

Board of Education Regular Meeting
Monday, January 20, 2020 6:15 PM
Ashland-Greenwood Middle/High School
Conference, 1842 Furnas Street, Ashland, NE
68003
1842 Furnas Street
Ashland, NE 68003

1. Call to Order. Roll Call.
2. Acknowledge of Open Meetings Law posting.
3. Recognition of public participation
4. Visitors and Communication from the public.
5. Approval of changes in the mailed agenda and/or changes in the agenda order.
6. Approval of Consent Agenda Items.
 1. Approval of Minutes of previous meetings
 2. Acceptance of Financial Reports
 3. Action on Claims
 4. Approval of Contracts
 5. Motion to excuse /approve the absence of board member(s)
7. Administrators' and Practitioners' Reports
8. Old Business
9. New Business
 1. Discussion and action to approve certificated substitute teacher(s).
 2. Discussion and action to approve overnight trip request(s). (Attached)
 3. Discussion and action to approve the 2020-2021 district-wide calendar. (Attached)

4. Appointment of committees and assignments via the board of education president. (Attached)
 5. Appointment of Jason Libal as District Representative for all state and federal programs.
 6. Declaration of Conflict of Interest by board members for the record. (Attached)
 7. Consideration to appoint Farmers and Merchants Bank, Bank of Ashland, and Nebraska Liquid Asset Fund as the district depositories and investment accounts for all funds.
 8. Action to seek guidance from legal counsel other than KSB School Law of Lincoln, Nebraska on specific topics in which there is a conflict of interest and/or when deemed in the best interest of Ashland-Greenwood Public Schools.
 9. Discussion and action to approve 2020-21 & 2021-22 Negotiated Agreement. (Attached)
 10. Discussion and action to approve new certificated staff for members for 2020-21. (Attached)
 11. Certified and non-certified staff resignations.
 12. Closed Session: For the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s): Personnel and the evaluation of job performance.
 13. Reconvene.
10. Informational Items
 11. Call for Next Meeting
 1. The next meeting is set for Monday, February 16th, 2020 at 6:00 p.m. All meetings are held in Ashland-Greenwood Middle/High School, Conference Room at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St., Ashland, NE 68003.
 12. Adjournment.

1. Board of Education Information:

BOARD OF EDUCATION MEETING INFORMATION:

The Ashland-Greenwood Public Schools Board of Education is empowered to act on any item listed on the agenda at any time during the meeting, irrespective of the time or order listed. Pages listed, or further detail, are available upon request. The Open Meetings Act requires and the intention of the Board is that agenda items be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The Ashland-Greenwood Board of Education releases its agenda well in advance of most meetings and desires that all interested persons are fully informed. Any interested person who has a question or needs clarification about the sufficiency of a descriptive item should contact the Office of the Superintendent of Schools.

COPY OF OPEN MEETINGS ACT: *The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the North wall of the meeting room west of the main entrance.*

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember that this is a meeting of the Board of Education held in public for conducting the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

REQUEST FOR CLOSED SESSIONS:

The Ashland-Greenwood Public Schools is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: a) strategy sessions with respect to collective bargaining,

real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; b) discussion regarding deployment of security personnel or devices; c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and e) legal advice.

**ASHLAND-GREENWOOD SCHOOLS
HEALTH AND WELFARE**

**AND ALL SUPPORTING FORMS HAVE BEEN PRODUCED FOR
PAYFLEX SYSTEMS USA, INC.**

**ASHLAND-GREENWOOD SCHOOLS
HEALTH AND WELFARE**

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**ASHLAND-GREENWOOD SCHOOLS
HEALTH AND WELFARE**

INTRODUCTION

The Employer has amended this Plan effective September 1, 2019, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. This Plan is a restatement of a Plan which was originally effective on September 1, 1996. The Plan shall be known as Ashland-Greenwood Schools Health and Welfare (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

**ARTICLE I
DEFINITIONS**

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit" or "Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under the self-funded plan for purposes of that plan or under Code Section 152 (as modified by Code Section 105(b)). Any child of a Plan Participant who is determined to be an alternate recipient under a qualified medical child support order under ERISA Sec. 609 shall be considered a Dependent under this Plan.

"Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means September 1, 1996.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the

Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

Employees expected to work less than 15 hours per week shall not be eligible to participate in the Plan.

1.11 **"Employee"** means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 **"Employer"** means Ashland-Greenwood Schools and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 **"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended from time to time.

1.14 **"Grace Period"** means, with respect to any Plan Year, the time period ending on the fifteenth day of the third calendar month after the end of such Plan Year, during which Medical Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

1.15 **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit.

1.16 **"Insurer"** means any insurance company that underwrites a Benefit under this Plan or, with respect to any self-funded benefits, the Employer.

1.17 **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.18 **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.19 **"Plan"** means this instrument, including all amendments thereto.

1.20 **"Plan Year"** means the 12-month period beginning September 1 and ending August 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.21 **"Premium Expenses" or "Premiums"** mean the Participant's cost for the self-funded Benefits described in Section 4.1.

1.22 **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured or self-funded Benefit is elected, sub-accounts shall be established for each type of insured or self-funded Benefit.

1.23 **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.24 **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.25 **"Spouse"** means spouse as determined under Federal law.

ARTICLE II PARTICIPATION

2.1 ELIGIBILITY

Any Eligible Employee shall be eligible to participate hereunder as of his date of employment (or the Effective Date of the Plan, if later). However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

2.2 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Participant effective as of the date on which he satisfies the requirements of Section 2.1.

2.3 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

2.4 TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- (a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.6;
- (b) **Change in employment status.** The end of the Plan Year during which the Participant became a limited Participant because of a change in employment status pursuant to Section 2.5;
- (c) **Death.** The Participant's death, subject to the provisions of Section 2.7; or
- (d) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2.

2.5 CHANGE OF EMPLOYMENT STATUS

If a Participant ceases to be eligible to participate because of a change in employment status or classification (other than through termination of employment), the Participant shall become a limited Participant in this Plan for the remainder of the Plan Year in which such change of employment status occurs. As a limited Participant, no further Salary Redirection may be made on behalf of the Participant, and, except as otherwise provided herein, all further Benefit elections shall cease, subject to the limited Participant's right to continue coverage under any Insurance Contracts. However, any balances in the limited Participant's Dependent Care Flexible Spending Account may be used during such Plan Year to reimburse the limited Participant for any allowable Employment-Related Dependent Care incurred during the Plan Year. Subject to the provisions of Section 2.6, if the limited Participant later becomes an Eligible Employee, then the limited Participant may again become a full Participant in this Plan, provided he otherwise satisfies the participation requirements set forth in this Article II as if he were a new Employee and made an election in accordance with Section 5.1.

2.6 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

- (a) **Insurance Benefit.** With regard to Benefits provided under Section 4.1, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract or self-funded benefit for which premiums have already been paid.
- (b) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred through the remainder of the Plan Year in which such termination occurs and submitted within 90 days after the end of the Plan Year, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- (c) **COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account shall be applied and administered consistent with such further rights a Participant and his Dependents may be entitled to pursuant to Code Section 4980B and Section 11.13 of the Plan.

2.7 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

**ARTICLE III
CONTRIBUTIONS TO THE PLAN**

3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

**ARTICLE IV
BENEFITS**

4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits:

- (1) Health Flexible Spending Account
- (2) Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- (3) Health Insurance Benefit

4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

4.4 HEALTH INSURANCE BENEFIT

(a) **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Contract for the Participant, his or her Spouse, and his or her Dependents.

(b) **Employer selects contracts.** The Employer may select suitable health Contracts for use in providing this health insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Contract shall be determined therefrom, and such Contract shall be incorporated herein by reference.

4.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among self-funded Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V PARTICIPANT ELECTIONS

5.1 INITIAL ELECTIONS

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which spending account Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

(a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

(b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;

(c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

5.4 CHANGE IN STATUS

(a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains or loses eligibility for coverage, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
- (2) Number of Dependents: Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
- (3) Employment Status: Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
- (4) Dependent satisfies or ceases to satisfy the eligibility requirements: An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
- (5) Residency: A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and guidance thereunder, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for group health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

(1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

(2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Cost increase or decrease.** If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(f) **Loss of coverage.** If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

(g) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(h) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(i) **Change of coverage due to change under certain other plans.** A Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse's, former Spouse's or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse's, former Spouse's or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse's, former Spouse's or Dependent's employer.

(j) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(k) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

(l) **Changes due to reduction in hours or enrollment in an Exchange Plan.** A Participant may prospectively revoke coverage under the group health plan (that is not a health Flexible Spending Account) which provides minimum essential coverage (as defined in Code §5000A(f)(1)) provided the following conditions are met:

Conditions for revocation due to reduction in hours of service:

- (1) The Participant has been 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
- (2) The revocation of coverage under the group health plan corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the revocation, 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 revoked.

The Administrator may rely on the reasonable representation of the Participant who is reasonably expected to have an average of less than 30 hours of service per week for future periods that the Participant and related individuals have enrolled or intend to enroll in another plan that provides minimum essential coverage for new coverage that is effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

Conditions for revocation due to enrollment in a Qualified Health Plan:

- (1) The Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) 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
- (2) The revocation of the election of coverage under the group health plan corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the revocation 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 revoked.

The Administrator may rely on the reasonable representation of a Participant who has an enrollment opportunity for a Qualified Health Plan through a Marketplace that the Participant and related individuals have enrolled or intend to enroll in a Qualified Health Plan for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT

6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

6.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

- (a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.
- (b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:
 - (1) one of the 5 highest paid officers;
 - (2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
 - (3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- (c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as

a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant who contributes to a Health Savings Account may only be reimbursed for medical expenses that are considered to be for dental or vision expenses.

A Participant may not be reimbursed for the cost of any medicine or drug that is not "prescribed" within the meaning of Code Section 106(f) or is not insulin.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

6.3 FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

6.4 LIMITATION ON ALLOCATIONS

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$2,700.

(b) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to the statutory limit (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to the statutory limit (as adjusted) under each Employer's Health Flexible Spending Account.

(c) **Grace Period.** Payment of expenses from a previous year in the first months of the next Plan Year, the limit above applies to the Plan Year including the Grace Period. Amounts carried into the next Plan Year as part of the Grace Period shall not affect the limit for that next Plan Year.

6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year including the Grace Period shall be reimbursed during the Plan Year subject to Section 2.6, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Grace Period.** Notwithstanding anything in this Section to the contrary, Medical Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(e) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

ARTICLE VII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

7.1 ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

7.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan the terms below shall have the following meaning:

(a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

(b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

(c) **"Employment-Related Dependent Care Expenses"** means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

(1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section

7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;

(2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

(3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.

(d) **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,

(1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

(e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

7.7 ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

7.8 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

7.9 LIMITATION ON PAYMENTS

(a) **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000 (\$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
 - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
 - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
 - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
 - (1) the Spouse's salary or wages if he or she is employed, or

- (2) if the Participant's Spouse is not employed, that
 - (i) he or she is incapacitated, or
 - (ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.
- (i) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

**ARTICLE VIII
BENEFITS AND RIGHTS**

8.1 CLAIM FOR BENEFITS

- (a) **Insurance claims.** Any claim for Benefits underwritten by the self-funded plan shall be made to the Employer. If the Employer denies any claim, the Participant or beneficiary shall follow the Employer's claims review procedure.
- (b) **Dependent Care Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account Benefits shall be made to the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:
 - (1) specific references to the pertinent Plan provisions on which the denial is based;
 - (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and
 - (3) an explanation of the Plan's claim procedure.
- (c) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:
 - (1) request a review upon written notice to the Administrator;
 - (2) review pertinent documents; and
 - (3) submit issues and comments in writing.
- (d) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.
- (e) **Health FSA claims.** If a Participant fails to submit a claim under the Health Flexible Spending Account within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. Once a claim is submitted, the following timetable for claims and rules below apply:

| | |
|---------------------------------------------------------|---------|
| Notification of whether claim is accepted or denied | 30 days |
| Extension due to matters beyond the control of the Plan | 15 days |
| Insufficient information on the Claim: | |
| Notification of | 15 days |
| Response by Participant | 45 days |
| Review of claim denial | 60 days |

The Plan Administrator will provide written or electronic notification of any claim denial. The notice will state:

- (1) The specific reason or reasons for the denial.
- (2) Reference to the specific Plan provisions on which the denial was based.
- (3) A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary.
- (4) A description of the Plan's review procedures and the time limits applicable to such procedures. This will include a statement of the right to bring a civil action under Section 502 of ERISA following a denial on review.
- (5) A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.
- (6) If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When the Participant receives a denial, the Participant shall have 60 days following receipt of the notification in which to appeal the decision. The Participant may submit written comments, documents, records, and other information relating to the Claim. If the Participant requests, the Participant shall be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.

The period of time within which a denial on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a Claim if it:

- (1) was relied upon in making the claim determination;
- (2) was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;
- (3) demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or
- (4) constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the Claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

(f) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year and Grace Period (if applicable) shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan.

8.3 NAMED FIDUCIARY

The Administrator shall be the named fiduciary pursuant to ERISA Section 402 and shall be responsible for the management and control of the operation and administration of the Plan.

8.4 GENERAL FIDUCIARY RESPONSIBILITIES

The Administrator and any other fiduciary under ERISA shall discharge their duties with respect to this Plan solely in the interest of the Participants and their beneficiaries and

(a) for the exclusive purpose of providing Benefits to Participants and their beneficiaries and defraying reasonable expenses of administering the Plan;

(b) with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and

(c) in accordance with the documents and instruments governing the Plan insofar as such documents and instruments are consistent with ERISA.

8.5 NONASSIGNABILITY OF RIGHTS

The right of any Participant to receive any reimbursement under the Plan shall not be alienable by the Participant by assignment or any other method, and shall not be subject to the rights of creditors, and any attempt to cause such right to be so subjected shall not be recognized, except to such extent as may be required by law.

ARTICLE IX ADMINISTRATION

9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. An Administrator may resign by delivering a resignation in writing (or such other form as acceptable to both parties) to the Employer or be removed by the Employer by delivery of notice of removal (in writing or such other form as acceptable to both parties), to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Act, the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

(a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

(d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

(e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;

(f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

(g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;

(h) To establish and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and

(i) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

9.2 EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

9.3 PAYMENT OF EXPENSES

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

9.4 INSURANCE CONTROL CLAUSE

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

9.5 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

ARTICLE X AMENDMENT OR TERMINATION OF PLAN

10.1 AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

10.2 TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Contract shall be paid in accordance with the terms of the Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

**ARTICLE XI
MISCELLANEOUS**

11.1 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.11.

11.2 GENDER, NUMBER AND TENSE

Wherever any words are used herein in one gender, they shall be construed as though they were also used in all genders in all cases where they would so apply; whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply; and whenever any words are used herein in the past or present tense, they shall be construed as though they were also used in the other form in all cases where they would so apply.

11.3 WRITTEN DOCUMENT

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

11.5 PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

11.6 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

11.7 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 under the Plan will be excludable from the Participant'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. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

11.8 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

11.9 FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11.10 GOVERNING LAW

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the State of Nebraska.

11.11 SEVERABILITY

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

11.12 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

11.13 CONTINUATION OF COVERAGE (COBRA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

11.14 FAMILY AND MEDICAL LEAVE ACT (FMLA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

11.15 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

11.16 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

11.17 COMPLIANCE WITH HIPAA PRIVACY STANDARDS

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

- (2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:
- (i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;
 - (ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;
 - (iii) mitigation of any harm caused by the breach, to the extent practicable; and
 - (iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.
- (e) **Certification.** The Employer must provide certification to the Plan that it agrees to:
- (1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
 - (2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
 - (3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
 - (4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
 - (5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
 - (6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
 - (7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
 - (8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
 - (9) If feasible, return or destroy all Protected Health Information 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 purpose 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
 - (10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

11.18 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- (a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- (b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- (c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.17.

11.19 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

11.20 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

11.21 WOMEN'S HEALTH AND CANCER RIGHTS ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

11.22 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed this _____ day of _____.

Ashland-Greenwood Schools

By _____
EMPLOYER

WITNESSES AS TO EMPLOYER

ADOPTING RESOLUTION

The undersigned authorized representative of Ashland-Greenwood Schools (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on _____, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective September 1, 2019, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Ashland-Greenwood Schools Health and Welfare as amended and restated, and the Summary Plan Description approved and adopted in the foregoing resolutions.

Date: _____

Signed: _____

[print name/title]

**Ashland-Greenwood Public Schools
Board of Education Regular Meeting Minutes
Monday, December 16, 2019**

Opening

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened open and public session on Monday, December 16, 2019

Attendance

The roll was called and the following Board members were present:

Eric Beranek: Present
Ally Miller: Absent
David Nygren: Present
Suzanne Sapp: Present
Karen Stille: Present
Russ Westerhold: Present

Notice

Notice of the meeting was posted in advance in the Superintendent's Office, 1842 Furnas Street, Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. Notice of this meeting was given in advance to all members of the Board of Education. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the public.

A brief summary of board proceedings and list of claims will be published in the Ashland Gazette.

1. Call to Order. Roll Call.

A regular meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session at 6:00 p.m. on 16th of December, 2019 by President Stille. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE Bank of Ashland 2433 Silver Street, Ashland, NE.

2. Acknowledge of Open Meetings Law posting.

President Stille announced and informed the public of the current copy of the Open Meetings Act in the meeting room.

3. Pledge of Allegiance.

All stood and recited the Pledge of Allegiance.

4. Recognition of public participation

There was no public present.

5. Visitors and Communication from the public.

There were no communication from the public.

6. Approval of changes in the mailed agenda and/or changes in the agenda order.

There were no changes to the mailed agenda.

7. Approval of Consent Agenda Items.

Motion to approve the consent agenda including previous board meeting minutes, current monthly financial statements for all accounts and current monthly claims for all accounts.

Approval of Ally Miller's absence from the board meeting. No contracts were presented., made by David Nygren and seconded by Russ Westerhold, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

7.1. Approval of Minutes of previous meetings

7.2. Acceptance of Financial Reports

7.3. Action on Claims

7.4. Approval of Contracts

7.5. Motion to excuse /approve the absence of board member(s)

Ally Miller is absent.

8. Old Business

9. New Business

9.1. Discussion and action related to 2019-20 transportation resolution. (Attached)

Motion to approve Transportation Resolution for 2019-20 school year, made by Eric Beranek and seconded by Suzanne Sapp, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

Mr. Libal reported that the city of Ashland is in the process of annexing phase one and two; this includes Sabre Heights. Currently the district provides transportation to Sabre Heights as it is out of the Ashland city limits per board policy. Per policy does not provide transportation to students in the school district. Since this action to annex Sabre Heights is taking place mid school year Mr. Libal is recommending that the District finishes the year out and provide transportation to Sabre Heights students. The board will review this matter as there are other areas and students that this matter will effect in the future.

9.2. Discussion and action to approve certificated substitute teacher.

Motion to approve Brittany Uhrig and Jessica Sillik, made by Russ Westerhold and seconded by Suzanne Sapp, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

9.3. Discussion and action related to overnight leave request. (Attached)

Motion to approve overnight travel for FBLA State Leadership Conference - April 2nd - 4th, Omaha, NE, made by Eric Beranek and seconded by Russ Westerhold, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

9.4. Discussion and action to approve hiring of certificated staff member(s). (Attached)

Motion to approve the hiring of Tyler Craven, certificated teacher for second semester 2019-20 and Megan Poell, Assistant Elementary Principal for 2020-2021 school year, made by Suzanne Sapp and seconded by Russ Westerhold, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

Kristin Fangmeyer spoke to the board on Tyler Craven's qualifications for the position. Teresa Bray spoke to the board on the recommendation of Megan Poell for the Assistant Elementary Principal. Mr. Libal spoke to the board on the interview team and their process.

9.5. Certified staff resignations.

Approval of the resignations of Clint Anderson, Shelby Anderson, Renee Kucera, Shari Nygren, and Jerry Wendelin, made by Russ Westerhold and seconded by Suzanne Sapp, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

9.6. Motion to enter closed session for discussion of facilities clearly necessary for the protection of the public interest and/or the prevention of needless injury to the reputation of an individual in compliance with the law

Motion to enter closed session at 6:38 p.m. for discussion of facilities clearly necessary for the protection of the public interest and/or the prevention of needless injury to the reputation of an individual in compliance with the law, made by Eric Beranek and seconded by David Nygren, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

9.7. Reconvene.

Motion to reconvene at 7:08 p.m., made by Russ Westerhold and seconded by David Nygren, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

10. Real Estate

Motion to authorize Karen Stille, Board President to execute real estate purchase, made by Russ Westerhold and seconded by Suzanne Sapp, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

11. Informational Items

12. Call for Next Meeting

12.1. The next meeting is set for Monday, January 20, 2020 at 6:00 p.m. This meeting will include the annual meeting. All meetings are held in Ashland-Greenwood Middle/High School, Conference Room at 1842 Furnas Street, Ashland, NE 68003. Notice of the meetings are posted in advance in the District Office, 1842 Furnas St., Ashland, NE, Farmers & Merchants Bank, 1501 Silver St., Ashland, NE and Bank of Ashland, 2433 Silver St., Ashland, NE. All meetings are open to the public. An agenda for the meeting shall be kept continuously current in the Office of the District Office at 1842 Furnas St., Ashland, NE 68003.

13. Adjournment.

Motion to adjourn the meeting at 7:12 p.m., made by David Nygren and seconded by Eric Beranek, Passed.

Eric Beranek: Yea, David Nygren: Yea, Suzanne Sapp: Yea, Karen Stille: Yea, Russ Westerhold: Yea

13.1. Board of Education Information:

BOARD OF EDUCATION MEETING INFORMATION:

The Ashland-Greenwood Public Schools Board of Education is empowered to act on any item listed on the agenda at any time during the meeting, irrespective of the time or order listed. Pages listed, or further detail, are available upon request. The Open Meetings Act requires and the intention of the Board is that agenda items be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The Ashland-Greenwood Board of Education releases its agenda well in advance of most meetings and desires that all interested persons are fully informed. Any interested person who has a question or needs clarification about the sufficiency of a descriptive item should contact the Office of the Superintendent of Schools.

COPY OF OPEN MEETINGS ACT: *The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the North wall of the meeting room west of the main entrance.*

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember that this is a meeting of the Board of Education held in public for conducting the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

REQUEST FOR CLOSED SESSIONS:

The Ashland-Greenwood Public Schools is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; b) discussion regarding deployment of security personnel or devices; c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and e) legal advice.

GENERAL FUND

Beginning Balance \$ 4,854,247.91

RECEIPTS

| | | | | |
|----------|--------------------------------|--------------|---------------|-----------------|
| 12/2/19 | Cass County Property Taxes | \$ 9,769.48 | \$ 9,769.48 | |
| 12/2/19 | PS Tuition | \$ 150.00 | | |
| 12/3/19 | PS Tuition | \$ 150.00 | | |
| 12/4/19 | PS Tuition | \$ 150.00 | | |
| 12/9/19 | Early Childhood Grant | \$ 15,317.00 | | |
| 12/5/19 | Technology Donation | \$ 75.00 | | |
| 12/10/19 | PS Tuition | \$ 150.00 | | |
| 12/11/19 | PS Tuition | \$ 150.00 | | |
| 12/12/19 | Saunders Co Interest | \$ 996.70 | | |
| 12/12/19 | Saunders Co MV | \$ 33,690.49 | | |
| 12/12/19 | Saunders Co Fines | \$ 2,792.57 | | |
| 12/12/19 | Saunders Co Property Tax | \$ 2,272.28 | | |
| 12/16/19 | PS Tuition | \$ 250.00 | | |
| 12/16/19 | Cass County MV | \$ 12,356.96 | | |
| 12/16/19 | Cass County Revenue Interes | \$ 1,152.05 | | |
| 12/16/19 | Cass County Court Fines | \$ 816.43 | | |
| 12/17/19 | PS Tuition | \$ 150.00 | | |
| 12/19/19 | ESU2 Perkins | \$ 2,433.56 | | |
| 12/19/19 | Saunders County Property Taxes | \$ 73,607.40 | | |
| 12/19/20 | SPED SA FFR REIMB 17-18 | \$ 83,115.00 | | |
| 12/30/19 | State Aid | \$ 92,207.00 | | |
| 12/31/19 | F & M Interest | \$ 485.17 | | |
| 12/31/19 | NLAF Interest | \$ 2,415.46 | | |
| | | | \$ 334,652.55 | \$ 5,188,900.46 |

DISBURSEMENTS

| | | | |
|-----------------------------------|---------------|---------------|------------------------|
| Dec Claims | \$ 951,820.89 | | |
| Refunds/Rebates/Sub Reimbursement | \$ (124.18) | | |
| Total | | \$ 951,696.71 | \$ 4,237,203.75 |
| ENDING BALANCE | | | <u>\$ 4,237,203.75</u> |

RECONCILIATION

| | | | |
|-------------------------------|-----------------|--|------------------------|
| NLAF Liquid Balance | \$ 1,467,742.95 | | |
| Plus F&M Bank Balance | \$ 1,179,481.80 | | |
| Plus General Fund Investments | \$ 1,684,235.18 | | |
| Less: Outstanding Claims | \$ 94,256.18 | | |
| Reconciled Balance | \$ 4,237,203.75 | | <u>\$ 4,237,203.75</u> |

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT

Dec-19

ADMINISTRATIVE OPERATIONS ACCOUNT

Beginning Balance \$ 2,716.06

RECEIPTS

| | | | |
|--------------|---------------|-----------|-------------|
| GF # | \$ 283.94 | | |
| Total | <u>283.94</u> | \$ 283.94 | \$ 3,000.00 |

DISBURSEMENTS

| | | | |
|----------|------------------------------------------|-----------|--|
| 12/18/19 | Carrie Holz, Mileage | \$ 49.88 | |
| 12/23/19 | Matheson, Vo Ag Addl Supplies | \$ 15.25 | |
| 12/23/19 | Schlastic Art Awards of NE; registration | \$ 210.00 | |

| | | | |
|--------------|---------------|-----------|-------------|
| Total | <u>275.13</u> | \$ 275.13 | \$ 2,724.87 |
|--------------|---------------|-----------|-------------|

Ending Balance \$ 2,724.87

RECONCILIATION

| | | | |
|--------------------------|--------------------|--|--------------------|
| Bank Balance | \$ 3,010.12 | | |
| Less: Claims Outstanding | \$ 285.25 | | |
| Reconciled Balance | <u>\$ 2,724.87</u> | | <u>\$ 2,724.87</u> |

PAYROLL ACCOUNT

Beginning Balance \$ 16,192.43

RECEIPTS

| | | | |
|----------------------------|-------------------|---------------|---------------|
| General Fund | \$ 609,954.90 | | |
| Hot Lunch | \$ 16,969.90 | | |
| Employee Prems | | | |
| FM National Bank: Interest | \$ 6.24 | | |
| Total | <u>626,931.04</u> | \$ 626,931.04 | \$ 643,123.47 |

DISBURSEMENTS

| | | | |
|------------------------------------|-------------------|---------------|--------------|
| Net Payroll | \$ 383,853.15 | | |
| Retirement | \$ 104,573.86 | | |
| State Tax Withholdings | \$ 17,820.42 | | |
| Federal/FICA Taxes | \$ 120,606.94 | | |
| Retiree Life Insurance Mo. Premium | \$ 123.00 | | |
| Retiree Eye Insurance Mo Premium | \$ 37.74 | | |
| Total | <u>627,015.11</u> | \$ 627,015.11 | \$ 16,108.36 |

Ending Balance \$ 16,108.36

RECONCILIATION

| | | | |
|--------------------|---------------------|--|---------------------|
| Bank Balance | \$ 16,108.36 | | |
| Outstanding Checks | \$ - | | |
| Reconciled Balance | <u>\$ 16,108.36</u> | | <u>\$ 16,108.36</u> |

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT
EMPLOYEE BENEFIT (SECTION 125) ACCOUNT

Dec-19

| | | | |
|---------------------------|--------------|--------------|---------------------|
| Beginning Balance | | | \$ 32,017.92 |
| <u>RECEIPTS</u> | | | |
| Employee Payroll Deposit | \$ 10,535.32 | | |
| Bank of Ashland: Interest | \$ 2.86 | | |
| Total | | \$ 10,538.18 | \$ 42,556.10 |
| <u>DISBURSEMENTS</u> | | | |
| Employee Benefits | \$ 440.28 | | |
| Employee Benefits | \$ 4,069.11 | | |
| Employee Benefits | \$ 2,933.94 | | |
| Employee Benefits | \$ 3,142.93 | | |
| Total | | \$ 10,586.26 | \$ 31,969.84 |
| Ending Balance | | | <u>\$ 31,969.84</u> |
| <u>RECONCILIATION</u> | | | |
| Bank Balance | \$ 31,969.84 | | |
| Reconciled Balance | \$ 31,969.84 | | <u>\$ 31,969.84</u> |

SPECIAL BUILDING ACCOUNT

| | | | |
|-----------------------------------|-----------------|--------------|------------------------|
| Beginning Balance | | | \$ 2,406,460.31 |
| <u>RECEIPTS</u> | | | |
| Cass County | | | |
| Sarpy County | \$ 931.81 | | |
| Saunders County | \$ 11,087.53 | | |
| NLAF Interest | \$ 1,083.55 | | |
| F & M Interest | \$ 606.79 | | |
| Total | | \$ 13,709.68 | \$ 2,420,169.99 |
| <u>DISBURSEMENTS</u> | | | |
| Total | | \$0.00 | \$ 2,420,169.99 |
| Ending Balance | | | <u>\$ 2,420,169.99</u> |
| <u>RECONCILIATION</u> | | | |
| F&M Bank Balance | \$ 1,028,031.98 | | |
| NLAF #9300590 Balance | \$ 904,138.01 | | |
| Plus Special Building Investments | \$ 488,000.00 | | |
| Reconciled Balance | \$ 2,420,169.99 | | <u>\$ 2,420,169.99</u> |

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT
QUALIFIED CAPITAL PURPOSE FUND

Dec-19

Beginning Balance \$ 71,570.18

RECEIPTS

Interest \$ 9.12

Total \$ 9.12 \$ 71,579.30

DISBURSEMENTS

Total \$ -

Ending Balance \$ 71,579.30

RECONCILIATION

Bank Balance \$ 71,579.30

Less: Outstanding Claims \$ -

Reconciled Balance \$ 71,579.30 \$ 71,579.30

DEPRECIATION FUND

Beginning Balance \$ 1,756,634.08

RECEIPTS

CD Accrued Interest NLAF \$ 7,381.00

F&M National Bank, Interest \$ 56.59

NLAF Interest \$ 1,426.77

Total \$ 8,864.36 \$ 1,765,498.44

DISBURSEMENTS

Total \$ - \$ 1,765,498.44

Ending Balance \$ 1,765,498.44

RECONCILIATION

F & M Bank Balance \$ 444,262.79

NLAF Balance \$ 1,321,235.65

Plus Depreciation Investments \$ -

Less: Outstanding Claims \$ -

\$ 1,765,498.44

Reconciled Balance \$ 1,765,498.44 \$ 1,765,498.44

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT

Dec-19

STUDENT FEE FUND

| | | | | |
|--------------------------|----|-----------------|----|--------------------|
| Beginning Balance | | | \$ | 9,224.69 |
| <u>RECEIPTS</u> | | | | |
| Cap and Gown Fees | | | | |
| Student Fees | | | | |
| College Drop Fee | | | | |
| Interest Bank of Ashland | \$ | 0.80 | | |
| | | | | |
| Total | | | \$ | 0.80 |
| | | | \$ | 9,225.49 |
| <u>DISBURSEMENTS</u> | | | | |
| Admissions to One Act | \$ | 220.00 | | |
| | | | | |
| Total | | | \$ | 220.00 |
| Ending Balance | | | \$ | <u>9,005.49</u> |
| <u>RECONCILIATION</u> | | | | |
| Bank Balance | \$ | 9,005.49 | | |
| Claims Outstanding | \$ | - | | |
| | | | | |
| Reconciled Balance | \$ | <u>9,005.49</u> | | <u>\$ 9,005.49</u> |

HOT LUNCH ACCOUNT

| | | | | |
|-----------------------------------------------------------|----|-------------------|----|---------------------|
| | | Beginning Balance | \$ | 65,777.38 |
| <u>RECEIPTS</u> | | | | |
| Student and Staff Deposits | \$ | 8,823.45 | | |
| Online Student Deposits | \$ | 21,732.24 | | |
| Federal Reimbursement | \$ | 20,934.62 | | |
| State Reimbursement | | | | |
| F&M National Bank: Interest | \$ | 9.69 | | |
| Vending Payment | | | | |
| Total | | | \$ | 51,500.00 |
| | | | \$ | 117,277.38 |
| <u>DISBURSEMENTS</u> | | | | |
| Wages & Benefits | \$ | 17,333.43 | | |
| Food/ Supplies/ Contracted Services | \$ | 41,008.88 | | |
| Rebate/ Food Payment | | | | |
| Total | | | \$ | 58,342.31 |
| | | | \$ | 58,935.07 |
| Ending Balance | | | \$ | <u>58,935.07</u> |
| <u>RECONCILIATION</u> | | | | |
| Bank Balance | \$ | 58,945.07 | | |
| Claims Outstanding | \$ | 10.00 | | |
| | \$ | <u>58,935.07</u> | | |
| Receipts Outstanding | | | | |
| Reconciled Balance | \$ | <u>58,935.07</u> | | <u>\$ 58,935.07</u> |
| Student and Staff Deposits Held on Account - End of Month | \$ | | \$ | 25,534.10 |

INVESTMENTS

ASHLAND-GREENWOOD PUBLIC SCHOOLS FINANCIAL STATEMENT

Dec-19

| Date Bought | Security Description | Rate | Investment |
|---------------------------------|------------------------------------|-------------|-------------------------------|
| General Fund Investments | | | |
| 1/30/15 | Farmers & Merchants Bank, Ashland | 0.550% | \$ 864,910.47 |
| 10/22/17 | Bank of Ashland, Ashland | 0.850% | \$ 106,324.71 |
| 11/8/18 | Franklin Synergy TN | 3.200% | \$ 234,000.00 |
| 11/8/18 | Farmers & Merchants Union Bank, WI | 3.200% | \$ 234,000.00 |
| 12/17/19 | First National Bank of McGregor TX | 1.800% | \$ 245,000.00 |
| Total Investments | | | <u><u>\$ 1,684,235.18</u></u> |

Depreaction Fund Investments

| | | | |
|------------------------------------------|------------------------|--------|-----------------------------|
| Special Building Fund Investments | | | |
| 10/11/19 | Cfg Community Bank, MD | 2.050% | \$ 244,000.00 |
| 10/11/19 | First Capital bank, TN | 2.050% | \$ 244,000.00 |
| | | | <u><u>\$ 488,000.00</u></u> |

LOCAL BANK SECURITIES PLEDGE TO SCHOOL DISTRICT DEPOSITS & FDIC INSURANCE ON DEPOSITS

| | | |
|--------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------|
| BANK OF ASHLAND | | |
| FDIC INSURANCE | | <u>\$ 250,000.00</u> |
| Total Secured | | <u><u>\$ 250,000.00</u></u> |
| FARMERS AND MERCHANTS BANK | | |
| FDIC INSURANCE | | \$ 250,000.00 |
| Pledged Safekeeping Security | | Actual Value |
| Various pledged amounts at Agencies, Municipals, SBA, CD's etc, monitored by: Farmers Merchant Bank | Total Face Value | \$ 3,000,000.00 |
| Total Secured | | <u><u>\$ 3,250,000.00</u></u> |

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Dec-2019

| | | | | Beginning Balance | | \$ 98,363.49 |
|------------------|----------------|-----------------------------|-----------------------------|--------------------------|------------------|----------------|
| Date | Check # | Payee | Description | Receipt | Disbursed | Balance |
| ATHLETICS | | | | | | \$ 19,151.77 |
| 12/2/2019 | 014607 | Dave Aschwege | MSBBB official | | \$ 150.00 | |
| 12/2/2019 | 014608 | Awards Unlimited, Inc. | JV Golf Awards | | \$ 167.10 | |
| 12/2/2019 | 014609 | Condrey J Cooper | GBB official | | \$ 240.00 | |
| 12/2/2019 | 014611 | Hauff Mid-America Sports | Atheltic Supplies | | \$ 1,194.34 | |
| 12/2/2019 | 014612 | Hugh T Kelso | Jamoree Official | | \$ 60.00 | |
| 12/2/2019 | 014614 | Jeff Kopecky | Jamoree Official | | \$ 60.00 | |
| 12/2/2019 | 014615 | Lakeview Community Schoc | Wrestling entry fee | | \$ 150.00 | |
| 12/2/2019 | 014616 | LinPepco/First Choice Vend | Atheltic Supplies | | \$ 284.53 | |
| 12/2/2019 | 014617 | Matthew Luettel | Hydration testing | | \$ 105.00 | |
| 12/2/2019 | 014618 | Dennis Podjenski | Football Scheduler | | \$ 25.00 | |
| 12/2/2019 | 014619 | Tobin Reinwald | MSBBB official | | \$ 150.00 | |
| 12/2/2019 | 014623 | Troy Steele | BBB Official | | \$ 240.00 | |
| 12/3/19 | | Various | Gate HOF game | \$ 642.00 | | |
| 12/3/19 | | Various | Gate MSBB game | \$ 210.00 | | |
| 12/5/19 | | Plattsmouth | VB entry fee | \$ 110.00 | | |
| 12/6/19 | | Various | Gate MSBB game | \$ 193.00 | | |
| 12/9/19 | | Various | Reserve B/G Gate Louisville | \$ 210.00 | | |
| 12/10/2019 | 014639 | Dave Aschwege | MSBBB official | | \$ 150.00 | |
| 12/10/2019 | 014640 | Awards Unlimited, Inc. | MSWR Awards | | \$ 158.81 | |
| 12/10/2019 | 014642 | Crete Public Schools | Wr Trny Fee | | \$ 135.00 | |
| 12/10/2019 | 014644 | Heath Holtz | C team Official | | \$ 65.00 | |
| 12/10/2019 | 014645 | Paul Keeney | MSBBB official | | \$ 150.00 | |
| 12/10/2019 | 014648 | NE High School Sports Hall | Hall of Fame Gate | | \$ 462.00 | |
| 12/10/2019 | 014650 | Ross A Plybon | C team Official | | \$ 65.00 | |
| 12/10/2019 | 014651 | Paul T Reilly | C team Official | | \$ 65.00 | |
| 12/10/2019 | 014652 | Tobin Reinwald | MSBBB official | | \$ 150.00 | |
| 12/10/2019 | 014653 | Lucas Roth | MSBBB official | | \$ 215.00 | |
| 12/10/2019 | 014654 | Wahoo Public School Distric | Wr Trny Fee | | \$ 125.00 | |
| 12/10/2019 | 014655 | Fred T Whitted Jr | Hall of Fame Official | | \$ 60.00 | |
| 12/13/2019 | | Gate | GB/BB E Murdock | \$ 987.00 | | |
| 12/16/19 | | Various | Spare change | \$ 28.92 | | |
| 12/16/2019 | 014626 | Brent T Bornemeier | Varsity BB Official | | \$ 80.00 | |
| 12/16/2019 | 014627 | Brent T Bornemeier | Varsity BB Official | | \$ 80.00 | |
| 12/16/2019 | 014628 | Brent T Bornemeier | Varsity BB Official | | \$ 80.00 | |
| 12/16/2019 | 014629 | Neil Hammond | Varsity BB Official | | \$ 240.00 | |
| 12/16/2019 | 014630 | Neil Hammond | Varsity BB Official | | \$ 240.00 | |
| 12/16/2019 | 014631 | Christopher Janda | Varsity GB Official | | \$ 240.00 | |
| 12/16/2019 | 014632 | Christopher Janda | Varsity GB Official | | \$ 240.00 | |
| 12/16/2019 | 014633 | Christopher Janda | Varsity GB Official | | \$ 240.00 | |
| 12/16/2019 | 014634 | John Moody | Varsity BB Official | | \$ 80.00 | |
| 12/16/2019 | 014635 | John Moody | Varsity BB Official | | \$ 80.00 | |
| 12/16/2019 | 014636 | John Moody | Varsity BB Official | | \$ 80.00 | |
| 12/16/2019 | 014637 | Troy Steele | Holiday tournament official | | \$ 240.00 | |
| 12/16/2019 | 014638 | Troy Steele | Holiday tournament official | | \$ 240.00 | |
| 12/17/19 | | Various | Gate Res GB/BB E-Murdock | \$ 134.00 | | |
| 12/18/19 | | Various | Start up cash | \$ 396.00 | | |
| 12/18/19 | | Various | Gate GBB Milford | \$ 307.00 | | |
| 12/23/19 | | Various | Gate BBB Milford | \$ 642.00 | | |
| 12/23/19 | | Various | Start up cash | \$ 490.00 | | |
| 12/27/2019 | 014663 | Brian Arvin | BBB Official | | \$ 80.00 | |
| 12/27/2019 | 014664 | Dave Aschwege | BBB Official | | \$ 65.00 | |
| 12/27/2019 | 014666 | Heath Holtz | BBB Official | | \$ 130.00 | |

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Dec-2019

| | | | | | | | | |
|----------------------------|--------|----------------------------|----------------------------|----|----------|------------|-------------|--------------|
| 12/27/2019 | 014667 | Nathan Jatczak | BB Official | | \$ | 65.00 | | |
| 12/27/2019 | 014670 | Nebraska City Public Schoo | JVWR | | \$ | 150.00 | | |
| 12/27/2019 | 014671 | Ross A Plybon | BB Official | | \$ | 65.00 | | |
| 12/27/2019 | 014672 | Paul T Reilly | GBB official | | \$ | 65.00 | | |
| 12/27/2019 | 014673 | Tobin Reinwald | JVBB Official | | \$ | 65.00 | | |
| 12/27/2019 | 014674 | Lucas Roth | JV BB Official | | \$ | 130.00 | | |
| 12/27/2019 | 014675 | Ken Scheel | JVGB official | | \$ | 65.00 | | |
| 12/27/2019 | 014678 | Jay Utterback | Holdiay official | | \$ | 80.00 | | |
| 12/30/19 | | Various | Gate Holiday tournament | \$ | 1,563.00 | | | |
| 12/31/19 | | Various | Gate Holiday tournament De | \$ | 1,352.00 | | | |
| TOTALS | | | | | | \$7,264.92 | \$ 7,746.78 | \$ 18,669.91 |
| ALUMNI Projects | | | | | | | | \$ 2,993.79 |
| TOTALS | | | | | \$ | - | \$ - | \$ 2,993.79 |
| BAND | | | | | | | | \$ 892.71 |
| 12/10/2019 | 014641 | Band Shoppe | Marching Band Supplies | | \$ | 49.95 | | |
| TOTALS | | | | | | \$0.00 | \$ 49.95 | \$ 842.76 |
| BLUE TEAM | | | | | | | | \$ 335.80 |
| TOTALS | | | | | \$ | - | \$ - | \$ 335.80 |
| DRAMA | | | | | | | | \$ 3,488.52 |
| 12/10/19 | | General Fund | Student Adms One Act | \$ | 220.00 | | | |
| 12/27/2019 | 014668 | Melissa L Lewin | One Act assistance | | \$ | 300.00 | | |
| 12/27/2019 | 014669 | Nebraska Wesleyan Univer | One Act Supplies | | \$ | 996.00 | | |
| TOTALS | | | | | | \$220.00 | \$ 1,296.00 | \$ 2,412.52 |
| ELM BOOK FAIR | | | | | | | | \$ 4,559.89 |
| 12/12/2019 | 014659 | Scholastic Book Fairs | Book Fair | | \$ | 3,747.25 | | |
| TOTALS | | | | | \$ | - | \$ 3,747.25 | \$ 812.64 |
| ELM STAFF | | | | | | | | \$ 1,143.17 |
| TOTALS | | | | | | \$0.00 | \$ - | \$ 1,143.17 |
| ELM STUDENT COUNCIL | | | | | | | | \$ 8,026.87 |
| 12/4/19 | | Various | Memory books | \$ | 28.00 | | | |
| 12/20/19 | | Various | lifetouch | \$ | 334.00 | | | |
| 12/27/2019 | 14679 | VISA | Elem suuplies | | \$ | 690.00 | | |
| TOTALS | | | | | | \$362.00 | \$ 690.00 | \$ 7,698.87 |

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Dec-2019

| | | | | | | | |
|---------------------------|--------|-----------------------------|-------------------------------|----|-----------|----|-----------|
| FBLA | | | | \$ | 367.21 | | |
| 12/4/19 | | Various | March of Dimes | \$ | 214.00 | | |
| 12/4/19 | | Various | Pop that shot | \$ | 82.00 | | |
| 12/5/19 | | Various | Coffee fundraiser | \$ | 4,643.25 | | |
| 12/10/2019 | 014649 | NO FRILLS | FBLA Staff Breakfast Supplies | \$ | 26.53 | | |
| 12/18/19 | | Various | Pop that shot | \$ | 22.00 | | |
| 12/18/19 | | Various | Coffee fundraiser | \$ | 69.60 | | |
| 12/18/19 | | Various | FBLA fundraiser | \$ | 451.50 | | |
| 12/27/2019 | 014676 | School Spirit Coffee, Inc | FBLA fundraiser | \$ | 2,647.70 | | |
| 12/27/2019 | 014679 | VISA | FBLA Staff appreciation | \$ | 89.82 | | |
| TOTALS | | | | \$ | 5,482.35 | \$ | 2,764.05 |
| | | | | \$ | | \$ | 3,085.51 |
| FFA | | | | \$ | 37,566.66 | | |
| 12/2/2019 | 014610 | Breanna R Cronican | Earned Scholarship | \$ | 180.00 | | |
| 12/2/2019 | 014613 | Bryce E Kjar | Earned Scholarship | \$ | 90.00 | | |
| 12/2/2019 | 014620 | Seitz Gift Fruit | Seasoning | \$ | 1,077.00 | | |
| 12/2/2019 | 014621 | McKenna Sender | Earned Scholarship | \$ | 120.00 | | |
| 12/2/2019 | 014622 | Delanee G Stauffer | Earned Scholarship | \$ | 270.00 | | |
| 12/2/2019 | 014624 | Ellie Stohlmann | Earned Scholarship | \$ | 480.00 | | |
| 12/2/2019 | 014625 | Jaiden Tweton | Earned Scholarship | \$ | 270.00 | | |
| 12/6/19 | | Various | Fruit Sales | \$ | 247.00 | | |
| 12/10/2019 | 014643 | American Wholesale Florist: | Floriculture team supplies | \$ | 161.80 | | |
| 12/10/2019 | 014646 | Sierra McClain | FFA Belize Scholarship | \$ | 225.00 | | |
| 12/10/2019 | 014647 | Christopher McDermott | FFA Belize Scholarship | \$ | 225.00 | | |
| 12/12/2019 | 014656 | Matheson Tri-Gas, Inc/Linw | Student supplies | \$ | 27.30 | | |
| 12/17/19 | | Various | Fruit Sales | \$ | 73.00 | | |
| 12/19/19 | | Various | Meat and cheese | \$ | 60.00 | | |
| 12/20/19 | | Various | Fruit Sales | \$ | 144.00 | | |
| 12/27/2019 | 014662 | 4 Seasons Fundraising | Fruit, cookie dough | \$ | 11,326.41 | | |
| 12/27/2019 | 014677 | Seitz Gift Fruit | FFA fundraiser | \$ | 38.50 | | |
| 12/27/2019 | 014680 | Wyhe's Choice Fundraising, | FFA fundraiser | \$ | 2,754.00 | | |
| TOTALS | | | | \$ | 524.00 | \$ | 17,245.01 |
| | | | | \$ | | \$ | 20,845.65 |
| HONOR SOCIETY | | | | \$ | | \$ | 1,043.56 |
| TOTALS | | | | \$ | 0.00 | \$ | - |
| | | | | \$ | | \$ | 1,043.56 |
| HS STUDENT COUNCIL | | | | \$ | | \$ | 1,314.68 |
| TOTALS | | | | \$ | 0.00 | \$ | - |
| | | | | \$ | | \$ | 1,314.68 |
| MS/HS STAFF | | | | \$ | | \$ | 2,275.56 |
| TOTALS | | | | \$ | 0.00 | \$ | - |
| | | | | \$ | | \$ | 2,275.56 |
| MS STUDENT COUNCIL | | | | \$ | | \$ | 2,728.03 |
| 12/12/2019 | 014657 | NO FRILLS/SPARTANNASI | MS STUCO Dance | \$ | 63.62 | | |
| 12/27/2019 | 14679 | VISA | MS Incentive | \$ | 21.38 | | |
| TOTALS | | | | \$ | 0.00 | \$ | 85.00 |
| | | | | \$ | | \$ | 2,643.03 |
| PROM ACCT | | | | \$ | | \$ | 1,837.43 |
| 12/5/19 | | Patron | Poinsettia | \$ | 30.00 | | |
| 12/6/19 | | Various | Poinsettia | \$ | 30.00 | | |
| 12/18/19 | | Rada | Prom Fundraiser | \$ | 28.55 | | |
| 12/9/19 | | Believe Productions | Fundraising | \$ | 255.80 | | |
| | | | | \$ | 344.35 | \$ | - |
| | | | | \$ | | \$ | 2,181.78 |

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING Dec-2019

| | | | | | |
|------------------------------------------|-----------------|-----------------------|----------------------|--------------|--------------|
| SCHOOL STORE | | | | \$ | 186.10 |
| TOTALS | | | | \$ | - |
| SENIORS | | | | \$ | 400.20 |
| TOTALS | | | | \$ | - |
| SKILLS USA (formerly SHOP) | | | | \$ | 377.47 |
| 12/6/19 | Various | Chocolate Fundraiser | \$ | 738.00 | |
| 12/11/19 | Various | Chocolate Fundraiser | \$ | 159.00 | |
| 12/12/2019 | 014660 | Woodcraft Supply, LLC | | | \$ 60.49 |
| 12/17/19 | Various | Chocolate Fundraiser | \$ | 64.00 | |
| 12/20/19 | Various | Project Fee | \$ | 32.00 | |
| 12/27/2019 | 014665 | Bakers Candies Inc | | | \$ 528.00 |
| TOTALS | | | | \$993.00 | \$588.49 |
| SPANISH CLUB | | | | \$ | 244.11 |
| TOTALS | | | | \$ | - |
| SPIRIT SQUAD | | | | \$ | (852.45) |
| 12/12/2019 | 014658 | Power Music, Inc | Dance music | \$ | 125.00 |
| 12/16/2019 | 014661 | Varsity Spirt Fashion | Spirit squad uniform | \$ | 293.31 |
| TOTALS | | | | \$0.00 | \$ 418.31 |
| SPEECH | | | | \$ | 71.77 |
| 12/3/19 | Various | Cake Raffle | \$ | 86.00 | |
| 12/18/19 | Various | Speech fundraiser | \$ | 30.00 | |
| 12/23/19 | Various | Speech fundraiser | \$ | 77.00 | |
| 12/31/19 | Various | Concessions | \$ | 884.00 | |
| TOTALS | | | | \$ 1,077.00 | \$ - |
| TALENTED/GIFTED ACTIVITES | | | | \$ | 133.23 |
| TOTALS | | | | \$ | - |
| VOCAL MUSIC | | | | \$ | 3,137.15 |
| TOTALS | | | | \$0.00 | \$ - |
| YEARBOOK/ANNUAL | | | | \$ | 1,345.35 |
| 12/2/19 | Various | Yearbook purchase | \$ | 160.00 | |
| 12/18/19 | Jones Insurance | Advertising | \$ | 50.00 | |
| 12/20/19 | Various | donation | \$ | 370.00 | |
| 12/23/19 | Caseys | Advertising | \$ | 50.00 | |
| TOTALS | | | | \$630.00 | \$0.00 |
| INTEREST | | | | \$ | 5,594.91 |
| 12/31/19 | Bank of Ashland | Interest | \$ | 8.98 | |
| TOTALS | | | | \$ 8.98 | \$ - |
| ACTIVITY FUND TOTALS ALL ACCOUNTS | | | | \$ 16,906.60 | \$ 34,630.84 |

| | | |
|-----------------------------|----|-----------|
| Ending Balance | \$ | 80,639.25 |
| Plus: Outstanding Checks | \$ | 7,300.70 |
| Less: Outstanding Receipts | | |
| Misdirected Deposit | | |
| Equals: Bank Balance | \$ | 87,939.95 |

Ashland-Greenwood Public Schools

Activities Account

December 17, 2019 to January 20, 2020, 2019

| Date | Check # | Vendor | Description | Disbursed | Activity |
|------------|---------|---------------------------|----------------------------|--------------|------------|
| 12/27/2019 | 014662 | 4 Seasons Fundraising | Fruit, cookie dough | \$ 11,326.41 | FFA |
| 12/27/2019 | 014663 | Brian Arvin | BBB Official | \$ 80.00 | Athletics |
| 12/27/2019 | 014664 | Dave Aschwege | BBB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014665 | Bakers Candies Inc | Skills fundraising | \$ 528.00 | SkillsUSA |
| 12/27/2019 | 014666 | Heath Holtz | BBB Official | \$ 130.00 | Athletics |
| 12/27/2019 | 014667 | Nathan Jatczak | BB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014668 | Melissa L Lewin | One Act assistance | \$ 300.00 | Drama |
| 12/27/2019 | 014669 | NE Wesleyan University | One Act Supplies | \$ 996.00 | Drama |
| 12/27/2019 | 014670 | NE City Public Schools | JVWR | \$ 150.00 | Athletics |
| 12/27/2019 | 014671 | Ross A Plybon | BB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014672 | Paul T Reilly | GBB official | \$ 65.00 | Athletics |
| 12/27/2019 | 014673 | Tobin Reinwald | JVBB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014674 | Lucas Roth | JV BB Official | \$ 130.00 | Athletics |
| 12/27/2019 | 014675 | Ken Scheel | JVGB official | \$ 65.00 | Athletics |
| 12/27/2019 | 014676 | School Spirit Coffee, Inc | FBLA fundraiser | \$ 2,647.70 | FBLA |
| 12/27/2019 | 014677 | Seitz Gift Fruit | FFA fundraiser | \$ 38.50 | FFA |
| 12/27/2019 | 014678 | Jay Utterback | Holiday official | \$ 80.00 | Athletics |
| 12/27/2019 | 014679 | VISA | FBLA Staff appreciation | \$ 89.82 | FBLA |
| 12/27/2019 | 14679 | VISA | Elem supplies | \$ 690.00 | Elem STUCO |
| 12/27/2019 | 14679 | VISA | MS Incentive | \$ 21.38 | MS STUCO |
| 12/27/2019 | 014680 | Wyhe's Choice Fundraising | FFA fundraiser | \$ 2,754.00 | FFA |
| 1/10/2020 | 014681 | 4 Seasons Fundraising | FFA fundraiser | \$ 735.70 | FFA |
| 1/10/2020 | 014682 | Samantha Areman | Yrbk Camera | \$ 600.00 | Yearbook |
| 1/10/2020 | 014683 | Awards Unlimited, Inc. | Speech Awards | \$ 31.68 | Speech |
| 1/10/2020 | 014684 | Bennington Public Schools | Wrestling fees | \$ 120.00 | Athletics |
| 1/10/2020 | 014685 | Blooms Floral and Gifts | Blue Team Pep Rallsh | \$ 53.00 | Blue Team |
| 1/10/2020 | 014686 | Brent T Bornemeier | Varsity GB official | \$ 80.00 | Athletics |
| 1/10/2020 | 014687 | Trey Boyer | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014688 | Tyan Boyer | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014689 | Chase Bryant | Varsity GB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014690 | Kyle DeBuse | Varsity BB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014691 | Luke Derowitsch | Holiday official | \$ 80.00 | Athletics |
| 1/10/2020 | 014692 | Aaron Dueker | Varsity GB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014693 | Michael Endorf | Holiday official | \$ 80.00 | Athletics |
| 1/10/2020 | 014694 | Rod Suggitt | Holiday official | \$ 80.00 | Athletics |
| 1/10/2020 | 014695 | Hannah Hatzenbuehler | Student worker | \$ 36.00 | Athletics |
| 1/10/2020 | 014696 | Heath Holtz | C team BB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014697 | Cheyenne Hurlburt | Fruit sales | \$ 258.99 | FFA |
| 1/10/2020 | 014698 | Paul Keeney | C team GB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014699 | Rece Kissinger | Student worker | \$ 112.50 | Athletics |
| 1/10/2020 | 014700 | Amy Krance-Wendt | Blue Team Pep Rallsh | \$ 40.00 | Blue Team |
| 1/10/2020 | 014701 | Aiden C Lindley | Student worker | \$ 130.50 | Athletics |
| 1/10/2020 | 014702 | Livestockjudging.com | Livestock judging practice | \$ 19.95 | FFA |

Ashland-Greenwood Public Schools

Activities Account

December 17, 2019 to January 20, 2020, 2019

| Date | Check # | Vendor | Description | Disbursed | Activity |
|-----------|---------|-----------------------------|-----------------------------|-----------|------------|
| 1/10/2020 | 014703 | Devin Meyer | Varsity BB official | \$ 80.00 | Athletics |
| 1/10/2020 | 014704 | John Moody | Varsity GB official | \$ 80.00 | Athletics |
| 1/10/2020 | 014705 | James R. Moore | JV BB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014706 | Nebraska Coaches Assn | State Cheer and Dance fee | \$ 270.00 | Activities |
| 1/10/2020 | 014707 | NO FRILLS/SPARTANNASH | Holiday tournament supplie | \$ 58.89 | Athletics |
| 1/10/2020 | 014707 | NO FRILLS/SPARTANNASH | Pop a shot supplies | \$ 67.45 | FBLA |
| 1/10/2020 | 014707 | NO FRILLS/SPARTANNASH | MS incentive party supplies | \$ 15.55 | MS STUCO |
| 1/10/2020 | 014708 | Northeast Community College | Livestock competition | \$ 75.00 | FFA |
| 1/10/2020 | 014709 | Justin P. Pavich | Varsity BB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014710 | Ross A Plybon | JVGB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014711 | Rylie Powell | Student worker | \$ 18.00 | Athletics |
| 1/10/2020 | 014712 | Paul T Reilly | JVGB official | \$ 195.00 | Athletics |
| 1/10/2020 | 014713 | Benjamin Scheef | C team GB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014714 | Jada Scott | Senior Poster | \$ 17.00 | Yearbook |
| 1/10/2020 | 014715 | Jordan M Spatz | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014716 | Jeremy Strahan | Worker | \$ 87.75 | Athletics |
| 1/10/2020 | 014717 | Syracuse Public Schools | Wrestling fees | \$ 135.00 | Athletics |
| 1/10/2020 | 014718 | Nathan Tasler | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014719 | Woodcraft Supply, LLC | Skills | \$ 49.33 | SkillsUSA |

Authorized by:

Ashland-Greenwood Public Schools
Hot Lunch Claims
Jan 2020

| DATE | Check # | VENDOR | Amount | Description |
|-------------|----------------|--------------------------------------|---------------|------------------------|
| 12/31/19 | 011054 | Hiland Dairy | \$ 1,734.50 | District Milk |
| 1/10/2020 | 011055 | AG Payroll Account | \$ 9,908.63 | January Net Payroll |
| 1/10/2020 | 011056 | BANK OF ASHLAND | \$ 76.85 | Jan 2020 PR |
| 1/10/2020 | 011057 | Blue Cross and Blue Shield of Nebras | \$ 84.92 | Jan 2020 PR |
| 1/10/2020 | 011058 | Madison National Life | \$ 34.33 | Jan 2020 PR |
| 1/10/2020 | 011059 | Madison National Life | \$ 68.80 | Jan 2020 PR |
| 1/10/2020 | 011060 | AG Payroll Account | \$ 307.30 | Jan 2020 PR |
| 1/10/2020 | 011061 | AG Payroll Account | \$ 2,962.86 | Jan 2020 PR |
| 1/10/2020 | 011062 | Retirement | \$ 2,584.28 | Jan 2020 PR |
| 1/10/2020 | 011063 | Vision Service Plan | \$ 96.04 | Jan 2020 PR |
| 1/20/2020 | 011064 | Cash-Wa Distributing Co. | \$ 5,479.26 | Food |
| 1/20/2020 | 011065 | Hiland Dairy | \$ 2,887.28 | Milk |
| 1/20/2020 | 011066 | Institutional Chemical Systems | \$ 1,458.00 | Supplies & Repairs |
| 1/20/2020 | 011067 | NO FRILLS/SPARTANNASH | \$ 70.16 | Food & Supplies |
| 1/20/2020 | 011068 | Quill Corp | \$ 83.50 | Supplies |
| 1/20/2020 | 011069 | Sysco Lincoln, Inc | \$ 5,877.13 | Food & Supplies |
| 1/20/2020 | 011070 | Anthony Petersen | \$ 70.00 | Pest Services |
| 1/20/2020 | 011071 | U S FOODSERVICE | \$ 8,811.23 | District Food supplies |
| 1/20/2020 | 011072 | Voyager Fleet Systems, Inc. | \$ 45.77 | Transportation fuel |

Authorized By

**Ashland-Greenwood Public Schools' Claims
Depreciation Accountl
January 20, 2020**

| Date | Check No. | Vendor/Description | Amount |
|-------------|------------------|-------------------------------------------|---------------|
| 1/2/20 | 1027 | Egan Supply Co Stage Floor Resurface | \$ 6,235.00 |

Authorized by:

Ashland-Greenwood Public Schools' Claims
Qualified Capital
January 20, 2020

| Date | Check No. | Vendor/Description | Amount |
|--------|-----------|----------------------------------------|-------------|
| 1/2/20 | 1017 | Terracon Environmental Site Assessment | \$ 2,000.00 |

Authorized by:

**December 2019 Incomplete
General Fund Disbursements**

| Check | Payable to | Amount | Description |
|--------------|-----------------------------|---------------|------------------------------|
| 039645 | Ashland Auto Parts | \$ 623.71 | Transportation Supplies |
| 039646 | Keith A Byrkit | \$ 200.00 | Piano tuning |
| 039647 | Brooke L Cheleen | \$ 1,002.30 | Physical Therapy Services |
| 039648 | City Of Ashland | \$ 2,328.95 | District Sanitation Services |
| 039649 | Gretna Public Schools | \$ 9,000.00 | Student tuition |
| 039650 | Terri Maxon | \$ 70.00 | Nurse sub |
| 039651 | Menard Inc | \$ 354.64 | Platform for Wrestling Mat |
| 039652 | Olsson Inc | \$ 4,483.75 | Engineering Services |
| 039653 | Southeast Community College | \$ 312.74 | Tuition Assistance |
| 039654 | VISA | \$ 1,338.22 | Supplies |
| 039655 | Windstream | \$ 721.25 | District phone |
| 039656 | Olsson Inc | \$ 9,440.11 | Survey |
| 039657 | OPPD | \$ 9,251.10 | Electricity |

Authorized by:

Ashland-Greenwood Public Schools
December 16, 2019 to Jan 20, 2020
Administrative Operations Account

| Date | Check No | Description | | Amount |
|----------|----------|------------------------------------------|----|--------|
| 12/18/19 | 6030 | Carrie Holz, Mileage | \$ | 49.88 |
| 12/23/19 | 6031 | Matheson, Vo Ag Addl Supplies | \$ | 15.25 |
| 12/23/19 | 6033 | Schlastic Art Awards of NE; registration | \$ | 210.00 |
| 1/8/20 | 6034 | NE State Firemarshall Elevator Insp | \$ | 120.00 |
| 1/8/20 | 6035 | NE State Firemarshall Boiler Insp | \$ | 90.00 |
| 1/13/20 | 6036 | Madison Life Ins Addl Life Prem | \$ | 5.00 |

* this could be updated prior to the board meeting

Authorized by:

Ashland-Greenwood Public Schools' General Fund Claims

General Fund Claims

1/20/2020

| Check No. | Vendor | Amount | Description |
|-----------|---------------------------------|---------------|------------------------------|
| 039658 | AG Payroll Account | \$ 370,759.18 | January Net Payroll |
| 039659 | BANK OF ASHLAND | \$ 10,858.47 | Payroll Section 125 Deduct |
| 039660 | Blue Cross Blue Shield of NE | \$ 126,723.83 | Payroll Health & Dental Ins |
| 039661 | Madison National Life | \$ 1,470.29 | Payroll LTD Insurance Prem |
| 039662 | Madison National Life | \$ 844.03 | Payroll Employee Life Prem |
| 039663 | AG Payroll Account | \$ 17,643.86 | Payroll State Tax Wthhldg |
| 039664 | AG Payroll Account | \$ 117,769.35 | Payroll Federal Tax Wthhldg |
| 039665 | Retirement | \$ 102,419.75 | Payroll Retirement Wthhldg |
| 039666 | TSA Consulting Group Inc | \$ 2,625.00 | Payroll Annuity Deduction |
| 039667 | Vision Service Plan | \$ 1,083.95 | Payroll Employee Vision Prem |
| 039668 | Ashland-Greenwood Hot Lunch | \$ 569.25 | PS Staff and Student Lunches |
| 039669 | The Home Depot Pro | \$ 71.03 | Supplies |
| 039670 | Ashland Disposal Service | \$ 808.31 | Monthly trash service |
| 039671 | Bracker's Good Earth Clay | \$ 132.38 | Instructional supplies |
| 039672 | C & L Hardware | \$ 207.84 | Maintenance |
| 039673 | Capital Business Systems, Inc. | \$ 548.08 | District copier |
| 039674 | CenterPoint Energy Services Ret | \$ 2,439.85 | Monthly Fuel |
| 039675 | Charter Communications | \$ 135.35 | District Cable |
| 039676 | Brooke L Cheleen | \$ 1,191.93 | Monthly Services |
| 039677 | City Of Ashland | \$ 1,892.50 | Sewer and Water Services |
| 039678 | Council Bluffs WinSupply Co | \$ 1,227.95 | Maint Supplies |
| 039679 | Cornhusker State Industries | \$ 820.00 | HS SPED Furn. & Equip. |
| 039680 | Cornhusker International Trucks | \$ 21,610.60 | Transportation repair |
| 039681 | Deena Curtis | \$ 498.82 | Sports Trainer |
| 039682 | Delta Electric | \$ 487.50 | Maintenance |
| 039683 | Dick Blick Company | \$ 407.99 | instructional supplies |
| 039684 | Egan Supply Co. | \$ 317.60 | Custodial Supplies |
| 039685 | Electronic Directory Corporator | \$ 458.00 | Electronic Display contract |
| 039686 | FBG Service Corporation | \$ 7,920.00 | Elem Cleaning Services |
| 039687 | Follett School Solutions, Inc. | \$ 223.68 | Instructional Supplies |
| 039688 | General Fire and Safety | \$ 538.35 | Custodial Supplies |
| 039689 | Goodwin Tucker/Mid Iowa Refri | \$ 3,153.56 | Maintenance |
| 039690 | GovConnection Inc. | \$ 2,389.07 | Instruct Tech Supplies |
| 039691 | Gretna Public Schools | \$ 7,500.00 | Student Tuition |
| 039692 | HARRIS | \$ 473.85 | Tax Forms |
| 039693 | Heartland Foundation/School | \$ 2,775.00 | Student Tuition |
| 039694 | Hillyard/Sioux Falls | \$ 61.60 | Custodial Supplies |
| 039695 | Carey Hofmeister | \$ 85.00 | Nurse Sub |
| 039696 | HMH Pub DBA Holt, Rinehart Wi | \$ 274.98 | K-5 Reg. Instr. Supplies |
| 039697 | Interstate-All Battery Center | \$ 98.00 | Media Supplies |
| 039698 | KSB School Law, PC LLO | \$ 2,470.00 | Admin Legal Services |
| 039699 | Lincoln Public Schools | \$ 300.00 | Distance Learning |

Ashland-Greenwood Public Schools' General Fund Claims

General Fund Claims

1/20/2020

| Check No. | Vendor | Amount | Description |
|-----------|----------------------------------|-------------|--------------------------------|
| 039700 | Matheson Tri-Gas, Inc/Linweld | \$ 343.47 | Ind Tech Welding Supplies |
| 039701 | Menard Inc | \$ 398.83 | Maint Supplies |
| 039702 | Midwest Technology Prod & Ser | \$ 253.28 | Ind Tech Supplies |
| 039703 | NASB | \$ 64.00 | Law books |
| 039704 | Nebraska Central Equipment Inc | \$ 442.77 | Transportation Supplies |
| 039705 | NEOPOST | \$ 678.00 | Machine Rental |
| 039706 | NO FRILLS/SPARTANNASH | \$ 72.10 | HS SPED - supplies life skill |
| 039707 | O'Keefe Elevator Co. | \$ 2,011.64 | Elem Maintenance |
| 039708 | Omaha World Herald | \$ 5,875.00 | Advertising |
| 039709 | One Source, Inc | \$ 154.00 | Employment Checks |
| 039710 | PayFlex Systems USA Inc | \$ 278.72 | Employee Benefit |
| 039711 | J.W. Pepper & Son | \$ 187.99 | HS Reg Inst Supplies (Band) |
| 039712 | Perry, Guthery, Haase & Gessf | \$ 300.00 | Legal Services |
| 039713 | Pioneer Overhead Door Inc | \$ 145.00 | Trans Repairs Bus barn door |
| 039714 | Pioneer Valley Books | \$ 275.00 | K-5 Reg Instr Supplies |
| 039715 | PowerSchool Group LLC | \$ 765.78 | Maintenance & Support |
| 039716 | Quill Corp | \$ 296.92 | MS/HS Inst Supplies |
| 039717 | Radio Engineering Industries | \$ 1,125.00 | Transportation Supplies |
| 039718 | Schmitt Music Center | \$ 86.81 | HS Reg Inst Supplies (Band) |
| 039719 | School Specialty Inc | \$ 78.32 | K-5 Reg. Inst. Supplies |
| 039720 | School Safety Solution LLC | \$ 839.29 | Elem Instruction: safety shade |
| 039721 | Schmidt Speech Language Pathc | \$ 3,270.25 | Student Services |
| 039722 | Security Equipment Inc | \$ 565.00 | Security: Supplies |
| 039723 | SeeSaw Learning, Inc | \$ 1,068.75 | Inst Tech: Web Based Software |
| 039724 | Sparq Data Solutions, Inc. | \$ 2,600.00 | Meeting Services |
| 039725 | TSA Consulting Group Inc | \$ 83.33 | Third Party Administrator |
| 039726 | United Electrical Supply Co Inc. | \$ 550.98 | Maintenance |
| 039727 | US Mechanical Service Inc | \$ 3,570.75 | Maintenance Heat Pumps HS |
| 039728 | Voyager Fleet Systems, Inc. | \$ 3,165.26 | Transportation Fuel |
| 039729 | Wahoo-Waverly-Ashland News | \$ 262.87 | District Notices |
| 039730 | Beverly Wiggs | \$ 5,972.96 | Student Services |
| 039731 | William V Macgill & Co | \$ 343.21 | Elementary health office supp |
| 039732 | LaQuinta Inn and Suites | \$ 129.00 | Lodging for Cirr Conf |

Incompletes

Admin Operations

VISA

Payflex

Voyager

OPPD

Ashland Auto Parts

Windstream

Ashland-Greenwood Public Schools' General Fund Claims
General Fund Claims
1/20/2020

| Check No. | Vendor | Amount | Description |
|------------------|---------------|---------------|--------------------|
| | Boys Town | | |

Authorized by:

Ashland-Greenwood Public Schools' General Fund Claims
 General Fund Claims
 1/20/2020

| Check No. | Vendor | Amount | Description |
|-----------|-----------------------------------------|---------------|------------------------------|
| 039658 | AG Payroll Account | \$ 370,759.18 | January Net Payroll |
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| 039666 | TSA Consulting Group Inc | \$ 2,625.00 | Payroll Annuity Deduction |
| 039667 | Vision Service Plan | \$ 1,083.95 | Payroll Employee Vision Prem |
| 039668 | Ashland-Greenwood Hot Lunch | \$ 569.25 | PS Staff and Student Lunches |
| 039669 | The Home Depot Pro | \$ 71.03 | Supplies |
| 039670 | Ashland Disposal Service | \$ 808.31 | Monthly trash service |
| 039671 | Bracker's Good Earth Clay | \$ 132.38 | Instructional supplies |
| 039672 | C & L Hardware | \$ 207.84 | Maintenance |
| 039673 | Capital Business Systems, Inc. | \$ 548.08 | District copier |
| 039674 | CenterPoint Energy Services Retail, LLC | \$ 2,439.85 | Monthly Fuel |
| 039675 | Charter Communications | \$ 135.35 | District Cable |
| 039676 | Brooke L Cheleen | \$ 1,191.93 | Monthly Services |
| 039677 | City Of Ashland | \$ 1,892.50 | Sewer and Water Services |
| 039678 | Council Bluffs WinSupply Co | \$ 1,227.95 | Maint Supplies |
| 039679 | Cornhusker State Industries | \$ 820.00 | HS SPED Furn. & Equip. |
| 039680 | Cornhusker International Trucks, Inc. | \$ 21,610.60 | Transportation repair |
| 039681 | Deena Curtis | \$ 498.82 | Sports Trainer |
| 039682 | Delta Electric | \$ 487.50 | Maintenance |
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| 039685 | Electronic Directory Corporation | \$ 458.00 | Electronic Display contract |
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| 039687 | Follett School Solutions, Inc. | \$ 223.68 | Instructional Supplies |
| 039688 | General Fire and Safety | \$ 538.35 | Custodial Supplies |
| 039689 | Goodwin Tucker/Mid Iowa Refrigeration | \$ 3,153.56 | Maintenance |
| 039690 | GovConnection Inc. | \$ 2,389.07 | Instruct Tech Supplies |
| 039691 | Gretna Public Schools | \$ 7,500.00 | Student Tuition |
| 039692 | HARRIS | \$ 473.85 | Tax Forms |
| 039693 | Heartland Foundation/School | \$ 2,775.00 | Student Tuition |
| 039694 | Hillyard/Sioux Falls | \$ 61.60 | Custodial Supplies |
| 039695 | Carey Hofmeister | \$ 85.00 | Nurse Sub |
| 039696 | HMH Pub DBA Holt, Rinehart Winston | \$ 274.98 | K-5 Reg. Instr. Supplies |
| 039697 | Interstate-All Battery Center | \$ 98.00 | Media Supplies |
| 039698 | KSB School Law, PC LLO | \$ 2,470.00 | Admin Legal Services |
| 039699 | Lincoln Public Schools | \$ 300.00 | Distance Learning |

Ashland-Greenwood Public Schools' General Fund Claims
 General Fund Claims
 1/20/2020

| Check No. | Vendor | Amount | Description |
|-----------|----------------------------------------|--------------|--------------------------------------|
| 039700 | Matheson Tri-Gas, Inc/Linweld | \$ 343.47 | Ind Tech Welding Supplies |
| 039701 | Menard Inc | \$ 398.83 | Maint Supplies |
| 039702 | Midwest Technology Prod & Ser | \$ 253.28 | Ind Tech Supplies |
| 039703 | NASB | \$ 64.00 | Law books |
| 039704 | Nebraska Central Equipment Inc | \$ 442.77 | Transportation Supplies |
| 039705 | NEOPOST | \$ 678.00 | Machine Rental |
| 039706 | NO FRILLS/SPARTANNASH | \$ 72.10 | HS SPED - supplies life skill |
| 039707 | O'Keefe Elevator Co. | \$ 2,011.64 | Elem Maintenance |
| 039708 | Omaha World Herald | \$ 5,875.00 | Advertising |
| 039709 | One Source, Inc | \$ 154.00 | Employment Checks |
| 039710 | PayFlex Systems USA Inc | \$ 278.72 | Employee Benefit |
| 039711 | J.W. Pepper & Son | \$ 187.99 | HS Reg Inst Supplies (Band) |
| 039712 | Perry, Guthery, Haase & Gessf | \$ 300.00 | Legal Services |
| 039713 | Pioneer Overhead Door Inc | \$ 145.00 | Trans Repairs Bus barn door |
| 039714 | Pioneer Valley Books | \$ 275.00 | K-5 Reg Instr Supplies |
| 039715 | PowerSchool Group LLC | \$ 765.78 | Maintenance & Support |
| 039716 | Quill Corp | \$ 296.92 | MS/HS Inst Supplies |
| 039717 | Radio Engineering Industries | \$ 1,125.00 | Transportation Supplies |
| 039718 | Schmitt Music Center | \$ 86.81 | HS Reg Inst Supplies (Band) |
| 039719 | School Specialty Inc | \$ 78.32 | K-5 Reg. Inst. Supplies |
| 039720 | School Safety Solution LLC | \$ 839.29 | Elem Instruction: safety shade |
| 039721 | Schmidt Speech Language Pathology Ser. | \$ 3,270.25 | Student Services |
| 039722 | Security Equipment Inc | \$ 565.00 | Security: Supplies |
| 039723 | SeeSaw Learning, Inc | \$ 1,068.75 | Inst Tech: Web Based Software |
| 039724 | Sparq Data Solutions, Inc. | \$ 2,600.00 | Meeting Services |
| 039725 | TSA Consulting Group Inc | \$ 83.33 | Third Party Administrator |
| 039726 | United Electrical Supply Co Inc. | \$ 550.98 | Maintenance |
| 039727 | US Mechanical Service Inc | \$ 3,570.75 | Maintenance Heat Pumps HS |
| 039728 | Voyager Fleet Systems, Inc. | \$ 3,165.26 | Transportation Fuel |
| 039729 | Wahoo-Waverly-Ashland Newspapers | \$ 262.87 | District Notices |
| 039730 | Beverly Wlggs | \$ 5,972.96 | Student Services |
| 039731 | William V Macgill & Co | \$ 343.21 | Health Supplies |
| 039732 | LaQuinta Inn and Suites | \$ 129.00 | Lodging for Conference |
| 039733 | Bishop Business Equipment Co I | \$ 87.62 | Instructional Supplies |
| 039734 | NCECBVI/ESU #4 | \$ 937.33 | District Vision Services |
| 039735 | Kasuske Construction | \$ 2,600.00 | Install Elem. Bathrm Partitions |
| 039736 | Nebraska Sports | \$ 21,169.50 | Athletic Equip Track PV & HJ pits |
| 039737 | Lampe's Clean Air Specialists | \$ 980.98 | Filters all buildings |
| 039738 | TSA Consulting Group Inc | \$ 83.33 | Third Party Administrator |
| 039739 | Windstream | \$ 714.24 | District Phone |
| 039740 | Admin Operations | \$ 490.13 | Mileage, Inspections, Supplies, Prem |

Ashland-Greenwood Public Schools' General Fund Claims
General Fund Claims
1/20/2020

| Check No. | Vendor | Amount | Description |
|-------------|--------------------------|--------|-------------|
| Incompletes | VISA | | |
| | Voyager | | |
| | OPPD | | |
| | Ashland Auto Parts | | |
| | Williams Sales & Service | | |
| | Boys Town | | |

Authorized by:

Ashland-Greenwood Public Schools

Activities Account

December 17, 2019 to January 20, 2020, 2019

| Date | Check # | Vendor | Description | Disbursed | Activity |
|------------|---------|---------------------------|----------------------------|--------------|------------|
| 12/27/2019 | 014662 | 4 Seasons Fundraising | Fruit, cookie dough | \$ 11,326.41 | FFA |
| 12/27/2019 | 014663 | Brian Arvin | BBB Official | \$ 80.00 | Athletics |
| 12/27/2019 | 014664 | Dave Aschwege | BBB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014665 | Bakers Candies Inc | Skills fundraising | \$ 528.00 | SkillsUSA |
| 12/27/2019 | 014666 | Heath Holtz | BBB Official | \$ 130.00 | Athletics |
| 12/27/2019 | 014667 | Nathan Jatczak | BB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014668 | Melissa L Lewin | One Act assistance | \$ 300.00 | Drama |
| 12/27/2019 | 014669 | NE Wesleyan University | One Act Supplies | \$ 996.00 | Drama |
| 12/27/2019 | 014670 | NE City Public Schools | JVWR | \$ 150.00 | Athletics |
| 12/27/2019 | 014671 | Ross A Plybon | BB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014672 | Paul T Reilly | GBB official | \$ 65.00 | Athletics |
| 12/27/2019 | 014673 | Tobin Reinwald | JVBB Official | \$ 65.00 | Athletics |
| 12/27/2019 | 014674 | Lucas Roth | JV BB Official | \$ 130.00 | Athletics |
| 12/27/2019 | 014675 | Ken Scheel | JVGB official | \$ 65.00 | Athletics |
| 12/27/2019 | 014676 | School Spirit Coffee, Inc | FBLA fundraiser | \$ 2,647.70 | FBLA |
| 12/27/2019 | 014677 | Seitz Gift Fruit | FFA fundraiser | \$ 38.50 | FFA |
| 12/27/2019 | 014678 | Jay Utterback | Holiday official | \$ 80.00 | Athletics |
| 12/27/2019 | 014679 | VISA | FBLA Staff appreciation | \$ 89.82 | FBLA |
| 12/27/2019 | 14679 | VISA | Elem supplies | \$ 690.00 | Elem STUCO |
| 12/27/2019 | 14679 | VISA | MS Incentive | \$ 21.38 | MS STUCO |
| 12/27/2019 | 014680 | Wyhe's Choice Fundraising | FFA fundraiser | \$ 2,754.00 | FFA |
| 1/10/2020 | 014681 | 4 Seasons Fundraising | FFA fundraiser | \$ 735.70 | FFA |
| 1/10/2020 | 014682 | Samantha Areman | Yrbk Camera | \$ 600.00 | Yearbook |
| 1/10/2020 | 014683 | Awards Unlimited, Inc. | Speech Awards | \$ 31.68 | Speech |
| 1/10/2020 | 014684 | Bennington Public Schools | Wrestling fees | \$ 120.00 | Athletics |
| 1/10/2020 | 014685 | Blooms Floral and Gifts | Blue Team Pep Rallsh | \$ 53.00 | Blue Team |
| 1/10/2020 | 014686 | Brent T Bornemeier | Varsity GB official | \$ 80.00 | Athletics |
| 1/10/2020 | 014687 | Trey Boyer | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014688 | Tyan Boyer | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014689 | Chase Bryant | Varsity GB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014690 | Kyle DeBuse | Varsity BB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014691 | Luke Derowitsch | Holiday official | \$ 80.00 | Athletics |
| 1/10/2020 | 014692 | Aaron Dueker | Varsity GB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014693 | Michael Endorf | Holiday official | \$ 80.00 | Athletics |
| 1/10/2020 | 014694 | Rod Suggitt | Holiday official | \$ 80.00 | Athletics |
| 1/10/2020 | 014695 | Hannah Hatzenbuehler | Student worker | \$ 36.00 | Athletics |
| 1/10/2020 | 014696 | Heath Holtz | C team BB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014697 | Cheyenne Hurlburt | Fruit sales | \$ 258.99 | FFA |
| 1/10/2020 | 014698 | Paul Keeney | C team GB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014699 | Rece Kissinger | Student worker | \$ 112.50 | Athletics |
| 1/10/2020 | 014700 | Amy Krance-Wendt | Blue Team Pep Rallsh | \$ 40.00 | Blue Team |
| 1/10/2020 | 014701 | Aiden C Lindley | Student worker | \$ 130.50 | Athletics |
| 1/10/2020 | 014702 | Livestockjudging.com | Livestock judging practice | \$ 19.95 | FFA |

Ashland-Greenwood Public Schools

Activities Account

December 17, 2019 to January 20, 2020, 2019

| Date | Check # | Vendor | Description | Disbursed | Activity |
|-----------|---------|-----------------------------|-----------------------------|-----------|------------|
| 1/10/2020 | 014703 | Devin Meyer | Varsity BB official | \$ 80.00 | Athletics |
| 1/10/2020 | 014704 | John Moody | Varsity GB official | \$ 80.00 | Athletics |
| 1/10/2020 | 014705 | James R. Moore | JV BB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014706 | Nebraska Coaches Assn | State Cheer and Dance fee | \$ 270.00 | Activities |
| 1/10/2020 | 014707 | NO FRILLS/SPARTANNASH | Holiday tournament supplie | \$ 58.89 | Athletics |
| 1/10/2020 | 014707 | NO FRILLS/SPARTANNASH | Pop a shot supplies | \$ 67.45 | FBLA |
| 1/10/2020 | 014707 | NO FRILLS/SPARTANNASH | MS incentive party supplies | \$ 15.55 | MS STUCO |
| 1/10/2020 | 014708 | Northeast Community College | Livestock competition | \$ 75.00 | FFA |
| 1/10/2020 | 014709 | Justin P. Pavich | Varsity BB official | \$ 240.00 | Athletics |
| 1/10/2020 | 014710 | Ross A Plybon | JVGB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014711 | Rylie Powell | Student worker | \$ 18.00 | Athletics |
| 1/10/2020 | 014712 | Paul T Reilly | JVGB official | \$ 195.00 | Athletics |
| 1/10/2020 | 014713 | Benjamin Scheef | C team GB official | \$ 65.00 | Athletics |
| 1/10/2020 | 014714 | Jada Scott | Senior Poster | \$ 17.00 | Yearbook |
| 1/10/2020 | 014715 | Jordan M Spatz | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014716 | Jeremy Strahan | Worker | \$ 87.75 | Athletics |
| 1/10/2020 | 014717 | Syracuse Public Schools | Wrestling fees | \$ 135.00 | Athletics |
| 1/10/2020 | 014718 | Nathan Tasler | JV/Varsity official | \$ 435.00 | Athletics |
| 1/10/2020 | 014719 | Woodcraft Supply, LLC | Skills | \$ 49.33 | SkillsUSA |
| 1/16/2020 | 014720 | American Wholesale Florists | Flower | \$ 88.03 | FFA |
| 1/20/2020 | 014721 | Schmitt Music Center | music | \$ 54.35 | Band |
| 1/20/2020 | 014722 | SLM | Batting Cage | \$ 486.00 | Athletics |
| 1/20/2020 | 014723 | Wyhe's Choice Fundraising | butter braid fundraiser | \$ 144.00 | FFA |

Authorized by:

**ASHLAND-GREENWOOD SCHOOLS
HEALTH AND WELFARE**

**AND ALL SUPPORTING FORMS HAVE BEEN PRODUCED FOR
PAYFLEX SYSTEMS USA, INC.**

**ASHLAND-GREENWOOD SCHOOLS
HEALTH AND WELFARE**

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**ASHLAND-GREENWOOD SCHOOLS
HEALTH AND WELFARE**

INTRODUCTION

The Employer has amended this Plan effective September 1, 2019, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. This Plan is a restatement of a Plan which was originally effective on September 1, 1996. The Plan shall be known as Ashland-Greenwood Schools Health and Welfare (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

**ARTICLE I
DEFINITIONS**

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit" or "Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under the self-funded plan for purposes of that plan or under Code Section 152 (as modified by Code Section 105(b)). Any child of a Plan Participant who is determined to be an alternate recipient under a qualified medical child support order under ERISA Sec. 609 shall be considered a Dependent under this Plan.

"Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means September 1, 1996.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the

Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

Employees expected to work less than 15 hours per week shall not be eligible to participate in the Plan.

1.11 **"Employee"** means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 **"Employer"** means Ashland-Greenwood Schools and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 **"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended from time to time.

1.14 **"Grace Period"** means, with respect to any Plan Year, the time period ending on the fifteenth day of the third calendar month after the end of such Plan Year, during which Medical Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

1.15 **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit.

1.16 **"Insurer"** means any insurance company that underwrites a Benefit under this Plan or, with respect to any self-funded benefits, the Employer.

1.17 **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.18 **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.19 **"Plan"** means this instrument, including all amendments thereto.

1.20 **"Plan Year"** means the 12-month period beginning September 1 and ending August 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.21 **"Premium Expenses" or "Premiums"** mean the Participant's cost for the self-funded Benefits described in Section 4.1.

1.22 **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured or self-funded Benefit is elected, sub-accounts shall be established for each type of insured or self-funded Benefit.

1.23 **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.24 **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.25 **"Spouse"** means spouse as determined under Federal law.

ARTICLE II PARTICIPATION

2.1 ELIGIBILITY

Any Eligible Employee shall be eligible to participate hereunder as of his date of employment (or the Effective Date of the Plan, if later). However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

2.2 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Participant effective as of the date on which he satisfies the requirements of Section 2.1.

2.3 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

2.4 TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- (a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.6;
- (b) **Change in employment status.** The end of the Plan Year during which the Participant became a limited Participant because of a change in employment status pursuant to Section 2.5;
- (c) **Death.** The Participant's death, subject to the provisions of Section 2.7; or
- (d) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2.

2.5 CHANGE OF EMPLOYMENT STATUS

If a Participant ceases to be eligible to participate because of a change in employment status or classification (other than through termination of employment), the Participant shall become a limited Participant in this Plan for the remainder of the Plan Year in which such change of employment status occurs. As a limited Participant, no further Salary Redirection may be made on behalf of the Participant, and, except as otherwise provided herein, all further Benefit elections shall cease, subject to the limited Participant's right to continue coverage under any Insurance Contracts. However, any balances in the limited Participant's Dependent Care Flexible Spending Account may be used during such Plan Year to reimburse the limited Participant for any allowable Employment-Related Dependent Care incurred during the Plan Year. Subject to the provisions of Section 2.6, if the limited Participant later becomes an Eligible Employee, then the limited Participant may again become a full Participant in this Plan, provided he otherwise satisfies the participation requirements set forth in this Article II as if he were a new Employee and made an election in accordance with Section 5.1.

2.6 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

- (a) **Insurance Benefit.** With regard to Benefits provided under Section 4.1, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract or self-funded benefit for which premiums have already been paid.
- (b) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred through the remainder of the Plan Year in which such termination occurs and submitted within 90 days after the end of the Plan Year, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- (c) **COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account shall be applied and administered consistent with such further rights a Participant and his Dependents may be entitled to pursuant to Code Section 4980B and Section 11.13 of the Plan.

2.7 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

**ARTICLE III
CONTRIBUTIONS TO THE PLAN**

3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

**ARTICLE IV
BENEFITS**

4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits:

- (1) Health Flexible Spending Account
- (2) Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- (3) Health Insurance Benefit

4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

4.4 HEALTH INSURANCE BENEFIT

(a) **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Contract for the Participant, his or her Spouse, and his or her Dependents.

(b) **Employer selects contracts.** The Employer may select suitable health Contracts for use in providing this health insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Contract shall be determined therefrom, and such Contract shall be incorporated herein by reference.

4.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among self-funded Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V PARTICIPANT ELECTIONS

5.1 INITIAL ELECTIONS

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which spending account Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

(a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

(b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;

(c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

5.4 CHANGE IN STATUS

(a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains or loses eligibility for coverage, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
- (2) Number of Dependents: Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
- (3) Employment Status: Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
- (4) Dependent satisfies or ceases to satisfy the eligibility requirements: An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
- (5) Residency: A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and guidance thereunder, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for group health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

(1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

(2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Cost increase or decrease.** If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(f) **Loss of coverage.** If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

(g) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(h) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(i) **Change of coverage due to change under certain other plans.** A Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse's, former Spouse's or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse's, former Spouse's or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse's, former Spouse's or Dependent's employer.

(j) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(k) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

(l) **Changes due to reduction in hours or enrollment in an Exchange Plan.** A Participant may prospectively revoke coverage under the group health plan (that is not a health Flexible Spending Account) which provides minimum essential coverage (as defined in Code §5000A(f)(1)) provided the following conditions are met:

Conditions for revocation due to reduction in hours of service:

- (1) The Participant has been 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
- (2) The revocation of coverage under the group health plan corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the revocation, 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 revoked.

The Administrator may rely on the reasonable representation of the Participant who is reasonably expected to have an average of less than 30 hours of service per week for future periods that the Participant and related individuals have enrolled or intend to enroll in another plan that provides minimum essential coverage for new coverage that is effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

Conditions for revocation due to enrollment in a Qualified Health Plan:

- (1) The Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) 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
- (2) The revocation of the election of coverage under the group health plan corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the revocation 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 revoked.

The Administrator may rely on the reasonable representation of a Participant who has an enrollment opportunity for a Qualified Health Plan through a Marketplace that the Participant and related individuals have enrolled or intend to enroll in a Qualified Health Plan for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT

6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

6.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

- (a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.
- (b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:
 - (1) one of the 5 highest paid officers;
 - (2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
 - (3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- (c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as

a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant who contributes to a Health Savings Account may only be reimbursed for medical expenses that are considered to be for dental or vision expenses.

A Participant may not be reimbursed for the cost of any medicine or drug that is not "prescribed" within the meaning of Code Section 106(f) or is not insulin.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

6.3 FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

6.4 LIMITATION ON ALLOCATIONS

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$2,700.

(b) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to the statutory limit (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to the statutory limit (as adjusted) under each Employer's Health Flexible Spending Account.

(c) **Grace Period.** Payment of expenses from a previous year in the first months of the next Plan Year, the limit above applies to the Plan Year including the Grace Period. Amounts carried into the next Plan Year as part of the Grace Period shall not affect the limit for that next Plan Year.

6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year including the Grace Period shall be reimbursed during the Plan Year subject to Section 2.6, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Grace Period.** Notwithstanding anything in this Section to the contrary, Medical Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(e) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

ARTICLE VII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

7.1 ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

7.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan the terms below shall have the following meaning:

(a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

(b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

(c) **"Employment-Related Dependent Care Expenses"** means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

(1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section

7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;

(2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

(3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.

(d) **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,

(1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

(e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

7.7 ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

7.8 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

7.9 LIMITATION ON PAYMENTS

(a) **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000 (\$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
 - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
 - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
 - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
 - (1) the Spouse's salary or wages if he or she is employed, or

- (2) if the Participant's Spouse is not employed, that
 - (i) he or she is incapacitated, or
 - (ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.
- (i) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

**ARTICLE VIII
BENEFITS AND RIGHTS**

8.1 CLAIM FOR BENEFITS

- (a) **Insurance claims.** Any claim for Benefits underwritten by the self-funded plan shall be made to the Employer. If the Employer denies any claim, the Participant or beneficiary shall follow the Employer's claims review procedure.
- (b) **Dependent Care Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account Benefits shall be made to the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:
 - (1) specific references to the pertinent Plan provisions on which the denial is based;
 - (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and
 - (3) an explanation of the Plan's claim procedure.
- (c) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:
 - (1) request a review upon written notice to the Administrator;
 - (2) review pertinent documents; and
 - (3) submit issues and comments in writing.
- (d) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.
- (e) **Health FSA claims.** If a Participant fails to submit a claim under the Health Flexible Spending Account within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. Once a claim is submitted, the following timetable for claims and rules below apply:

| | |
|---------------------------------------------------------|---------|
| Notification of whether claim is accepted or denied | 30 days |
| Extension due to matters beyond the control of the Plan | 15 days |
| Insufficient information on the Claim: | |
| Notification of | 15 days |
| Response by Participant | 45 days |
| Review of claim denial | 60 days |

The Plan Administrator will provide written or electronic notification of any claim denial. The notice will state:

- (1) The specific reason or reasons for the denial.
- (2) Reference to the specific Plan provisions on which the denial was based.
- (3) A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary.
- (4) A description of the Plan's review procedures and the time limits applicable to such procedures. This will include a statement of the right to bring a civil action under Section 502 of ERISA following a denial on review.
- (5) A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.
- (6) If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When the Participant receives a denial, the Participant shall have 60 days following receipt of the notification in which to appeal the decision. The Participant may submit written comments, documents, records, and other information relating to the Claim. If the Participant requests, the Participant shall be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.

The period of time within which a denial on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a Claim if it:

- (1) was relied upon in making the claim determination;
- (2) was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;
- (3) demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or
- (4) constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the Claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

(f) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year and Grace Period (if applicable) shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan.

8.3 NAMED FIDUCIARY

The Administrator shall be the named fiduciary pursuant to ERISA Section 402 and shall be responsible for the management and control of the operation and administration of the Plan.

8.4 GENERAL FIDUCIARY RESPONSIBILITIES

The Administrator and any other fiduciary under ERISA shall discharge their duties with respect to this Plan solely in the interest of the Participants and their beneficiaries and

(a) for the exclusive purpose of providing Benefits to Participants and their beneficiaries and defraying reasonable expenses of administering the Plan;

(b) with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and

(c) in accordance with the documents and instruments governing the Plan insofar as such documents and instruments are consistent with ERISA.

8.5 NONASSIGNABILITY OF RIGHTS

The right of any Participant to receive any reimbursement under the Plan shall not be alienable by the Participant by assignment or any other method, and shall not be subject to the rights of creditors, and any attempt to cause such right to be so subjected shall not be recognized, except to such extent as may be required by law.

ARTICLE IX ADMINISTRATION

9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. An Administrator may resign by delivering a resignation in writing (or such other form as acceptable to both parties) to the Employer or be removed by the Employer by delivery of notice of removal (in writing or such other form as acceptable to both parties), to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Act, the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

(a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

(d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

(e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;

(f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

(g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;

(h) To establish and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and

(i) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

9.2 EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

9.3 PAYMENT OF EXPENSES

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

9.4 INSURANCE CONTROL CLAUSE

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

9.5 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

ARTICLE X AMENDMENT OR TERMINATION OF PLAN

10.1 AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

10.2 TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Contract shall be paid in accordance with the terms of the Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

**ARTICLE XI
MISCELLANEOUS**

11.1 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.11.

11.2 GENDER, NUMBER AND TENSE

Wherever any words are used herein in one gender, they shall be construed as though they were also used in all genders in all cases where they would so apply; whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply; and whenever any words are used herein in the past or present tense, they shall be construed as though they were also used in the other form in all cases where they would so apply.

11.3 WRITTEN DOCUMENT

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

11.5 PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

11.6 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

11.7 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 under the Plan will be excludable from the Participant'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. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

11.8 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

11.9 FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11.10 GOVERNING LAW

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the State of Nebraska.

11.11 SEVERABILITY

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

11.12 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

11.13 CONTINUATION OF COVERAGE (COBRA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

11.14 FAMILY AND MEDICAL LEAVE ACT (FMLA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

11.15 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

11.16 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

11.17 COMPLIANCE WITH HIPAA PRIVACY STANDARDS

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

- (2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:
- (i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;
 - (ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;
 - (iii) mitigation of any harm caused by the breach, to the extent practicable; and
 - (iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.
- (e) **Certification.** The Employer must provide certification to the Plan that it agrees to:
- (1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
 - (2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
 - (3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
 - (4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
 - (5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
 - (6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
 - (7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
 - (8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
 - (9) If feasible, return or destroy all Protected Health Information 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 purpose 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
 - (10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

11.18 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- (a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- (b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- (c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.17.

11.19 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

11.20 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

11.21 WOMEN'S HEALTH AND CANCER RIGHTS ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

11.22 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed this _____ day of _____.

Ashland-Greenwood Schools

By _____
EMPLOYER

WITNESSES AS TO EMPLOYER

ADOPTING RESOLUTION

The undersigned authorized representative of Ashland-Greenwood Schools (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on _____, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective September 1, 2019, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Ashland-Greenwood Schools Health and Welfare as amended and restated, and the Summary Plan Description approved and adopted in the foregoing resolutions.

Date: _____

Signed: _____

[print name/title]

December 16, 2019

Dear Esteemed Members of the AGHS School Board:

The Ashland-Greenwood cross country team would like to submit a request for an overnight camp this summer. The camp would take place June 11-12 in Norwalk, Iowa. The camp is being run by Bridge 23 and is a reputable camp that many Nebraska, Iowa, and Kansas teams attend, as well. At this camp, athletes would further develop racing skills, as well as learn information about training, nutrition, and injury prevention. Six student athletes attended the camp last year, including our two state qualifiers, Micah and Darby.

The camp will be self-funded by athlete families and from our fundraising endeavors from this past season.

The total round-trip mileage to attend the camp is 332 miles (166 each way). We would like to request access to either a school van or Expedition. We will use funds from our account to pay for gas. The total number of student athletes attending the camp has not been solidified yet, but will be between 4-6 runners.

We would greatly appreciate the opportunity to attend this camp. We believe it is a crucial step in establishing a competitive, successful team culture. The athletes who attended spoke very highly of the camp and are eager to return again this summer. The student athletes are eager to strengthen their abilities and apply them in the 2020 cross country season.

Sincerely,

Andrea King
Head Cross Country Coach

Jeff Westover
Assistant Cross Country Coach

December, 16th 2019

To: Ashland-Greenwood Board of Education

From: Jen Smith

Re: Request for Overnight Travel for Dance Team State Competition

The Nebraska State Dance Competition will be held Friday, February 21, 2020 in Grand Island, NE. Competition begins at 8:00 am and will finish at approximately 9:00 pm. Dance Teams from all classes and divisions across the state of Nebraska participate in this annual event. The AGHS Dance Team will be competing in both the jazz and pom C-1 divisions.

Due to the early start time and unpredictable winter weather, I am requesting that Ashland-Greenwood dance team members, be granted permission to travel to Grand Island on Thursday, February 20th with departure from AGHS in the late afternoon. If weather is favorable, we would return Friday night after the competition. If the weather is not favorable, I ask permission to stay in Grand Island an additional night and return on Saturday, February 22 when the road conditions allow.

We will need one of the school vans, which is currently available. There will be an additional lodging cost for the hotel fees which will be taken out of the spirit squad account. I will be the supervisor for the trip with 6 dance team members attending.

Eligibility we will based on the eligibility standards that the school has provided.

Thank you for your consideration.



Ashland-Greenwood Public Schools 2020-2021 School Calendar Year

Other Key Dates

| | |
|---------------|-----------------------------|
| Aug-03 | Building Offices Open |
| Aug-10 | All HS Fall Sports Begin |
| Aug-17 | Back to School Night |
| Aug-19 | 1st Day of School |
| Sep-07 | Labor Day |
| Sep-17 | Constitution Day |
| | |
| Oct-14,15,16 | State Softball |
| Oct - 20, 21 | PT conferences |
| Oct-23 | State Cross Country |
| Oct-24 | State Marching Band |
| Oct-30 | Football- First Round |
| Nov-06 | Football-Quarterfinals |
| Nov-5,6,7 | State Volleyball |
| Nov-11 | Veterans Day |
| Nov-13 | Football -Semifinals |
| Nov-16 | Winter Practice Begins |
| Nov-24 | State Football Finals |
| Nov-26-27 | Thanksgiving Break |
| | |
| Dec-11 | State Play Production |
| Dec-23-Jan-05 | Holiday Break |
| | |
| Dec-23-27 | NSAA Moratorium |
| | |
| Feb-05 | State Wrestling for duals |
| Feb- 19-20 | State Wrestling |
| Mar-01 | Spring Practices Begin |
| Mar-4,5,6 | Girls State Basketball |
| Mar- 8 & 10 | PT Conferences |
| Mar- 11,12,13 | Boys State Basketball |
| Mar 13-17 | Dist. Speech TBA |
| Mar-25 | State Speech Contest |
| | |
| Apr-04 | Easter Sunday |
| Apr- 19-24 | District Music Contest-TBA |
| | |
| May 7-11 | District Baseball |
| May 13 | District Track Meet |
| May-16 | Commencement |
| May 15-20 | State Baseball |
| May 17-18 | District Golf |
| May 21-22 | State Track |
| May 25-26 | State Golf |
| May 31 | Memorial Day |

August

| M | T | W | TH | F |
|----|----|-----|----|----|
| 3 | 4 | 5 | 6 | 7 |
| 10 | 11 | 12N | 13 | 14 |
| 17 | 18 | 19B | 20 | 21 |
| 24 | 25 | 26 | 27 | 28 |
| 31 | | | | |

September

| M | T | W | TH | F |
|-----|----|----|----|----|
| | 1 | 2 | 3 | 4 |
| V | 8 | 9 | 10 | 11 |
| 14 | 15 | 16 | 17 | 18 |
| 21S | 22 | 23 | 24 | 25 |
| 28 | 29 | 30 | | |

October

| M | T | W | TH | F |
|----|----|------|-----|-----|
| | | | 1 | 2 |
| 5 | 6 | 7 | 8 | 9 |
| 12 | 13 | 14 | 15Q | 16S |
| 19 | 20 | 21ES | 22 | V |
| 26 | 27 | 28 | 29 | 30 |

November

| M | T | W | TH | F |
|----|----|------|----|----|
| 2 | 3 | 4 | 5 | 6 |
| 9 | 10 | 11ES | 12 | 13 |
| 16 | 17 | 18 | 19 | 20 |
| 23 | 24 | 25S* | V | V |
| 30 | | | | |

*Staff until 1:30

December

| M | T | W | TH | F |
|----|------|----|----|----|
| | 1 | 2 | 3 | 4 |
| 7 | 8 | 9 | 10 | 11 |
| 14 | 15 | 16 | 17 | 18 |
| 21 | 22EQ | V | V | V |
| V | | | | |

January

| M | T | W | TH | F |
|----|----|------|----|----|
| | V | V | V | V |
| V | 5S | 6 | 7 | 8 |
| 11 | 12 | 13ES | 14 | 15 |
| 18 | 19 | 20 | 21 | 22 |
| 25 | 26 | 27 | 28 | 29 |

February

| M | T | W | TH | F |
|----|----|-----|-----|----|
| 1 | 2 | 3ES | 4 | 5 |
| 8 | 9 | 10 | 11 | 12 |
| 15 | 16 | 17 | 18S | V |
| 22 | 23 | 24 | 25 | 26 |

March

| M | T | W | TH | F |
|----|----|-----|----|----|
| 1 | 2 | 3 | 4Q | 5S |
| 8 | 9 | 10E | 11 | V |
| 15 | 16 | 17 | 18 | 19 |
| 22 | 23 | 24 | 25 | 26 |
| 29 | 30 | 31 | | |

April

| M | T | W | TH | F |
|----|----|------|----|----|
| | | | 1 | V |
| V | 6 | 7 | 8 | 9 |
| 12 | 13 | 14ES | 15 | 16 |
| 19 | 20 | 21 | 22 | 23 |
| 26 | 27 | 28 | 29 | 30 |

May

| M | T | W | TH | F |
|----|----|----|-------|----|
| 3 | 4 | 5 | 6 | 7 |
| 10 | 11 | 12 | 13 | 14 |
| 17 | 18 | 19 | 20 | 21 |
| 24 | 25 | 26 | 27QES | 28 |
| 31 | | | | |

190 Staff Days
179 Student Days
5 Snow Days Built In
1 Teacher Comp. Day

B = Start of School Year
E = Early Dismissal (1:00/1:10)
V = Vacation
N = New Staff

S = Staff In-Service
Q = End of Quarter
ES = Early Dismissal/Staff Inservice

2019 Ashland-Greenwood Board Committees

Building, Grounds and Transportation

Eric Beranek
Karen Stille
Suzanne Sapp

Personnel

Ally Miller
Karen Stille
Russ Westerhold

Finance

Dave Nygren
Suzanne Sapp
Russ Westerhold

Curriculum and Americanism

Eric Beranek
Ally Miller
Dave Nygren

Non-Certified Salary

Eric Beranek
Dave Nygren
Suzanne Sapp

Certified Staff Negotiations

Ally Miller
Karen Stille
Russ Westerhold

Safety and Security

Eric Beranek

Foundation Board of Directors

Karen Stille

Student Wellness

Russ Westerhold

Board Officials

Carrie Holz, Treasurer
Carrie Holz, Executive Secretary
KSB School Law, Legal Counsel

| | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--|---------------------|--|-----------------|--|--|--|
| <p style="text-align: center;">NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 11th Floor, State Capitol P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522</p> | <h2 style="margin: 0;">POTENTIAL CONFLICT OF INTEREST STATEMENT</h2> <h3 style="margin: 10px 0 0 0;">NADC FORM C-2A</h3> <p style="margin: 0;">(Village, City, School Officials Except Omaha and Lincoln Officials)</p> | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="font-size: small;">POSTMARK DATE</td> <td style="width: 50px;"></td> </tr> <tr> <td style="font-size: small;">MICROFILM NUMBER</td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center; font-size: x-small;">OFFICE USE ONLY</td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table> | POSTMARK DATE | | MICROFILM NUMBER | | OFFICE USE ONLY | | | |
| POSTMARK DATE | | | | | | | | | | |
| MICROFILM NUMBER | | | | | | | | | | |
| OFFICE USE ONLY | | | | | | | | | | |
| | | | | | | | | | | |
| <p style="font-size: small;">BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3</p> | | | | | | | | | | |

- An official of a village or city holding elective office or an official of a school district holding elective office must file this form if he or she has a potential conflict of interest.
- **Officials of the cities of Lincoln and Omaha** holding elective office with a potential conflict of interest **should not use this form.** Use Form C-2.
- This form should be filed with the person who normally keeps records for the school district, city or village. **There is no requirement to file this form with the Nebraska Accountability and Disclosure Commission.**
- Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.

| | |
|---------------|-------------------------------------------|
| ITEM 1 | NAME, ADDRESS AND TELEPHONE NUMBER |
|---------------|-------------------------------------------|

Name _____ Telephone No. _____

Last First Middle

Address _____

STREET ADDRESS OR RURAL ROUTE City STATE ZIP CODE

| | |
|---------------|-----------------------------------------------------------------|
| ITEM 2 | TITLE, AGENCY (City, Village, School), ADDRESS AND PHONE |
|---------------|-----------------------------------------------------------------|

Your Title _____ Agency _____

Agency Address _____

Agency Phone _____

| | |
|---------------|--------------------------------------------------------------------------------------------------|
| ITEM 3 | DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 6 Continuation, if necessary) |
|---------------|--------------------------------------------------------------------------------------------------|

Date action is to be taken or decision is to be made: _____

Description of Potential Conflict:

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT

You

Member of your Immediate Family: _____
NAME

Business With Which You
 Are Associated (See Definitions) _____
NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

ITEM 6 CONTINUATION

(SIGNATURE)

(DATE)

General Information - Filing Requirements

I. What is a Potential Conflict of Interest? - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

II. Who Must File:

- A. An official of a city or village holding elective office who has a potential conflict of interest. An official of the cities of Lincoln or Omaha holding elective office who has a potential conflict of interest should not file this form, but instead should use Form C-2.
- B. An official of a school district holding elective office who has a potential conflict of interest.
- C. An elective office is a public office normally filled by an election. A person appointed to fill a vacancy in a public office normally filled by election holds an elective office.

III. When and Where to File:

- A. This form should be filed as soon as the person holding elective office is aware that he or she may have a potential conflict of interest and prior to the time that the action is to be taken or the decision made.

- B. This form should be filed with the person who normally keeps records for the governing body of the official holding elective office. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form does not need to be filed with the Commission.**
- C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest. However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest requiring abstention or non-participation, he or she may send a copy of the form to the Commission along with request for an opinion.

Disclosure of Contractual Interests by Local Officers. If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Section 49-1499.03 Revised Statutes of Nebraska.

**TERMS AND CONDITIONS OF EMPLOYMENT
2020-2021 & 2021-2022 SCHOOL YEARS
ASHLAND-GREENWOOD BOARD OF EDUCATION
AND
ASHLAND-GREENWOOD EDUCATION ASSOCIATION**



Awaken...Develop...Enhance

The contents of these TERMS AND CONDITIONS OF EMPLOYMENT have been agreed upon by both parties January 13th, 2020 and formally approved January 20th, 2020.

Ashland-Greenwood Board of Education

President

Ashland-Greenwood Education Association

President

**Master Agreement for Certified Teaching Staff
Ashland-Greenwood Public Schools
2020-2021 and 2021-2022**

This agreement made and entered into this 20th day of January 2020 by and between the Ashland-Greenwood Education Association and the Saunders County School District Number One.

**Section 1
Association and District Relationships**

1. RECOGNITION - The Board of Education recognizes the Ashland-Greenwood Education Association as the sole and exclusive representative for all the full and part time, teaching 1/2 time or more, certified teachers of Saunders County School District Number One.

2. MANAGEMENT PREROGATIVES - Subject only to the limitations contained in this agreement, the Board retains the exclusive right to manage its business including (but not limited to) the right to determine the methods and means by which its operations are to be carried on, to hire, assign and direct the staff and to conduct its operations in an effective manner; provided nothing in this paragraph is to be construed as statutorily impermissible or professionally unethical.

As the elected legislative body charged with the operation of the Ashland-Greenwood Public Schools, it is acknowledged that the Board has the final responsibility of establishing the educational policies of the Ashland-Greenwood Public Schools.

3. ASSOCIATION DUES - The Board of Education agrees to deduct and transfer to the Ashland-Greenwood Education Association an amount of salary as requested in writing by the AGEA member through the Association.

The Association will indemnify and hold harmless the Board of Education from any liability for such service.

4. USE OF COMMUNICATIONS SYSTEMS - The Association and its members shall be allowed to make reasonable use of the school district's communications systems, including teachers' mailboxes, intercom, teacher bulletins, and e-mail for association business. Such use shall not cause an interruption of the educational programs of the school.

**Section II
Compensation**

1. SALARY SCHEDULE –

2020-21: The salary schedule for teachers of the district for the 2020-21 contract year shall be in accordance with Exhibit "C1" attached with a base of \$36,325 Placement on the schedule will reflect a vertical freeze in the years 1987-1988 and 1999-2000.

2021-22: The salary schedule for teachers of the district for the 2021-22 contract year shall be in accordance with Exhibit "C2" attached with a base of \$36,825 Placement on the schedule will reflect a vertical freeze in the years 1987-1988 and 1999-2000.

2. SCHEDULE PLACEMENT - The following shall be the procedures for staff to advance on the salary schedule:

(A) Vertical Movement. Staff shall move one step vertically each year unless they are the bottom of the column appropriate for their education, in which case they would be frozen vertically. No one may move more than one step vertically in any year. One step vertical represents one year of experience in the school district less any previous freezes or rollbacks. Steps 1, 2 and 3, although at the same salary schedule index factor, shall be considered separate steps for the purposes of placement on the salary schedule.

(B) New Staff Vertical Placement. New staff members to the district may be given credit for prior teaching experience outside of the school district at the administration's discretion that may be less than but may not exceed the actual number of years of verifiable experience working ½ time or more. (2001) New staff members will be provided with a copy of the most current Master Agreement at the time a contract is offered. (2002)

(C) New Staff Horizontal Placement. College hours earned to advance on the salary schedule must be earned upon completion of the Baccalaureate Degree and upon completion of initial certification with the Nebraska Department of Education. All new teachers shall initially be placed on the BA Column until the presentation of an official college transcript.

(D) Horizontal Advancement. In order to advance horizontally beyond the BA Column on the salary schedule, the staff member is required to present an official college transcript prior to October 1 of the contract year demonstrating:

- a. earned post-baccalaureate degree graduate hours from an NCTE (Nebraska Council on Teacher Education), NCATE (National Council for Accrediting Teacher Education) or TEAC (Teacher Education Accreditation Council) accredited institution in a teaching related field of study provided by the education college or department, or
- b. post-baccalaureate degree hours in another education field hours from an NCTE (Nebraska Council on Teacher Education), NCATE (National Council for Accrediting Teacher Education) or TEAC (Teacher Education Accreditation Council) accredited institution which would lead to an additional Nebraska teaching or administrative certificate endorsement or endorsements. (2002, 2011)

(E) Masters Degree Placement. In order to advance horizontally to the Masters Degree (MA) or Master Degree Plus (MA+) columns, a staff member shall have earned a Masters Degree and presented an official college transcript representing that fact by October 1 of the contract year. A Masters Degree shall be defined as an earned Masters Degree from a NCTE (Nebraska Council on Teacher Education) or NCATE (National Council for Accrediting Teacher Education) accredited college or university.

(F) Horizontal Advancement beyond a Masters Degree. College hours earned and approved under and according to this contract beyond 36 hours may be used for advancement beyond the Masters Degree column once the Masters Degree is earned. (2001, 2007)

3. EXTRA CURRICULAR SCHEDULE - The extracurricular schedule for the teachers of the district shall be in accordance with Exhibit "D" attached.

4. EXTRA CURRICULAR SCHEDULE PLACEMENT - The schedule shall be as a percentage of the base salary schedule. Placement shall be based on experience in the same sport or activity

Five years longevity in the same extra-curricular position shall be the maximum allowed for placing staff members on the extra-curricular schedule.

Staff members may be given credit for middle school or assistant or head high school coaching or activity sponsorship when being placed on the schedule for a middle school or assistant coaching or activity sponsorship positions.

Each year of experience as a head coach in the same sport shall be credited as one year when placing head coaches on the extra-curricular schedule. Each year of high school assistant coaching experience shall be credited as ½ year of experience when placing head coaches on the extra-curricular schedule. (2000, 2008)

5. EVENT SUPERVISION - In the event a teacher either sells or takes tickets or assists with the supervision or running of an event for school activities, that teacher shall be paid an hourly rate set by the superintendent and approved by the board of education prior to the first day of the teaching contract year. The pay rate for teachers will be equal, (2020) This hourly pay shall be in addition to the teacher's annual contract salary. (1976) Participation in supervising athletic games will be done on a quasi-voluntary basis. Respective building staffs will be allowed to sign up for the dates to work on a first come first serve basis. Those who do not sign up after a period of time determined by the building principal or activities director will be assigned to dates. (1994)

The teacher and the teacher's spouse and children under age 19 shall be admitted to home activity events at no charge. (2001)

6. COACHING CLINIC PAY -The Board shall pay registration fees for any and all coaches and/or activity sponsors, representing the middle or high school levels, to attend one professional development clinic within the state of Nebraska each year. (2007 2012).

7. ADDITIONAL COMPENSATION - Teachers of the district may not receive compensation from other sources for performing duties covered and paid through this master agreement. (1998)

8. UNUSED SICK/PERSONAL LEAVE INCENTIVE PAY - Staff shall be paid in July for the first three (3) days of personal leave that are unused and that cannot be carried forward during the most recently completed school term or leave days above the forty-five (45) days of sick leave that cannot be carried forward at ½ the current substitute teacher daily pay rate (2015)

9. UNUSED SICK LEAVE PAY- Upon leaving the Ashland-Greenwood Public Schools after 15 or more years a teacher shall be paid one-half of the current substitute teacher's daily pay for each day of accumulated unused sick leave up to 45 days. Termination of employment for just cause shall disqualify the teacher from receiving this benefit.

10. PAYDAY - The Board shall pay teachers monthly, in twelve payments which are nearly equal as possible, except as may be provided for in other parts of this contract. Payment shall take place on the 20th of each month with the first payment due on September 20th.

11. REIMBURSEMENT FOR COLLEGE TUITION - The school district shall reimburse teachers after being employed for one school term for tuition for graduate courses taken from an institution approved by the Nebraska Council for Teacher Education (NCTE) or the National Council on Accreditation of Teacher Education (NCATE) and that leads to a Masters Degree in the teacher's content area and that will lead to qualifying the employee to teach college credit courses to high school students at Ashland Greenwood High School and for such other priorities that from time to time may be established by the Board of Education. The following provisions shall apply:

(A) Eligibility. In order to be eligible for reimbursement the teacher shall make application and enter into an agreement with the district. The teacher must be employed by the school district for at least one school term and shall not be on a leave of absence.

(B) Reimbursement. The reimbursement shall be for the amount of tuition only and shall not exceed \$2,000 annually per eligible teacher. Reimbursement will only be made upon successful completion of the college credit with a grade of B or better. Successful completion shall be determined by the filing of an official transcript from the institution with the Superintendent's Office. No reimbursement will be permitted for ungraded courses. The agreement shall stipulate that the teacher must teach for at least five (5) complete school years for the school district after successful completion of the course. Reimbursement will be subject to payroll withholdings to the extent it is required by state and federal law and Nebraska Department of Revenue and IRS regulations.

(C) Return of Reimbursement. In order to receive reimbursement the teacher must be employed by the school district at the time of reimbursement. Any employee who receives reimburse must commit to five (5) years of continuous employment with the school district. If the employee who receives reimbursement fails to continue employment for five years with the school district, then the employee will be responsible to repay the school district 20% of the reimbursement for each year that they fail to satisfy the employment requirement.

(D) Application and Agreement. An application for college reimbursement must be made in advance and approved by the Superintendent. The district reserves the right to limit the number of agreements it enters into annually. The determination of qualifying courses for reimbursement shall be at the sole discretion of the Superintendent of Schools. Payment shall be made in October of each year based on the completion of courses in the prior school term.

12. SUMMER WEIGHTLIFTING:

\$5,000 allotted for summer weight room supervision. The money will be distributed to coaches that help out based on how many hours they work during the summer program. They will be paid based on the percentage of total hours they worked as recorded by the supervisor of the weight room for the day. The coaches will be responsible for providing the necessary information to the district office on or before July 31st of each calendar year. This includes the percentage to be paid to each person and the number of hours worked in both June and July by each person. Additionally, a calendar of the weight room "open" hours will be provided to the athletic director and will consist of at least 81 "open" hours.

13. Classroom Coverage/Planning Time:

Teachers not given a minimum of 30 minutes of daily plan time throughout the day (from beginning bell to ending bell) will be allowed to submit a stipend form request for one hour of teacher stipend pay. "Planning" is defined as time not directly responsible for the teaching or supervision of students and/or participation in mandatory meetings. Staff will complete a stipend form when eligible and submit it to the building administrator. Eligibility for stipend pay will be determined by the school administrator. In cases of disagreement, the sole discretion will rest with the superintendent.

**Section III
Insurance Benefits**

1. HEALTH AND DENTAL INSURANCE 2020-2021 and 2021-2022:

The School District will contract the Nebraska Educator's Health Alliance (EHA) to provide group health and dental insurance coverage for the 2020-2021 and 2021-2022 contract year, September 1, 2020 through August 31, 2022. The coverage provider and level of coverage shall be Blue Cross-Blue Shield of Nebraska, \$1050 deductible health insurance coverage with 100% A & 75% B with 50% C dental insurance coverage. The Board shall pay for either employee only premium; employee and children premium; employee and spouse premium; or employee, spouse and children premium Health and Accident Insurance in accordance with the coverage provided in Exhibit "A" attached, with the provision that the maximum amounts payable by the Board for 2020-2021 and 2021-2022 shall be the full employee only premium each month or the full premium each month towards the employee and children; employee and spouse; or the employee, spouse & children health and towards the employee only dental premium. (2011) If husband and wife are both teaching, an additional employee only dental amount will be paid toward family dental. Staff members declining Health and Accident Insurance coverage may receive \$2,000 annually according to the provisions of the district's "Cafeteria Plan" as adopted by the Board of Education. (1999, 2000,)

Certified teaching staff members who are covered by this agreement but who work less than full time shall receive the employee only premium for Health and Accident and Dental Insurance or the district shall pay a percentage towards the employee and children; employee and spouse; or employee, spouse and children health premium and the employee only dental premium of the Educators Health Alliance approved amount for 2020-2021 and 2021-2022 based on the percentage of the staff member's full time equivalency. A staff member covered by this agreement, electing something other than employee only health and dental insurance, shall pay the balance of the health and dental premium through a payroll deduction. (2008, 2011).

Coverage would be restricted for retiring employees to those who meet the qualifications as provided for by the carrier.

- 2. Eligible Opt-out Arrangement/Language:** No teacher shall be allowed to decline group health coverage for purposes of receiving "cash-in-lieu" (the "opt-out payment"), unless the teacher has filed a signed attestation with the superintendent's office certifying that the teacher and all other individuals for whom the teacher reasonably expects to claim a personal exemption deduction for the taxable years covered by this Agreement will have minimum essential coverage during the term of this Agreement. Teachers are not eligible for the opt-out payment if they obtained the outside

coverage in the individual market, whether or not obtained through the Health Insurance Marketplace.

The teacher must file an attestation, on a form provided by the District, which certifies that the teacher and the teacher's applicable tax family members are covered by an alternate health insurance plan which aligns with the requirements of the preceding paragraph. The attestation must also absolve both the District and the Association of responsibility for any future financial ramifications imposed as a result of the teacher's decision to decline participation in the District's health plan and any misrepresentations of the District's insurance offer made by the teacher in procuring the outside coverage.

Any teacher choosing the opt-out arrangement must provide the attestation at least annually during the timeframe established by the District. Failure to comply with all of the provisions of the "Eligible Opt-out Arrangement" will result in the denial of the opt-out payment even if the teacher declined health coverage. (2018)

Section IV Leave Benefits

1. SICK LEAVE - (A) At the beginning the school year each teacher shall be credited with nine (9) sick leave days.

Sick leave may be used for the personal illness or injury of the employee or of the employee's minor children living at home. Sick leave may also be used upon communicating with the Principal for the serious illness or injury of an employee's child, step-child, spouse, parent, parent-in-law, grandchild, grandparent, brother, sister, brother-in-law, or sister-in-law that results in hospitalization or medical care by a physician and necessitates the employee being present. Sick Leave may also be used with permission of the Principal for legal arrangements which are related to the immediate family of the employee. (2011, 2012))

The unused portion of sick leave shall be accumulated from year to year up to a total of forty-five {45} days. Amounts being paid to teachers as Workers' Compensation will be deducted from sick leave pay or other leave benefits so that the teacher does not receive more than full pay when on leave. Sick leave days will not be earned while an employee is on leave.

Teacher use of sick leave days for discretionary - elective surgery for themselves or dependent children will be prohibited. Such surgical procedures shall be accomplished outside the framework of the teacher's contracted days. A physician's statement may be required to verify the urgency of the scheduled surgery.

2. SICK LEAVE DONATION PROGRAM - A Sick Leave Donation Program will be available for use by any certified teacher covered by this Master Agreement who is absent due to personal illness or injury or the personal illness or injury of an immediate family member provided the eligible teacher has first exhausted all other accumulated paid leave. Immediate family members shall only include a spouse and dependent children. Parents and adult children are not considered immediate family for the purposes of this benefit.

In order for a staff member to be eligible to request accumulated sick leave from other staff members, the employee must be enrolled in the district's Group Long Term Disability insurance program. The sick leave donation program is not to be used to permit a teacher to receive both benefits from the sick leave donations and other compensation while on leave; as such, a teacher may not use donated sick leave while receiving disability or workers compensation benefits. There is no pay for unused donated sick leave upon termination of employment. Donated sick leave days may not be carried forward nor shall the employee receive any further benefit from the donated days once the employee returns to work or at the conclusion of the school term in which the application is made whatever comes later. (2004)

A staff member meeting these criteria may request in writing, to the Superintendent, for accumulated sick leave from other certified staff members covered by this agreement. Upon receipt of a request the Superintendent shall notify all certified staff covered by this agreement of the request to voluntarily surrender sick leave. The staff member requesting the leave shall be deemed to consent to sharing of information about the staff member's health status to the extent such information is reasonably shared as part of the Sick Leave Donation Program, and will be required to sign a release to share information.

Any certified staff member covered by this agreement may voluntarily donate up to one (1) sick leave day. Staff willing to donate a day must notify the Superintendent within 7 calendar days of the notice being sent or it will be considered a refusal to donate. Staff shall be under no obligation to donate and any donations shall remain anonymous. Upon being donated, the sick leave days may not be returned to the donor even if the donee is unable to use all of the donated leave.

3. PROFESSIONAL LEAVE - Unlimited. Professional Leave shall be granted to any employee at the discretion of the building principal. Professional leave will not be granted unless it is part of a plan of professional growth developed by the staff member in cooperation with the building principal.

4. PERSONAL LEAVE - Three (3) days of personal leave will be granted to each individual teacher. Said personal leave days to be applied for to the Principal prior to their need. Said leave days to be approved if a qualified substitute can be found. No more than 10% of an instructional level teaching staff shall be absent at any given time because of personal leave requests. Instructional levels are defined as K-5, 6-12. Personal leave days are not cumulative except one {1} personal leave day may be carried forward for a maximum of four (4) personal leave days during a school year. A personal leave day, which is carried forward, shall be considered as used with respect to coordination Unused Sick/Personal Leave Incentive Pay. (2008, 2011)

5. DEATH / BEREAVEMENT LEAVE - A total of not more than four {4} consecutive days on full pay is allowed each employee for absence in case of death in the immediate family, defined as spouse, children, mother, father, mother-in-law, father-in-law, or a person in the same home as part of the family. A total of not more than two {2} consecutive days on full pay is allowed for each employee for absence in the case of death of other members of the immediate family, defined as son-in-law, daughter-in-law, brother, brother-in-law, sister, sister-in-law, grandparent, grandchildren, aunt, uncle, niece, or nephew. A total of one {1} day on full pay is allowed for each employee in the case of death of a close friend or neighbor.

Death leave is not limited to four {4} days in one year, but covers each death in the immediate family which occurs during the year. The above mentioned days are a minimum and the number of days granted shall be at the discretion of the superintendent.

6. FAMILY MEDICAL LEAVES - The Board of Education will comply with the Family Medical Leave Act of 1993. The year for considering families medical leave shall consist of the school district's fiscal year, which begins September 1 and ends August 31. Leave shall commence on the first day of absence regardless of whether that absence is covered by paid leave or whether the absence is unpaid leave. Under no circumstances shall leave be granted which exceeds the maximum time as specified in the Family Medical Leave Act of 1993.

7. UNPAID LEAVE - A teacher who requests leave and who does not have leave available may request unpaid leave. This unpaid leave request must be made to the Principal in writing. The employee will receive a salary deduction equal to a ratio of 1 to the number of contract days multiplied times their yearly salary. (For example if the contract days were 185 the deduction would be 1/185th of the salary).

8. JURY DUTY or COURT APPEARANCES UNDER SUBPOENA - The Board will allow a staff member to be absent without the use of leave when summoned to appear for jury duty or when subpoenaed to make an appearance at a legal proceeding. The teacher will receive regular teaching

salary from the school, but must assign any jury duty or witness compensation back to the school, less the reimbursement of expenses. (2011)

Section V Other Employment Matters and Conditions

1. **CONTRACT DAYS** - The contract of employment and subsequent contracts for continued employment shall prescribe the number of days that teachers shall perform their duties. (1976) The number of contract days under this agreement for 2020-21 and 2021-2022 shall be 185 days for returning teachers who were employed by Ashland-Greenwood Public Schools the year prior to the starting school term during the 2019-2020 school year and 186 days for teachers employed for the first time during the 2020-2021 and 2021-2022 school year. (2011, 2014) Certified employees will be awarded one teacher compensation day for participation in parent-teacher conferences. The compensation day will be selected by the Board of Education. (2012)

2. **SAFETY COMMITTEE** - The Ashland-Greenwood Education Association shall participate and accept the establishment of a district safety committee as established by the Board of Education.

3. **SUBSTITUTE TEACHERS** - Substitute teachers will be provided to teach the classes of an absent teacher whenever possible. In the event that an acceptable substitute teacher cannot be obtained, the administration may reassign teachers so as to provide for suitable teacher supervision of the students. (1976)

4. **GRIEVANCE PROCEDURE** - The Grievance Procedure for employees covered by this contract shall be as contained in Exhibit B of this Contract.

Section VI Contract Stipulations and Signatures

1. **REOPENING CLAUSE** Both the Board and the Association, during and for the term of this Agreement, voluntarily and unqualifiedly waive the right and agree that the other shall not be obligated to bargain collectively with respect to any subject or matter, whether or not referred to or covered by this Agreement, even though such subject or matter may not have been within the knowledge or contemplation of the parties at the time they negotiated or signed this Agreement, PROVIDED, HOWEVER, either party may reopen this contract for the 2021-2022 contract year if the health insurance rates for the 2021-2022 school fiscal year increase by less than 4% or increase by more than 6%; such right to reopen shall be exercised by giving the other party written notice of the intent to reopen within 30 days of the release of the new health and dental insurance rates by the carrier selected by the Board. (2018)

2. **SEVERABILITY CLAUSE** - If any provision of this Agreement or any application of this Agreement to any employee or group of employees is held to be contrary to law, then such provision or application shall not be deemed valid and subsisting, except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.

ENTIRE AGREEMENT

This agreement sets forth the entire intent and understanding of all of the parties hereto on the subject hereof:

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed on the 20th day of January, 2020.

**ASHLAND-GREENWOOD EDUCATION
ASSOCIATION**

**SAUNDERS COUNTY SCHOOL
DISTRICT NUMBER ONE**

EXHIBIT A

Health, Accident and Dental Insurance Benefit

Exhibit A: The School District will contract the Nebraska Educator's Health Alliance (EHA) to provide group health and dental insurance coverage for the 2020-2021 contract year September 1, 2020 through August 31, 2021, and intends to contract with EHA for the 2021-2022 contract year (EHA Group Health & Dental Insurance Plan). The coverage provider and level of coverage shall be Blue Cross-Blue Shield of Nebraska, \$1050 deductible health insurance coverage with 100% A & 75% B with 50% C dental insurance coverage. The maximum amounts payable by the Board shall be the full employee only premium each month or the full premium each month towards the employee and children; employee and spouse; or the employee, spouse & children health and towards the employee only dental premium.

The Board shall pay for either employee only premium; employee and children premium; employee and spouse premium; or employee, spouse and children premium Health and Accident Insurance and employee only dental coverage but will allow no additional compensation in the event that employee, spouse and children coverage is not required except as may be provided in Section III Part 1 of this agreement and as specified in the "Cafeteria Plan" adopted by the Board of Education (2012).

EXHIBIT B GRIEVANCE PROCEDURE

1.1 PURPOSE

The purpose of this procedure is to provide a way for the Board of Education and its employees to clarify issues that may arise concerning the interpretation, application, or meaning of the terms and conditions of employment in this school district.

1.2 DEFINITIONS

- a. Grievance, by definition, is any alleged violation, misinterpretation, or misapplication of the terms and conditions of employment.
- b. Employee - Employee shall mean a person eligible for membership in the Ashland-Greenwood Education Association.
- c. Days - Days shall mean working days exclusive of Saturday, Sunday, or official holidays.
- d. Immediate Supervisor - Immediate supervisor is that employee possessing that degree of administrative authority next in rank above any grievant.
- e. Parties in Interest - Any persons or the Association involved in processing the grievance.
- f. Board - The Board of Education.
- g. Administration - The Superintendent or his designated representatives.
- h. Association - The Ashland-Greenwood Education Association.

1.3 GENERAL CONDITIONS

a. Compliance - Employees of the school district will follow all verbal and written directives, even if they are in conflict with the provisions of an applicable policy. Compliance with such directives will not in any way prejudice their right to file a grievance within the time limits contained herein, nor shall it affect the ultimate resolution of the grievance.

b. No Reprisals - The Board shall use every means at its disposal to assure every employee the unobstructed use of this grievance procedure without fear of reprisal or prejudice to his/her employment status.

c. Time Limits - Since it is important that a grievance be processed as rapidly as possible, the number of days indicated at each level shall be considered as a maximum, and every effort should be made to expedite the process. The time limit specified may be extended by mutual written agreement of the grievant and the employer.

If a grievance is filed which might not be finally resolved under the time limits set forth herein prior to the end of the year, and which if left unresolved until the beginning of the following school year could result in irreparable harm to a grievant, the time limit set forth herein will be reduced to the extent possible so that the grievance procedure may be concluded prior to the end of the school year, or as soon thereafter as its practicable.

d. Failure to Meet Time Limits - The failure of the aggrieved party to proceed to the first or any subsequent step of this grievance procedure within the time limits set forth shall be deemed to have elected not to file a grievance or have accepted the response previously rendered, and shall constitute a waiver of any future appeal concerning the particular grievance. The failure of any administrator at any step to communicate his/her decision to the aggrieved party within the specified time limit shall permit the aggrieved party to proceed to the next step.

e. Communications - All communications concerning the grievance, after the grievance is formally submitted, shall be in writing.

f. Adjustments - No adjustment shall be made in any grievance, which is in conflict with or contrary to, the provisions of any policies, applicable laws, or administrative regulations.

g. Forms - Forms for filing grievances, serving notice, taking appeals, making reports and recommendations and all documents shall be mutually agreed upon by the parties to this agreement.

The standard procedure form and the bypass procedure form shall be attached to this agreement as Appendix C.

h. Meetings - All meetings and hearings under this procedure shall be conducted in private and shall include only such parties in interest and their designated or selected representatives heretofore referred to in this article. Provided, that no meeting or hearing before the Board of Education shall be held in closed session if such a meeting or hearing would result in a violation of the public meetings law. The determination as to legality of a closed session shall be made by the Board of Education.

i. No Interference - Grievances should be processed in a manner which does not interfere with the employee's work and the normal operation of the schools.

j. Representation Assistance - A teacher may have a representative of the Association present at all levels of the grievance procedure.

k. Withdrawal of a Grievance - The employee may withdraw the grievance at any step of the procedure by indicating the acceptance of the last decision rendered.

1.4 PROCEDURE

Informal Step - All grievances must be initiated within twenty {20} days of the alleged occurrence. It shall first be discussed orally by the aggrieved party with the employee's immediate supervisor. The supervisor must give an answer orally within five {5} days of such meeting.

Step One - If a satisfactory settlement is not reached in the Informal Step, the aggrieved party may reduce his/her grievance to writing on the approved forms, and give or send a copy of the same to the building principal within five {5} days after receipt of the Informal Step answer. The principal, the aggrieved party, and the employee representatives shall meet in an attempt to settle the dispute within five {5} days. The principal must give a written answer within five {5} days after such meeting.

Step Two - If a satisfactory settlement is not reached in Step One, the aggrieved party must file their grievance in writing with the superintendent, within five {5} days from the date the employee received or should have received a response at Step One. The superintendent shall conduct a hearing with the aggrieved party and the employee representatives within five {5} days of receipt of the grievance. A written answer must be given by the superintendent within ten {10} days of the date the superintendent received the grievance if no meeting is held, or within ten {10} days of the date of the meeting.

Step Three - If a satisfactory settlement is not reached at Step Two the aggrieved party must file their grievance in writing with the Board of Education within five {5} days of the date he/she received or should have received a response at Step Two. The Board or a committee thereof shall conduct a hearing with the aggrieved party and his/her representatives within fifteen {15} days of receipt of the grievance. A written answer must be given by the Board within twenty {20} days of the date it received the grievance. After the determination by the Board, the parties may agree to binding arbitration under the rules of the American Arbitration Association. In the event both parties do not agree to arbitration, the decision by the Board of Education shall be final except proper redress may be sought through the courts, should the employee choose.

1.5 BYPASSING BUILDING LEVEL HEARINGS

If, in the judgment of the teacher, following consultation with the Association, the alleged grievance cannot be resolved at the building level due to the administrator not having the authority to resolve the grievance, the teacher may submit such grievance to the superintendent with a copy to the building principal, and the processing shall commence at Step 2. Within two {2} days of receipt of the grievance, the superintendent shall review whether the building administrator has the authority to resolve the alleged grievance and, if so, may remand the grievance to the building level for a Step 1 hearing.

EXHIBIT C 2020-2021 ASHLAND-GREENWOOD SALARY SCHEDULE

| COLUMN STEP | BS | BS+9 | BS+18 | BS+27 | MS/BA+36 | MS+9 | MS+18 | MS+27 | MA+36 |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BASE | \$36,325.00 | | | | | | | | |
| 1,2,3 | \$39,231.00 1.08 | \$41,047.25 1.13 | \$42,863.50 1.18 | \$44,679.75 1.23 | \$46,496.00 1.28 | \$48,312.25 1.33 | \$50,128.50 1.38 | \$51,944.75 1.43 | \$53,761.00 1.48 |
| 4 | \$40,684.00 1.12 | \$42,500.25 1.17 | \$44,316.50 1.22 | \$46,132.75 1.27 | \$47,949.00 1.32 | \$49,765.25 1.37 | \$51,581.50 1.42 | \$53,397.75 1.47 | \$55,214.00 1.52 |
| 5 | \$42,137.00 1.16 | \$43,953.25 1.21 | \$45,769.50 1.26 | \$47,585.75 1.31 | \$49,402.00 1.36 | \$51,218.25 1.41 | \$53,034.50 1.46 | \$54,850.75 1.51 | \$56,667.00 1.56 |
| 6 | \$43,590.00 1.20 | \$45,406.25 1.25 | \$47,222.50 1.30 | \$49,038.75 1.35 | \$50,855.00 1.40 | \$52,671.25 1.45 | \$54,487.50 1.50 | \$56,303.75 1.55 | \$58,120.00 1.60 |
| 7 | \$45,043.00 1.24 | \$46,859.25 1.29 | \$48,675.50 1.34 | \$50,491.75 1.39 | \$52,308.00 1.44 | \$54,124.25 1.49 | \$55,940.50 1.54 | \$57,756.75 1.59 | \$59,573.00 1.64 |
| 8 | | \$48,312.25 1.33 | \$50,128.50 1.38 | \$51,944.75 1.43 | \$53,761.00 1.48 | \$55,577.25 1.53 | \$57,393.50 1.58 | \$59,209.75 1.63 | \$61,026.00 1.68 |
| 9 | | \$49,765.25 1.37 | \$51,581.50 1.42 | \$53,397.75 1.47 | \$55,214.00 1.52 | \$57,030.25 1.57 | \$58,846.50 1.62 | \$60,662.75 1.67 | \$62,479.00 1.72 |
| 10 | | | \$53,034.50 1.46 | \$54,850.75 1.51 | \$56,667.00 1.56 | \$58,483.25 1.61 | \$60,299.50 1.66 | \$62,115.75 1.71 | \$63,932.00 1.76 |
| 11 | | | \$54,487.50 1.50 | \$56,303.75 1.55 | \$58,120.00 1.60 | \$59,936.25 1.65 | \$61,752.50 1.70 | \$63,568.75 1.75 | \$65,385.00 1.80 |
| 12 | | | | \$57,756.75 1.59 | \$59,573.00 1.64 | \$61,389.25 1.69 | \$63,205.50 1.74 | \$65,021.75 1.79 | \$66,838.00 1.84 |
| 13 | | | | | \$61,026.00 1.68 | \$62,842.25 1.73 | \$64,658.50 1.78 | \$66,474.75 1.83 | \$68,291.00 1.88 |
| 14 | | | | | \$62,479.00 1.72 | \$64,295.25 1.77 | \$66,111.50 1.82 | \$67,927.75 1.87 | \$69,744.00 1.92 |
| 15 | | | | | | | \$67,564.50 1.86 | \$69,380.75 1.91 | \$71,197.00 1.96 |
| 16 | | | | | | | | \$70,833.75 1.95 | \$72,650.00 2.00 |

This salary schedule for 2020-2021 is calculated and agreed to in accordance with the Master Agreement for Certified Teaching Staff. Agreed to on January 20th, 2020

EXHIBIT C 2021-2022 ASHLAND-GREENWOOD SALARY SCHEDULE

| COLUMN STEP | BS | BS+9 | BS+18 | BS+27 | MS/BA+36 | MS+9 | MS+18 | MS+27 | MA+36 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BASE | \$36,825.00 | | | | | | | | |
| 1,2,3 | \$39,771.00 1.08 | \$41,612.25 1.13 | \$43,453.50 1.18 | \$45,294.75 1.23 | \$47,136.00 1.28 | \$48,977.25 1.33 | \$50,818.50 1.38 | \$52,659.75 1.43 | \$54,501.00 1.48 |
| 4 | \$41,244.00 1.12 | \$43,085.25 1.17 | \$44,926.50 1.22 | \$46,767.75 1.27 | \$48,609.00 1.32 | \$50,450.25 1.37 | \$52,291.50 1.42 | \$54,132.75 1.47 | \$55,974.00 1.52 |
| 5 | \$42,717.00 1.16 | \$44,558.25 1.21 | \$46,399.50 1.26 | \$48,240.75 1.31 | \$50,082.00 1.36 | \$51,923.25 1.41 | \$53,764.50 1.46 | \$55,605.75 1.51 | \$57,447.00 1.56 |
| 6 | \$44,190.00 1.20 | \$46,031.25 1.25 | \$47,872.50 1.30 | \$49,713.75 1.35 | \$51,555.00 1.40 | \$53,396.25 1.45 | \$55,237.50 1.50 | \$57,078.75 1.55 | \$58,920.00 1.60 |
| 7 | \$45,663.00 1.24 | \$47,504.25 1.29 | \$49,345.50 1.34 | \$51,186.75 1.39 | \$53,028.00 1.44 | \$54,869.25 1.49 | \$56,710.50 1.54 | \$58,551.75 1.59 | \$60,393.00 1.64 |
| 8 | | \$48,977.25 1.33 | \$50,818.50 1.38 | \$52,659.75 1.43 | \$54,501.00 1.48 | \$56,342.25 1.53 | \$58,183.50 1.58 | \$60,024.75 1.63 | \$61,866.00 1.68 |
| 9 | | \$50,450.25 1.37 | \$52,291.50 1.42 | \$54,132.75 1.47 | \$55,974.00 1.52 | \$57,815.25 1.57 | \$59,656.50 1.62 | \$61,497.75 1.67 | \$63,339.00 1.72 |
| 10 | | | \$53,764.50 1.46 | \$55,605.75 1.51 | \$57,447.00 1.56 | \$59,288.25 1.61 | \$61,129.50 1.66 | \$62,970.75 1.71 | \$64,812.00 1.76 |
| 11 | | | \$55,237.50 1.50 | \$57,078.75 1.55 | \$58,920.00 1.60 | \$60,761.25 1.65 | \$62,602.50 1.70 | \$64,443.75 1.75 | \$66,285.00 1.80 |
| 12 | | | | \$58,551.75 1.59 | \$60,393.00 1.64 | \$62,234.25 1.69 | \$64,075.50 1.74 | \$65,916.75 1.79 | \$67,758.00 1.84 |
| 13 | | | | | \$61,866.00 1.68 | \$63,707.25 1.73 | \$65,548.50 1.78 | \$67,389.75 1.83 | \$69,231.00 1.88 |
| 14 | | | | | \$63,339.00 1.72 | \$65,180.25 1.77 | \$67,021.50 1.82 | \$68,862.75 1.87 | \$70,704.00 1.92 |
| 15 | | | | | | | \$68,494.50 1.86 | \$70,335.75 1.91 | \$72,177.00 1.96 |
| 16 | | | | | | | | \$71,808.75 1.95 | \$73,650.00 2.00 |

This salary schedule for 2021-2022 is calculated and agreed to in accordance with the Master Agreement for Certified Teaching Staff. Agreed to on January 20th, 2020

Exhibit D Extra Curricular Schedule

Saunders County School District One – 2020-21 & 2021-2022

| CATEGORY | INITIAL YEAR | 3 rd YEAR | 5 th YEAR | 8 th YEAR | 10 th YEAR | MAXIMUM TOTAL |
|----------|--------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| I | 12% | 2% | 2% | 1% | 1% | 18% |
| IA | 10% | 2% | 2% | 1% | 1% | 16% |
| II | 9% | 1% | 2% | - | 1% | 13% |
| IIA | 7% | 1% | 1% | 1% | 1% | 11% |
| IIB | 6% | 1% | 2% | 1% | 1% | 11% |
| III | 6% | 1% | 2% | - | 1% | 10% |
| IV | 5% | 1% | 1% | 1% | 1% | 9% |
| V | 4% | 1% | 1% | - | 1% | 7% |
| VI | 3% | 1% | - | - | 1% | 5% |
| VII | 1% | - | 1% | - | 1% | 3% |
| | | - | - | - | - | |

CATEGORY LIST

| | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I | Head Football, Head Basketball (Boys & Girls), Head Wrestling, Head Volleyball, Head Softball |
| IA | Head Track (Boys & Girls), Asst. Activities Director, Head Cross Country |
| II | Asst. Football, Asst. Basketball (Boys & Girls), Instrumental Music, Asst. Wrestling, Asst. Volleyball, Asst. Softball, |
| IIA | Head Spirit Sponsor (1 Assistant) |
| IIB | Head Speech |
| III | Asst. Spirit Squad (1 Assistant), Asst. Track (Boys & Girls) |
| IV | Head Middle School Coach, Golf (Boys & Girls), FFA, Head Spirit Sponsor (2 Assistants) |
| V | Asst. Cross Country Coach, Asst. Middle School Coach, Yearbook, Asst. Spirit Squad (2 Assistants), Asst. Speech, One-Act Play Production, All-School Play, Vocal Music, School Musical, FBLA |
| VI | Student Assistant Team (SAT) Chairperson, Elementary Choir, Flag Corps, Asst. Play Production, Asst. *Spring Play/Musical, Skills USA, Spirit Squad Choreography |
| VII | High School Student Council, Senior Class Sponsor, Junior Class Sponsor, Middle School Student Council, Spanish Club, Academic Decathlon, Quiz Bowl, Middle School Yearbook, National Honor Society |

DOLLAR VALUE – Percent of Base Salary