customer's responsibility. Please consult your sales representative for shipping and delivery time line. Time line will depend on equipment ordered. At time of shipment the commercial freight company will call to make a delivery appointment.	SALES TAX (8.25%)	\$9,986.05
	TOTAL	\$134,469.05

Representative Authorized to Order:

Date: \_\_\_\_\_

SIGNED QUOTE REQUIRED TO ORDER



# Park Planet

Formerly: NSP3 Same Company - New Name

A Division of Park Associates



## Parks, Playgrounds, and Public Works

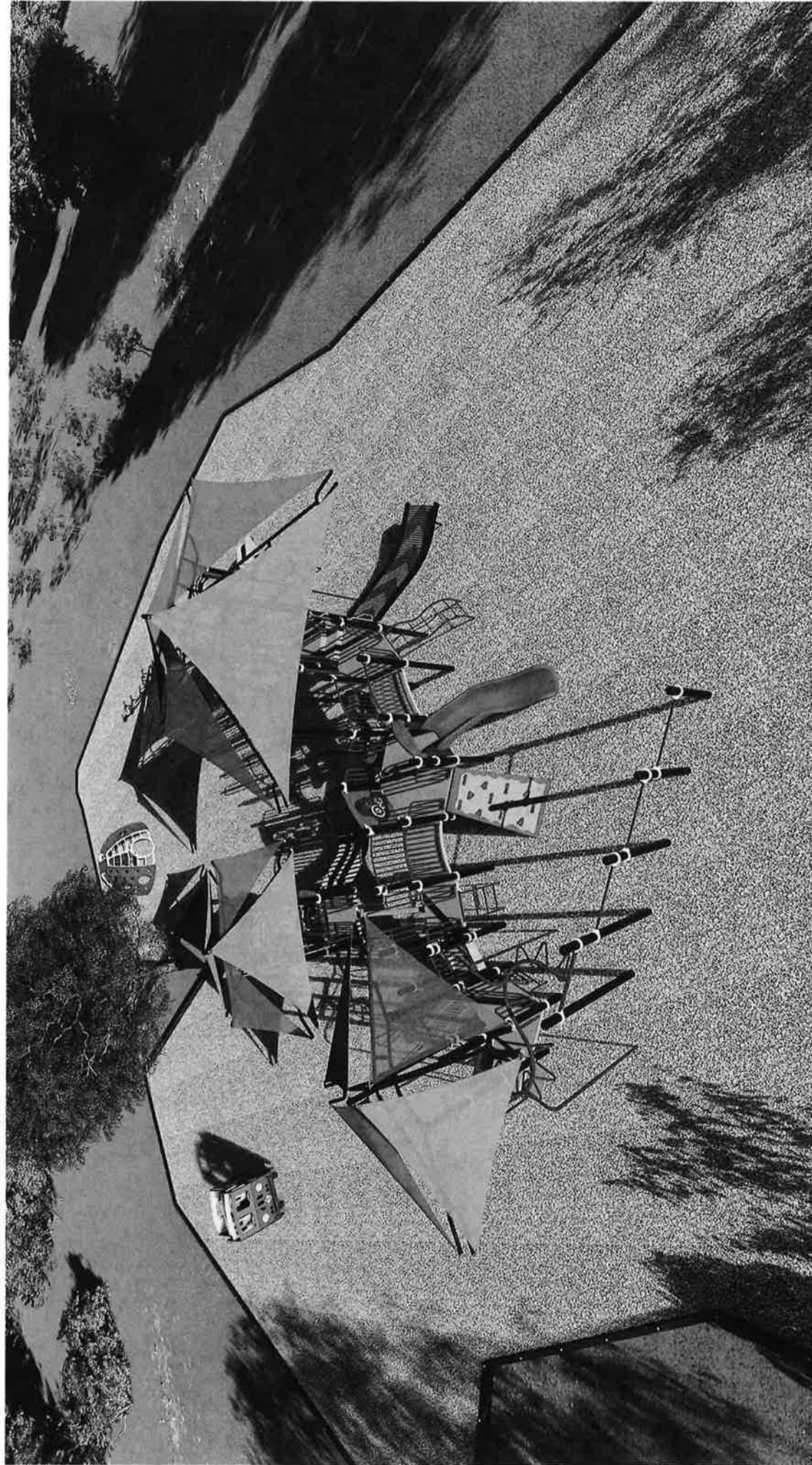
**A Proposal For:** Golden Feather Union Elementary  
Spring Valley Elementary School  
2771 Pentz Rd  
Oroville CA 95965

**Park Planet Representative:** Kyle Knox

**[www.parkplanet.com](http://www.parkplanet.com)**

1555 Tahoe Ct, Redding CA 96003

O: 530-244-6116 F: 530-246-0518



System  
Type

R5

For Kids  
Ages

5-12



A PLAYCORE Company

Golden Feather SD - Spring Valley Elementary

Project #PPTTBD2019



**Park Planet**

Formerly: NSP3 Same Company - New Name



**Park Planet**

Formerly: NSP3 Same Company - New Name

System  
Type **R5**

For Kids  
Ages **5-12**

**Golden Feather SD - Spring Valley Elementary**

**Project #PPTTBD2019**



A PLAYCORE Company



System  
Type

R5

For Kids  
Ages

5-12



A PLAYCORE Company

Golden Feather SD - Spring Valley Elementary

Project #PPTTBD2019



**Park Planet**

Formerly: NSP3 Same Company - New Name



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System  
Type

**R5**

For Kids  
Ages

**5-12**

**Golden Feather SD - Spring Valley Elementary**

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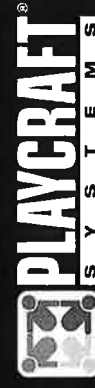
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