



OWOSSO PUBLIC SCHOOLS

Ready for the World

**Board of Education Agenda
February 24, 2020**

5:30 pm Regular Meeting
Owosso High School Media Center
765 E. North Street
Owosso, Michigan 48867

1. Call to Order

2. Pledge of Allegiance

3. Building Reports:

Celebrate Kids! – Lincoln High School: Michigan Alternative Athletic Association State Volleyball Tournament Overall Winners
Celebrate Kids! – Lincoln High School: Michigan Alternative Athletic Association State Bowling Tournament Overall Winners
Tyler Hoag – Board of Education Student Representative

4. Board Correspondence:

Superintendent’s Report
Curriculum Director’s Report

5. Public Participation

6. For Action

▪ **Consent Agenda:**

January 27, 2020 Minutes-----	Report 19-192	Page 1
February 10, 2020 Committee of the Whole Minutes-----	Report 19-193	Page 11
Current Bills-----	Report 19-194	Page 15
Financials-----	Report 19-195	Page 23
Revised Policies 1420 and 3220, Second Readings-----	Report 19-196	Page 26
New Policy 2265, Second Reading-----	Report 19-197	Page 34
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New Policy 5230, Second Reading-----	Report 19-201	Page 43
Revised Policy 5330.02, Second Reading-----	Report 19-202	Page 45
Revised Policy 6800, Second Reading-----	Report 19-203	Page 47
Revised Policy 7300, Second Reading-----	Report 19-204	Page 50
New Policy 7440.03, Second Reading-----	Report 19-205	Page 52
Revised Policy 8462, Second Reading-----	Report 19-206	Page 54
Revised Policy 2410, Second Reading-----	Report 19-207	Page 56
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General Fund Budget Revision I-----	Report 19-210	Page 63
School Service Fund Budget Revision I-----	Report 19-211	Page 66
Fitness Center Equipment Purchase-----	Report 19-212	Page 68
Michigan Works Contract-----	Report 19-213	Page 72
Audio System Recommendation – Bond Purchase-----	Report 19-214	Page 82
Obsolete Material – Transportation/Food Service-----	Report 19-215	Page 83
Middle School Purchase Agreement-----	Report 19-216	Page 84
Approval of Spicer Contract for Sinking Fund Administration-----	Report 19-217	Page 95

7. For Future Action

403(b) Pre-Approved Plan Documents-----	Report 19-218	Page 100
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8. For Information

Personnel Update-----	Report 19-219	Page 150
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9. Public Participation

10. Board Reports: Board Member Comments/Updates

11. Upcoming Board Meeting Dates:

March 9: Committee of the Whole, 5:30 pm

March 23: Board Meeting, 5:30 pm

Important Upcoming Dates:

February 25: OMS Band Festival Concert, 7 pm

February 26: OHS Choir Concert @ OMS Auditorium, 7 pm

February 27: Half Day for Elementary Only: Parent/Teacher Conferences (1-3:30 pm and 5-8 pm) Parent Teacher

March 2: Kindergarten Registration, Central Elementary, 4:30-8 pm

March 3: Kindergarten Registration, Bryant Elementary, 4:30-8 pm

March 4: Half Day for All Students. District-wide PD in afternoon

March 4: Superintendent Dr. Tuttle's State of the District Address @ OHS Gym, 2:30-3 pm

March 4: Bentley Bright Beginnings Preschool Registration, 9-11 am and 5-7 pm

March 5: Kindergarten Registration, Emerson Elementary, 4:30-8 pm

March 6: MSBOA District V Band Festival, Perry High School, 6-10 pm

March 7: MSBOA District V Band Festival, Perry High School, 10 am-7 pm

March 10: OHS Host Girls' Basketball Regionals, 5 pm

March 10: Shiawassee Scholars Reception @ D'Mar, 7pm

March 11: County Wide School Board Dinner Meeting @ D'Mar, 6 pm

March 11: Bryant Elementary Third Grade Music Concert, 7 pm

March 12: Emerson Elementary Third Grade Music Concert, 7 pm

March 13: End of 3rd Marking Period and End of LHS 2nd Trimester

March 16: OHS Host Boys' Basketball Regionals, 5 pm

March 16: Chopped 2 Competition @ LHS Gym, 5 pm

March 16: Central Elementary Third Grade Music Concert, 7 pm

March 16: OHS Oscars, 7 pm

March 17: OHS Spring Sports Parent Meeting, 6 pm

March 18: OHS Host Boys' Basketball Regionals, 6 pm

March 22: OHS Art Show 1 pm

12. Adjournment:

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting

Board Policy 0166



OWOSSO PUBLIC SCHOOLS

Ready for the World

Public Participation at Board Meetings

The Board of Education is a public body and recognizes the value of public comment on educational issues. Time has been included in the meeting's agenda for public participation. Members of the audience are reminded that they should announce their name and group affiliation when applicable and to limit their participation time to three minutes or less. Comments should be directed to the Board and be relevant to the business of the Board of Education. This is not an opportunity for dialogue with the Board of Education. The rules of common courtesy should also be observed.

BOARD GUARANTEE (Adopted May 2006)

We have been elected by the members of our community and choose to serve our fellow citizens to deliver the best possible programs and services to our children.

Therefore, we guarantee that:

We will serve with pride. We have been given the opportunity to make a difference in the lives of children and the quality of life in our community, and we are proud to accept that challenge.

We will treat students, parents, citizens, staff and fellow board members with dignity and respect.

We will be informed, knowledgeable and prepared before making decisions that affect the education of students. We will stay up-to-date so that our decisions will be based on the most recent information. We will model our belief that learning is a lifelong process.

We will do our part to work as a team with administrators, teachers, support staff, parents, students and citizens so that the entire learning atmosphere of our school will be one of warmth and caring. We will do this by becoming a part of district committees such as cross-functional, professional governance council (PGC) and many more.

We will maintain the policy making role of the Board and represent this to the constituents of the district by informal communications and referral to the proper channels for consideration of concerns and suggestions.

We will be enthusiastic and energetic in our support of the work in our schools by students, staff and volunteers. We will model this behavior by attending school sponsored events and working toward board certification through class work.

We will represent and reflect all segments of the community and base our decisions on sound policy and ethical principle that is in the best interest of all students. We will do this by basing our decisions on data and survey work on an annual basis. We will also take the time to have formal and informal conversations with our community.

Timothy Jenc
President



Rick Mowen
Vice-President



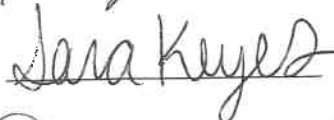
Marlene Webster
Treasurer



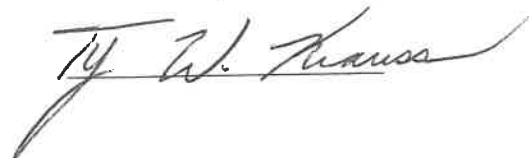
Shelly Ochodnicky
Secretary



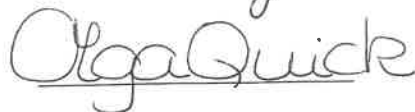
Sara Keyes
Trustee



Ty Krauss
Trustee



Olga Quick
Trustee



Board Guarantee check points will run in conjunction with the Superintendent dialogue sessions.



OWOSSO PUBLIC SCHOOLS

Ready for the World

BOARD OF EDUCATION NORMS

- Open, Honest, and Timely Communication
- Prepared
- Committed
- Unified
- Disagree Without Conflict
- Punctual (notify if absent)
- Responsive (48 hour rule)
- Students First
- No Surprises

OWOSSO PUBLIC SCHOOLS
Board of Education Minutes
January 27, 2020
Report 19-192

President Jenc called the meeting of the Board of Education to order at 5:32 pm. The meeting was held in the media center located at Owosso High School, 765 E. North Street, Owosso, Michigan.

Present: Jenc, Keyes, Krauss, Mowen, Ochodnicki, Quick, Webster
 Absent: All members were present

Pledge of Allegiance

Agenda Amendments

President Jenc informed the Board that the meeting's agenda had been amended as follows: The "Oath of Office" was removed from the agenda, a revised copy of the General Fund Budget Revision I was at place, and the Middle School Purchase Agreement was also at place. Secretary Ochodnicki made a motion to accept the amended agenda, Vice President Mowen supported the motion. The motion was unanimous.

Election of Officers

Superintendent Dr. Andrea Tuttle shared the process to be used by the Board of Education for the annual election of officers. She explained that she will open up the nominations for Board President by taking the first nominations. The same process will be used by the newly elected President for the offices of Vice President, Secretary and Treasurer. When the elections are completed, the meeting will continue with the new officers in place.

Superintendent Dr. Tuttle opened the nominations for the office of Board President. Rick Mowen nominated Tim Jenc for the office of Board President and Mr. Jenc accepted the nomination. There were no other nominations for Board President. Mr. Mowen moved to close the nominations. Mr. Tim Jenc was unanimously elected to serve as Board President effective immediately through January 25, 2021.

President Jenc opened the nominations for the office of Vice President. Marlene Webster nominated Rick Mowen for the office of Board Vice President and Mr. Mowen accepted the nomination. There were no other nominations for Vice President. Mrs. Ochodnicki moved to close the nominations. Mr. Rick Mowen was unanimously elected to serve as Board Vice President effective immediately through January 25, 2021.

President Jenc opened the nominations for the office of Secretary. Rick Mowen nominated Shelly Ochodnicki for the office of Board Secretary and Mrs. Ochodnicki accepted the nomination. There were no other nominations for Secretary. Mr. Mowen moved to close the nominations. Mrs. Shelly Ochodnicki was unanimously elected to serve as Board Secretary effective immediately through January 25, 2021.

President Jenc opened the nominations for the office of Treasurer. Shelly Ochodnicki nominated Marlene Webster for the office of Treasurer and Mrs. Webster accepted the nomination. There were no other nominations for Treasurer. Mr. Mowen moved to close the nominations. Mrs. Marlene Webster was unanimously elected to serve as Board Treasurer effective immediately through January 25, 2021.

Building Reports

As part of the Celebrate Kids! segment of the meeting, Bryant Elementary Principal Shelly Collison introduced Mrs. Stacey Coleman, First Grade Teacher at Bryant. Mrs. Coleman informed the Board that on the Friday prior to Martin Luther King Jr. Day, her students read a book about Mr. King, which inspired her to conduct a social experiment with her students based on the book titled The Sneetches, by Dr. Seuss. Similar to the book, a select group of students were given a star when they arrived at school and were made to feel special, while the other students did their regular work and were not treated any different than normal. After a while Mrs. Coleman informed the students that she made a mistake and the students with the stars had to give them to those that did not have one. Mrs. Coleman explained that her

goal was to have the students experience how it feels to be excluded. The students were asked to create posters about how they felt when they were excluded and were reminded that we are all the same and equal. The students also completed a book on the things that make us alike. First grader Isabella O'Brien explained that when she received a star she was very happy; however, she felt sad for the students that did not have one. She stated that she also felt left out when she was asked to give her star away. Wyatt Shrum stated that he felt really sad when he didn't have a star but when he was given one, he felt bad for his classmates that had their star taken away from them. The students remarked that the lesson reminded them of the Martin Luther King book and how differently the blacks and whites were treated.

Vice President Rick Mowen stated that the student's comments are to be applauded and this was a great lesson for them.

Bryant Elementary Principal Shelly Collison introduced Bryant Teacher Mrs. Jenny LaMay. Mrs. LaMay stated that she has the privilege of working with elementary teachers to bring the Primary Years Programme (PYP) teaching philosophies into the elementary classrooms. This year, it was decided to add on the fifth grade exhibition project. The focus of the fifth grade exhibition is to encourage students to look at issues that are occurring around the world, create an action plan for these issues, complete their action plan, and celebrate the impact that was made as a result of the action plan. The fifth grade exhibition was kicked off across the District in January.

Mrs. Karla Tuma, fifth grade teacher at Bryant explained that the fifth grade exhibition is a culminating project for the students k-5 learning experience and skills. The students were given four cornerstone choices that they could choose from for their exhibition project that included 1) safety of ocean life and water environments for animals, 2) the 4North Project, 3) conservation, 4) the Homeless Angels.

Bryant fifth grade student Brooklyn Crain reported that she chose the cornerstone of helping to keep the ocean clean and safe for ocean life as her exhibition project. She explained that it was difficult to choose a cornerstone because she wanted to help her community, but she is worried about animals and the environment of sea turtles and fish.

Bryant fifth grader Lukas Lawrence reported that he chose the Homeless Angels as his cornerstone project. He explained that while visiting Detroit he witnessed a homeless man that was living on the streets and it made him sad. Lukas stated that he feels like society is broken and if kids get involved in causes, they will come up with creative solutions to problems.

Bryant fifth grade student ShiAnne Rowell stated that she also chose the cornerstone of Homeless Angels because there are a lot of people in our own hometown that struggle with being homeless. She believes that we can help these people by donating food, clothing, and blankets.

Mrs. Tuma informed the Board that she is also one of Bryant's Student Council teachers. The students were very involved in the canned food drive throughout December and wanted to do something extra when they became aware of the Homeless Angels. During the week prior to Christmas the students collected 12 boxes filled with diapers, baby wipes, and microwave meals that they delivered to the shelter on the last day of school prior to their holiday recess.

Superintendent Dr. Tuttle commented that the students did a wonderful job articulating their thoughts. She also thanked the children's parents for taking the time to bring them to the meeting.

In honor of School Board Recognition Month, Superintendent Dr. Tuttle expressed her sincere gratitude for Board of Education President Tim Jenc, Vice President Rick Mowen, Treasurer Marlene Webster, Secretary Shelly Ochodnicki, Trustee Sara Keyes, Trustee Ty Krauss, and Trustee Olga Quick for proudly supporting our community, our team of educators which includes all of us who comprise this wonderful District and most importantly, they serve as our student's greatest advocates. We are fortunate to live in a District where our Board members care for all of us and trust that the decisions we make are in the best interest of our students. A token of appreciation was given to each member of the Board.

Mr. Mike Gregory, Business Teacher at Owosso High School showcased the Career and Technical Education opportunities that are available to students. Jayme Zelenka, President of the FFA introduced

Brook Stechschulte, Vice President of FFA. Ms. Zelenka stated that FFA has been reestablished at Owosso High School after 20 years and there are currently 20 members involved in the organization. Projects that the students are involved in was shared by Ms. Zelenka.

Board President Tim Jenc commented that he is happy to learn that FFA has been reestablished at Owosso High School.

Mr. Mike Gregory thanked the Board for the opportunity to showcase the CTE programs prior to the start of the meeting. He informed the Board that competitions are part of the state's requirements for the CTE programs that are either student led organizations or actual classes. He provided a brief summary of the CTE student competitions that students participate in. Mr. Gregory stated that Mr. Nick Krueger is the CTE Coordinator and Engineering teacher but was unable to attend the meeting. He introduced CTE teachers Mr. Jason Krantz, Wood Technology; Mr. Rob Mallory, Construction Trades; Mr. Greg Freeman, FFA and AgriScience; and Chef Hannah Poyner, Culinary Arts.

Chef Hannah Poyner informed the Board that two years ago the OHS Culinary Arts program were required to apply to participate in the CTE Showcase in Lansing. She stated that it is a huge honor to participate in the Showcase that features 14 CTE programs from across the state. Chef Poyner announced that this year, the state sought us out to participate in the CTE Showcase on April 29th as one of the 14 programs. Additionally, this will be the second year that her students will participate in a "Chopped" competition that will require participants to create an entrée in an hour and a half. The event will be judged by local restaurant owners. Winners of the competition will receive a scholarship to the Mott Community College Culinary School and have an opportunity to design an entrée that will be featured at the Wrought Iron Grill.

Mr. Mike Gregory stated that he runs the BPA (Business Professionals Association) program at Owosso High School. BPA students are required to participate in competitions to qualify for the State Competition. Due to poor weather conditions, the qualifying competitions were canceled on two separate occasions and students had to qualify by doing their competition in-house, online, and a lottery in some cases. Mr. Gregory proudly announced that OHS students won their way into the state competition. He introduced OHS students Elizabeth Tolrud, Ruthie Dignan, Jillian Bagwell, and Mackenon Tyrrell that are members of the 10 students that qualified for this year's BPA State Competition that will be held in March.

Superintendent Dr. Tuttle pointed out that Culinary Arts II student Lauren Skinner has started her own cupcake business named "Cupcakes by Lauren". She also thanked Mr. Jason Krantz and his class for building the pole barn located on the secondary campus. Mr. Rob Mallory and his students were recognized for constructing the District's baseball dugouts among several other projects. Mr. Mallory was also a teacher that was spotlighted and featured during State Superintendent Dr. Rice's recent visit to Owosso Public Schools. Dr. Rice was extremely impressed with the District's Culinary Arts and Engineering programs. He was especially pleased to learn that Owosso Public Schools provides opportunities for both career and college ready students.

Board of Education Student Representative Cayden Whiteherse reported that Student Government has been working hard on the canned food drive by selling hot chocolate, using funds from the winter dance, and seeking donations from local businesses. He stated that the motto for second semester is "the domino effect," meaning that every action has a consequence, that being positive or negative.

Cayden Whiteherse informed the Board that as of that evening, OHS seniors Kristian Keyes and Colton Blaha are undefeated in their wrestling season. Colton currently has 160 varsity wins throughout his wrestling career.

Cayden Whiteherse commented that the past Friday was a big day for the Owosso Trojans. The OHS Varsity Boys' Basketball team had a great game against the Corunna Cavaliers and won the game at home. After the game, the students held their Winter Dance at the high school. The event was casual and tickets cost \$5 at the door. Approximately 80 students attended the dance and several of them remarked that they had a lot of fun.

Cayden Whiteherse announced that the OHS band and choir programs are hard at work preparing for Festival where they will compete against schools in their division. The band has consistently been awarded straight I's for several decades and the choir has always received high scores.

Cayden Whiteherse informed the Board that two months ago, OHS students Wes LaVigne and Ava Fett were nominated to compete in the Sutton Foster Awards at the Wharton Center for Performing Arts. Many winners of this competition move on to perform on Broadway. Cayden stated that West LaVigne and Ava Fett are an excellent representation of the Owosso Public Schools Performing Arts Program.

Cayden Whiteherse announced that this was his last meeting to report as the Board of Education Student Representative. He stated that he currently has chosen secondary education as his major, but is undecided on where he will attend. Cayden thanked the Board for giving him the opportunity to provide a voice for the OPS student body. The new Student Representative will be Tyler Hoag beginning with the February Board meeting.

Superintendent Dr. Tuttle stated that Cayden has been a very joyous and entertaining Student Representative and will be missed. She applauded him on his leadership roles in the District and for doing a great job as the Board's Student Representative.

President Tim Jenc commented that Cayden will be missed by the Board. Mr. Jenc asked Cayden how much money was raised for the canned food drive.

In response to President Jenc, Cayden informed the Board that the canned food drive is ongoing up until the month of May.

Board Correspondence

Superintendent Dr. Andrea Tuttle reported that the boys' varsity basketball team brought home a win against Corunna at home on January 24th. She remarked that she was very impressed with the number of people that attended the game to support the team. She commented that there were around 1,500-1,600 in attendance which is wonderful. Secretary Ochodnicky and Vice President Mowen were thanked for attending the game.

Superintendent Dr. Tuttle informed the Board that bond work at the secondary campus continues to go well and remains on schedule thanks to the accommodations that have been made by teachers. High school staff moved into their new spaces flawlessly over the holidays. She thanked the high school administration and custodians for coming together to make this happen. The 200 and 400 wings are currently being renovated. Work has begun on the connecting corridor to the performing arts center.

Superintendent Tuttle stated that the District has been working extensively with City Manager Nathan Henne and City Council on the repavement and reconstruction of North Street. North Street will be closed for these improvements from May through September. Alternate routes for traffic flow through Middleton Road and possibly the Gould Street drive are being worked out.

Superintendent Dr. Tuttle proudly displayed the Kindergarten registration promotional packet and an apron that will be given to all prospective kindergarten students. The theme for this year's kindergarten registration is "The Ingredients for Success Are All In Owosso's Kindergarten Program!" Community Education Director Jessica Thompson was applauded for designing the packet that showcases all of the great programs at Owosso Public Schools. During kindergarten registration students and parents will participate in a scavenger hunt of their building.

Superintendent Dr. Tuttle reported that the high school recently hosted an eighth grade parent night. CTE staff, counselors, teachers, and administrators attended the event where parents were provided information about early college, advanced placement options, and CTE programs. Superintendent Tuttle remarked that staff did a wonderful job presenting information about all of the great things the high school offers and OPS is truly the District of opportunity.

Superintendent Dr. Tuttle invited the Board to her State of the District address that will occur on March 4th. This year a Teacher of the Year and Staff Member of the Year will be announced during the address.

Superintendent Dr. Tuttle stated that State Superintendent Dr. Michael Rice visited the District on January 17th. District buildings and opportunities were showcased during the visit. Superintendent Dr. Tuttle commented that she believes Dr. Rice left with a great impression of the District as he has reached out to her numerous times since his visit.

Superintendent Dr. Tuttle reported that she recently presented information about OPS to the participants of Leadership Shiawassee which is always a wonderful experience. Treasurer Marlene Webster and Lincoln High School Principal Steve Irelan were thanked for participating in the panel discussion. Mr. Irelan also showcased Lincoln High School and the participants were very impressed with the program.

Superintendent Dr. Tuttle informed the Board that she met with a representative of the U.S. Census Bureau. She commented that the District will be promoting the upcoming census because the data that is obtained benefits the National School Breakfast Program that provides our students with free breakfast and lunch, Head Start, Title I grants, Supplemental Nutrition programs, Rural Education grants, and Child Abuse and Neglect grants, and several local municipal grants.

Curriculum Director Steve Brooks remarked that after listening to Dr. Tuttle's report he is always in awe of everything that is occurring in the District.

Curriculum Director Steve Brooks announced that the Fifth Grade Exhibition project will take place on March 25th at each of the three elementary buildings. The project gives students an introduction to research and study as they build up to their 10th grade personal project. Mr. Brooks informed the Board that 10th graders are currently in the midst of working on their personal projects that are due in the spring.

Curriculum Director Steve Brooks stated that just a small sampling of the Martin Luther King Jr. day activities was shared during the meeting by Mrs. Coleman. Lessons, videos and activities were taught throughout the District on this day.

Curriculum Director Steve Brooks reported that he is very excited about a series of videos promoting the District that are being put together and will initially be shared during kindergarten registration. A total of nine thirty second videos that are similar to commercials are being created and will be used to promote kindergarten registration, athletics, CTE, high school, middle school, and elementary programming.

Curriculum Director Steve Brooks informed the Board that the District is in the midst of mid-year assessments for students.

Curriculum Director Steve Brooks reported that administrators have begun reviewing perception surveys that were completed in the fall by students, staff and parents. The upcoming Friday Letter will contain data from the surveys that provides information on the District's strengths and areas that need improvement.

Public Participation

President Jenc stated that the Board of Education is a public body and recognizes the value of public comment on educational issues. Time has been included in the meeting's agenda for public participation. Members of the audience were reminded that they should announce their name and group affiliation when applicable and to limit their participation time to three minutes or less. Comments should be directed to the Board and be relevant to the business of the Board of Education. This is not an opportunity for dialogue with the Board of Education. The rules of common courtesy should also be observed.

There were no comments from the meeting's audience.

For Action

- Moved by Mowen, supported by Ochodnický to approve the December 9, 2019 regular meeting minutes, January 13, 2020 committee of the whole minutes, current bills, and financials as presented. Motion carried unanimously.
- Moved by Webster, supported by Keyes to adopt the Bylaws for Owosso Public Schools as presented in the resolution. Motion carried unanimously.

- Moved by Ochodnicki, supported by Quick to authorize the Superintendent of Schools or his/her designee to conduct and manage any school elections for the calendar year of 2020. Motion carried unanimously.
- Moved by Quick, supported by Mowen to retain Thrun Law Firm, P.C. as the District's attorneys. Motion carried unanimously.
- Moved by Webster, supported by Mowen to authorize the superintendent or a Board designee to accept professional staff resignations on behalf of the Board. Motion carried unanimously.
- Moved by Mowen, supported by Quick to approve the depository and withdrawal authorized signers for Owosso Public Schools' financial and banking transactions for the 2020 calendar year as presented including authorization for necessary ACH transactions and/or bank transfers. Motion carried unanimously.
- Moved by Ochodnicki, supported by Quick to appoint Vice President Rick Mowen as a representative and Trustee Sara Keyes as the alternate for the Shiawassee County School Board Executive Board and at the SRESB Budget Review and Election. Mr. Mowen and Mrs. Keyes accepted the appointments. Motion carried unanimously.
- Moved by Ochodnicki, supported by Keyes to approve the contract with Clark Construction Management, as presented for the retention of their services for the Sinking Fund Project Administration of the roofing project at the secondary campus for the spring/summer of 2020. Motion carried unanimously.
- Moved by Quick, supported by Keyes to approve the out-of-state travel for Owosso High School Choir students and teacher Jessica Nieuwkoop on a trip to New York City, NY on March 11-14, 2020. Motion carried unanimously.
- Moved by Mowen, supported by Ochodnicki to authorize the Superintendent to enter into a three-year fair market value lease agreement with the option to purchase two new 77 passenger gasoline buses at an annual cost of \$27,402.74. Secretary Ochodnicki conducted a roll call vote. Ayes: Webster, Quick, Ochodnicki, Mowen, Jenc, Keyes, Krauss. Nays: None. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policies 1420 – School Administrator Evaluation and 3220 – Professional Staff Evaluation as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt new policy 2265 – Child Care Center Staff and Volunteers as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 2450 – Community and Adult Education as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 2628 – State Aid Incentives as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 3210 – Staff Ethics as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt new policy 5230 – Late Arrival and Early Dismissal as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 5330.02 – Opioid Antagonists as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 6800 – System of Accounting as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 7300 – Disposition of Real Property as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt new policy 7440.03 – Small Unmanned Aircraft Systems as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 8462 – Student Abuse and Neglect as a first reading. Trustee Olga Quick asked that the policy be corrected and all references of the Family Independence Agency be changed to what is now known as the Department of Health and Human Services. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 2410 – Prohibition of Referral or Assistance as a first reading. Motion carried unanimously.
- Moved by Keyes, supported by Mowen to adopt revised policy 2414 – Reproductive Health and Family Planning as a first reading. Motion carried unanimously.

- Moved by Keyes, supported by Mowen to adopt revised policy 2418 – Sex Education as a first reading. Motion carried unanimously.

For Future Action

- The Board of Education will be asked to adopt the revised resolution to the appropriations of the General Fund for the 2019-20 fiscal year. Superintendent Dr. Tuttle explained that the 2019-20 Budget Revision #1 Executive Summary was at place. The projected fund balance as of June 30, 2020 is \$3,563,000 or 10.79% in fund balance, which is higher than the 6.46% fund balance that was originally projected.
- The Board of Education will be asked to adopt the revised resolution to the appropriations of the School Service Fund for the 2019-20 fiscal year. The original budget projected a 3.87% fund balance and revision #1 shows 0.23% in fund balance. Superintendent Dr. Tuttle reminded the Board that the state requires the District to spend down this budget yearly.
- The Board of Education will be asked to authorize the purchase of fitness center equipment for the new fitness center that will be located in the secondary campus. The report was brought before the Board without bids being received given the time sensitive nature of ordering the equipment in time to be of use to the District. A response date for the bids are required by February 4, 2020.
- The Board of Education will be asked to authorize the Superintendent to enter into a contract with GST (Genesee Shiawassee Thumb) Michigan Works through June 30, 2020 to take effect immediately upon signature at the February 24, 2020 meeting. Michigan Works has proposed a contract with the District to provide On-The-Job Training (OJT) for eligible employees whereby the GST Michigan Works would reimburse the District training costs associated with “onboarding” new support staff as outlined in the agreement.
- The Board of Education will be asked to authorize the Superintendent to sign the contract for the audio system for the secondary campus with Digital Age Technologies from Davison, MI in an amount not to exceed \$75,910 (base bid of \$70,944 with 7% or \$4,966 for contingencies).
- The Board of Education will be asked to authorize the Owosso Public School’s transportation and food service departments to authorize the disposition by sale, donation, trade, or discard of two buses and one Hobart mixer.
- The Board of Education will be asked to authorize the Superintendent to sign the proposed purchase agreement with CHN (Community Housing Network) for the sale of the current Middle School located at 219 N. Water Street. Superintendent Dr. Tuttle commented that CJ Felton of CHN has been great to work with and his company is very reputable. The Purchase Agreement was at place and listed the sale price as \$500,000. The timeline had to be extended due to the floodway in the northwest corner of the building. The closing shall be held no later than June 30, 2022; however, it is hoped to occur sooner than this date. Superintendent Dr. Tuttle commented that CHN has been very generous and have indicated that they will pay a portion of the utilities once the building has been vacated. Superintendent Dr. Tuttle stated that the purchase agreement is the result of a community effort and she her expressed gratitude for the contributions of Justin Horvath, Nathan Henne, Josh Adams, and Jeff Deason. There have been lots of great partnerships that will ultimately benefit the community as a whole. Justin Horvath commented that the Shiawassee Economic Development Corporation is very excited about the relationship with Community Housing Network. They have been very impressed with CJ Felton of CHN and his team. CHN has a lot of experience and Mr. Horvath remarked that they have a lot of confidence in them. Mr. Horvath thanked the Board of Education for their support of the purchase agreement.

For Information

Superintendent Dr. Tuttle reported that Jacob Basgall has accepted the Computer Technician position effective January 13, 2020. Tyler Coleman, Computer Technician, has submitted his letter of resignation effective January 2, 2020. Kerry Baker, Food Service Worker at Bryant Elementary has submitted her letter of resignation effective January 11, 2020. Pam Kurtz, Student Services Center at Owosso High School has submitted her letter of retirement effective at the conclusion of the 2019-2020 school year after 27 years of service with the District.

Public Participation

Justin Horvath of the Shiawassee Economic Development Corporation commented that everything that is happening with the CTE programs is impressive. He announced a new partnership opportunity that is

now available through their affiliation with Lansing. A youth entrepreneurial expo is coming up in late March for students in grades 5-12 that either have a business or are interested in starting one. The competition will be similar to Shark Tank and students have the possibility of winning more than \$10,000 in cash prizes in over 20 different categories. Mr. Horvath encouraged teachers and administrators to share this information with students that may have an interest in this.

Curriculum Director Steve Brooks commented that he is aware of some students that would be interested in the youth entrepreneurial competition and is certain that Owosso will be represented at the event.

Board Member Comments/Updates

Trustee Ty Krauss expressed his appreciation for everyone's effort to make the District look great during the State Superintendent's visit. He remarked that the CTE Showcase prior to the start of the meeting was awesome and it was great to witness the students involvement in this. Mr. Krauss also congratulated the boys' varsity basketball team on their recent win against Corunna.

Trustee Sara Keyes agreed that the OPS CTE programs are phenomenal. She stated that both of her boys have been involved in construction trades, wood working and BPA and have nothing but positive feelings about the programs, enjoy what they are learning, and love their teachers. Mrs. Keyes remarked that when she was in high school she felt that college was promoted and she is a little jealous of the career opportunities that students now have available to them. She stated that she also enjoyed the CTE Showcase.

Trustee Sara Keyes stated that she will miss having Cayden Whiteherse at the meetings.

Trustee Sara Keyes remarked that she had several people text her about Martin Luther King Jr. Day and asked if OPS had school on this day. She stated that the lessons that were taught that day cannot be replicated at home. She praised the Bryant first graders that presented during the meeting on their articulation of how impactful the inequality lessons were to them.

Trustee Sara Keyes stated that her son informed her that he thought the winter dance was awesome. She encouraged Student Government to do the same thing again next year.

Trustee Sara Keyes commented that she was happy to learn that the boys' varsity basketball team beat our cross town rivals after having a losing streak.

Vice President Rick Mowen also praised the District for the lessons that were taught to students on Martin Luther King Jr. Day. He stated that he feels that OPS was doing the right thing by having school on this day as was demonstrated by the first grade student presentation.

Vice President Rick Mowen stated that the Board's January committee meeting was held in the new wing at the high school. The meeting also included a tour of the improvements. Mr. Mowen remarked that it is wonderful to see the progress and the bond project come to fruition.

Vice President Rick Mowen remarked that high school sports are awesome and are even better when your team wins. He stated that he was impressed with the fair and honest basketball game against Corunna but he was most impressed with the team going to the student section to celebrate immediately after their win.

Secretary Shelly Ochodnický echoed Mr. Mowen's comments about the Corunna basketball game. She remarked that it was a great win for Owosso and our teams' sportsmanship always goes above and beyond their opponents.

Secretary Shelly Ochodnický commented that she was excited to participate in State Superintendent Dr. Rice's visit. It was great to showcase the District and its programs. She thanked the staff members that assisted with the visit. Mrs. Ochodnický remarked that she enjoyed having lunch with Dr. Rice and listen to him interact with students. She stated that Dr. Rice also commented on how impressed he is with Dr. Tuttle and has asked for her assistance on some education projects in Lansing.

Secretary Shelly Ochodnický referenced data from an online student health survey that is included in a MiPHY report. She expressed her concerns with students struggling to be happy. Almost 40% of the county's 7th, 9th, and 11th graders do not see many exciting things happening in their future. She remarked that she hopes a committee can be formed to address these health concerns.

Superintendent Dr. Tuttle commented that the MiPHY data referenced by Mrs. Ochodnický is more than a year old and the District is aware of these concerns. New data will be obtained in the next month or so. Superintendent Dr. Tuttle explained that it is a school districts choice to participate in the MiPHY student survey and some schools choose not to participate; however, OPS has been involved in this.

Treasurer Marlene Webster stated that two years ago the Alliance for a Drug Free Shiawassee encouraged more school districts to participate in the MiPHY survey. The hospital does a community health needs assessment every four years and the MiPHY is completed every two years. The data obtained from these surveys is incorporated into some of the Alliance for a Drug Free Shiawassee programs.

Trustee Olga Quick reminded everyone that the Jazz Band Dinner Dance will occur on February 22nd at D'Mar and tickets are now on sale. She stated that the event is very enjoyable and encouraged everyone to attend.

Trustee Olga Quick commented that she is really excited to see the FFA program reinstated and growing. She added that she was the secretary and leader president of her FFA Chapter when she was younger. The experience, leadership skills, and parliamentary procedures that members receive from FFA is incredible.

Trustee Olga Quick stated that she has enjoyed witnessing the growth of the District's CTE programs over the past few years. She is pleased that the programs are being developed to suit the needs of every child.

Trustee Olga Quick commented that State Superintendent Dr. Rice's visit is a great compliment to the District. She also applauded Chef Poyner and the Culinary Arts Program on their personal invite to participate in the CTE Showcase in Lansing.

Trustee Olga Quick complimented the creativity of the kindergarten registration theme and packet.

Treasurer Marlene Webster reported that she had an opportunity to speak with this year's Leadership Shiawassee group. Prior to this she reflected on the past ten years she has served on the Owosso Public Schools Board and the changes that have occurred during this timeframe such as students being allowed to use Google and the concerns that were expressed about this at that time. Remarkably, this is not even on the radar anymore and the District has moved so far with hands-on learning opportunities. Mrs. Webster praised the students that presented on their programs during the CTE Showcase and the professional articulation they demonstrated. The students that presented during the Celebrate Kids! segment of the meeting were also praised for their presentation, speaking skills and the pride in their work that they displayed in front of a large audience. Mrs. Webster remarked that the District has been through an amazing transition over the past 10 years and believes it is due to IB and the focus on real world learning. She commented that Superintendent Dr. Tuttle's leadership has been phenomenal.

President Tim Jenc remarked that a few years ago he traveled with the middle school eighth graders on their annual Washington, DC trip and asked if students still visited the Dr. Martin Luther King monument. He stated that this was a very powerful moment on the trip.

Mr. Rich Collins, Principal at Owosso Middle School stated that the visit to the Dr. Martin Luther monument is still part of the trip's agenda.

Upcoming Board Meeting Dates:

February 10: Board Committee of the Whole Meeting, 5:30 pm

February 24: Regular Board Meeting, 5:30 pm

Important Upcoming Dates:

January 31: LHS Community Breakfast, 7:30 am
January 31: MAAA State Volleyball Tournament @ LHS Gym, 10 am – 2 pm
February 1: Drama Districts @ OHS, 9 am – 3 pm
February 5: OMS & OHS Drama Clubs MIFA Performance @ OMS Auditorium, 7 pm
February 8: District Band Solo & Ensemble
February 8: Drama Regionals, Holland
February 12: Pupil Count Day
February 14: Half Day for Students & Optional Teacher Work Day (PM)
February 14-15: Drama States
February 17: No School: President's Day
February 18: OMS Choir Concert, 7 pm
February 19: OHS Band Concert @ OMS, 7 pm
February 22: Jazz Band Dinner Dance @ D'Mar Banquet Facility, 6 pm

Adjournment

Moved by Mowen, supported by Quick to adjourn at 7:08 pm. Motion carried unanimously.

Minutes recorded by Clara Pitt

Respectfully submitted,

Shelly Ochodnicky, Secretary

OWOSSO PUBLIC SCHOOLS
Board of Education Committee of the Whole Meeting Minutes
February 10, 2020
Report 19-193

Vice President Mowen called the Board of Education Committee of the Whole Meeting to order at 5:30 pm. The meeting was held at the Washington Campus, 645 Alger Street, Owosso, MI 48867.

Present: Ty Krauss, Rick Mowen, Shelly Ochodnicki, Olga Quick, Marlene Webster
Absent: Tim Jenc and Sara Keyes

Pledge of Allegiance

Public Participation

Vice President Mowen stated that the Board of Education is a public body and recognizes the value of public comment on educational issues. Time has been included in the meeting's agenda for public participation. Members of the audience were reminded that they should announce their name and group affiliation when applicable and to limit their participation time to three minutes or less. Comments should be directed to the Board and be relevant to the business of the Board of Education. This is not an opportunity for dialogue with the Board of Education. The rules of common courtesy should also be observed.

There were no comments from the public.

Sinking Fund Priorities and Bond Contingency

Superintendent Dr. Tuttle informed the Board that as of February 6, 2020, it is estimated that \$8,821,507 of sinking funds is available through December 2023. This amount is inclusive of expenditures for the secondary campus roofing project for the summer of 2020, Clark Construction fees, Spicer fees, and contributions to bond related projects as approved by the Board. The estimated total for committed projects to date is 1.6 million. Sinking Fund collections are estimated at \$1,090,994 annually through December 2023. Superintendent Tuttle stated that there is currently only \$83,000 remaining in the bond contingency and she has some recommendations for items that could be completed in the scope of the bond and need to be completed either through additional money applied to the bond or sinking fund projects. The following items and estimates were shared as follows:

- Air Handler \$25,000
- Fire Suppressant \$75,000
- Painting Entire Building \$50,000
- Cafeteria Flooring \$50,000
- Errors and Omissions \$200,000
- Fitness Center Needs \$50,000

Sinking Fund Project List

Superintendent Dr. Tuttle shared a list of current sinking fund projects that require attention and the reasoning behind the needs. Projects that were discussed included existing parking lot rehabilitation at the high school, salt bunker at OHS, dumpster enclosure at OHS, plaza paving improvements at OHS and a drive connector from the middle school lot north to outer loop at the secondary campus. A sidewalk from kindergarten classrooms to the playground at Central Elementary. Sinkhole and storm drainage improvements and a sidewalk to the north of the multipurpose room to playground at Emerson. In addition to parking lot rehabilitation at the bus garage on Jerome Street.

Superintendent Dr. Tuttle provided details on the projects listed and the rationale behind these needs. She stated that the Board will be asked to contribute an additional \$500,000 from the sinking fund to cover the bond contingencies and sinking fund priorities.

Hammered Glass

Superintendent Dr. Tuttle reminded the Board that a safety and security grant was written and awarded to cover the installation of hammered glass in the high school cafeteria and entry doors. This was completed in September 2019 in order to meet the requirements of the grant. The Board was informed that they most likely will be presented with a request to approve the installation of hammered glass on the newly renovated entry doors at the high school and areas of the middle school to mimic the high school for safety and security reasons.

Waste Management

Superintendent Dr. Tuttle informed the Board that she will be recommending that the District discontinue its relationship mid-contract with Waste Management (WM) and commence with Republic Services. The District entered into a contract with Waste Management in 2007 based on a county-wide bid process conducted by the Shiawassee RESD. Currently, due to cost considerations and challenges with timely responses from Waste Management, it was considered prudent by the Operations Department to pursue other options. Unfortunately, the contract is a three-year automatic renewal which the District was not aware of when the bid package was put together. It has since been learned that this is typical of these types of contracts and the renewal occurred in 2019, which obligates the District through August 2022. Waste Management submitted another cost proposal with reduced pricing; however, even with the reduced pricing from WM and the penalties, there still would be a projected cost savings to the District if we switch to Republic. The severing of the relationship with WM would result in over \$13,000 in savings over the length of the contract.

Fitness Equipment Bids

Superintendent Dr. Tuttle stated the Board will be asked to front the additional money from the general fund to cover the purchase of fitness center equipment for the new fitness center in the secondary campus over and above the \$90,000 that is being donated over a three-year period from the sponsorship agreement between the District and Memorial Healthcare. She stated that this money will be recouped and reimbursed to the District through other sources and donations.

Bond Timeline

Superintendent Dr. Tuttle explained that the bond timeline was included in a recent Friday Letter. She stated that Clark Construction has a very stringent timeline on when specific areas will be turned over to the District.

CHN Update

Superintendent Dr. Tuttle referenced the CHN update that was included in her February 7th Friday Letter. CHN has agreed to cover the cost of the flood surveyor and engineering plans at the middle school. The engineers are currently putting together a plan for the floodway located in the northwest corner of the middle school. CHN has also agreed to pay a portion of the utilities once the building has been vacated and up until closing.

Media Relations

Superintendent Dr. Tuttle provided the Board with an update on the current status of its media relations.

Kindergarten Registration

Superintendent Dr. Tuttle shared an example of this year's kindergarten registration packet.

Curriculum Director Steve Brooks stated that kindergarten registration is going very well. To date, 27 students have enrolled for kindergarten prior to any information on the registration being released to the public. He shared the plans for registration that will include the students and their parents visiting 10

different stations within their building where they will obtain information about their school. This has been designed to be similar to a scavenger hunt. A photo of the future kindergarten student will also be taken of them committing to Owosso Public Schools.

Curriculum Update

Curriculum Director Steve Brooks stated that he has been working on writing scripts and assisting with videos that are being shot across the District. There will be a total of nine 30-40 second videos that will be used to promote the District during kindergarten registration, elementary, middle school and high school buildings, CTE programming, and athletics. He stated that he believes this is a good way spend the District's money and get our message out to the community for a lot less money. The District will own all of the content of the videos.

Read by Grade Three Law

Curriculum Director Steve Brooks informed the Board that in 2016, the Michigan Legislature passed a law that requires schools to identify learners who are struggling with reading and writing and to provide additional help. The law states that third graders may repeat third grade if they are more than one grade level behind beginning with the 2019-2020 school year. Mr. Brooks stated that about 2-3% of our students will be effected by this new law. In order to be proactive, a few facts about the law will be shared with families during the spring parent/teacher conferences. Data has been crunched and the District will know which students will be effected and recommended for retention. The progress of these students will also be closely monitored. It was noted that this does not include special education students.

Pupil Count Day

Mr. Brooks reminded the Board the Pupil Count Day is February 12th.

Health Curriculum

Mr. Brooks informed the Board that the District is working with the Child Advocacy Center on a 20-minute presentation about "good touch/bad touch" for kindergarten through second grade students. This is part of the Michigan Health Model curriculum. Parents will be provided with an opportunity to opt their child out of this presentation prior to it occurring.

Perception Data

Mr. Brooks presented the Board with the Perception Data Survey Results for 2019-20. The results for each building provided information on strengths and challenges as perceived by students, parents and staff. The buildings will be reviewing their results and implementing them into their school improvement plans. Principals will also review this information with their staff during the March 4th professional development day.

Professional Development

Superintendent Dr. Tuttle explained that during the March 4th PD staff members will have an opportunity to explore buildings and areas that they are not familiar with during a scavenger hunt activity. This will also give staff a chance to see the bond work that is ongoing at the secondary campus and what has been completed at the elementary buildings. She stated that she feels it is important for staff to see buildings that they do not work in and the opportunities that are available to students.

Round Table

Ty Krauss commented that he believes that marketing that the District is doing is far superior to anyone else and praised the District on a great job.

Rick Mowen stated that he recently read that the Federal Government wants to set up scholarships and tax breaks for students to attend private schools. Mr. Mowen also commended the District for using social media as a means to get our message out. He stated that on a national level, there is a strong need for skilled laborers in the areas of plumbing, electricians, etc. and believes our CTE programs are beneficial for these positions.

Shelly Ochodnicky asked for an update on the State's budget and if it will be completed in July.

Olga Quick commended the staff that attends the weekly bond update meetings. She also reminded everyone of the Jazz Band Dinner Dance that will be held on February 22. The deadline for ordering tickets to the event is February 14th.

Adjournment

Moved by Quick, supported by Ochodnicky to adjourn at 7:13 pm. Motion carried unanimously.

Minutes recorded by Clara Pitt

Respectfully submitted,

Shelly Ochodnicky, Secretary

OWOSSO PUBLIC SCHOOLS
EXPENDITURE REPORT
1/20/2020-2/16/2020
REPORT 19-194

CHECK RUN ACTIVITY BY FUND

GENERAL FUND	\$740,410.76
SERVICE FUND	\$72,870.24
SINKING FUND	\$0.00
CAPITAL PROJECTS - BOND FUND	\$1,575,325.95
CAPITAL PROJECTS - COOK FAMILY FOUNDATION	\$0.00

CHECK RUN TOTAL	\$2,388,606.95
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CREDIT CARD ACTIVITY BY FUND (1/04-2/03/2020)

GENERAL FUND	\$ 25,132.10
SERVICE FUND	\$ 762.19
ORGANIZATIONAL FUND	\$ 1,264.76

CREDIT CARD TOTAL	\$ 27,159.05
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GORDON FOOD SERVICE ACTIVITY (SERVICE FUND)

ELECTRONIC FUNDS TRANSFER -1/21/2020	\$ 12,765.01
ELECTRONIC FUNDS TRANSFER -1/27/2020	\$ 12,669.13
ELECTRONIC FUNDS TRANSFER -2/07/2020	\$ 15,173.49
ELECTRONIC FUNDS TRANSFER -2/13/2020	\$ 23,578.05

DIRECT DRAW FROM BANK ACCOUNT

DIRECT DRAW FROM BANK ACCOUNT	\$ 64,185.68
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PAYROLL (#16) 1/31/2020	\$ 845,197.04
PAYROLL (#17) 2/14/2020	\$ 834,660.95
STABILIZATION - 1/29/2020	\$ 184,209.88

DIRECT DRAW FROM BANK ACCOUNT	\$ 1,864,067.87
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GRAND TOTAL

GRAND TOTAL	\$ 4,344,019.55
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Detailed payment information can be obtained from the Chief Financial Officer, Julie Omer, by calling (989) 723-8131 or by mailing a written request to Owosso Public Schools, P.O. Box 340, 645 Alger Street, Owosso, MI 48867

Check Register for Bank Account ID CHEM1

From 01/20/2020 to 02/16/2020

From Check First to Last

Check#	Date	Run Type	Status	Vendor Name	Invoice Description	Amount
101403	01/23/2020	1 Comp	Open	008844 ANDERSON, KAREN	HS/FALL TUTORING/REVERA	125.00
101404	01/23/2020	1 Comp	Cleared 01/31/2020	100938 BRUCKMAN'S MOVING & STORAGE	OPER/KLAPKO/BOXES	2,400.00
101405	01/23/2020	1 Comp	Cleared 01/31/2020	007465 CINTAS CORPORATION # 308	OPER/KLAPKO/UNIFORM RENT	81.65
101406	01/23/2020	1 Comp	Cleared 01/31/2020	001050 CITY OF OWOSSO	ADM/9/1-12/31/19 LIASON OF	11,715.25
101407	01/23/2020	1 Comp	Open	001202 CONSUMERS ENERGY	UTIL/GAS&ELEC/DEC 2019	42,018.73
101408	01/23/2020	1 Comp	Cleared 01/31/2020	003248 CRYSTAL CLEAN WATER	ADM/WATER	86.00
101409	01/23/2020	1 Comp	Cleared 01/31/2020	100455 D & G EQUIPMENT INC.	OPER/KLAPKO/PLOW PARTS	861.84
101410	01/23/2020	1 Comp	Cleared 01/31/2020	006588 DAYSTARR COMMUNICATIONS	ADM/WATSON/PHONE SERVICE	1,107.18
101411	01/23/2020	1 Comp	Cleared 01/31/2020	100197 DESIGNS BY BEAN	ADM/TUTTLE/BOARD APPRECIAT	504.00
101412	01/23/2020	1 Comp	Cleared 01/31/2020	002330 GENESSEE INTER.SCHOOL DISTRICT	HS/DIGNAN/CONF REG WOLTJER	25.00
101413	01/23/2020	1 Comp	Open	003852 GRAND TRAVERSE RESORT	ADM/YOHO/CONF LODGING	479.55
101414	01/23/2020	1 Comp	Open	003767 HODGE GLASS SERVICE	OPER/KLAPKO/LEXAN	203.52
101415	01/23/2020	1 Comp	Cleared 01/31/2020	003935 HOLIDAY INN EXPRESS	ATH/SMITH/CONF LODGING	183.52
101416	01/23/2020	1 Comp	Cleared 01/31/2020	008220 J & H OIL CO.	TRANS/SECOR/FUEL	2,574.56
101417	01/23/2020	1 Comp	Cleared 01/31/2020	004730 J. W. PEPPER & SON INC.	MS/TOLRUD/MUSIC	1,295.15
101418	01/23/2020	1 Comp	Cleared 01/31/2020	008543 LOBB, EMILY	MS/LOBB/SUPPLIES	78.73
101419	01/23/2020	1 Comp	Cleared 01/31/2020	002109 LUDINGTON ELECTRIC INC.	OPER/KLAPKO/ELECTRICAL WOR	1,050.00
101420	01/23/2020	1 Comp	Cleared 01/31/2020	003600 MARSHALL MUSIC COMPANY INC.	MS/TOLRUD/REPAIRS	30.00
101421	01/23/2020	1 Comp	Cleared 01/31/2020	003780 MESSA	FEB 2019 BILL/TEACHERS	233,766.64
101422	01/23/2020	1 Comp	Cleared 01/31/2020	003780 MESSA	FEB 2020 BILL/NON-UNION	13,447.59
101423	01/23/2020	1 Comp	Cleared 01/31/2020	003780 MESSA	FEB 2020 BILL/ADMIN	24,376.31
101424	01/23/2020	1 Comp	Cleared 01/31/2020	003780 MESSA	FEB 2020 BILL/OESPA STAFF	45,789.26
101425	01/23/2020	1 Comp	Open	008173 MICH. CONSTRUCTION TEACHERS ASSO	HS/MALLORY/CONF REGISTRATI	275.00
101426	01/23/2020	1 Comp	Open	008694 MORGAN, ANGIE	BB/MORGAN/SUPPLIES	108.99
101427	01/23/2020	1 Comp	Cleared 01/31/2020	008387 MOSHER, CHAD	MS/LITTLE/LEAGUE FEES	228.00
101428	01/23/2020	1 Comp	Open	008665 NOLIPRODUCTIONS LLC	ADM/BROOKS/1/2 PMT VIDEO	750.00
101429	01/23/2020	1 Comp	Open	004600 OPS FOOD SERVICE FUND	ADM/BROOKS/LLC MEETING	158.42
101430	01/23/2020	1 Comp	Cleared 01/31/2020	008010 OWOSSO MEDICAL GROUP	TRANS/PELIKAN/PHYSICAL	85.00
101431	01/23/2020	1 Comp	Cleared 01/31/2020	004590 OWOSSO PUB. SCH. ATHLETIC FUND	ATH/SMITH/OFFICIALS	5,000.00
101432	01/23/2020	1 Comp	Cleared 01/31/2020	100765 PITT, CLARA	ADM/PITT/MILEAGE	23.95
101433	01/23/2020	1 Comp	Open	004860 POSTMASTER	ADM/THOMPSON/MAILING	650.00
101434	01/23/2020	1 Comp	Cleared 01/31/2020	008190 PRINGLE, DEVIN	ATH/PRINGLE/DUES	30.00
101435	01/23/2020	1 Comp	Open	100922 SAGINAW VALLEY STATE UNIVERSITY	AT/SMITH/3-19 TRACK ENTRY	400.00
101436	01/23/2020	1 Comp	Open	102443 SCHOLASTIC INC.	BR/COLLISON/SUBSCRIPTION	1,001.29
101437	01/23/2020	1 Comp	Cleared 01/31/2020	005420 SCHOOL SPECIALTY INC.	EM/NIDEFSKI/SUPPLIES	174.49
101438	01/23/2020	1 Comp	Cleared 01/31/2020	004568 SECOR-JENKS, RENEE	TRANS/SECOR/SPRAY	9.27
101439	01/23/2020	1 Comp	Open	100017 SET-SEG	FEB 2020 BILL/GF STAFF	5,905.28
101440	01/23/2020	1 Comp	Cleared 01/31/2020	100017 SET-SEG	FEB 2020 BILL/ADMIN STAFF	616.07
101441	01/23/2020	1 Comp	Cleared 01/31/2020	008731 SHANTY CREEK RESORT	HS/MALLORY/CONF LODGING	165.12
101442	01/23/2020	1 Comp	Open	005610 SHIAWASSEE COUNTY HEALTH DEPT.	OPER/KLAPKO/POOL FEE	107.00
101443	01/23/2020	1 Comp	Cleared 01/31/2020	008675 TSA CONSULTING GROUP, INC.	DEC 2019 ADMIN FEE	151.84
101444	01/23/2020	1 Comp	Cleared 01/31/2020	002823 UNITED STATES TREASURY	THIRD PARTY SICK PAY	380.76
101445	01/23/2020	1 Comp	Cleared 01/31/2020	100267 UNUM LIFE INSURANCE	FEB 2020 BILL/ADMIN STAFF	1,130.87
101446	01/23/2020	1 Comp	Cleared 01/31/2020	100267 UNUM LIFE INSURANCE	FEB 2020 BILL/GF STAFF	1,301.11
101447	01/23/2020	1 Comp	Cleared 01/31/2020	006845 WIN'S CORPORATE OFFICE	OPER/KLAPKO/ELECTRICAL SUP	23.80
101448	01/30/2020	1 Comp	Open	008350 ALEXANDRIA PUMFORD	COMM ED LIFE GUARD	33.25
101449	01/30/2020	1 Comp	Open	007694 ANDERSON, JESSICA	EM/J ANDERSON/REIMBURSEMEN	104.00
101450	01/30/2020	1 Comp	Open	008459 ATHERTON ROAD SALES, INC.	OPER/KLAPKO/GENERATOR REPA	313.53
101451	01/30/2020	1 Comp	Open	005935 BP CANADA ENERGY MARKETING GROUP	UTIL/NATURAL GAS PURCHASE	12,650.17
101452	01/30/2020	1 Comp	Open	100918 BRANDON HIGH SCHOOL	MS/DWYER/2-7 SWIM MEET	100.00
101453	01/30/2020	1 Comp	Open	002307 BRD PRINTING INC.	ADM/MAILING LIST CHESANING	152.48
101454	01/30/2020	1 Comp	Open	003794 BRYANT ELEMENTARY	ADM/COCA-COLA REIMBURSEMEN	39.62
101455	01/30/2020	1 Comp	Open	007228 CENTRAL SCHOOL	ADM/COCA-COLA REIMBURSEMEN	28.50
101456	01/30/2020	1 Comp	Open	007465 CINTAS CORPORATION # 308	OPER/KLAPKO/UNIFORM RENT	81.65

Check Register for Bank Account ID CHEM1

From 01/20/2020 to 02/16/2020

From Check First to Last

Check#	Date	Run Type	Status	Vendor Name	Invoice Description	Amount
101457	01/30/2020	1 Comp	Open	100576 CLEVINGER, RYAN	HS/R CLEVINGER/MILEAGE	60.32
101458	01/30/2020	1 Comp	Cleared 01/31/2020	008849 COHOON, TAMMY	OPER/COHOON/MILEAGE	59.04
101459	01/30/2020	1 Comp	Open	001410 DALTON ELEVATOR	OPER/KLAPKO/WELDING SUPP	35.00
101460	01/30/2020	1 Comp	Open	007052 DE LAGE LANDEN FINANCIAL SERV, I	LEASE YEAR 3 OF 3-2 BUSES	30,305.28
101461	01/30/2020	1 Comp	Open	000008 EMERSON ELEMENTARY SCHOOL	ADM/COCA-COLA REIMBURSEMEN	30.38
101462	01/30/2020	1 Comp	Open	101867 FASTENAL COMPANY	OPER/KLAPKO/HEX KEY	2.58
101463	01/30/2020	1 Comp	Open	002330 GENESEE INTER.SCHOOL DISTRICT	OHS DUAL ENROLL/DIGNAN	4,377.00
101464	01/30/2020	1 Comp	Open	002390 GILBERT'S DO IT BEST HARDWARE	OPER/KLAPKO/SUPPLIES	733.35
101465	01/30/2020	1 Comp	Open	102363 GRAHAM, TERESA	MS/GRAHAM/POSTAGE	34.84
101466	01/30/2020	1 Comp	Open	008839 GUTE, NATHAN	COMM ED LIFE GUARD	114.00
101467	01/30/2020	1 Comp	Open	000070 H. K. ALLEN PAPER COMPANY	OPER/KLAPKO/VINYL GLOVES	187.50
101468	01/30/2020	1 Comp	Open	004013 IMAGELINE PRODUCTIONS	ADM/KINDERGARTEN REG ITEMS	450.00
101469	01/30/2020	1 Comp	Open	002962 INDUSTRIAL SUPPLY OF OWOSSO INC.	OPER/KLAPKO/TOOL SET	109.95
101470	01/30/2020	1 Comp	Open	008292 KONICA MINOLTA BUSINESS SOLUTION	MAINT PMT 10/1-12/31/19	6,397.51
101471	01/30/2020	1 Comp	Open	008292 KONICA MINOLTA BUSINESS SOLUTION	LEASE PMT 1/21-2/20/2020	3,067.59
101472	01/30/2020	1 Comp	Open	003187 KRANTZ, JASON	HS/KRANTZ/ADVISORY BOARD	31.80
101473	01/30/2020	1 Comp	Open	102408 LANSING SANITARY SUPPLY INC.	OPER/KLAPKO/CUSTODIAL SUPP	303.56
101474	01/30/2020	1 Comp	Open	008591 LILYANNE DAVIS	COMM ED LIFE GUARD	104.50
101475	01/30/2020	1 Comp	Open	003600 MARSHALL MUSIC COMPANY INC.	HS/KOWALCZYK/REPAIRS	20.00
101476	01/30/2020	1 Comp	Open	003756 MICHIGAN COMPANY, INC.	OPER/KLAPKO/CUSTODIAL SUPP	607.29
101477	01/30/2020	1 Comp	Open	007158 MOMAR, INCORPORATED	OPER/KLAPKO/BOILER AGRBEME	327.00
101478	01/30/2020	1 Comp	Open	004121 NAPA AUTO PARTS	OPER/KLAPKO/REPAIR PARTS	253.57
101479	01/30/2020	1 Comp	Open	008900 NORMAN, GINA	EM/NORMAN/CHAIR REIMBURSEM	69.00
101480	01/30/2020	1 Comp	Open	100001 OFFICE DEPOT INC.	ALT/PARSONS/NOTEBOOKS	420.88
101481	01/30/2020	1 Comp	Open	004600 OPS FOOD SERVICE FUND	HS/POYNER/SUPPLIES	51.75
101482	01/30/2020	1 Comp	Open	004570 OWOSSO H.S. ORGANIZATION ACCT.	ADM/COCA-COLA REIMBURSEMEN	126.40
101483	01/30/2020	1 Comp	Open	000013 OWOSSO MIDDLE SCHOOL	ADM/COCA-COLA REIMBURSEMEN	56.25
101484	01/30/2020	1 Comp	Open	004652 PCMI - WEST	BB STAFF PAYMENT	9,963.46
101485	01/30/2020	1 Comp	Open	005049 PEARSON	CE/SPIELMAN/DRA2 PACKAGE	282.76
101486	01/30/2020	1 Comp	Open	101833 PERRY PUBLIC SCHOOLS	ATH/SMITH/4-17 GOLF	195.00
101487	01/30/2020	1 Comp	Open	008309 PRO COMM INC.	ADM/WATSON/ANTENNA	404.50
101488	01/30/2020	1 Comp	Open	100135 QUILL CORPORATION	CE/KLAPKO/CONST PAPER, PENS	54.36
101489	01/30/2020	1 Comp	Open	003692 RESERVE ACCOUNT	ADM/PITT/POSTAGE	200.00
101490	01/30/2020	1 Comp	Open	005420 SCHOOL SPECIALTY INC.	BR/RAFFAELLI/TEMPERA	477.86
101491	01/30/2020	1 Comp	Open	005600 SHERWIN-WILLIAMS COMPANY	OPER/KLAPKO/PAINT	85.62
101492	01/30/2020	1 Comp	Open	006816 SHIA ECONOMIC DEV. PARTNERSHIP	ADM/TUTTLE/DUES	3,250.00
101493	01/30/2020	1 Comp	Open	002661 SHIA. AREA TRANSPORTATION AGENCY	ADM/STUDENT TRANSPORTATION	8.25
101494	01/30/2020	1 Comp	Open	005625 SHIAWASSEE RESD	SUMMER/FALL 2019 TUITION	102,564.00
101495	01/30/2020	1 Comp	Open	005428 SKILLS USA	HS/CONF REG TEACHER/STUDEN	45.00
101496	01/30/2020	1 Comp	Open	008752 SONITROL	ADM/WATSON/ACCESS CARDS	515.00
101497	01/30/2020	1 Comp	Open	008649 SUMMIT COMPANIES	OPER/KLAPKO/INSPECTION	162.00
101498	01/30/2020	1 Comp	Open	003890 SWMSBO	ADM/OMER&WHITE CONF REG	60.00
101499	01/30/2020	1 Comp	Open	002623 TASC-CLIENT INVOICES	FEB 1 THRU 29 ADMIN FEE	371.42
101500	01/30/2020	1 Comp	Open	008825 U.S. MATH RECOVERY COUNCIL	ADM/CURR/MATH RECOVERY KIT	2,607.00
101501	01/30/2020	1 Comp	Open	007788 WAKELAND OIL	OPER/KLAPKO/FUEL	626.08
101502	01/30/2020	1 Comp	Open	006695 WEST MUSIC COMPANY	BR/HILLARD/DRUM	96.90
101503	01/30/2020	1 Comp	Open	006845 WIN'S CORPORATE OFFICE	OPER/KLAPKO/ELECTRICAL SUP	129.48
101504	02/06/2020	1 Comp	Open	000240 AMERICAN SPEEDY PRINTING CENTERS	HS/DIGNAN/ENVELOPES	210.04
101505	02/06/2020	1 Comp	Open	006231 APPLE INC.	HS/PHILLIPS/IPAD	299.00
101506	02/06/2020	1 Comp	Open	008901 BASGALL, JAKE	ADM/BASGALL/MILEAGE	45.36
101507	02/06/2020	1 Comp	Open	001020 CREST SUPPLY COMPANY	OPER/KLAPKO/PLUMBING SUPPL	1,376.10
101508	02/06/2020	1 Comp	Open	007465 CINTAS CORPORATION # 308	OPER/KLAPKO/UNIFORM RENT	81.65
101509	02/06/2020	1 Comp	Open	007131 CSH ELECTRIC MOTOR SUPPLY	OPER/KLAPKO/MOTOR REPAIR	230.00
101510	02/06/2020	1 Comp	Open	007064 GLOBAL EQUIPMENT CO.	OPER/KLAPKO/WHEELS	368.18

Check Register for Bank Account ID CHEM1

From 01/20/2020 to 02/16/2020

From Check First to Last

Check#	Date	Run Type	Status	Vendor Name	Invoice Description	Amount
101511	02/06/2020	1 Comp	Open	008796 GRAND VALLEY AUTOMATION, INC.	PER/KLAPKO/UNIT VENT REPAI	1,058.08
101512	02/06/2020	1 Comp	Open	000070 H. K. ALLEN PAPER COMPANY	TRANS/SECOR-JENKS/FACIAL T	2,662.00
101513	02/06/2020	1 Comp	Open	007481 HOLTSCLOW, BROCK	MS/HOLTSCLOW/CONF REIMB	25.00
101514	02/06/2020	1 Comp	Open	008220 J & H OIL CO.	TRANS/SECOR/DIESEL	6,945.06
101515	02/06/2020	1 Comp	Open	008359 KINECT ENERGY INC.	MONTHLY MGT FEE, FEB 2020	315.00
101516	02/06/2020	1 Comp	Open	007104 KLAPKO, JOHN	OPER/KLAPKO/MILEAGE	113.07
101517	02/06/2020	1 Comp	Open	007561 KNOX, RACHEL	MS/KNOX/SUPPLIES	17.38
101518	02/06/2020	1 Comp	Open	003187 KRANTZ, JASON	HS/KRANTZ/CONF REIMB	98.90
101519	02/06/2020	1 Comp	Open	008670 LAPEER COUNTY ED-TECH	HS/GREGORY/TRANSPORTATION	400.00
101520	02/06/2020	1 Comp	Open	007091 LEARNING A TO Z	BR/COLLISON/GRAHAM/RAZZ	916.19
101521	02/06/2020	1 Comp	Open	100685 LITTLE, LANCE	MS/LITTLE/STAMPS	240.00
101522	02/06/2020	1 Comp	Open	002093 NEOLA INC.	BOARD POLICIES/UPDATE	1,225.00
101523	02/06/2020	1 Comp	Open	004899 NIEUWKOOP, JESSICA	HS/NIEUWKOOP/CONF REIMB	162.20
101524	02/06/2020	1 Comp	Open	100001 OFFICE DEPOT INC.	EM/NIDEFSKI/SUPPLIES	99.80
101525	02/06/2020	1 Comp	Open	007851 OREILLY AUTO PARTS	OPER/KLAPKO/CARB CLEANER	5.49
101526	02/06/2020	1 Comp	Open	004652 PCMI - WEST	BB STAFF PAYMENT	17,435.06
101527	02/06/2020	1 Comp	Open	008888 PELECH, TONIA	OPER/PELECH/MILEAGE	24.04
101528	02/06/2020	1 Comp	Open	004860 POSTMASTER	HS/PILON/POSTAGE	111.35
101529	02/06/2020	1 Comp	Open	100135 QULL CORPORATION	CE/KLAPKO/NOTEBOOK PAPER	50.70
101530	02/06/2020	1 Comp	Open	005140 RIEGLE PRESS, INC.	BR/HENLEY/CA60	194.48
101531	02/06/2020	1 Comp	Open	000323 ROTARY CLUB OF OWOSSO	HS/PHILLIPS/JAN DUES	54.00
101532	02/06/2020	1 Comp	Open	102443 SCHOLASTIC INC.	EM/GRAHAM/BOOKS	569.38
101533	02/06/2020	1 Comp	Open	005420 SCHOOL SPECIALTY INC.	CE/D. RAFFAELLI/PAPER, CRAFT	1,053.05
101534	02/06/2020	1 Comp	Open	100810 SHIA. COUNTY ROAD COMMISSION	OPER/KLAPKO/ROAD SALT	958.84
101535	02/06/2020	1 Comp	Open	005625 SHIAWASSEE RESD	EDUSTAFF 10/20-11/2/19	63,935.42
101536	02/06/2020	1 Comp	Open	008301 STINSON, GUNNAR	ADM/STINSON/MILEAGE	118.65
101537	02/06/2020	1 Comp	Open	006230 THRUN LAW FIRM, P.C.	JAN 2020 LEGAL SERVICES	1,509.61
101538	02/06/2020	1 Comp	Open	006510 VALLEY LUMBER COMPANY	HS/DIGNAN/CONST TRADES SUP	433.49
101539	02/06/2020	1 Comp	Open	006511 WASTE MANAGEMENT OF FLINT	UTIL/TRASH SVC/FEB 2020	2,537.92
101540	02/06/2020	1 Comp	Open	007985 WATSON, JOE	ADM/WATSON/MILEAGE	197.58
101541	02/13/2020	1 Comp	Open	003483 ABECEDARIAN ABC, LLC	EM/GRAHAM/SUPPLIES	271.70
101542	02/13/2020	1 Comp	Open	000300 ARGUS-PRESS CO.	ADM/THOMPSON/ADVERTISING	1,850.00
101543	02/13/2020	1 Comp	Open	008620 ASSETGENIE, INC.	ADM/STINSON/KEYBOARD	44.40
101544	02/13/2020	1 Comp	Open	008719 BOOKS4SCHOOL	EM/GRAHAM/BOOKS	495.40
101545	02/13/2020	1 Comp	Open	100576 CLEVINGER, RYAN	HS/R/CLEVINGER/MILEAGE	35.65
101546	02/13/2020	1 Comp	Open	100455 D & G EQUIPMENT INC.	OPER/KLAPKO/REPAIR PARTS	78.93
101547	02/13/2020	1 Comp	Open	102034 DELL MARKETING, L.P.	ADM/WATSON/SOFTWARE LICENS	2,914.51
101548	02/13/2020	1 Comp	Open	008658 ENGINEERED PROTECTION SYSTEM INC	OPER/KLAPKO/ALARM MONITORI	590.88
101549	02/13/2020	1 Comp	Open	008461 FAIRVIEW PET CENTER	HS/DIGNAN/FISH	45.69
101550	02/13/2020	1 Comp	Open	008540 FORESIGHT SUPERSIGN	ADM/PITT/NAMEPLATE	35.50
101551	02/13/2020	1 Comp	Open	002390 GILBERT'S DO IT BEST HARDWARE	OPER/KLAPKO/SUPPLIES	1,240.09
101552	02/13/2020	1 Comp	Open	101823 KEARSLEY HIGH SCHOOL	ATH/SMITH/3-36 SWIM ENTRY	165.00
101553	02/13/2020	1 Comp	Open	102408 LANSING SANITARY SUPPLY INC.	OPER/KLAPKO/CUSTODIAL SUPP	128.12
101554	02/13/2020	1 Comp	Open	008805 MANTIS PEST MANAGEMENT SVC LLC	OPER/KLAPKO/FEB 2020 PEST	392.00
101555	02/13/2020	1 Comp	Open	008904 MICHIGAN VIRTUAL	OHS/AP ENROLLMENT	798.00
101556	02/13/2020	1 Comp	Open	007851 OREILLY AUTO PARTS	OPER/KLAPKO/BATTERY&FRESHN	223.12
101557	02/13/2020	1 Comp	Open	005625 SHIAWASSEE RESD	EDUSTAFF 12/29-1/11/2020	29,843.32
101558	02/13/2020	1 Comp	Open	007679 THE GARLAND COMPANY INC.	OPER/KLAPKO/ROOF REPAIR SU	791.74
101559	02/13/2020	1 Comp	Open	002948 THOMPSON, JESSICA	ADM/THOMPSON/MILEAGE	54.11
101560	02/13/2020	1 Comp	Open	004604 TUTTLE, ANDREA	ADM/TUTTLE/MEETING MILEAGE	36.46
101561	02/13/2020	1 Comp	Open	006510 VALLEY LUMBER COMPANY	OPER/KLAPKO/SHIMS	3.59
101562	02/13/2020	1 Comp	Open	007788 WAKELAND OIL	OPER/KLAPKO/FUEL	1,152.55
101563	02/13/2020	1 Comp	Open	007110 WINDMILL PRO-PAINT	TRANS/SECOR/BUS REPAIR	8,328.96

Check Register for Bank Account ID CHEM1

From 01/20/2020 to 02/16/2020

From Check First to Last

Check#	Date	Run Type	Status	Vendor Name	Invoice Description	Amount
						CHECK TOTAL 740,410.76
						LESS VOIDS 0.00
						GRAND TOTAL 740,410.76

Check Summary

Check Status	Count	Amount	Check Type	Count	Amount
Open	128	391,658.76	Computer	161	740,410.76
Cleared	33	348,752.00	Prepaid		
Void					
Scratch					
TOTAL	161	740,410.76	TOTAL	161	740,410.76

Check Register for Bank Account ID SERVIC

From 01/20/2020 to 02/16/2020

From Check First to Last

Check#	Date	Run	Type	Status	Vendor Name	Invoice Description	Amount
007645	01/23/2020	1	Comp	Cleared	01/31/2020 003780 MESSA	FEB 2020 BILL/FS STAFF	1,671.79
007646	01/23/2020	1	Comp	Cleared	01/31/2020 006782 ROBINSON, KAREN	FS/ROBINSON/MILEAGE	56.26
007647	01/23/2020	1	Comp	Open	100017 SET-SEG	FEB 2020 BILL/FS STAFF	179.69
007648	01/23/2020	1	Comp	Cleared	01/31/2020 100267 UNUM LIFE INSURANCE	FEB 2020 BILL/FS STAFF	47.86
007649	01/30/2020	1	Comp	Open	000240 AMERICAN SPEEDY PRINTING CENTERS	FS/MANNS/PRINTING	30.00
007650	01/30/2020	1	Comp	Open	007480 BANANA BROTHERS PRODUCE	FS/MANNS/FOOD PURCHASE	6,987.50
007651	01/30/2020	1	Comp	Open	005058 FD HAYES ELECTRIC CO.	FS/MANNS/LABOR CHARGE	2,203.59
007652	01/30/2020	1	Comp	Open	008258 GREAT LAKES COCA-COLA DISTRIBUTI	FS/MANNS/FOOD PURCHASE	2,325.16
007653	01/30/2020	1	Comp	Open	004354 MILLS REFRIGERATION, INC.	FS/MANNS/EQUIP REPAIR	577.95
007654	01/30/2020	1	Comp	Open	004621 PERFECTION BAKERIES INC.	FS/MANNS/FOOD PURCHASE	1,098.08
007655	01/30/2020	1	Comp	Open	003807 PRAIRIE FARMS DAIRY	FS/MANNS/FOOD PURCHASE	11,792.16
007656	01/30/2020	1	Comp	Open	008854 VAN EERDEN FOOD SERVICE COMPANY	FS/MANNS/FOOD PURCHASE	14,163.17
007657	01/30/2020	1	Comp	Open	007788 WAKELAND OIL	FS/KLAPKO/FUEL	146.90
007658	02/06/2020	1	Comp	Open	007480 BANANA BROTHERS PRODUCE	FS/MANNS/FOOD PURCHASE	5,798.00
007659	02/06/2020	1	Comp	Open	008258 GREAT LAKES COCA-COLA DISTRIBUTI	FS/MANNS/FOOD PURCHASE	668.08
007660	02/06/2020	1	Comp	Open	007104 KLAPKO, JOHN	FS/KLAPKO/MILEAGE	113.07
007661	02/06/2020	1	Comp	Open	004621 PERFECTION BAKERIES INC.	FS/MANNS/FOOD PURCHASE	709.65
007662	02/06/2020	1	Comp	Open	003807 PRAIRIE FARMS DAIRY	FS/MANNS/FOOD PURCHASE	12,152.77
007663	02/06/2020	1	Comp	Open	008854 VAN BERDEN FOOD SERVICE COMPANY	FS/MANNS/FOOD PURCHASE	7,808.02
007664	02/13/2020	1	Comp	Open	008854 VAN EERDEN FOOD SERVICE COMPANY	FS/MANNS/FOOD PURCHASE	4,108.08
007665	02/13/2020	1	Comp	Open	007788 WAKELAND OIL	FS/KLAPKO/FUEL	232.46
CHECK TOTAL							72,870.24
LESS VOIDS							0.00
GRAND TOTAL							72,870.24

Check Summary

Check Status	Count	Amount	Check Type	Count	Amount
Open	18	71,094.33	Computer	21	72,870.24
Cleared	3	1,775.91	Prepaid		
Void					
Scratch					
TOTAL	21	72,870.24	TOTAL	21	72,870.24

Check Register for Bank Account ID BOND

From 01/20/2020 to 02/16/2020

From Check First to Last

Check#	Date	Run Type	Status	Vendor Name	Invoice Description	Amount
900289	01/23/2020	1 Comp	Cleared	01/31/2020 008804 ALLSTEEL	BOND FURNITURE/SECONDARY	8,812.69
900290	01/23/2020	1 Comp	Cleared	01/31/2020 101546 DEW-EL LLC	BOND FURNITURE/SECONDARY	68,870.70
900291	01/23/2020	1 Comp	Cleared	01/31/2020 008720 GREAT LAKES FURNITURE SUPPLY, INC	BOND/SECONDARY FURNITURE	56,460.00
900292	01/23/2020	1 Comp	Open	008820 INTERSTATE OFFICE INTERIORS	BOND/SECONDARY/FURNITURE	744.84
900293	01/23/2020	1 Comp	Open	008821 NBS	BOND FURNITURE/SECONDARY	1,003.02
900294	02/13/2020	1 Comp	Open	101548 AGNEW GRAPHICS SIGNS PROMO LLC	CONST THRU 1/31/2020	1,090.00
900295	02/13/2020	1 Comp	Open	008815 ARCHITECTURAL METALS INC.	CONST THRU 1/31/2020	21,150.00
900296	02/13/2020	1 Comp	Open	008841 C & M ASSOC., LLC	CONST THRU 1/31/2020	50,340.00
900297	02/13/2020	1 Comp	Open	005142 CLARK CONSTRUCTION	JAN 2020 GENERAL CONDITION	120,765.67
900298	02/13/2020	1 Comp	Open	008717 CONCRETE PLACEMENT, LLC.	CONST THRU 1/31/2020	7,160.40
900299	02/13/2020	1 Comp	Open	008780 DELTA STEEL	CONST THRU 1/31/2020	283,599.63
900300	02/13/2020	1 Comp	Open	008632 DICKERSON MECHANICAL, INC.	CONST THRU 1/31/2020	131,674.50
900301	02/13/2020	1 Comp	Open	008800 GREAT LAKES FIRE PROTECTION	CONST THRU 1/31/2020	73,796.90
900302	02/13/2020	1 Comp	Open	008595 J. PEREZ CONSTRUCTION INC.	CONST THRU 1/31/2020	84,600.00
900303	02/13/2020	1 Comp	Open	008801 NILES CONSTRUCTION SERVICES INC.	CONST THRU 1/31/2020	50,614.78
900304	02/13/2020	1 Comp	Open	008781 PROFESSIONAL THERMAL SYSTEMS INC	CONST THRU 1/31/2020	262,286.10
900305	02/13/2020	1 Comp	Open	008782 R. C. HENDRICK & SONS., INC.	CONST THRU 1/31/2020	24,525.00
900306	02/13/2020	1 Comp	Open	008865 ROYAL WEST ROOFING & SHEET METAL	CONST THRU 1/31/2020	6,969.60
900307	02/13/2020	1 Comp	Open	005420 SCHOOL SPECIALTY INC.	BOND FURNITURE/SECONDARY	2,910.96
900308	02/13/2020	1 Comp	Open	008542 SME	BOND PROJECT	816.25
900309	02/13/2020	1 Comp	Open	007046 SUPERIOR ELECTRIC OF LANSING INC	CONST THRU 1/31/2020	112,424.76
900310	02/13/2020	1 Comp	Open	008751 THE DATACOM GROUP	BOND PROJECT WORK	22,614.75
900311	02/13/2020	1 Comp	Open	008817 TRAVERSE CITY GLASS	CONST THRU 1/31/2020	122,616.00
900312	02/13/2020	1 Comp	Open	005736 TRUST THERMAL	CONST THRU 1/31/2020	5,780.00
900313	02/13/2020	1 Comp	Open	008784 WILLIAM C REICHENBACH COMPANY	CONST THRU 1/31/2020	53,699.40
CHECK TOTAL						1,575,325.95
LESS VOIDS						0.00
GRAND TOTAL						1,575,325.95

Check Summary

Check Status	Count	Amount	Check Type	Count	Amount
Open	22	1,441,182.56	Computer	25	1,575,325.95
Cleared	3	134,143.39	Prepaid		
Void					
Scratch					
TOTAL		25	1,575,325.95	TOTAL 25 1,575,325.95	

ACCOUNT SUMMARY

OWOSSO PUBLIC SCHOOLS • JULIE OMER • 645 ALGER ST - PO BOX 340 • OWOSSO, MI 48867-4601

* Indicates required field

SEARCH CRITERIA [Advanced Search >](#)

Reporting Cycle:

Date Range: From: * 01/04/2020

To: * 02/03/2020

Date Type: Posting Date

Data available starting 02/19/2017

SEARCH RESULTS

Search Total

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Account Name	Account Number ^	Transaction Amount	Adjustment Amount	Total Transaction
EMERSON ELEMENTARY	XXXX-XXXX-██████████	386.96	0.00	
MIKE GRAHAM	XXXX-XXXX-██████████	263.24	0.00	
FRED LAB	XXXX-XXXX-██████████	182.46	0.00	
LINCOLN HIGH SCHOOL	XXXX-XXXX-██████████	271.98	0.00	
BRIGHT BEGINNINGS OFFICE	XXXX-XXXX-██████████	461.48	0.00	
OWOSSO SCHOOLS	XXXX-XXXX-██████████	762.19	0.00	
CTE CULINARY ARTS	XXXX-XXXX-██████████	1,356.91	0.00	
CTE CONSTRUCTION TRADES	XXXX-XXXX-██████████	108.53	0.00	
AL HUYCK	XXXX-XXXX-██████████	183.86	0.00	
OWOSSO PUBLIC SCHOOLS	XXXX-XXXX-██████████	0.00	(16,125.99)	(16,125.99)
BRYANT ELEMENTARY	XXXX-XXXX-██████████	940.81	0.00	
DAN CLARK	XXXX-XXXX-██████████	6.34	0.00	
BEN COBB	XXXX-XXXX-██████████	473.90	0.00	
OWOSSO HIGH SCHOOL	XXXX-XXXX-██████████	4,608.68	0.00	
JOHN QUICK	XXXX-XXXX-██████████	597.93	0.00	
OWOSSO MIDDLE SCHOOL	XXXX-XXXX-██████████	1,968.61	0.00	
CENTRAL ELEMENTARY	XXXX-XXXX-██████████	764.96	0.00	
OPERATIONS DEPT	XXXX-XXXX-██████████	3,181.07	0.00	
DISTRICT TRAVEL	XXXX-XXXX-██████████	306.10	0.00	
CENTRAL OFFICE	XXXX-XXXX-██████████	8,940.73	0.00	
OWOSSO HIGH SCHOOL 2	XXXX-XXXX-██████████	1,264.76	0.00	
BRIGHT BEGINNINGS	XXXX-XXXX-██████████	127.55	0.00	

27,159.05

Page 1 of 1 Page

Search Total

OWOSSO PUBLIC SCHOOLS
BOARD OF EDUCATION
January 31, 2020
Report 19-195

Statement of Deposits and Investments
As of 1/31/2020
Unaudited

	<u>General Fund</u>	<u>School Service</u>	<u>Building & Site</u>	<u>Capital Projects Bond Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Summary of Deposits and Investments						
Cash on hand	\$ (100,869)	\$ 7,020	\$ 150,221	\$ 775	\$ 382,593	\$ 439,740
Investments	3,662,426		5,737,333.00	25,333,550	221,675	34,954,984
Total Deposits and Investments	<u>\$ 3,561,557</u>	<u>\$ 7,020</u>	<u>\$ 5,887,554</u>	<u>\$ 25,334,325</u>	<u>\$ 604,268</u>	<u>\$ 35,394,724</u>
 Detail of Deposits and Investments						
Cash on hand	\$ (100,869)	\$ 6,300	\$ 150,221	\$ 775	\$ 382,593	\$ 439,020
Petty Cash on hand	-	720	-	-	-	-
Total Cash on hand	<u>\$ (100,869)</u>	<u>\$ 7,020</u>	<u>\$ 150,221</u>	<u>\$ 775</u>	<u>\$ 382,593</u>	<u>\$ 56,372</u>
Chemical Bank Savings Account	\$ 9,861	\$ -	\$ 1,764			\$ 11,626
Mich Class Investment	3,652,564	-	5,735,569	25,333,550	221,675	34,943,358
Total Investments	<u>\$ 3,662,426</u>	<u>\$ -</u>	<u>\$ 5,737,333</u>	<u>\$ 25,333,550</u>	<u>\$ 221,675</u>	<u>\$ 34,954,984</u>
Total Deposits and Investments	<u>\$ 3,561,557</u>	<u>\$ 7,020</u>	<u>\$ 5,887,554</u>	<u>\$ 25,334,325</u>	<u>\$ 604,268</u>	<u>\$ 35,394,724</u>

OWOSSO PUBLIC SCHOOLS
BOARD OF EDUCATION
 January 31, 2020
 Report 19-195

Combined Statement of Revenue, Expenditures, and Fund Balance
General, School Service, and Capital Projects Fund
 As of 1/31/2020

Unaudited

	General Fund			School Service Fund			Capital Projects Fund-Sinking Fund		
	ORIGINAL BUDGET	YTD Actual	Over (Under) Budget	ORIGINAL BUDGET	YTD Actual	Over (Under) Budget	ORIGINAL BUDGET	YTD Actual	Over (Under) Budget
REVENUE									
Local sources	3,690,247	990,899	(2,699,348)	145,591	64,546	(81,045)	1,185,130	806,831	(376,299)
State sources	26,333,397	9,542,671	(16,790,726)	74,180	26,004	(48,186)	-	47,732	47,732
Federal sources	1,468,939	44,462	(1,468,939)	1,632,490	756,202	(876,288)	-	-	-
Interdistrict sources-RESD	667,782	410	(623,320)	-	-	-	-	-	-
Interdistrict sources-transfers in and other sources	99,253	410	(98,843)	-	-	-	-	-	-
Total revenue and other sources	\$ 31,259,618	\$ 10,578,442	\$ (20,681,176)	\$ 1,852,271	\$ 846,752	\$ (1,005,519)	\$ 1,185,130	\$ 856,563	\$ (328,567)
EXPENDITURES									
INSTRUCTION									
BASIC PROGRAMS:									
ELEMENTARY	7,122,896	3,277,561	(3,845,335)						
MIDDLE SCHOOL	3,606,627	1,722,102	(1,884,525)						
HIGH SCHOOL	4,044,781	1,873,492	(2,171,289)						
ALTERNATIVE EDUCATION	622,738	287,907	(334,831)						
PRESCHOOL	139,212	108,256	(30,956)						
PRESCHOOL (MICHIGAN READINESS) GRANT	185,200	64,538	(120,662)						
TOTAL BASIC PROGRAMS	\$ 15,721,454	\$ 7,333,856	\$ (8,387,598)						
ADDED NEEDS:									
SPECIAL EDUCATION	3,358,573	1,608,625	(1,749,948)						
CHILD CARE PROGRAM	296,733	135,456	(161,277)						
TITLE I GRANT	1,053,121	476,521	(576,600)						
VOCATIONAL EDUCATION	660,099	248,325	(411,774)						
AT RISK GRANT	1,392,886	431,087	(961,809)						
ROBOTICS AND ADULT ED GRANTS	110,398	56,179	(54,219)						
SAFETY GRANT	-	162,504	162,504						
EARLY LITERACY GRANT/LITERACY COACH GRANT	83,979	28,391	(55,588)						
TOTAL ADDED NEEDS	\$ 6,955,799	\$ 3,147,088	\$ (3,808,711)						
CONTINUING EDUCATION:									
COMMUNITY EDUCATION	149,671	90,388	(59,273)						
TOTAL CONTINUING EDUCATION	\$ 149,671	\$ 90,388	\$ (59,273)						
TOTAL INSTRUCTION	\$ 22,826,924	\$ 10,571,342	\$ (12,255,582)						
SUPPORTING SERVICES:									
PUPIL SERVICES:									
GUIDANCE SERVICES	432,372	226,608	(205,764)						
TOTAL PUPIL SERVICES	\$ 432,372	\$ 226,608	\$ (205,764)						
INSTRUCTIONAL STAFF:									
TITLE II, PART A/RURAL EDUCATION GRANT/TITLE IV	358,918	90,167	(268,751)						
IMPROVEMENT OF INSTRUCTION	319,824	157,668	(162,156)						
MEDIA SERVICES	202,991	103,607	(99,384)						
TOTAL INSTRUCTIONAL STAFF	\$ 881,733	\$ 351,442	\$ (530,291)						
GENERAL ADMINISTRATION:									
BOARD OF EDUCATION	95,172	47,442	(47,730)						
EXECUTIVE ADMINISTRATION	371,375	228,111	(143,264)						
HUMAN RESOURCES	221,461	122,930	(98,531)						
TOTAL GENERAL ADMINISTRATION	\$ 688,008	\$ 398,483	\$ (289,525)						
SCHOOL ADMINISTRATION:									
SCHOOL ADMINISTRATION	2,519,389	1,403,784	(1,115,605)						
TOTAL SCHOOL ADMINISTRATION	\$ 2,519,389	\$ 1,403,784	\$ (1,115,605)						

OWOSSO PUBLIC SCHOOLS
BOARD OF EDUCATION
 January 31, 2020
 Report 19-195

Combined Statement of Revenue, Expenditures, and Fund Balance
General, School Service, and Capital Project Funds
 As of 1/31/2020
 Unaudited

	General Fund			School Service Fund			Capital Projects Fund- Sinking Fund		
	ORIGINAL BUDGET	YTD Actual	Over (Under) Budget	ORIGINAL BUDGET	YTD Actual	Over (Under) Budget	ORIGINAL BUDGET	YTD Actual	Over (Under) Budget
BUSINESS SERVICES:									
FISCAL SERVICES	\$ 369,064	\$ 218,080	\$ (150,984)						
TECHNOLOGY MANAGEMENT	\$ 498,715	\$ 169,019	\$ (329,696)						
TOTAL BUSINESS SERVICES	\$ 867,779	\$ 387,099	\$ (480,680)						
OPERATIONS AND MAINTENANCE:									
OPERATIONS AND MAINTENANCE	\$ 3,035,237	\$ 1,608,221	\$ (1,427,016)						
TOTAL OPERATIONS AND MAINTENANCE	\$ 3,035,237	\$ 1,608,221	\$ (1,427,016)						
PUPIL TRANSPORTATION SERVICES:									
PUPIL TRANSPORTATION SERVICES	\$ 939,911	\$ 533,077	\$ (406,834)						
TOTAL PUPIL TRANSPORTATION	\$ 939,911	\$ 533,077	\$ (406,834)						
OTHER SERVICES:									
COMMUNICATION SERVICES	\$ 63,951	\$ 21,255	\$ (42,696)						
ATHLETICS	\$ 471,296	\$ 192,162	\$ (279,134)						
PRINTING AND OTHER SUPPORT SERVICES	\$ 38,078	\$ 21,538	\$ (16,540)						
TOTAL OTHER SERVICES	\$ 573,325	\$ 234,955	\$ (338,370)						
TOTAL SUPPORTING SERVICES	\$ 9,937,754	\$ 5,143,669	\$ (4,794,085)						
OUTGOING TRANSFERS/FUND MODIFICATIONS:									
OTHER	\$ 94,000	\$ 20,757	\$ (73,243)						
TOTAL OUTGOING TRANSFERS/FUND MODIFICATIONS	\$ 94,000	\$ 20,757	\$ (73,243)						
FOOD SERVICE EXPENDITURES									
CAPITAL PROJECT EXPENDITURES	\$ 32,858,678	\$ 15,735,768	\$ (17,122,910)						
TOTAL EXPENDITURES	\$ 32,858,678	\$ 15,735,768	\$ (17,122,910)						
REVENUE OVER or (UNDER) EXPENDITURES	\$ (1,599,060)	\$ (5,157,326)	\$ (3,558,266)						
AUDITED FUND BALANCE, JULY 1, 2019	\$ 4,395,702	\$ 4,395,702	\$ -						
PROJECTED FUND BALANCES - June 30, 2020	\$ 2,796,642	\$ -	\$ -						

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-196

FOR ACTION

Subject:

Revised Policies 1420 – School Administrator Evaluation and 3220 – Professional Staff Evaluation, 2nd readings.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 1420 – School Administrator Evaluation and 3220- - Professional Staff Evaluation.**

Facts / Statistics:

The revisions to policies 1420 and 3220 include the removal of expired dates. Revisions to these policies also reflect S.B. 122 and S.B. 202 annual year-end evaluations for teachers and school administrators who are regularly involved in instructional matters.

These revisions reflect current law and should be adopted in order to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of SCHOOL ADMINISTRATOR EVALUATION
Code	po1420
Status	
Adopted	February 28, 2011
Last Revised	June 27, 2016

1420 - SCHOOL ADMINISTRATOR EVALUATION

The Board of Education, through the powers derived from the School Code and other relevant statutes, is responsible for the employment and discharge of all personnel. To carry out this responsibility, with the involvement of school administrators, it delegates to the Superintendent, the function of establishing and implementing a rigorous, transparent, and fair performance evaluation system that does all of the following:

- A. Evaluates the school administrator's job performance at least annually in a year-end evaluation, while providing timely and constructive feedback.

The Superintendent or designee shall perform administrators' evaluations. Administrators rated high effective on three (3) consecutive year-end evaluations may be evaluated every other year, at the District's discretion.

- B. Establishes clear approaches to measuring student growth and provides school administrators with relevant data on student growth.
- C. Evaluates a school administrator's job performance as highly effective, effective, minimally effective or ineffective, using multiple rating categories that take into account student growth and assessment data. For the ~~2018-2019 school year~~ ~~2015-2016, 2016-2017 and 2017-2018 school years~~ twenty-five (25) percent of the annual year-end evaluation shall be based on student growth and assessment data. Beginning with the ~~2018-2019~~ 2019-2020 school year, forty (40) percent of the annual year-end evaluation shall be based on student growth and assessment data.

For building level administrators, the data to be used is the aggregate student growth and assessment data that are used in teacher annual year-end evaluations in each school in which the school administrator works as an administrator. For a central-office-level administrator, the pertinent data is that of the entire School District.

- D. Uses the evaluations, at a minimum, to inform decisions regarding all of the following:
1. The effectiveness of school administrators, so that they are given ample opportunities for improvement
 2. Promotion, retention, and development of school administrators, including providing relevant coaching, instruction support, or professional development
 3. Removing ineffective school administrators after they have had ample opportunities to improve, and providing that these decisions are made using rigorous standards and streamlined, transparent, and fair procedures
- E. The portion of the annual year-end evaluation that is not based on student growth and assessment data shall be based on at least the following for the school in which the school administrator works as an administrator:
1. The school administrators' training and proficiency in conducting teacher performance evaluations if s/he does so or his/her designee's proficiency and training if the administrator designates such duties.
 2. The progress made by the school or District in meeting the goals established in the school/District improvement plan.
 3. Student attendance.

4. Student, parent and teacher feedback and other information considered pertinent by the Board.

F. For the purposes of conducting annual year-end evaluations under the performance evaluation system, ~~by the beginning of the 2016-2017 school year,~~ the District shall adopt and implement one (1) or more of the evaluation tools for teachers or administrators, if available, that are included on the list established and maintained by the Michigan Department of Education ("MDE"). However, if the District has one (1) or more local evaluation tools for administrators or modifications of an evaluation tool on the list, and the District complies with G., below, the district may conduct annual year-end evaluations for administrators using one (1) or more local evaluation tools or modifications. The evaluation tools shall be used consistently among the schools operated by the District so that all similarly situated school administrators are evaluated using the same measures.

G. ~~Beginning with the 2016-2017 school year,~~ The district shall post on its public website all of the following information about the measures it uses for its performance evaluation system for school administrators:

1. The research base for the evaluation framework, instrument, and process or, if the district adapts or modifies an evaluation tool from the MDE list, the research base for the listed evaluation tool and an assurance that the adaptations or modifications do not compromise the validity of that research base.
2. The identity and qualifications of the author or authors or, if the district adapts or modifies an evaluation tool from the MDE list, the identity and qualifications of a person with expertise in teacher evaluations who has reviewed the adapted or modified evaluation tool.
3. Either evidence of reliability, validity, and efficacy or a plan for developing that evidence or, if the district adapts or modifies an evaluation tool from the MDE list, an assurance that the adaptations or modifications do not compromise the reliability, validity, or efficacy of the evaluation tool or the evaluation process.
4. The evaluation frameworks and rubrics with detailed descriptors for each performance level on key summative indicators.
5. A description of the processes for conducting classroom observations, collecting evidence, conducting evaluation conferences, developing performance ratings, and developing performance improvement plans.
6. A description of the plan for providing evaluators and observers with training.

H. ~~Beginning with the 2016-2017 school year~~ The District shall also:

1. ~~The District shall provide~~ Provide training to school administrators on the measures used by the district in its performance evaluation system and on how each of the measures is used. This training may be provided a district or by a consortium consisting of (2) or more districts, the intermediate school district or a public school academy.
2. ~~The District shall ensure~~ Ensure that training is provided to all evaluators and observers. The training shall be provided by an individual who has expertise in the evaluation tool or tools used by the District, which may include either a consultant on that evaluation tool or framework or an individual who has been trained to train others in the use of the evaluation tool or tools. The District may provide the training in the use of the evaluation tool or tools if the trainer has expertise in the evaluation tool or tools.

The evaluation system shall ensure that if the administrator is rated as minimally effective or ineffective, the person(s) conducting the evaluation shall develop and require the school administrator to implement an improvement plan to correct the deficiencies. The improvement plan shall recommend professional development opportunities and other measures designed to improve the rating of the administrator on his/her next annual year-end evaluation. An administrator rated as "ineffective" on three (3) consecutive year-end evaluations must be dismissed from employment with the District.

The evaluation program shall aim at the early identification of specific areas in which the individual administrator needs help so that appropriate assistance may be provided or arranged for. A supervisor offering suggestions for improvement to an administrator shall not release that professional staff member from the responsibility to improve. If an administrator, after receiving a reasonable degree of assistance, fails to perform his/her assigned responsibilities in a satisfactory manner, dismissal, or non-renewal procedures may be invoked. In such an instance, all relevant evaluation documents may be used in the proceedings.

Evaluations shall be conducted of each administrator as stipulated in the revised School Code, the employment contract, the Superintendent's administrative guidelines and as directed by the Michigan Department of Education. An administrator shall be given a copy of any documents relating to his/her performance which are to be placed in the personnel file.

This policy shall not deprive an administrator of any rights provided by State law or any contractual rights consistent with State law.

Revised 9/26/11
Revised 12/8/14
Revised 5/11/15
Revised 1/25/16

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Legal

M.C.L. 380.1249

Last Modified by Clara Pitt on January 13, 2020

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of PROFESSIONAL STAFF EVALUATION
Code	po3220
Status	
Adopted	February 28, 2011
Last Revised	June 27, 2016

3220 - PROFESSIONAL STAFF EVALUATION

The Board of Education, through the powers derived from the School Code and other relevant statutes, is responsible for the employment and discharge of all personnel. To carry out this responsibility, with involvement of professional staff, it delegates to the Superintendent the function of establishing and implementing a rigorous, transparent, and fair performance evaluation system that does all of the following:

- A. evaluates the employee's job performance at least annually while providing timely and constructive feedback

Teachers rated highly effective on three (3) consecutive year-end evaluations may be evaluated every other year, at the District's discretion.

- B. establishes clear approaches to measuring student growth and provides professional staff with relevant data on student growth

Commencing with the 2015-16 school year, the year-end evaluation of student growth shall be based on the most recent three (3) consecutive school years of student growth data, or all available student growth data if less than three (3) years is available.

- C. evaluates an employee's job performance, using rating categories of highly effective, effective, minimally effective and ineffective, which take into account student growth and assessment data. For the ~~2015-2016, 2016-2017 and 2017-2018~~ 2018-2019 school year ~~school years~~ twenty-five (25) percent of the annual year-end evaluation shall be based on student growth and assessment data. Beginning with the ~~2019-2020-2018-2019~~ school year, forty (40) percent of the annual year-end evaluation shall be based on student growth and assessment data.

Evaluations must also comply with ~~For these purposes, student growth shall be measured by~~ the following:

1. ~~Beginning with the 2016-2017 school year,~~ the portion of a teacher's annual year-end evaluation that is not based on student growth and assessment data shall be based primarily on a teacher's performance as measured by the District as described below.
2. Beginning with the 2018 - 2019 school year, for core content areas in grades and subjects in which state assessments are administered, fifty (50) percent of student growth must be measured using the state assessments, and the portion of student growth not measured using state assessments must be measured using multiple research-based growth measures or alternative assessments that are rigorous and comparable across schools within the District. Student growth also may be measured by student learning objectives or nationally normed or locally adopted assessments that are aligned to state standards, or based on achievement of individualized education program goals.
3. The portion of a teacher's evaluation that is not measured using student growth and assessment data or using the evaluation tool developed or adopted by the District shall incorporate criteria enumerated in section M.C.L. 380.1248(1)(b)(i) to (iii) that are not otherwise evaluated under the tool. (See Policy 3131.)
4. If there are student growth and assessment data available for a teacher for at least three (3) school years, the annual year-end evaluation shall be based on the student growth and assessment data for the most recent three (3) consecutive-school-year period. If there are not student growth and assessment data available for a teacher for at

least three (3) school years, the annual year-end evaluation shall be based on all student growth and assessment data that are available for the teacher.

D. uses the evaluations, at a minimum, to inform decisions regarding all of the following:

1. the effectiveness of employees, so that they are given ample opportunities for improvement
2. promotion, retention, and development of employees, including providing relevant coaching, instruction support, or professional development
3. whether to grant tenure or full certification, or both, to employees, using rigorous standards and streamlined, transparent, and fair procedures
4. removing ineffective tenured and untenured employees after they have had ample opportunities to improve, and providing that these decisions are made using rigorous standards and streamlined, transparent, and fair procedures

E. provides a mid-year progress report for every certificated teacher who is in the first year of probation or has received a rating of minimally effective or ineffective on the most recent annual year-end evaluation

This mid-year report shall not replace the annual year-end evaluation. The mid-year report shall:

1. be based, at least in part, on student achievement;
2. be aligned with the teacher's individualized development plan;
3. include specific performance goals and any recommended training for the remainder of the school year, as well as written improvement plan developed in consultation with the teacher that incorporates the goals and training.

F. includes classroom observations in accordance with the following:

1. must include review of the lesson plan, state curriculum standards being taught and student engagement in the lesson;
2. must include multiple observations unless the teacher has received an effective or higher rating on the last two (2) year-end evaluations;
3. observations need not be for an entire class period
4. ~~beginning with the 2016—2017 school year,~~ at least one (1) observation must be unscheduled;
5. ~~beginning with the 2016—2017 school year,~~ the school administrator responsible for the teacher's performance evaluation shall conduct at least one (1) of the observations;

Other observations may be conducted by other observers who are trained in the use of the evaluation tool as described below. These other observers may be teacher leaders.

6. ~~beginning with the 2016—2017 school year,~~ the district shall ensure that, within thirty (30) days after each observation, the teacher is provided with feedback from the observation.

G. For the purposes of conducting annual year-end evaluations under the performance evaluation system, ~~by the beginning of 2016—2017 school year,~~ the District will adopt and implement one (1) or more of the evaluation tools for teachers that are included on the list established and maintained by the Michigan Department of Education ("MDE").

The evaluation tool(s) shall be used consistently among the schools operated by the District so that all similarly situated teachers are evaluated using the same evaluation tool.

H. ~~Beginning with the 2016—2017 school year,~~ the District will post on its public website all of the following information about the measures it uses for its performance evaluation system for teachers:

1. The research base for the evaluation framework, instrument, and process or, if the District adapts or modifies an evaluation tool from the MDE list, the research base for the listed evaluation tool and an assurance that the

adaptations or modifications do not compromise the validity of that research base.

2. The identity and qualifications of the author or authors or, if the District adapts or modifies an evaluation tool from the MDE list, the identity and qualifications of a person with expertise in teacher evaluations who has reviewed the adapted or modified evaluation tool.
3. Either evidence of reliability, validity, and efficacy or a plan for developing that evidence or, if the District adapts or modifies an evaluation tool from the MDE list, an assurance that the adaptations or modifications do not compromise the reliability, validity, or efficacy of the evaluation tool or the evaluation process.
4. The evaluation frameworks and rubrics with detailed descriptors for each performance level on key summative indicators.
5. A description of the processes for conducting classroom observations, collecting evidence, conducting evaluation conferences, developing performance ratings, and developing performance improvement plans.
6. A description of the plan for providing evaluators and observers with training.

I. ~~The District shall also Beginning with the 2016—2017 school year:~~

1. ~~The District will p~~Provide training to teachers on the evaluation tool(s) used by the District in its performance evaluation system and how each evaluation tool is used. This training may be provided by a district or by a consortium consisting of the District, the Intermediate school district or a public school academy.
2. ~~The District will e~~Ensure that training is provided to all evaluators and observers. The training shall be provided by an individual who has expertise in the evaluation tool or tools used by the District, which may include either a consultant on that evaluation tool or framework or an individual who has been trained to train others in the use of the evaluation tool or tools. The District may provide the training in the use of the evaluation tool or tools if the trainer has expertise in the evaluation tool or tools.

The staff evaluation program shall aim at the early identification of specific areas in which the individual professional staff member needs help so that appropriate assistance may be provided or arranged for. A supervisor offering suggestions for improvement to a professional staff member shall not release that professional staff member from the responsibility to improve. If a professional staff member, after receiving a reasonable degree of assistance, fails to perform his/her assigned responsibilities in a satisfactory manner, dismissal, or non-renewal procedures may be invoked. A teacher rated as "ineffective" on three (3) consecutive year-end evaluations must be dismissed from employment as a teacher with the District. In such an instance, all relevant evaluation documents may be used in the proceedings.

If a non-probationary teacher is rated as ineffective on an annual year-end evaluation, the teacher may request a review of the evaluation and the rating by the Superintendent. The request for a review must be submitted in writing within twenty (20) days after the teacher is informed of the rating. Upon receipt of the request, the Superintendent shall review the evaluation and rating and may make any modifications as appropriate based on his/her review. However, the performance evaluation system shall not allow for a review as described in this subdivision more than twice in a three (3) school-year period.

~~Beginning with the 2018—2019 school year, t~~The District shall not assign a student to be taught in the same subject area for two (2) consecutive years by a teacher who has been rated as ineffective on his/her two (2) most recent annual year-end evaluations. If the District is unable to comply with this and plans to assign a student to be taught in the same subject area for two (2) consecutive years by a teacher who has been rated as ineffective on his/her two (2) most recent annual year-end evaluations, the Board will notify the student's parent or legal guardian in writing not later than July 15 immediately preceding the beginning of the school year for which the student is assigned to the teacher, that the District is unable to comply and that the student has been assigned to be taught in the same subject area for a second consecutive year by a teacher who has been rated as ineffective on his/her two (2) most recent annual year-end evaluations. The notification shall include an explanation of why the Board is unable to comply.

Evaluations shall be conducted of each professional staff member as stipulated in the Teacher Tenure Act, the revised School Code, a negotiated agreement or contract, the Superintendent's administrative guidelines and as directed by the Michigan Department of Education. A professional staff member shall be given a copy of any documents relating to his/her performance which are to be placed in the personnel file.

This policy shall not deprive a professional staff member of any rights provided by State law or contractual rights consistent with State law.

Revised 9/26/11

Revised 12/8/14

Revised 5/11/15

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M.C.L. 380.1249 (as amended)

Last Modified by Clara Pitt on January 13, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-197

FOR ACTION

Subject:

New Policy 2265 – Child Care Center Staff and Volunteers, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **New Policy 2265 – Child Care Center Staff and Volunteers.**

Facts / Statistics:

This new policy is provided to comply with a change to the child Care Organizations Act requiring more intensive background checks for anyone who works in a qualifying program, including volunteers if they have unsupervised contact with kids. The Act This new policy is provided to comply with a change to the child Care Organizations Act requiring more intensive background checks for anyone who works in a qualifying program, including volunteers if they have unsupervised contact with kids. The Act requires districts to have a policy regarding volunteer supervision. Although a policy is not required on background checks, the district is required to do them.

This new policy reflects current law and should be adopted in order to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book Policy Manual
 Section Vol 34 No 1 - REVISIONS
 Title Vol. 34, No. 1 - September 2019 New CHILD CARE CENTER STAFF AND VOLUNTEERS
 Code po2265
 Status

2265 - CHILD CARE CENTER STAFF AND VOLUNTEERS

Background Checks

All staff members employed by the District whose job responsibilities include working with children in the District's

- pre-school programs,
- before or after school programs,
- early childhood development programs,
- child or day care center,
- drop-in program, and/or

and all other persons 18 years or older who provide unsupervised care or have unsupervised access to the children in the program(s) **OPTION [X]**, including volunteers, must consent to and complete a comprehensive background check compliant with the requirements of the Child Care Organizations Act.

[OPTION] [X] Volunteers shall not engage in unsupervised care or supervision of the children or be provided unsupervised access to the children in the program(s).

All staff members and any volunteers who have contact with children in the program(s) at least four (4) hours per week for more than two (2) consecutive weeks must have test results on file with the District indicating that they are free from communicable tuberculosis. The test results must have been verified within one (1) year before employment or volunteering.

Supervision of Volunteers

All persons who volunteer in the program(s), including the parents or guardians of a child receiving care or services, will be supervised by the District staff member(s) who are working in the program(s). District staff members will be informed of their supervisory roles **(X)** including the requirement that volunteers shall not engage in unsupervised care or supervision of the children or be provided unsupervised access to the children in the program(s).

District staff members must report any issues or concerns of any nature relating to volunteers to the **[X] building principal -Superintendent-** at the first available opportunity. The building principal will promptly address all issues or concerns and determine whether any instruction, changes, corrective action or other remedies should be implemented.

All volunteers must comply with Board policies and District guidelines while acting as a volunteer and are subject to removal or prohibition from participating as a volunteer in the program(s).

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Legal M.C.L. 722.111, et seq.

Last Modified by Clara Pitt on January 15, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-198

FOR ACTION

Subject:

Revised Policy 2450 – Community and Adult Education, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 2450 – Community and Adult Education.**

Facts / Statistics:

The addition to this policy is provided for districts that offer adult education/job training programs that are eligible for tuition funds paid by the U.S. Department of Veterans Affairs and enforced at Institutions of Higher Learning, Non-College Degree Programs, and Flight Schools. The recently enacted Veterans Benefits and Transition Act of 2018 requires Michigan’s State Approving Agency (SAA) to disapprove all courses at educational institutions that have a policy inconsistent with the following criteria for recipients of Chapter 31 and Chapter 33 of the G.I. Bill.

This revision reflects the current Federal law and should be adopted if the district provides such adult education/job training programs.

District Goal Addressed:

Routine Business

Motion
Seconded
Vote – Ayes Nays Motion

Book Policy Manual
 Section Vol 34 No 1 - REVISIONS
 Title Copy of COMMUNITY AND ADULT EDUCATION
 Code po2450
 Status
 Adopted July 11, 2005

2450 - COMMUNITY AND ADULT EDUCATION

The Board of Education believes that education is a continuous process throughout life and supports the position that the District should cooperate with other community agencies in providing educational, cultural, and recreational opportunities for all of its citizens. The school, in this setting, becomes a force for community service and improvement; and the values the community seeks for children in the regular school program are, thus, available for all citizens through the community and/or adult program.

With regard to community education, the Board may provide programs in the evening and day.

With regard to adult education, the Board also shall provide a basic high school continuation program for anyone over the age of sixteen (16) who is not attending high school as an opportunity to complete the requirements for a high school diploma.

[X] Veterans Benefits and Transition Act

The Board shall permit for GI Bill and Vocational Rehabilitation and Employment Program beneficiaries to attend a course of education or training for up to ninety (90) days pending payment from the Veterans Administration (VA) for the course. To be eligible, the beneficiary must provide a certificate of eligibility for entitlement to educational assistance (valid/current VAF 28-1905) and a written request to use the entitlement. Documentation must be submitted no later than the first day the course or training commences. The ninety (90) day period starts on the date when the District certifies tuition and fees following receipt of the required documents.

The District shall not impose a penalty, deny access to classes or facilities, or require the beneficiary to borrow additional funds to cover tuition and fees due to late payments from the VA. The State Approving Agency (SAA) or the VA may act to approve or disapprove certain courses of education, which may be subject to a waiver by the VA.

The Superintendent shall develop and implement administrative guidelines whereby the schools are available to residents of the District for the above-stated purposes and such programs have equal access to the District's facilities and its instructional equipment, materials, and supplies.

Legal A.C. Rule 388.281 et seq.

Last Modified by Clara Pitt on January 15, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-199

FOR ACTION

Subject:

Revised Policy 2628 – State Aid Incentives, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 2628 – State Aid Incentives.**

Facts / Statistics:

The revision to this policy reflects the current “At-Risk” characteristics specified in Section 31a(20) of the Michigan School Aid Act.

This revision reflects the current state of the law and should be adopted to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of STATE AID INCENTIVES
Code	po2628
Status	
Adopted	February 27, 2017

2628 - STATE AID INCENTIVES

The Board of Education, in its efforts to provide a quality education for the students of this District, shall review annually the State School Aid Act to determine any programs or incentives that offer additional revenues.

The Superintendent shall examine the requirements for each of the programs or incentives to determine which are feasible for this District and provide the Board with the necessary resolutions for those selected.

At Risk Funding

The State School Aid Act provides Section 31a funding for instructional and pupil support services who meet the at-risk identification characteristics specified in Section 31a(20).

At-risk characteristics include low achievement on State- or local-administered assessments in mathematics, English language arts, social studies or science; failure to meet proficiency standards in reading by the end of 3rd grade or career and college readiness for high school students at the end of 12th grade; a victim of child abuse or neglect; is a pregnant teenager or teenage parent; has a family history of school failure, incarceration or substance abuse; economically disadvantaged; is an English learner (EL); is chronically absent as defined and reported to the Center for Educational Performance and Information (CEPI); is an immigrant who has immigrated within the immediately-preceding three (3) years~~a student in a priority or priority successor school~~; and in the absence of State or local assessment data, meets at least two or more identified risk factors.

Section 31a funds are limited to instructional services, and direct non-instructional services to pupils. They may not be used for administration or other related costs. The District shall implement multi-tiered systems of support, as required, in order to access such funding.

Annually, the Superintendent shall allocate such funding to appropriate programs and services based on District priorities. Section 31a funds may be used to provide an anti-bullying or crisis intervention program.

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Legal State School-Aid Act

Last Modified by Clara Pitt on January 13, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-200

FOR ACTION

Subject:

Revised Policy 3210 – Staff Ethics, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 3210 – Staff Ethics.**

Facts / Statistics:

This policy has been revised to include the provisions of the recently approved (May 2019) Michigan Code of Educational Ethics (Code). The Code is adapted from the Model Code of Ethics for Educators (MCEE), adopted by the National Association of State Directors of Teacher Education and Certification Board of Directors.

Revisions to this policy are recommended for adoption by NEOLA.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of STAFF ETHICS
Code	po3210
Status	
Adopted	July 11, 2005

3210 - STAFF ETHICS

3210 - STAFF ETHICS

An effective educational program requires the services of men and women of integrity, high ideals, and human understanding. To maintain and promote these essentials, the Board of Education expects all professional staff members to maintain high standards in their working relationships, and in the performance of their professional duties, to:

1. Responsibility to the Profession

1. demonstrate responsibility for oneself as an ethical professional;
2. acknowledge, address and attempt to resolve ethical issues in an appropriate manner;
3. promote and advance the profession within and beyond the school community;

2. Responsibility to Professional Competence

1. demonstrate commitment to high standards of practice;
2. demonstrate responsible use of data, materials, research and assessment;
3. act in the best interest of all students;

3. Responsibility to Students

1. respect the rights and dignity of students;
2. demonstrate an ethic of care for students;
3. maintain student trust and confidentiality in a developmentally appropriate manner and within appropriate limits;

4. Responsibility to the School Community

1. promote effective and appropriate relationships with parents/guardians;
2. promote effective and appropriate relationships with colleagues;
3. promote effective and appropriate relationships with the community and other stakeholders;
4. promote effective and appropriate relationships with employers;
5. understand the problematic nature of dual or multiple relationships;

5. Responsible and Ethical Use of Technology

1. use technology in a responsible manner;
2. ensure student safety and well-being when using technology;
3. maintain confidentiality in the use of technology;
4. promote the appropriate use of technology in educational settings;
6. (X) recognize basic dignities of all individuals with whom they interact in the performance of duties;
7. (X) represent accurately their qualifications;
8. (X) exercise due care to protect the mental and physical safety of students, colleagues, and subordinates;
9. (X) seek and apply the knowledge and skills appropriate to assigned responsibilities;
10. (X) keep in confidence legally-confidential information as they may secure;
11. (X) ensure that their actions or those of another on their behalf are not made with specific intent of advancing private economic interests;
12. (X) avoid accepting anything of value offered by another for the purpose of influencing judgment;
13. (X) refrain from using position or public property, or permitting another person to use an employee's position or public property for partisan political or religious purposes. This will not be implemented in a manner that limits constitutionally or legally protected rights as a citizen. ~~in no way limit constitutionally or legally protected rights as a citizen.~~

In keeping with the ethical responsibilities of the professional staff, the Board of Education prohibits staff from engaging in a romantic or sexual relationship of any kind with students of this District, regardless of the student's age. Professional staff should not provide alcohol, drugs, cigarettes, or any other contraband to a student.

Legal M.C.L.A. 750.520b, 750.520c, 750.520d, 750.520e

Last Modified by Clara Pitt on January 13, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-201

FOR ACTION

Subject:

New Policy 5230 – Late Arrival and Early Dismissal, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **New Policy 5230 – Late Arrival and Early Dismissal.**

Facts / Statistics:

This policy provides an option for the District to require photo identification when releasing a student to a non-parent/guardian.

This option is recommended for adoption by NEOLA.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book Policy Manual
 Section Vol 34 No 1 - REVISIONS
 Title Vol. 34, No. 1 - September 2019 New LATE ARRIVAL AND EARLY DISMISSAL
 Code po5230
 Status

5230 - LATE ARRIVAL AND EARLY DISMISSAL

It is necessary that a student be in attendance throughout the school day in order to benefit fully from the educational program of the District.

The Board of Education recognizes, however, that from time-to-time compelling circumstances require that a student be late to school or dismissed before the end of the school day.

As agent responsible for the education of the children of this District, the Board shall require that the school be notified in advance of such absences by

written

personal

request of the student's parent, which shall state the reason for the tardiness or early dismissal. Justifiable reasons shall be determined by the Administrator.

If one parent has been awarded custody of the student by the courts, the parent of custody shall provide the school with a copy of the custody order and inform the school in writing of any limitations in the rights of the noncustodial parent. Absent such notice, the school will presume that the student may be released into the care of either parent.

No student who has a medical disability which may be incapacitating may be released without a person to accompany him/her.

No student shall be released to anyone who is not authorized such custody by the parents.

Presentation of photo identification is required of anyone authorized such custody. (See Form 5230-F1)

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Last Modified by Clara Pitt on January 15, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-202

FOR ACTION

Subject:

Revised Policy 5330.02 – Opioid Antagonists, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 5330.02 – Opioid Antagonists.**

Facts / Statistics:

This policy has been revised to reflect the changes of Public Act 38 and Public Act 39 resulting in the creation of the new Administration of Opioid Antagonist Act (AOAA). The Act is effective as of September 24, 2019.

These revisions reflect the current state of the law and should be adopted to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Vol. 34, No. 1 - September 2019 Revised OPIOID ANTAGONISTS
Code	po5330.02
Status	

5330.02 - OPIOID ANTAGONISTS

The Board has determined that it is in the best interests of its students and employees to have opioid antagonists available to be administered, if necessary, by appropriately trained personnel. Therefore, the Board adopts this policy to govern the handling and administration of opioid antagonists consistent with the following processes, procedures and limitations.

District shall purchase opioid antagonists and distribute the opioid antagonists to an employee or agent of the District who has been trained in the administration of that opioid antagonist. An opioid antagonist is naloxone hydrochloride or any other similarly acting and equally safe drug approved by the U.S. Food and Drug Administration for the treatment of drug overdose.

A District employee or agent may possess an opioid antagonist distributed to that employee or agent and may administer that opioid antagonist to an individual only if both of the following apply:

- A. The employee or agent has been trained in the proper administration of that opioid antagonist.
- B. The employee or agent has reason to believe that the individual is experiencing an opioid-related overdose.

An opioid-related overdose is a condition, including, but not limited to, extreme physical illness, decreased level of consciousness, respiratory depression, coma, or death, that results from the consumption or use of an opioid or another substance with which an opioid was combined or that a reasonable person or individual who has received training approved by a licensed professional nurse in the administration of an opioid antagonist would believe to be an opioid-related overdose that requires medical assistance.

Any school personnel who have reason to believe that a student is having an opioid-related overdose must call 911.

Any person who administers an opioid antagonist to a student shall promptly notify the

(X) Building Principal, who shall be responsible for promptly notifying the student's parent/guardian that an injection has been administered.

The person who notifies the student's parent/guardian must encourage the parent or guardian to seek treatment for the student from a substance use disorder services program.

It shall be the responsibility of the **Building Principal** to be sure that the supply of opioid antagonists is maintained at the appropriate level and they have not expired. The **Building Principal** shall also be responsible for coordinating the training of District employees to administer the opioid antagonists and to maintain the list of employees authorized to administer the antagonists.

The District's training regarding, administration of, and the maintenance and storage of opioid antagonists shall be consistent with PO 5330, AG 5330 and the Michigan Department of Education's medication administration guidelines, as amended.

At least annually, Building Principal will report all instances in which an opioid antagonist was administered to a student using the school's stock of opioid antagonists to the Michigan Department of Education, using the form and in the manner required by the MDE.

An opioid antagonist is naloxone hydrochloride or any other similarly acting and equally safe drug approved by the U.S. Food and Drug Administration for the treatment of drug overdose.

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Legal Administration of Opioid Antagonists Act

Last Modified by Clara Pitt on January 15, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-203

FOR ACTION

Subject:

Revised Policy 6800 – System of Accounting, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 6800 – System of Accounting.**

Facts / Statistics:

This policy has been revised to reflect the reporting requirements of the Governmental Accounting Standards Board, Statement No. 84 (GASB 84) regarding student and school-related activity funds.

This revision reflects the requirements in the Michigan Public Schools Accounting Manual and should be adopted.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of SYSTEM OF ACCOUNTING
Code	po6800
Status	
Adopted	July 11, 2005
Last Revised	June 27, 2011

6800 - SYSTEM OF ACCOUNTING

It is the policy of the Board of Education that a chart of accounts be established in accordance with the requirements of the State Department of Education for the accounting of all District funds. The Superintendent is responsible for an accounting of all capital assets to protect the financial investment of the District against catastrophic loss. Further, the Superintendent will establish procedures and regulations necessary to properly account for capital assets and comply with generally accepted accounting principles (GAAP) and ensure that the District's capital assets are properly insured.

GASB 84

The District's system of accounting shall comply with all applicable requirements of the Governmental Accounting Standards Board, Statement No. 84 (GASB 84). In accordance with GASB 84, the District will report applicable fiduciary activities as identified in either the private purpose trust fund or the custodial fund. Typically, these activities include recognized student and school-related activity funds held in a bank account maintained by the District. These funds shall be subject to the accounting and requirements specified in the Michigan Public Schools Accounting Manual. An activity not identified as a fiduciary activity under GASB 84 will be deemed a governmental activity and will be reported in a governmental fund.

GASB 54

The District's system of accounting shall comply with all requirements of the Governmental Accounting Standards Board, Statement No. 54 (GASB 54). In accordance with GASB 54, the District will report its fund balances in the following categories:

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance*—amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- *Assigned fund balance*—amounts the Board intends to use for a specific purpose; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

The Board authorizes the auditors and directs its administrative staff to take all steps necessary to comply with the requirements of GASB 54. All revenue and funds will be designated to one of the above categories.

The Superintendent shall be responsible for the proper accounting of all District funds. S/He shall ensure that expenditures are budgeted under and charged against those accounts which most accurately describe the purpose for which such monies are to be or have been spent. Wherever appropriate and practicable, salaries of individual employees, expenditures for single pieces of

equipment, and the like shall be prorated under the several accounts which most accurately describe the purposes for which such monies are to be or have been spent.

The Superintendent is responsible to implement procedures and practices that will determine: 1) Capitalization policies for District assets (i.e., which assets will be capitalized and depreciated over their estimated useful life versus which assets will be expensed in year of purchase); 2) Methods for calculating annual and accumulated depreciation expense for assets including estimates for asset lives, residual asset values, and depreciation methodology; 3) Procedures for recording gain or loss on sale of capital assets and proceeds from the sale of capital assets in compliance with GAAP Reporting of estimated cash values or replacement values to District insurance providers.

A report of the revenues and expenditures in the fund reporting categories established above shall be made to the Board on a monthly basis by the Superintendent.

The Board's annual financial statements will include information such as: 1) beginning and ending balances of capital assets; 2) beginning and ending balances of accumulated depreciation, 3) total depreciation expense for the fiscal year.

Such reporting shall include description of significant capital asset activity during the fiscal year including: acquisitions through purchase or donation, sales or dispositions including the proceeds and gains or losses on the sale, changes in methods of calculating depreciation expense or accumulated depreciation, such as, estimates of useful life, residual values, depreciation methodology (e.g. straight line or other method).

Before implementing procedures or changing procedures, the Superintendent will review the proposed procedure with the CPA appointed by the Board of Education to conduct the Board's financial audit. The procedures established shall comply with all statutorily required standards and generally accepted accounting procedures.

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Legal
M.C.L.A. 41.422 et seq., 141.421 et seq.
A.C. Rule R340.351 et seq.
GASB #34
GASB # 54

Last Modified by Clara Pitt on January 13, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-204

FOR ACTION

Subject:

Revised Policy 7300 – Disposition of Real Property, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 7300 – Disposition of Real Property.**

Facts / Statistics:

This policy has been revised to specifically list certain options that are available to districts regarding disposition of real property.

Revisions to this policy are recommended by NEOLA, although not required.

District Goal Addressed:

Routine Business

Motion
Seconded
Vote – Ayes Nays Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of DISPOSITION OF REAL PROPERTY
Code	po7300
Status	
Adopted	July 11, 2005

7300 - DISPOSITION OF REAL PROPERTY

The Board of Education believes that the efficient administration of the District requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the School District.

"Real Property" means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

The Board shall direct the periodic review of all District property and authorize the disposition by sale, donation, trade, or discard of any property not required for school purposes in accordance with the provisions of this policy and Policy 7310 – Disposition of Surplus Property. The Board must approve the terms of any sale, lease or other disposition of real property.

- A. Written offers shall be referred to the Board Finance Committee for review and recommendations. Offers, when received, will be distributed to the members of the Board.
- B. All property considered for (sale) disposition may be subjected to a current, outside, professional appraisal prior to the solicitation of offers.
- C. All property considered for lease or sale shall be reviewed by the Board prior to solicitation of offers. The solicitation of offers by the Board shall include an expiration date.
- D. The authorized agents of the Board to review all purchase or lease offers pertaining to sale or lease of property shall be the Superintendent and the Board Finance Committee. The Board shall give final approval of all contracts.
- E. In consideration of the best interest of the District and of the residents and taxpayers, the Board reserves the right to reject any and all offers at its sole discretion, regardless of price and terms.
- F. Potential purchasers or lessees shall demonstrate financial capability to meet the terms and conditions of their purchase or lease offer.
- G. Potential purchasers shall demonstrate reasonable likelihood of obtaining necessary city/township approvals and/or compliance with city/township zoning ordinances.

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Legal M.C.L. 380.1260
2 C.F.R. 200.78, 200.85

Last Modified by Clara Pitt on January 13, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-205

FOR ACTION

Subject:

New Policy 7440.03 – Small Unmanned Aircraft Systems, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: New Policy 7440.03 – Small Unmanned Aircraft Systems.

Facts / Statistics:

Neola first issued guidance on drones in August 2015, providing a sample resolution for district to prohibit the operation of small unmanned aircraft systems on school property, to be in compliance with MHSAA bylaws. Such aircraft systems are regulated by the Federal Aviation Administration (FAA), with rulemaking by that agency in the early stages at that time. However, rulemaking has become somewhat settled with the issuance of SMALL UNMANNED AIRCRAFT RULE (PART 107). This new policy and administrative guideline reflect the provisions of that rule (Part 107) and the prohibition advanced by the MHSAA.

This policy and guideline are recommended by NEOLA.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book Policy Manual
 Section Vol 34 No 1 - REVISIONS
 Title Vol. 34, No. 1 - September 2019 New SMALL UNMANNED AIRCRAFT SYSTEMS
 Code po7440.03
 Status

7440.03 - SMALL UNMANNED AIRCRAFT SYSTEMS

[] OPTION 1

The Board prohibits the operation of small Unmanned Aircraft Systems (sUAS), commonly known as drones, at any time on property owned or leased or contracted for by the Board by any individual, whether the individual is employed by the District or not.

The Board also prohibits the operation of a sUAS (drone) on property owned or leased or contracted for by the Board during District-sponsored contests (including scrimmages and previews), practices, tournaments, and activities under the auspices of the Michigan High School Athletic Association (MHSAA). District officials may deny admission or entry to anyone attempting to use a sUAS until the event has been completed. Any exceptions to this prohibition must be approved in advance by the Superintendent.

Any individual who violates this policy () may be () shall be referred to local law enforcement.

[END OF OPTION 1]

OR

[X] OPTION 2

The Board prohibits the operation of small Unmanned Aircraft Systems (sUAS) at any time by any individual who is not employed by the District, as well as by any District staff member or administrator who is not expressly authorized to do so by the Superintendent, on property owned or leased or contracted for by the Board.

The Board also prohibits the operation of a sUAS (drone) on property owned or leased or contracted for by the Board during District-sponsored contests (including scrimmages and previews), practices, tournaments, and activities under the auspices of the Michigan High School Athletic Association (MHSAA). District officials may deny admission or entry to anyone attempting to use a sUAS until the event has been completed. Any exceptions to this prohibition must be approved in advance by the Superintendent.

To be authorized to operate a drone on property owned or leased or contracted for by the Board, a staff member or administrator must have a Remote Pilot Certificate issued by the Federal Aviation Administration (FAA). Further, the drone must be registered with the FAA and properly marked in accordance with 14 C.F.R. Part 107.

A staff member or administrator authorized to operate a drone on property owned or leased or contracted for by the Board, must also comply with all rules set forth in 14 C.F.R. Part 107. (See AG 7440.03)

Failure to adhere by all rules set forth in 14 C.F.R. Part 107 and AG 7440.03 may result in loss of authorization to operate a drone to operate on property owned or leased or contracted for by the Board, referral to local law enforcement, and/or further disciplinary action, up to and including termination.

[END OF OPTIONS]

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Legal 14 C.F.R. Part 107

Last Modified by Clara Pitt on January 13, 2020

**OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-206**

FOR ACTION

Subject:

Revised Policy 8462 – Student Abuse and Neglect, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 8462 – Student Abuse and Neglect.**

Facts / Statistics:

This policy has been revised to include all “mandatory reporters” as specified by Michigan statute. Given recent additions to the list of individuals required to report suspicion of child abuse, the term “professional staff” was not sufficiently inclusive.

The revised policy reflects the current state of law and should be adopted to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion
Seconded
Vote – Ayes Nays Motion

Book	Policy Manual
Section	Vol 34 No 1 - REVISIONS
Title	Copy of STUDENT ABUSE AND NEGLECT
Code	po8462
Status	
Adopted	July 11, 2005

8462 - **STUDENT ABUSE AND NEGLECT**

The Board of Education is concerned with the physical and mental well-being of the students of this District and will cooperate in the identification and reporting of cases of child abuse or neglect in accordance with law.

Each professional staff member employed by this District and all other persons employed by this District who are mandatory reporters under the law who has reasonable cause to suspect child abuse or neglect shall be responsible for reporting immediately every case, whether ascertained or suspected, of abuse or neglect resulting in physical or mental injury to a student by other than accidental means.

The professional staff member or appropriate administrator in the presence of the staff member shall immediately call the local office of **what is now known as the** Department of Health and Human Services ~~Family Independence Agency~~ and shall secure prompt medical attention for any such injuries reported.

S/He shall also notify the appropriate administrator according to the District's Reporting Procedure for Student Abuse or Neglect.

Any support staff member who has reasonable cause to suspect child abuse or neglect shall immediately report any such case to the principal who shall, in turn, immediately notify the Department of Health and Human Services ~~Family Independence Agency~~.

The identity of the reporting person shall be confidential, subject only to disclosure by consent or court order. A reporting staff member shall not be dismissed or otherwise penalized for making a report of child abuse or neglect.

Information concerning alleged child abuse is confidential. Any unauthorized disclosure by an official or employee of the District is a violation of the law and subjects the disseminator to civil liability for resulting damages.

Each principal should be mindful of the possibility of physical or mental abuse being inflicted on a student by a staff member. Any such instances, whether real or alleged, should be dealt with in accordance with the administrative guidelines established by the Superintendent.

Neola 2019

Legal M.C.L.A. 722.621 et seq.

Last Modified by Clara Pitt on February 19, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-207

FOR ACTION

Subject:

Revised Policy 2410 – Prohibition of Referral or Assistance, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 2410 – Prohibition of Referral or Assistance.**

Facts / Statistics:

This policy has been revised to remove the \$100,000 and 3% financial penalty against any officer, agent, or employee of the Board of Education who assist and who is not the parent or the legal guardian of the student involved.

The revised policy reflects the current state of law and should be adopted to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Special Update Oct 2019-Revisions
Title	Copy of PROHIBITION OF REFERRAL OR ASSISTANCE
Code	po2410
Status	
Adopted	December 11, 2017

2410 - PROHIBITION OF REFERRAL OR ASSISTANCE

~~In accordance with Michigan statute, any officer, agent, or employee of the Board of Education is prohibited from referring a student for an abortion or assisting a student in obtaining an abortion.~~

~~Whenever it becomes necessary to discipline a member of the staff for violation of this policy, the Superintendent shall utilize related procedures described in the Staff Discipline Policy 1439, Policy 3139, and Policy 4139 or the current negotiated agreement, if applicable.~~

~~Using due process procedures, the Superintendent shall conduct an investigation, as appropriate to the situation, including providing the employee with reasonable notice and the opportunity to respond.~~

~~If it is determined that any officer, agent, or employee of the Board has violated this policy, the Board shall apply a financial penalty against such individual that is equivalent to not less than three percent (3%) of that individual's annual compensation.~~

~~The District shall refund to the State School Aid fund an amount of money equal to the amount of the penalty or fine.~~

In accordance with Michigan statute, any school official, member of the Board of Education, or employee of the Board who is not the parent or the legal guardian of the student involved is prohibited from referring a student for an abortion or assisting a student in obtaining an abortion. Any school official, member of the Board, or employee of the Board who violates this policy is subject to disciplinary action.

Any alleged violation of this policy shall be reported to the Superintendent, who shall follow the procedures set out in Policy 1439, Policy 3139, Policy 4139 or the current negotiated bargaining agreement, whichever is applicable, to investigate the allegation. If the allegation relates to a school official, member of the Board, or employee of the Board to whom Policy 1439, Policy 3139, Policy 4139 or a current negotiated bargaining agreement does not apply, the Superintendent shall conduct an investigation, as appropriate to the situation, including providing the person with reasonable notice and the opportunity to respond. All disciplinary measures available under Board Policy 1439, Policy 3139 or Policy 4139 may be utilized, as appropriate, if the Superintendent determines that a violation of this policy occurred.

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Legal M.C.L. 388.1766

Last Modified by Clara Pitt on January 16, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-208

FOR ACTION

Subject:

Revised Policy 2414 – Reproductive Health and Family Planning, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 2414 – Reproductive Health and Family Planning.**

Facts / Statistics:

This policy has been revised to add language that any school official, member of the Board, or employee of the Board who is not the parent or legal guardian of the student involved is prohibited from referring a student for an abortion.

The revised policy reflects the current state of law and should be adopted to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Special Update - October 2019
Title	Special Update - October 2019 Revised REPRODUCTIVE HEALTH AND FAMILY PLANNING
Code	po2414
Status	
Adopted	July 11, 2005
Last Revised	December 11, 2017

2414 - REPRODUCTIVE HEALTH AND FAMILY PLANNING

The Board of Education directs that instruction be provided on the principal modes by which dangerous communicable diseases, including HIV and AIDS, are spread and the best methods for the restriction and prevention of these diseases. The instruction shall stress that abstinence from sex is the only protection that is 100% effective against unplanned pregnancy and sexually transmitted diseases, including HIV and AIDS, and that abstinence is a positive lifestyle for unmarried young people.

No person shall dispense or otherwise distribute in a District school or on District school property a family planning drug or device. Additionally, any school official, member of the Board, or employee of the Board who is not the parent or the legal guardian of the student involved is prohibited from referring a student for an abortion or assisting a student in obtaining an abortion. ~~Additionally, any officer, agent, or employee of the Board is prohibited from referring a student for an abortion or assisting a student in obtaining an abortion.~~

Each person who teaches K to 12 students about human immunodeficiency virus infection and acquired immunodeficiency syndrome shall have training in human immunodeficiency virus infection and acquired immunodeficiency syndrome education for young people. Licensed health care professionals who have received training on human immunodeficiency virus infection and acquired immunodeficiency syndrome are exempt from this requirement.

The District shall notify the parents, in advance of the instruction and about the content of the instruction, give the parents an opportunity, prior to instruction, to review the materials to be used (other than tests), as well as the opportunity to observe the instruction, and advise the parents of their right to have their child excused from the instruction.

Before any revisions to the curriculum on the subjects taught pursuant to M.C.L. 380.1169 are implemented, the Board shall hold at least two (2) public hearings on the proposed revisions. The hearings shall be held at least one (1) week apart and public notice of the hearings shall be given in the manner required for board meetings. A public hearing held pursuant to this section may be held in conjunction with a public hearing held pursuant to M.C.L. 380.1507.

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Legal	M.C.L. 380.1169, 380.1507, 388.1766 A.C. Rule 388.273 et seq.
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Last Modified by Clara Pitt on February 3, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-209

FOR ACTION

Subject:

Revised Policy 2418 – Sex Education, 2nd reading.

Statement of Purpose/Issue:

Resolve that the Board of Education adopt as their 2nd reading: **Revised Policy 2418 – Sex Education.**

Facts / Statistics:

This policy has been revised to add language that any school official, member of the Board, or employee of the Board who is not the parent or legal guardian of the student involved is prohibited from referring a student for an abortion.

The revised policy reflects the current state of law and should be adopted to maintain accurate policies.

District Goal Addressed:

Routine Business

Motion

Seconded

Vote – Ayes

Nays

Motion

Book	Policy Manual
Section	Special Update Oct 2019-Revisions
Title	Copy of SEX EDUCATION
Code	po2418
Status	
Adopted	December 11, 2017

2418 - SEX EDUCATION

In accordance with Michigan statute, the Board of Education authorizes instruction in sex education. Such instruction may include family planning, human sexuality, and the emotional, physical, psychological, hygienic, economic, and social aspects of family life. Instruction may also include the subjects of reproductive health and the recognition, prevention, and treatment of sexually transmitted disease.

The instruction described in this policy shall stress that abstinence from sex is a responsible and effective method of preventing unplanned or out-of-wedlock pregnancy and sexually transmitted disease and is a positive lifestyle for unmarried young people.

Such instruction shall be elective and not a requirement for graduation.

A student shall not be enrolled in a class in which the subjects of family planning or reproductive health are discussed unless the student's parent or guardian is notified in advance of the course and the content of the course, is given a prior opportunity to review the materials to be used in the course and is notified in advance of his or her right to have the student excused from the class. The Michigan Board of Education shall determine the form and content of the notice required in this policy.

Upon the written request of a student or the student's parent or legal guardian, the student shall be excused, without penalty or loss of academic credit, from attending a class described in this policy. If a parent or guardian submits a continuing written notice, the student will not be enrolled in a class described in this policy unless the parent or guardian submits a written authorization for that enrollment.

The District shall provide the instruction by teachers qualified to teach health education. The Board shall establish a sex education advisory board and shall determine terms of service for the sex education advisory board, the number of members to serve on the advisory board, and a membership selection process that reasonably reflects the District's population. The Board shall appoint two (2) co-chairs for the advisory board, at least one (1) of whom is a parent of a child attending a District school. At least (one-half) 1/2 of the members of the sex education advisory board shall be parents who have a child attending a District school, and a majority of these parent members shall be individuals who are not employed by a District. The sex education advisory board shall include students of the District, educators, local clergy, and community health professionals. Written or electronic notice of a sex education advisory board meeting shall be sent to each member at least two (2) weeks before the date of the meeting.

The sex education advisory board shall:

- A. Establish program goals and objectives for student knowledge and skills that are likely to reduce the rates of sex, pregnancy, and sexually transmitted diseases. Additional program goals and objectives may be established by the sex education advisory board that are not contrary to Michigan law.
- B. Review the materials and methods of instruction used and make recommendations to the Board for implementation. The advisory board shall take into consideration the District's needs, demographics, and trends, including, but not limited to, teenage pregnancy rates, sexually transmitted disease rates, and incidents of student sexual violence and harassment.
- C. At least once every two (2) years, evaluate, measure, and report the attainment of program goals and objectives established by the advisory board. The Board shall make the resulting report available to parents in the District.

Before adopting any revisions in the materials or methods used in instruction under this policy, including, but not limited to, revisions to provide for the teaching of abstinence from sex as a method of preventing unplanned or out-of-wedlock pregnancy and sexually transmitted disease, the Board shall hold at least two (2) public hearings on the proposed revisions. The hearings shall be held at least one (1) week apart and public notice of the hearings shall be given in the manner required for Board meetings. A public hearing held pursuant to this section may be held in conjunction with a public hearing held pursuant to M.C.L. 380.1169.

Each person who provides instruction to K to 12 students in accordance with this policy shall receive training based on District approved standards and in accordance with training requirements of the Michigan Department of Education (MDE) and the Michigan Department of Health and Human Services (MDHHS).

No person shall dispense or otherwise distribute in a District school or on District school property a family planning drug or device. Additionally, any school official, member of the Board, or employee of the Board who is not the parent or legal guardian of the student involved is prohibited from referring a student for an abortion or assisting a student in obtaining an abortion. ~~Additionally, any officer, agent, or employee of the Board is prohibited from referring a student for an abortion or assisting a student in obtaining an abortion.~~

For purposes of this policy, "family planning" means the use of a range of methods of fertility regulation to help individuals or couples avoid unplanned pregnancies; bring about wanted births; regulate the intervals between pregnancies; and plan the time at which births occur in relation to the age of parents. It may include the study of fetology. It may include marital and genetic information. Clinical abortion shall not be considered a method of family planning, nor shall abortion be taught as a method of reproductive health.

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Legal M.C.L 380.1507. 380.1169. 388.1766

Last Modified by Clara Pitt on January 16, 2020

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-210

FOR ACTION

Subject:

2019-20 General Fund Appropriations Revision #1

Recommendations:

Resolve that the Board adopt the revised resolution to the appropriations for the General Fund 2019-20 fiscal year.

Rationale:

The purpose of a budget amendment is to provide a more accurate picture of what is anticipated for the financial year to look like for the District than was originally previewed during the June 2019 budget process. This is then utilized for completion of the planning process for the current fiscal year as well as for the budgeting process for the coming fiscal year.

Statement of Purpose/Issue:

The Board will adopt an amendment to the budget to incorporate projected revenues and expenditures in order to comply with statutory requirements.

Facts/Statistics:

- Revisions to the budget are always necessary to reflect changes in expenditures and revenues based on the best information available at the time of revision.
- Revised budgeted expenditures can be used for comparative purposes in the 2020-21 budgeting process with more validity.
- The major changes in the budget revision stem from somewhat better estimates for revenue and known adjustments to plans for utilization of funds including federal grants.
- An executive summary of the major changes that have taken place since the June 2019 adoption has been provided to provide a more detailed picture of the changes that have occurred.
- Another budget revision will be adopted, at a minimum, in June 2020 as a final.
- It also should be noted that the budget, by law, is required to be posted on the District's website. After adoption by the Board, the budgets for the funds indicated will be posted by the Technology department.

Motion

Seconded

Vote – Ayes

Nays

Motion

**2019-20 GENERAL FUND BUDGET REVISION #1
 APPROPRIATION RESOLUTION
 FOR ADOPTION BY THE BOARD OF EDUCATION
 OF OWOSSO PUBLIC SCHOOLS AT A MEETING
 ON FEBRUARY 24, 2020**

RESOLVED, that this resolution shall be the General Appropriations of Owosso Public Schools for the fiscal year ending June 30, 2020: A resolution to make appropriations; to provide for the expenditures of the appropriations; and to provide for the disposition of income received by Owosso Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the Owosso Public Schools for fiscal year ending June 30, 2020 is as follows:

Revenue:	
Local	\$ 3,866,426
State	26,143,551
Federal	1,242,452
Incoming Transfers & Other Transactions	<u>842,465</u>
Total Revenue	<u>\$32,094,894</u>
Audited Fund Balance, July 1, 2019	\$ 4,395,702
Less Appropriated Fund Balance	
Fund Balance Available to appropriate	<u>\$ 4,395,702</u>
Total Available to appropriate	<u>\$36,490,596</u>

BE IT FURTHER RESOLVED, that \$33,026,141 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$15,755,830
Added Needs	6,863,914
Continuing Education	325,033
Support Services	
Pupil	434,737
Instructional Staff	908,681
General Administration	699,248
School Administration	2,533,582
Business Services	877,295
Operation and Maintenance	2,882,686
Pupil Transportation	989,420
Other Services	661,715
Outgoing Transfers and Other Transactions	<u>94,000</u>
Total Appropriated	<u>\$33,026,141</u>
Estimated Ending Fund Balance, June 30, 2020	<u>\$ 3,464,455</u>

FURTHER RESOLVED, that 18 ad valorem mills shall be levied in 2019 on the taxable non-homestead and non-agricultural property located within the Owosso Public School District. The 18 mills shall be used for the appropriations itemized in this resolution.

FURTHER RESOLVED, that no Board of Education member or employee of the Owosso Public Schools shall expend any funds or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount unappropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED that, for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the Superintendent per Board of Education Policy. In addition, the Superintendent or his/her designee authorize budget transfers between accounts specifically included in the individual building budget allocations provided the total amount allocated to a specific building does not exceed the allocation included in the Appropriations Act. When the Superintendent makes a transfer of appropriations as permitted by this resolution, except transfers within the building budget allocations, such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the Board of Education at such meeting.

This appropriation resolution is to take effect immediately after adoption.

Ayes:

Nays:

Absent:

Motion Declared:

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-211

FOR ACTION

Subject:

2019-20 School Service Fund Appropriations Revision #1

Recommendations:

Resolve that the Board adopt the revised resolution to the appropriations for the School Service Fund for the 2019-20 fiscal year.

Rationale:

The purpose of a budget amendment is to provide a more accurate picture of what is anticipated for the financial year to look like for the District than was originally previewed during the June 2019 budget process. This is then utilized for completion of the planning process for the current fiscal year as well as for the budgeting process for the coming fiscal year.

Statement of Purpose/Issue:

The Board will adopt an amendment to the budget to incorporate projected revenues and expenditures in order to comply with statutory requirements.

Facts/Statistics:

- Revisions to the budget are always necessary to reflect changes in expenditures and revenues based on the best information available at the time of revision.
- Revised budgeted expenditures can be used for comparative purposes in the 2020-21 budgeting process with more validity.
- The major changes in the budget revision stem from somewhat better estimates for revenue and expenses including staffing.
- An executive summary of the major changes that have taken place since the June 2019 adoption will be provided to provide a more detailed picture of the changes that have occurred.
- Another budget revision, at a minimum, will be adopted in June 2020 as a final.
- It also should be noted that the budget, by law, is required to be posted on the District's website. After adoption by the Board, the budgets for the funds indicated will be posted by the Technology department.

Motion

Seconded

Vote – Ayes

Nays

Motion

**2019-20 SCHOOL SERVICE FUND BUDGET REVISION #1 FOR
ADOPTION BY THE BOARD OF EDUCATION
OF OWOSSO PUBLIC SCHOOLS AT A MEETING ON
JUNE 24, 2019**

RESOLVED, that this resolution shall be the School Service Fund Appropriations of the Owosso Public Schools for the fiscal year ending June 30, 2020. A resolution to make appropriations, to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Owosso Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Owosso Public Schools for the fiscal year ending June 30, 2020 is as follows:

Revenue:	
Local	\$145,591
State	71,518
Federal	1,643,545
Incoming Transfers & Other Transactions	0
Total Revenue	<u>\$1,860,654</u>
Audited Fund Balance, July 1, 2019	\$71,728
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	<u>\$71,728</u>
Total Available to Appropriate	<u>\$1,932,382</u>

BE IT FURTHER RESOLVED, that \$1,927,912 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Food Service	\$1,927,912
Total Appropriated	<u>\$1,927,912</u>
Estimated Ending Fund balance, June 30, 2020	<u>\$ 4,470</u>

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is to take effect immediately after adoption.

Ayes:

Nays:

Absent:

Motion Declared:

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-212

FOR ACTION

Subject:

Allocation of funds for the new fitness center equipment at the secondary campus

Recommendation:

Resolve that the Board of Education authorize the purchase of fitness center equipment in an amount not to exceed \$90,000 from the following vendor(s):

- ETE (Extreme Training Equipment), Cudahy, CA in an amount not to exceed \$70,432.00
- Wright Equipment, Birmingham, AL in an amount not to exceed \$4,190.69
- On line purchases/quotes from Rogue, Perform X, Rae Crowther, BiggerFasterStronger.com and Amazon in an amount not to exceed \$8,355.02
- Additional amount allocated to items for signage, kettle balls, medicine balls, curl bars, 100 lb. bumper plates, refurbishing existing equipment to be reutilized etc. in an amount not to exceed \$7,022.29

Rationale:

To outfit the new fitness center at the secondary campus with fitness equipment designed to maximize the use of the center.

Statement of Purpose/Issue:

To obtain Board approval for the purchase of fitness center equipment for the new fitness center

Facts/Statistics:

In November, 2019, the Board approved the sponsorship agreement between the district and Memorial Healthcare Center that allows for \$90,000 in support to be garnered over a three-year fiscal period for the purchase of fitness equipment to outfit the new fitness center at the secondary campus. In order to facilitate this purchase, the following actions were taken:

- District personnel compiled a complete listing of equipment that was being requested for bid for the purpose of outfitting the new fitness center to create a fitness center that would enhance the health, wellbeing and fitness of the students that are to utilize the center
- The request for bids was put out as a package at the beginning of January with a response date requested of Tuesday, February 4th.
- Bids were received and reviewed carefully for pricing, quality and service beyond the sale by District personnel. Additional quotes were obtained for items from other vendors that did not submit a bid for items that were bid that did not meet specifications or quality standards needed or that shipping costs were prohibitive from the vendor that bid due to single items. It is noted that the vendor of ETE out of California was awarded the majority of the bid. Prior to recommending this vendor to the Board, ETE was carefully vetted by District personnel through reference checks to assure that the equipment was of the desired quality and that their promise to deliver and install the equipment was consistent with what ETE outlined.
- The bid package was customized to fit the \$90,000 sponsorship with the district to front the additional \$60,000 that will be received in year 2 and year 3 of the grant and therefore some quantities originally included in the bid package were adjusted while still meeting the needs identified by the Athletic department.

Once all details have been finalized, it is anticipated that the equipment currently in the weight room that cannot be re-utilized will be asked to be declared obsolete by the Board and be disposed of in a manner fitting of the condition of the equipment.

Motion

Seconded

Vote – Ayes

Nays

**FITNESS EQUIPMENT BID RESULTS
BID OPENING FEBRUARY 4, 2020**

(Note: Due to the complexity and number of bidders, only the recommended bidders are included in the table below. Any recommendation that is not for the lowest bidder provides a brief explanation of the rationale for the deviation. Complete bid results are available for review)

EQUIPMENT (As outlined in the Bid)	QUANTITY Recommended	ETE, Cudahy, CA (Prices include delivery and installation)	WRIGHT, BIRMINGHAM, AL	ON-LINE OR QUOTES RECEIVED
HALF RACK CAGES	16	\$23,984.00 LOW BID next low bid was \$25,808 from Direct Fitness)		
PULL UP BRIDGES custom school paint/graphics to connect racks	13 (Must be used with same half rack)	\$390.00 LOW BID		
GLUTE/HAM DEVELOPER ATTACHMENT	4 (Must be used with same half rack)	\$1,156 (Low bid - \$760 from Roger Athletic)		
LANDMINE ATTACHMENT	4 (Must be used with same half rack)	\$356 (Low bid-\$220 from Pro Maxima)		
DIP ATTACHMENT	4 (Must be used with same half rack)	\$636 (Low bid - \$320 from Fitness First)		
ADJUSTABLE UTILITY BENCHES	16	\$6,384 LOW BID		
COLORED BUMPER PLATES 32 of each bumper	<u>32 - 10 lb.</u> <u>32 - 25 lb.</u> <u>32- 35 lb.</u> <u>32 - 45 lb.</u>	\$5,152 LOW BID		
PLATES Quad Grip Quantity specified for each weight	<u>96 - 45lb.</u> <u>32 - 25 lb.</u> <u>32 - 10 lb.</u> <u>32 - 5 lb.</u> <u>32 - 2.5 lb.</u>	\$7,384 (Low bid - \$7,200 from Pro-Maxima not incl. delivery/install)		
DUMB BELLS # of sets and weights specified	<u>5 to 50 - 4 sets</u> <u>55 to 100-2</u> <u>sets</u>	\$6,890 (Low bid \$6,700 from Pro-Maxima not incl. delivery/install)		
DUMB BELL RACKS	4	\$1,120 LOW BID		
LAT/LOW ROW	4	\$2,800 (Low bid \$1,980 from Pro-Maxima not incl. delivery/install)		

EQUIPMENT (As outlined in the Bid)	QUANTITY Recommended	ETE, Cudahy, CA (Prices incl. delivery/install)	WRIGHT, BIRMINGHAM, AL	ON-LINE OR QUOTES RECEIVED
SUSPENSION TRAINERS	13	\$1,300 LOW BID		
POWER SLEDS (inclusive of harness systems for each)	2			ROGUE \$487.60 (Low bid \$276 from Pro-Maxima not incl. delivery- quality of harness not acceptable)
RESISTANCE BAND SETS	16			PERFORM-X \$4,330.00 (Low bid \$2,000 from ETE - did not include harnesses)
PLYO BOX FOAM SETS Sets to include 6, 12, and 18	2	\$980.00 (Low bid - \$914.00 from Pro-Maxima not incl. delivery/install)		
BARS Men's 45lb Olympic, custom color/school end caps	16		\$4,029.97 (Low bid - \$2,085.60 from Fitness Things - Quality of bars not up to standard needed and does not incl. delivery/install)	
BARS Women's/Training Ultra Light 15 lb, custom color/school end caps	16	\$2,080.00 (Low bid- \$1,266.00 from Fitness Things- Quality of bars not considered to be up to standard needed and does not incl. delivery/install)		
BARS HEX raised handle deadlift bars	12	\$1,548.00 (Low bid - \$1,526.40 from Fitness First not incl. delivery/install)		
SPRING COLLARS FOR BARS	40		\$160.72 (Low bid of \$140 from Fitness First - Quality Concerns)	
TREADMILL	1	\$2,300 LOW BID		
ELLIPTICAL	1	\$2,000 LOW BID		
RECUMBENT BIKE	1	\$1,500 LOW BID		

EQUIPMENT (As outlined in the Bid)	QUANTITY Recommended	ETE, Cudahy, CA (Prices incl. delivery/install)	WRIGHT, BIRMINGHAM, AL	ON-LINE OR QUOTES RECEIVED
FARMERS WALK BAR SETS	4	\$680.00 (Low bid of \$639.96 from Fitness First – does not incl. delivery/install)		
LEG EXT/LEG CURL MACHINES	2	\$800 LOW BID		
MANTA RAY SQUAT BAR ATTACHMENTS	16	\$320.00 (Low bid of \$264 from Pro-Maxima does not incl. delivery/installation)		
DOUBLE ACTION HAND SLED ATTACHMENTS (must fit into cage system)	1			RAE CROWTHER \$1,410.30 (Low bid from Rogers - \$675.00 –doesn't offer versatility needed)
FIXED RUNG AGILITY LADDERS	8	\$392.00 (Low bid of \$182.72 from BSN – not incl. delivery/install)		
FITNESS POWER ROPES (1.5 inch diameter, 30 feet with connectors)	30 feet	\$280.00 LOW BID (Considered low bid since do not have to use attachments)		
RUBBER DEAD LIFT PLATFORMS	16 NOT NEEDED			
TOWEL BENCH PADS	16			BIGGER FASTER - \$207.20 (Low bid of \$160.00 – Fitness First does not incl. delivery)
DOUBLE SIDED – 4 PEGS PER SIDE BUMPER PLATE RACKS	8			AMAZON \$1,919.92 (Low bid \$1,279.92 from Fitness First – concern about quality and does not incl. delivery/install)
TOTAL BY VENDOR		\$70,432.00	\$4,190.69	\$8,355.02
GRAND TOTAL ALL VENDORS				\$82,977.71

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020

Report 20-213

FOR ACTION

Subject:

Michigan Works Contract

Recommendation

Resolve that the Board of Education authorize the Superintendent to enter into a contract with GST (Genesee Shiawassee Thumb) Michigan Works through June 30 of 2020 to take effect immediately upon signature at the February 24, 2020 meeting.

Facts/Statistics:

Michigan Works has proposed a contract with the District (contract #: 2019/2020 GSTMIWorks-Shiawassee-14) to provide On-The-Job Training (OJT) for eligible employees whereby the GST Michigan Works would reimburse the District training costs associated with “onboarding” new support staff as outlined in the agreement. (A copy of the proposed agreement has been provided to accompany this report).

The agreement is felt to be a “win-win” for the District as it has become increasingly difficult to recruit and retain support staff. The contract allows for reimbursement of training time and training costs for employees being brought on in a support staff capacity and potentially for utilizing funds to train new bus drivers. Regardless of the areas for which the training funds would be used, the district is not obligated to retain employees that do not meet training standards established by the district at the end of the training period. In addition, these funds can be used to fill existing positions if they are vacated without any obligation to add additional positions to the current employee structure.

All aspects of the contract are felt to be reasonable, fair and within the scope of the normal hiring practices of the district and will only allow for additional resources in the recruiting/hiring/training process. Thus it is being recommended that the Board of Education approve the accompanying contract for signature by the Superintendent.

Motion

Seconded

Vote – Ayes

Nays

Motion

ON-THE-JOB TRAINING MASTER AGREEMENT

CONTRACT#: 2019/2020 GSTMIWORKS-SHLAWASSEE-14

Service Provider	Employer
Name: GST Michigan Works!	Name:
Address: 1975 W Main St	Address:
City, State, Zip: Owosso, MI 48867	City State Zip:
Phone: 989-729-9599	Phone:
Fax:	Contact:
Contact: Christian Schueler	Current Number of Employees:
	Employer ID #:
Workers Comp Carrier and Policy #	

This Agreement is entered into by GST Michigan Works! and the above-named Employer to provide On-the-Job Training (hereinafter referred to as OJT) for Workforce Innovation Opportunity Act (WIOA) or Partnership, Accountability, Training & Hope (PATH) participants.

I. THE EMPLOYER AGREES:

- A. That it possesses the legal authority to execute this contract. Further that its governing body has authorized the signatory official to enter into this Agreement and bind the Employer to the terms of this Agreement and any subsequent modifications hereto.
- B. To conduct any and all activities under this Agreement in accordance with the Workforce Innovation Opportunity Act (WIOA) hereafter referred to as the Act and to such Act and Regulations and any and all applicable Federal, State, Local statutes, rules, regulations, directives, issuances and ordinances in effect or promulgated during the term of this Agreement.
- C. To provide extraordinary training to the participant to attain the knowledge and skills essential to the full and adequate performance of the job outlined in the participant's training plan.
- D. To hire the participant at the start of this Agreement for not less than the hours per week specified in the participant's training plan; also, to hire the participant as a member of the regular work force and to retain the participant as a regular employee at the conclusion of this Agreement provided the participant has attained the knowledge and skills necessary to adequately perform the job.
- E. To provide the necessary instruction, supervision and equipment needed to train the participant and shall not subcontract this On-The-Job Training agreement. Employer reimbursement is for straight time worked and must not include overtime pay, holiday, sick pay or commissions. Training time reimbursement shall be for hours worked in the pay period. If the participant works over 40 hours, reimbursement shall be given above the 40 hours but only at the straight time rate.

- F. To ensure that: The participant receives the same benefits (Including wages, working conditions, insurance coverage, pay and fringe benefits) as other employees performing similar work; is paid the wage indicated on the attached Training Plan and is provided with adequate FICA benefits. The employer agrees to provide proof of worker's compensation coverage for the period of this agreement. Failure to provide satisfactory proof of coverage prior to the start of training nullifies this agreement.
- G. To maintain timecards and a record of the participant's employment and progress in training, or other sufficient records to support the payments made to the employer for training costs. These records shall be retained for a period of five (5) years from the date of termination of this Agreement. If prior to the expiration of the five (5) year retention period any litigation or audit is begun the records must be maintained until the litigation, audit or other claim is resolved. The Employer further agrees to allow the Workforce Development Agency, the MWA, the Service Provider, or its representative access to said records during regular business hours.
- H. To submit time/attendance/payroll records. Participate in monitoring during OJT period. Skill evaluations shall be submitted at the end of training.
- I. To submit all documents pertaining to training and job retention completed satisfactory and received no later than 30 days after the 30-day retention period following completion of training. Failure to comply may result in a request for corrective action by the Employer, up to and including forfeiture of training payments.
- J. To give the U.S. Department of Labor, State of Michigan/Workforce Development Agency, and GST Michigan Works through any authorized representative, access to and the right to examine all records and documents related to this Agreement for monitoring and audit purposes, and to conduct Employer and participant interviews. The Employer will maintain said records and documents for a period of five (5) years from the date of termination of this Agreement.
- K. To have the following records, at a minimum available for review during scheduled monitoring visits:
1. Time and attendance records for the training and retention periods;
 2. Certified payroll records for the training and retention periods; and
 3. Participant's employment (training) start date.
- L. The Employer agrees to follow GST Michigan Works! Grievance and Complaint procedures for participants. The employer has been advised of the MWA's Grievance and Complaint policy and is aware that the complete policy can be found at gstmiworks.org. By signing this contract, the employer acknowledges that they have received information regarding the content of the local policy, how to access the entire policy and agrees to follow the policy.

II. GST MICHIGAN WORKS! AGREES:

- A. It has determined that the occupation(s) in which training is proposed is a demand occupation in the local labor market.
- B. To refer eligible participants to the Employer.
- C. To develop with the employer's assistance, all Individual Employment Development Plan (IEP) or Individual Service Strategy (ISS) for each participant.
- D. To provide payment of extraordinary training costs on the basis outlined in the Training Plan. Payment shall be made according to the provisions of Section IV Payment Schedule. This amount shall not exceed 50/75% of the regular wages, not exceeding the wage cap paid during the training period, as supported by the employer's monthly time and attendance records and payroll records.
- E. To provide the Employer seven (7) days written notice of pending monitoring visits by GST Michigan Works! staff.

III. ASSURANCES AND PROVISIONS

- A. The employer assures that it will comply with the terms and provision of this Agreement incorporating all specified Attachments. The Employer further assures compliance with all applicable federal, state, and local laws and regulations, including those dealing with employment, safety and health and the Fair Labor Standards Act as amended.
- B. The Employer assures that they will comply with 29 CFR Part 38 – Implementation of the Nondiscrimination and Equal Opportunity provisions of the Workforce Innovation and Opportunity Act, and other federal and/or state statutes prohibiting discrimination in programs, services and activities.
- C. OJT Agreements are prohibited with Employers who have exhibited a “pattern of failure” with five (5) or more previous contracts by failing to provide participants continued long-term employment as a regular employee with wages and working conditions at the same level and to the same extent as similarly situated employees. Exceptions include voluntary resignation and termination with cause.
- D. The Employer certifies that a legitimate need for training exists and that the WIOA/PATH participant would not have been considered for employment by the employer without the training stipulated in this Agreement. The Employer certifies the expectation of continued, long-term employment (not less than six (6) months) for individuals completing training in this occupation has been established.
- E. Payments made to the Employer are deemed to be compensation for extraordinary training costs associated with training WIOA/PATH participants. Costs to the employer associated with vacation, holidays, overtime sick leave, plant closure and other fringe benefits and training normally provided to all employees are not deemed to be training costs under this Agreement.

- F. The Employer assures that no payments specific to the training of the participant are received from any other source, i.e. Michigan Rehabilitation Services, etc.
- G. Individuals hired by the Employer prior to the effective date of this Agreement are not eligible to participate in the OJT program under this Agreement. Current employees are not eligible to participate in the OJT program under this Agreement.
- H. The Employer agrees to inform GST Michigan Works! of absenteeism, sickness, layoff, hiring freeze or other problems that may arise regarding a participant enrolled in the program funded by this Agreement. The employer also agrees to provide GST Michigan Works! with a written notification and explanation of termination of a participant for any reason within three (3) days of the termination.
- I. The Employer agrees to notify GST Michigan Works! in writing, in advance of any proposed changes in the trainee's job title, assigned duties and tasks, training plan or schedule. Changes in training conditions without prior notice to and request for modification of the Agreement, prior to the end of the Agreement, may void the Agreement. All modifications to the Agreement must be pre-approved by GST Michigan Works! and will be attached to the Agreement as an addendum. All changes to the Agreement will be signed. No alteration or variation of the terms of this Agreement shall be valid and/or binding unless made in writing and signed by the parties hereto.
- J. Participants in the program will not be employed on the construction, operation or maintenance of that part of a facility which is used for religious instruction or worship.
- K. Federal law prohibits contracting for OJT when persons not in an OJT status are laid off from the same or similar positions or a hiring freeze for these positions is in effect. In addition, no currently employed worker shall be displaced by any WIOA/PATH participant. This includes partial displacement such as a reduction in the hours of non-overtime work, wages or employment benefits, or termination of another employee in anticipation of filling the vacancy with a WIOA/PATH funded participant. The OJT position shall not infringe in any way upon the promotional opportunities of currently employed individuals.
- L. Appropriate standards for health and safety in work and training situations will be maintained by the employer. All state and federal laws regarding health and safety shall be followed by the Employer.
- M. No funds received under an OJT Agreement may be used to assist, promote or deter union organizing.
- N. No funds received under an OJT Agreement may be used to promote political activities.
- O. The Employer certifies that all WIOA and PATH funds shall not be used for contributions to retirement plans on behalf of participants.
- P. The Employer agrees that all laborers and mechanics employed by contractors or subcontractors in any construction, alteration or repair, including painting and decorating of projects, buildings and

works which are federally assisted under this Act shall be at rates not less than those prevailing on similar construction in the locality, in accordance with the Davis-Bacon Act.

- Q. The Employer certifies that the company has not relocated within the last 120 days to Michigan from another state or from another location within Michigan which resulted in an increase in unemployment in the area of original location or any other area.
- R. The Employer agrees to indemnify GST Michigan Works! their officers, agents and employees, harmless from any and all claims and/or liability for damages or injury to persons, or damage to property in connection with the operation of the program funded by this Agreement or Amendment thereto which may arise as a result of any Employer breach of this Agreement, Employer violation of law, or acts and omission involving the employer /employee relationship. The Employer shall repay the Service Provider such amounts-determined to be expended in violation of this Agreement. Further the Employer agrees that payment authorization may be withheld by the Grant Recipient if it determines such payment to be unsubstantiated or not legally proper. All payments under this Agreement are subject to audit. Accordingly, the Employer shall assume liability for repayment of funds disbursed where such disbursement is subsequently determined to be improper and/or unauthorized by the Service Provider, GST Michigan Works, the State of Michigan, the U.S. Department of Labor or authorized representatives of such named bodies. Repayment of such funds shall occur within thirty (30) calendar days of notification of discovery. Michigan Works would provide documentation of the expenses and cost to be reimbursed.
- S. If a participant does not begin training with Employer following execution of this Agreement and/or an attached Training Plan, GST Michigan Works! will not be responsible for any costs incurred by the Employer nor will Employer be entitled to any payment for training the participant.
- T. If a participant terminates prior to the completion of training and/or does not attain the skills per the Training Plan no payment will be made to the Employer. Payment is due only upon successful completion of training and upon retention of the participant (as defined in Section III, D).
- U. Notwithstanding any of the above, the Service Provider may cancel this Agreement upon written notice to the Employer by certified mail or equivalent method, if at any time the funding source fails to fund, or reduces, terminates, or de-obligates the contract through which this Agreement is funded. In such instance, earned payments will be paid up to the date the cancellation notice is received; thereafter neither the Service Provider nor the Employer shall have any obligation to complete or otherwise continue the program. In addition, this Agreement may be terminated by the other party should either fail to perform its duties in accordance with this Agreement or any Amendments thereto. Termination shall be effective upon delivery by certified mail or equivalent method of written termination notice to the Employer.
- V. "Equal Opportunity is The Law". This recipient will abide by 29 CFR Part 38 – Implementation of the Nondiscrimination and Equal Opportunity Provisions of the Workforce Innovation and Opportunity Act (WIOA), and other federal and/or state statutes prohibiting discrimination in programs, services and activities.

WHAT TO DO IF YOU BELIEVE YOU HAVE EXPERIENCED DISCRIMINATION

If you think that you have been subjected to discrimination under a WIOA Title I—financially assisted program or activity, you may file a complaint within 180 days from the date of the alleged violation with either:

**Jerome H. Lewis, Equal Opportunity Manager
GST Michigan Works!
3270 Wilson St.
Marlette, MI 48453**

Or

**Director
Civil Rights Center (CRC)
U.S. Department of Labor
200 Constitution Avenue NW, Room N-4123
Washington, DC 20210**

If you file your complaint with the recipient, you must wait either until the recipient issues a written Notice of Final Action, or until 90 days have passed (whichever is sooner), before filing with the Civil Rights Center (see address above). If the recipient does not give you a written Notice of Final Action within 90 days of the day on which you filed your complaint, you may file a complaint with CRC before receiving that Notice. However, you must file your CRC complaint within 30 days of the 90-day deadline (in other words, within 120 days after the day on which you filed your complaint with the recipient). If the recipient does give you a written Notice of Final Action on your complaint, but you are dissatisfied with the decision or resolution, you may file a complaint with CRC. You must file your CRC complaint within 30 days of the date on which you received the Notice of Final Action.”

IV. PAYMENT SCHEDULE

- A. Training costs shall be paid in two installments based on the training hours completed which lead to attainment of proficiency of the tasks as outlined in the Training Plan.
- B. Payment of training costs will be made only after verification of successful training completion and/or job retention, as described below.
 - (1) 50% of the training costs shall be earned upon written verification of training completion. Completion shall be defined as completing the prescribed training hours and the attainment of proficiency in the tasks outlined in the Training Plan by the specified end date. Verification of successful completion shall include receipt of all Time/Attendance Records and Skill Evaluation, to support the participant's attainment of proficiency in the designated tasks.
 - (2) 50% of the training costs shall be earned upon meeting the criteria for (1) above and upon written verification that the participant has met retention criteria with the employer. Retention shall be defined as having continued regular employment, working the hours designated in the OJT Training Plan and at or above the completion wage for not less than 30 days after the completion of training. Verification includes receipt of a completed Verification of Employment Retention Form.
- C. Payment of training costs shall be prorated if attainment of all the designated tasks are accomplished in less than the negotiated training hours.
- D. All payments are subject to funding availability.

This agreement shall be effective on 12/10/2019 and shall end on 6/30/2020. Prescribed training hours and competency levels required for completion are indicated on the attached Training Plan, incorporated and made a part of this Agreement. All oral and written agreements related to the subject matter of the Agreement made prior to the date of commencement have been reduced to writing and are contained herein.

This Agreement is executed below on behalf of the parties by their authorized representatives. By signing below, the Employer confirms that they have received an orientation of the Training Plan, general rules for administering an OJT program, reimbursement procedures and the evaluation process.

Service Provider	Employer
Name: Christian Schueler	Name:
Title: Business Solutions Professional	Title:
Date: 12/10/2019	Date: 12/10/2019
Business Services Representative Signature:	Employer Representative Signature:

If the Employer has a Collective Bargaining Agreement covering the grade and class of workers who will receive training pursuant to this contract, concurrence by the union representing the workers covered by such an agreement must be obtained below by the employer from an authorized union representative.

IDENTITY OF BARGAINING AGENT

Labor Organization:	Signature of Concurrence:
Local Number:	Name (Print):
Phone Number:	Title:

NON-UNION ACKNOWLEDGEMENT

I certify that there is not currently a union representing any workers at this facility. Therefore, there is no union concurrence necessary.

Employer Representative Signature:	Title:
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Qualifying Professional Development for Instruction Hours

- A district may count up to 38 hrs of qualifying PD time for teachers as hours of pupil instruction if all requirements are satisfied.
- PD may only count toward the instructional DAY requirement if it exceeds 5 hours in a single day.
- You may NOT combine qualifying PD time that was provided over multiple days to count as a day of pupil instruction.
- You may NOT count more than 10 hours per month.
- Not more than a combined total of 10 hrs of the PD takes place before the first scheduled day and after the last scheduled day of school for that school year.
- 75% of teachers scheduled to participate in PD must be in attendance.
- Following must be satisfied:
 - A district-wide PD advisory committee appointed by the district board recommends at least 8 hrs. of the PD. The advisory committee must be composed of teachers employed by the district who represent a variety of grades and subject matter specializations, including SE, nonteaching staff, parents and administrators. The majority membership of the committee shall be composed of teacher staff.
 - The department has approved the PD and confirmed it may be counted for state continuing education clock hours (SCECH). The number of hours of PD counted as hours of pupil instruction may not exceed the number of state continuing education clock hours for which the qualifying PD was approved.
 - The PD is linked to 1 or more criteria in the evaluation tool developed or adopted by the district or intermediate district.

Using PD days to count as part of 180 school days—June 9, 2021 (next year). The following year we start on August 19, 2021.

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-214

FOR ACTION

Subject:

Awarding of the bond contract for audio systems at the secondary campus.

Recommendation:

Recommend that the Board authorize the Superintendent to sign the contract for the audio system for the secondary campus with Digital Age Technologies from Davison, MI in an amount not to exceed \$75,910 (base bid of \$70,944 with 7% or \$4,966 for contingency).

Statement of Purpose/Issue:

To award the bid for the audio systems to be installed in the new Middle school gym, current High school gym, cafeteria and pool as well as provide a new portable audio system for the secondary campus to be used primarily for Board of education meetings.

Facts/Statistics:

As part of the prequalification application for the bond approved by the voters, there was an allocation for technology for the elementary schools and for the secondary campus. At the secondary campus, the budget was intended to include an allocation for the sound system. As identified in a request for proposal, the sound systems were requested for the new middle school addition, the current high school gym, the cafeteria and the pool. In addition, a new portable audio system was requested that will be used primarily for use at the Board of Education meetings held at the secondary campus in order to provide a better mechanism for the public to hear and make comments during the presentations than the one currently being utilized. Bids were due on January 13, 2020 with four complete and compliant bid responses being received as outlined in the following table:

BIDDER	BID AMOUNT (Not including 7% contingency)
Digital Age Technologies, Davison, MI	\$70,944.00
ElectroMedia, Spring Lake, MI	\$72,884.00
Acorn Sound Technology, Hamilton, MI	\$73,711.00
Innovative Communications, Saginaw, MI	\$79,978.00

After conducting a detailed review of the submitted bids, it was determined that the bid response from the low bidder, Digital Age Technologies, was compliant with the specification in the Request for Bid. In addition, Digital Age Technologies is also the vendor currently installing the classroom audio and video systems at the secondary campus for the bond project. Wright and Hunter, the consultants hired on behalf of the district by Kingscott for the technology component of the bond project, has deemed the work performed by Digital Age Technologies to be excellent and the vendor willing to accommodate schedules after hours and weekends in order to get the work completed on a timely basis. Based on these factors, Digital Age Technologies is found to be the low and responsible bidder and therefore is being recommended for the award of the aforementioned contract.

The award of this contract is within the parameters established for the technology budget for the bond and all funds for the contract will be come from the bond proceeds.

Motion

Seconded

Vote – Ayes

Nays

Motion

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020

Report 20-215

FOR ACTION

Subject:

Declaration of Obsolete Material – Maintenance and Food Service

Recommendation

Resolve that the Board of Education authorize the Owosso Public School's transportation and food service departments to dispose of two buses and one Hobart mixer

Facts/Statistics:

Pursuant to Board Policy #7300, "the Board shall direct the periodic review of all District property and authorize the disposition by sale, donation, trade, or discard of any property not required for school purposes". The transportation department has identified the following two buses as no longer being able to transport students safely and fully expecting them to be unable to pass inspection:

- Bus #98-29, VIN #1HVBBAAP3VH495883, 260,961 miles
- Bus #04-37, VIN #4DRBRAAP34B961813, 294,622 miles

The food service department has identified the following item as no longer being able to be utilized in the food service department:

- Hobart 60 Qt. Commercial Planetary Floor Mixer, Model HL600, HZ 50/60 HP, 2.7 ML, 41063, V 200-240, PH 1 A 16.0, PH 3 A 8.0

If authorized by the Board, the District will put these items up for bid through a closed bid process advertised on the District's website, the Argus Press, district email and via Facebook in an effort to obtain the best prices. Once bids are received, the pricing will be compared to the scrap value to ensure that the District is making the most financially responsible decision. Proceeds for the sale of the bus will be returned to the general fund while proceeds from the mixer will be returned to the school service fund.

Motion

Seconded

Vote – Ayes

Nays

Motion

OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020

Report 19-216

FOR ACTION

Subject:

Authorize the Superintendent to sign the Purchase Agreement with CHN (Community Housing Network) for the sale of the current Middle School located at 219 N. Water St.

Recommendation:

Recommend that the Board of Education authorize the Superintendent sign the proposed purchase agreement to sell the Owosso Middle School to Community Housing Network

Rationale:

In order to allow CHN to proceed with the possibility of purchasing the Middle School, the proposed purchase agreement negotiated with CHN needs to be approved by the Board of Education allowing the Superintendent to sign it

Statement of Purpose/Issue:

To allow the Superintendent to move forward with signing the proposed purchase agreement

Facts/Statistics:

As a result of the approval by the community in November of 2017 of the bond proposal that included creating a 6-12 campus that would include housing the students that are currently at the Owosso Middle School located at 219 N. Water St., the current middle school will be vacated upon completion of the 6-12 campus. With the recognition that this building is a significant part of the downtown and the community, it was deemed prudent to begin looking for a viable partner that would reutilize the building in a manner consistent with the needs of the community. CHN responded to the RFP and appears to have a well thought out plan for reutilization of the current Middle school that is consistent with the needs of the community.

In order for CHN to move forward, similar to the Lincoln development approved by the Board in 2014, there are some specific approvals that must be garnered including being awarded a MSHDA (Michigan State House Development Association) grant in order for CHN to make the plan financially viable. At the November 2019 Board of Education meeting the Board authorized the Superintendent to move forward with negotiating an agreement with CHN. The agreement accompanying this report outlines the results of this negotiation process. It should be noted that CHN has to achieve certain milestones for grant and approval processes in order to proceed with the purchase. This will take significant time and may not result in CHN being able to purchase the Middle School at the end of the time outlined in the agreement. However, CHN has a good reputation in moving forward with projects of this nature and since the plan is consistent with the desires outlined by the Board in the request for proposal for the prospective buyers of the property, it is considered to be worthy of presenting the agreement to the Board for consideration for approval.

Motion

Seconded

Vote – Ayes

Nays

Motion

PURCHASE AGREEMENT

This Purchase Agreement (“Agreement”) is made and entered into this _____ day of _____, 2020 (“Effective Date”), by and between **OWOSSO PUBLIC SCHOOLS**, a Michigan general powers school district organized and operating under the provisions of the Revised School Code, MCL 380.1, *et seq.*, as amended, whose address is 645 Alger Avenue, P.O. Box 340, Owosso, Michigan 48867 (“Seller”), and **COMMUNITY HOUSING NETWORK, INC.**, a Michigan nonprofit corporation, whose address is 5505 Corporate Drive, Suite 300, Troy, Michigan 48098 (“Purchaser”), for the transfer of real property commonly known as “Owosso Middle School” located at 219 N. Water Street, within the City of Owosso, County of Shiawassee, Michigan, and legally described as follows:

COM 70’ S OF NE CORNER BLK 38 TH W 143.8’ TH S 62’ TH W 334.7’ TH S TO SHIA RIVER TH SE’LY TO PT 6” N OF THE PT WHERE N LN OF EXCHANGE ST IF EXT’D W’LY WOULD INTERSECT E BANK OF SD RIVER TH ON A LN PAR’L WITH N LN OF EXCHANGE ST SO EXT’D TO A PT 126’ W OF W LN OF WATER ST TH N 2’ TH E’LY ON A LN PAR’L WITH THE N LN OF EXCHANGE ST SO EXT’D 38’ TH S 2’6” TO N LN EXCHANGE ST SO EXT’D TH E ON LINE OF EXCHANGE ST SO EXT’D 88’ TO THE W LN OF WATER ST TH N TO BEG BLK 38 ORIGINAL PLAT.

Parcel No. 050-470-038-002-00.

I. Property Transferred. The Purchaser shall purchase and receive and the Seller shall sell the property described above and the building(s) thereon and, if any, all easements and all other interests and rights of the Seller which are appurtenant to the real estate, including, but not limited to, all right, title, and interest, if any, of the Seller in and to any land lying in street, road, or avenue in front of, within, or adjacent to, or adjoining such land (collectively, the “Property”). In addition, the attached Exhibit “A” shall list which personal property, if any, on the Property is included in this sale. Personal property that is not included in the sale shall be removed prior to the day of Closing. In spite of the foregoing, Seller’s time capsule is not included in this sale, and the Purchaser shall return the time capsule and its contents, if discovered, in full to the Seller within seven (7) days of discovery by the Purchaser or its agents.

II. Purchase Price. The Property shall be purchased for the sum of Five Hundred Thousand and 00/100 Dollars (\$500,000.00) (the “Purchase Price”). The Purchase Price shall be paid in certified funds at Closing. At Closing, any deposit amounts described herein shall be credited to the Purchase Price for Purchaser.

III. Initial Earnest Deposit. Within five (5) business days of the Effective Date, the Purchaser shall pay to the Seller an initial deposit amount of Ten Thousand and 00/100 Dollars (\$10,000.00) (the “Initial Earnest Deposit”). In the event the Initial Earnest Deposit is not received by the Seller when specified, the Seller may terminate this Agreement and the parties shall have no further obligations hereunder. The Initial Earnest Deposit will become non-refundable on October 20, 2020. Purchaser may terminate this Agreement at any time before October 20, 2020 and receive the Earnest Deposit back and shall have no further obligations hereunder. If Purchaser

terminates the Agreement after October 20, 2020 for reasons not attributed to Seller's actions or inactions, Seller may keep the Earnest Deposit and any other depositions already paid by Purchaser under this Agreement.

IV. Second Earnest Deposit. Within 5 days of the Michigan State Housing Development Authority (MSHDA) publishing the list of applicants who are being awarded a Low Income Housing Tax Credit (LIHTC) reservation from the October 1, 2020 funding round, which is anticipated in the month of January, 2021, the Purchaser shall pay to the Seller a second deposit amount of Ten Thousand and 00/100 Dollars (\$10,000.00) (the "Second Earnest Deposit"). The Second Earnest Deposit will become non-refundable upon the Seller's receipt. In the event the Second Earnest Deposit is not received by the specified time, the Seller may terminate this Agreement and the parties shall have no further obligations hereunder.

V. Third Earnest Deposit. Within five (5) business days after the Purchaser's receipt of a LIHTC reservation, and no later than September 30, 2021, the Purchaser shall pay to the Seller a third deposit amount of Thirty-Five Thousand and 00/100 Dollars (\$35,000.00) (the "Third Earnest Deposit"). The Third Earnest Deposit will become non-refundable upon the Seller's receipt. In the event the Third Earnest Deposit is not received by the specified time, the Seller may terminate this Agreement and the parties shall have no further obligations hereunder.

VI. Evidence of Title. The Seller shall, at its expense and as soon as practical, obtain a commitment for an owner's policy of title insurance in the amount of the purchase price (the "Title Commitment"), and the Seller shall promptly provide a copy of that Title Commitment to the Purchaser. Within twenty (20) calendar days of receipt of the Title Commitment, the Purchaser shall notify the Seller in writing of any restrictions, reservations, limitations, easements, liens, and other conditions of record (the "Title Defects"), disclosed in the Title Commitment that would unreasonably interfere with the Purchaser's proposed use of the Property. Should the Purchaser notify the Seller of any such Title Defects, the Seller shall have 20 days to cure or remove same. If such reasonable objections are not cured within such 20-day period, the Purchaser may, at the Purchaser's option, terminate this Agreement, or alternatively set a date with the Seller to extend the time period to cure the Title Defects. In the event such reasonable objections are not cured within such 20 day period, or any extension thereof, and the Purchaser elects not to waive its title objections, the Purchaser may terminate this Agreement, all Earnest Deposits shall be returned, and neither party shall have any further responsibility or liability hereunder.

VII. Closing. The closing of the sale described herein shall take place at the office of the Seller's Superintendent of Schools or, at the Seller's option, the title company that provides the title commitment, as required below. Closing shall be held not later than June 30, 2022, or on such other date as the parties agree in writing (the "Closing"). At Closing, Purchaser shall execute the Deed of Easement as described in Exhibit "B" and deliver same to the title company for recording. The Purchaser shall take possession of the Property upon Closing.

VIII. Conditions Precedent. The Closing, and the obligation of the parties to consummate this transaction shall be conditioned upon satisfaction of the following conditions precedent:

- A. Purchaser determining on or before June 30, 2021, that it can obtain all governmental approvals necessary or desirable for the construction of the housing units and all related amenities on the Property.
- B. Purchaser determining on or before June 30, 2021, that the Property is in compliance with lender and investor environmental requirements.
- C. Purchaser determining on or before June 30, 2021, that development of Property for the Purchaser's intended use is economically feasible.
- D. Purchaser obtaining a Resolution of Support for the project from the City of Owosso on or before June 30, 2021.
- E. The City of Owosso adopting a Payment in Lieu of Taxes ordinance for the project on or before June 30, 2021.
- F. Purchaser obtaining on or before September 30, 2021 a reservation of Section 42 tax credits from the Michigan State Housing Development Authority (MSHDA).

If any of the conditions are not satisfied, either party may terminate this Agreement or, by an agreement between Seller and Purchaser, the parties may alternatively extend the Closing to a mutually agreed upon date so as to provide the Purchaser with an additional opportunity to satisfy such conditions.

IX. Environmental Testing. It is understood and agreed that after the Effective Date, the Purchaser and its agents shall have the right to enter the Property upon reasonable advance written notice to the Seller, for purposes of conducting environmental tests, soil tests, or any other such investigation as deemed necessary by the Purchaser, all at Purchaser's sole expense. Purchaser will indemnify and hold harmless the Seller from any claims, damages, or causes of action which might occur as a result of Purchaser's activities on the Property and the Purchaser shall restore the Property to the existing condition before said test or investigations were conducted. The Purchaser shall ensure that any environmental testing is performed in a manner that does not unreasonably interfere with school operations.

X. Warranty Deed. At the Closing, the Seller shall execute a Warranty Deed, a copy of which is attached hereto and made a part hereof as Exhibit "D." Seller shall deliver the Warranty Deed to the title company for recording. The Purchaser agrees to accept title to the Property subject to all general and special exceptions and other encumbrances contained in the Title Commitment.

XI. Closing Costs. The Seller shall pay the transfer tax (if any) and any attorneys' fees incurred by the Seller. At the Closing, the Purchaser shall pay the costs of the title policy, the recording fees for the Deed of Easement and the Warranty Deed, attorneys' fees incurred on behalf of the Purchaser, and any inspection costs initiated by the Purchaser. Also at the Closing, the Purchaser shall pay for the closing costs required by the title company to close this transaction.

XII. Time of Essence. Time is of the essence with respect to all dates and times set forth in this Agreement.

XIII. Taxes, Assessments, and Utilities. All property taxes and assessments, if any, which have been billed for the Property shall be paid by the Seller prior to the date of the Closing. All property taxes and assessments that become due on or after the date of the Closing shall be paid by the Purchaser. In addition, the parties expressly acknowledge that the Seller may vacate the Property before the Closing but not before September 30, 2020. In the event the Seller vacates the Property before the Closing and the Seller provides thirty (30) days' written notice of same to the Purchaser, then the Purchaser shall be responsible for paying water, electricity and natural gas bills incurred by the Seller from the date the Seller vacates the property until the Closing, provided the Purchaser is allowed to create and manage a plan for utility usage that minimizes utility costs while protecting the systems and structural integrity of the Property. The Purchaser will consult with the Seller to come to agreement on the viability of the plan to adequately safeguard the building.

XIV. Disclaimer of Warranties. AT CLOSING, THE PURCHASER WILL EXECUTE A PURCHASER'S STATEMENT IN THE FORM THAT IS ATTACHED HERETO AND MADE A PART HEREOF AS EXHIBIT "C" (THE "PURCHASER'S STATEMENT"). THE PURCHASER'S STATEMENT CONFIRMS IN WRITING THAT THE PURCHASER HAS INSPECTED THE PROPERTY AND AGREES TO TAKE THE PROPERTY "AS IS" AND IN ITS PRESENT CONDITION AND THAT THERE ARE NO OTHER OR ADDITIONAL WRITTEN OR ORAL UNDERSTANDINGS.

XV. Attorney's Opinion. The Purchaser acknowledges that the Seller has recommended that the Purchaser retain an attorney to pass on the marketability of the title to the Property and to review the details of the sale before the Closing.

XVI. Notices. All notices required or given under this Agreement shall be in writing and either delivered personally or mailed by regular mail addressed to the parties at their addresses specified above. Mailed notices shall be effective upon mailing.

XVII. Whole Agreement. This Agreement constitutes the entire agreement between the parties and shall be deemed to supersede and cancel any other agreement between the parties relating to the transactions herein contemplated. Each party acknowledges that no representation, inducement, or condition not set forth herein has been made or relied upon by either party.

XVIII. Amendments. This Agreement may be amended or modified only by a document in writing executed by each of the parties named above.

XIX. Successors and Assigns. This Agreement shall bind and benefit the parties hereto and their respective successors and assigns.

XX. Governing Law. This Agreement shall be construed in accordance with and governed by the laws of the State of Michigan.

XXI. Counterpart Signatures. This Agreement may be executed in one or more counterparts, including facsimile copies, each of which shall be deemed an original, but all of which shall together constitute one and the same instrument

SELLER:

**OWOSSO PUBLIC SCHOOLS,
a Michigan general powers school district**

By: _____
Dr. Andrea C. Tuttle
Its: Superintendent of Schools

Dated: _____

PURCHASER:

**COMMUNITY HOUSING NETWORK, INC.,
a Michigan nonprofit corporation**

By: _____
Kirsten Elliott
Its: Vice President of Development

Dated: _____

EXHIBIT A

List personal property included in sale:

Slate Chalkboards (if any remain)

Lockers

Any additional items that are affixed to the building and will be required to attain and maintain historic designation for the Property

EXHIBIT B

See attached Deed of Easement to City for use of the Don and Metta Mitchell Amphitheater.

EXHIBIT C**PURCHASER'S STATEMENT**

COMMUNITY HOUSING NETWORK, INC., a Michigan nonprofit corporation, whose address is 5505 Corporate Drive, Suite 300, Troy, Michigan 48098 ("Purchaser"), is purchasing from **OWOSSO PUBLIC SCHOOLS**, a Michigan general powers school district, whose address is 645 Alger Avenue, P.O. Box 340, Owosso, Michigan 48867 ("Seller"), real property commonly known as "Owosso Middle School" located at 219 N. Water Street, within the City of Owosso, County of Shiawassee, Michigan, and legally described as follows:

COM 70' S OF NE CORNER BLK 38 TH W 143.8' TH S 62' TH W 334.7' TH S TO SHIA RIVER TH SE'LY TO PT 6" N OF THE PT WHERE N LN OF EXCHANGE ST IF EXT'D W'LY WOULD INTERSECT E BANK OF SD RIVER TH ON A LN PAR'L WITH N LN OF EXCHANGE ST SO EXT'D TO A PT 126' W OF W LN OF WATER ST TH N 2' TH E'LY ON A LN PAR'L WITH THE N LN OF EXCHANGE ST SO EXT'D 38' TH S 2'6" TO N LN EXCHANGE ST SO EXT'D TH E ON LINE OF EXCHANGE ST SO EXT'D 88' TO THE W LN OF WATER ST TH N TO BEG BLK 38 ORIGINAL PLAT.

Parcel No. 050-470-038-002-00 (the "Property").

The Purchaser confirms, acknowledges, and agrees that:

- (1) The Purchaser has inspected the Property and agrees to take the Property "as is" and in its present condition.
- (2) There are no other or additional written or oral understandings and that the Seller disclaims any and all warranties of any kind with regards to the Property.

PURCHASER:

**COMMUNITY HOUSING NETWORK, INC.,
a Michigan nonprofit corporation**

By: _____

Kirsten Elliott

Its: Vice President of Development

Dated: _____

EXHIBIT D**WARRANTY DEED**

OWOSSO PUBLIC SCHOOLS, a Michigan general powers school district organized and operating under the provisions of the Revised School Code, MCL 380.1, *et seq.*, as amended, whose address is 645 Alger Avenue, P.O. Box 340, Owosso, Michigan 48867 (“Grantor”) conveys and warrants to **COMMUNITY HOUSING NETWORK, INC.**, a Michigan nonprofit corporation, whose address is 5505 Corporate Drive, Suite 300, Troy, Michigan 48098 (“Grantee”) for the transfer by Grantor to Grantee real property commonly known as “Owosso Middle School” located at 219 N. Water Street, within the City of Owosso, County of Shiawassee, Michigan, and legally described as follows:

COM 70' S OF NE CORNER BLK 38 TH W 143.8' TH S 62' TH W 334.7' TH S TO SHIA RIVER TH SE'LY TO PT 6" N OF THE PT WHERE N LN OF EXCHANGE ST IF EXT'D W'LY WOULD INTERSECT E BANK OF SD RIVER TH ON A LN PAR'L WITH N LN OF EXCHANGE ST SO EXT'D TO A PT 126' W OF W LN OF WATER ST TH N 2' TH E'LY ON A LN PAR'L WITH THE N LN OF EXCHANGE ST SO EXT'D 38' TH S 2'6" TO N LN EXCHANGE ST SO EXT'D TH E ON LINE OF EXCHANGE ST SO EXT'D 88' TO THE W LN OF WATER ST TH N TO BEG BLK 38 ORIGINAL PLAT.

Parcel No. 050-470-038-002-00 (the “Property”)

for the consideration of Five Hundred Thousand and 00/100 Dollars (\$500,000.00).

This conveyance is subject to:

- (a) zoning laws, ordinances, and regulations;
- (b) recorded and existing building and use restrictions, if any;
- (c) recorded and existing utility or roadway easements and rights-of-way; and
- (d) any encumbrances, encroachments, or the issues that have been or would have been revealed by any ALTA survey of the Property; and
- (e) all other rights, restrictions, reservations, easements, and other matters of record disclosed in the Commitment for Title Insurance issued by _____, Commitment No. _____ (Effective Date: _____) and that are identified in the Survey of the Property.

The Grantor grants to the Grantee the right to make all permitted divisions under Section 108 of the Land Division Act, Act No. 288 of the Public Acts of 1967.

The Property may be located within the vicinity of farmland or a farm operation. Generally accepted agricultural and management practices which may generate noise, dust, odors, and other associated conditions may be used and are protected by the Michigan Right to Farm Act, MCL 286.471, *et seq.*, as amended.

This transaction is exempt from real estate transfer tax pursuant to MCL 207.505(h)(i) and MCL 207.526(h)(i).

GRANTOR:

**OWOSSO PUBLIC SCHOOLS,
a Michigan general powers school district**

By: _____

Dr. Andrea C. Tuttle

Its: Superintendent of Schools

Dated: _____

Acknowledged before me in _____ County, Michigan, this ____ day of _____, 20__, by Dr. Andrea C. Tuttle, Superintendent of Schools, Owosso Public Schools, a Michigan general powers school district.

(signature)

(printed)

Notary Public, _____ County, Michigan

My Commission Expires: _____

Acting in the County of _____

When Recorded Return To:	Send Subsequent Tax Bills To:	Prepared By (Without Opinion):
Grantee	Grantee	Philip G. Clark, Esq. Thrun Law Firm, P.C. P.O. Box 2575 East Lansing, MI 48826-2575

**OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020**

Report 19-217

FOR ACTION

Subject:

Sinking Fund Project Administration contract

Recommendation:

Resolve that the Board of Education approve the contract with Spicer Group, as presented, for retention of their services for the Sinking Fund Project Administration for the Summer of 2020 projects

Rationale:

The District has been satisfied with the service provided by Spicer for assisting with the administration and architectural services for the sinking fund over the years

Facts/Statistics:

The District has identified a sinking fund plan, which was is funded by the millage that was renewed by the voters in August of 2018 with that particular renewal taking effect in December of 2019. The District anticipates the projects that will be asked to be administered by Spicer are outlined in the accompanying proposed contract. The request for these services are being recommended due to the following:

- The projects that would fall under the auspices of the project manager are multi-trade projects that require a complex knowledge of the trades involved.
- These projects are time consuming in nature to manage, which would draw District personnel away from other important operational areas.
- The bidding process requires a full knowledge of the players involved including the integrity of the bidders. A project manager would be held accountable for this process as well as the outcome thereby minimizing the risk to the District associated with these projects and the related contracted service.
- Communication is key in carrying out these projects. A project manager will be responsible for communicating to District personnel regarding the progress on these projects as well as meeting budgetary guidelines.
- The purpose of the contract administration will be to monitor progress during the course of construction activities to ensure systems are in compliance with the construction documents. This will provide protection for the District that the projects involved are being done correctly and that the District is acting as a good steward of the taxpayer's funds.
- The total estimated fee for the summer of 2020 projects is \$133,500 which is inclusive of administration, procurement, field service and design. Fees will be paid for out of sinking fund proceeds.

District Goal Addressed:

Facilities

Motion

Seconded

Vote – Ayes

Nays

Motion



February 17, 2020

Dr. Andrea Tuttle, Superintendent
Owosso Public Schools
645 Alger Street
Owosso, Michigan 48867

RE: 2020 Sinking Fund Improvements
Owosso Public Schools, Owosso, Michigan

Dr. Tuttle:

This document contains Spicer Group's proposal to you to act as the Owner's Representative and provide Professional Design Services for the Owosso Public School's Facilities Improvement Sinking Fund.

BACKGROUND:

The voters of Owosso Public Schools have entrusted a millage-financed sinking fund in the Board of Education to provide miscellaneous capital improvements at facilities owned by the Owosso Public Schools. Improvements are needed in order to provide the staff and students with a positive physical environment conducive to learning. To attain the most value from these improvements, professional administration of the sinking fund is warranted. Spicer Group has been involved in the 2002 through 2019 sinking fund improvements and we believe this relationship to be of great benefit to both parties. We feel that it is imperative to start the design and permitting of the 2020 improvements as soon as possible to allow the work to be completed over the summer.

SCOPE OF PROFESSIONAL SERVICES:

Spicer's proposed services follow. They are phased as annual segments to reflect the orderly and reasonable progress of the project and, unless directed by you, we will only proceed from one year to the next with your concurrence and approval. This proposal will remain valid for sixty days. In the following narrative, "you" or "your" means Owosso Public Schools and "we" or "our" means Spicer Group, Inc.

1.01 SINKING FUND ADMINISTRATION

- 1.01.1 Meet with you to walk through the facilities. Based upon input from you, we shall coordinate, plan, develop, and detail the master schedule of identified improvements, including confirmation that the projects or portions of a project qualifies for payment out of the sinking fund per State of Michigan guidelines. This schedule, including appropriate cost estimates, will be revised from time-to-time on a semi-annual basis and will be reflective of the perspectives of the school district at large, the subject facility, construction "window" time periods, and budget. We will help you identify projects that will be done in house by the Operations Staff.
- 1.01.2 Update you periodically on the status and progress of each activity related to the sinking fund. This may include verbal reports at your meetings, memos, or information you may want to use for public or press release purposes. The frequency of these updates will be determined by you.
- 1.01.3 Advise and recommend to you any alternatives that may be more cost-efficient, that will achieve the same purpose, and that will add value to the project(s).

2.01 PROCUREMENT SERVICES

- 2.01.1 Upon your approval for construction, assist you in the bidding process for construction services. This will include advertising for bids in appropriate publications, hosting any necessary pre-bid meetings and walk through, coordinating any necessary addenda and assisting you when bids are opened. We will evaluate the low bids with emphasis on the bidder's ability to satisfactorily complete the project within the specified time and the bidder's ability to adequately staff, insure, bond, equip, and finance its efforts. In concert with the architect of record, if applicable, we will prepare letters of recommendation for you regarding approval of the award of the construction contract.
- 2.01.2 It is NOT the intent of the Procurement Services scope to develop and implement more than one (1) set of bidding and or procurement documents to support the 2020 Sinking Fund.

3.01 PROJECT ADMINISTRATION

- 3.01.1 During each design or construction phase, we will provide general administrative oversight to assure adherence to the contract's scope, budget, and schedule. This will include attendance at necessary pre-design, and post-bid conferences meetings and project team progress meetings at a frequency determined by you.
- 3.01.2 Provide general construction observation oversight, review and recommend any changes to the work; review and recommend approval of progress payments and change orders and provide periodic reports on the financial status of the project budget.
- 3.01.3 Inform and update you as to the progress of the particular project with memos and attendance at your meetings. This will include a weekly project meeting with you during the construction season.

4.01 FIELD SERVICES

- 4.01.1 As needed, if needed, and as approved by you and upon our recommendation we will provide specialized on site construction inspection and material testing services during certain identified segments of the construction project to assure a value and quality construction product and conformance to the approved bidding documents.

5.01 PROFESSIONAL DESIGN SERVICES

- 5.01.1 During the design phase of the project we will meet with School district personnel for input prior to beginning the design.
- 5.01.2 Provide outside field investigation to verify existing conditions in as much as feasible.
- 5.01.3 Prepare plans and specifications for permitting and construction for the following:
- High School: Existing parking lot rehabilitation, salt bunker, dumpster enclosure, plaza paving improvements and drive connector.
 - Central Elementary: Sidewalk from kindergarten to Playground
 - Emerson Elementary: Sinkhole and storm drainage improvements, sidewalk to the north of multipurpose room to playground
 - Jerome: Parking lot rehabilitation (8 locations) to be bid unit cost.

- 5.01.4 Meet with School District personnel to review project documents and incorporate input from review
- 5.01.5 Submit bidding documents to the State of Michigan for project approval, if required.
- 5.01.6 Review shop drawings submitted by the contractor.
- 5.01.7 At the end of construction provide the School District with record documents of the completed work.
- 5.01.8 Design Professionals responsible for the design will be involved with the construction process as needed to address design related issues.

SERVICES NOT INCLUDED:

We will not be providing any construction services. Professional Environmental Services will need to be obtained once the exact scope of potential abatement is understood.

ADDITIONAL SERVICES:

Additional services related to this project will be furnished by us after you review the scope and authorize the work. Our fee for the additional services will be determined at the time they are agreed to and rendered.

FEE SCHEDULE:

Our proposed fee schedule follows. We will submit monthly invoices to you for our basic professional services, any additional authorized services, and any reimbursable expenses. For each annual segment, our total proposed fee will be an amount equal to the schedule as follows:

- A. Administration – hourly rates not to exceed \$9,000.00
- B. Procurement – hourly rates not to exceed \$2,500.00
- C. Field Services– hourly rates not to exceed \$54,000.00.
- D. Professional Design Services – 6.9% of the construction costs (estimated at \$986,000) - \$68,000 to be billed at our standard hourly rates.
- E. Our total estimate fee for basic services for 2020 Sinking Fund - \$133,500.

Upon each annual amendment of this Agreement for subsequent segments, the fee will be negotiated and proposed in a similar fashion reflective of the services you request.

As the fee is hourly, not to exceed, our invoice will be based upon our actual effort and our standard hourly rates.

We have calculated these fees based on our understanding of what you want us to do and what you have told us. Should we approach the amount of the fee for any reason before we are finished with the work, if the scope changes or our understanding was incorrect, we will notify you and discuss with you the option of adjusting the amount of the fee or adjusting the scope of services.

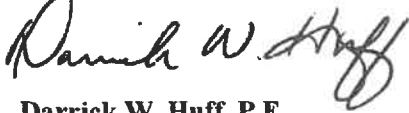
In addition, attached to this letter is a copy of our general conditions for our services which are part of this agreement. Any changes to this agreement must be agreed to by both of us.

If this proposal meets with your approval, please acknowledge this approval with an authorized signature below and return the enclosed copy to us. Upon receipt, we will start our services promptly.

Facilities Improvement Sinking Fund Management for 2020
February 17, 2020
Page 4 of 4

We deeply appreciate your confidence in Spicer Group. We look forward to working with you and for you on this exciting endeavor.

Sincerely,



Darrick W. Huff, P.E.
Project Manager

SPICER GROUP, INC
230 S. Washington Avenue
Saginaw, MI 48607
Phone: (989) 754-4717
Cell: (734) 787-0339
mailto: darrickh@spicergroup.com

Above proposal accepted and approved
by Owner.

OWOSSO PUBLIC SCHOOLS

By: _____
Dr. Andrea Tuttle
Superintendent

Date: _____

cc: SGI File 128131SG2019
John Klapko, Owosso Public Schools
Julie Omer, Owosso Public Schools
KAJ/ACCTG

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OWOSSO PUBLIC SCHOOLS
Board of Education Meeting
February 24, 2020
Report 19-218

FOR FUTURE ACTION

Subject:

Adoption of 403(b) pre-approved plan documents

Recommendations:

Resolve that the Board adopt the accompanying pre-approved IRS plan documents “Volume Submitter Plan Document No. 04” and “Volume Submitter 403(b) Agreement #04002” as presented

Rationale:

Adoption will assure that the District’s plan documents are compliant with the provisions for plan documents outlined in the IRS code for 403(b) plans

Facts/Statistics:

The District offering the opportunity for employees to utilize a 403(b) plan pre-tax earnings to save for retirement has been available for a long time. The requirements for keeping the plan compliant with IRS regulations has evolved over time so much so that that a number of years ago the District contracted with Mid-America, an independent third party administrator, for a nominal per participant employee fee to assure compliance for investment vendors, contribution limits etc... At the end of 2018, Mid-America merged with TSACG (TSA Consulting Group). At that time, TSACG required the District to put in place a pre-approved IRS 403(b) plan document (“Volume Submitter Plan Document No. 04”) in conjunction with an agreement (“Volume Submitter 403(b) Agreement #04002”) that would take the District’s written plan document and outline the requested specific District provisions.

In reviewing the timeline and implementation, it has been noted that it does not appear that the District formally had the Board adopt these documents. The Internal Revenue Service previously provided guidance on individual document language but this guidance is not necessary if the District adopts pre-approved IRS plan documents as supplied by TSCAG. The deadline for adoption of these pre-approved plan documents is March 31, 2020 and therefore it is considered prudent for the District to take the formalized steps for adoption.

It should be noted that the provisions of the plan as presented do not represent a change to how the plan has been implemented or offered over the years but only represents the need to have compliant documents with all the appropriate definitions and provisions.

Motion

Seconded

Vote – Ayes

Nays

Motion

Volume Submitter
403(b) Adoption
Agreement #04002

Owosso Public Schools, MI

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Non-ERISA VOLUME SUBMITTER 403(b) PLAN DOCUMENT FOR PUBLIC SCHOOLS, ADOPTION AGREEMENT #04002			
The undersigned Employer hereby adopts a section 403(b) plan in the form a Volume Submitter 403(b) plan attached hereto, and agrees that the following terms, definitions, and elections shall be part of such 403(b) Plan. Where applicable, certain Items have a Default Provision indicated below the Item number that will apply if no election is made by the Employer.			
EMPLOYER INFORMATION			
1. Employer Name: Owosso Public Schools			
Address: 645 Alger St.			
City: Owosso	State: MI	Zip Code: 48867	Phone:
2. Contact Person:		Phone:	Email:
3. Employer Identification Number:			
4. The Administrator shall be (entity that administers the Plan):			
<input type="checkbox"/> (a)	The Employer	<input type="checkbox"/> (b)	The Employer Jointly with the Vendors
<input checked="" type="checkbox"/> (c)	A designated Administrator (specify): TSA Consulting Group, Inc.		
PLAN INFORMATION			
5. Sponsor of the 403(b) Volume Submitter Plan: Owosso Public Schools			
Address: 645 Alger St., Owosso, MI 48867			
Phone:		E-mail:	
6. (a) Name of Plan: Owosso Public Schools			
(b) This Plan is a Multiple Employer Plan <input type="checkbox"/> Yes; <input checked="" type="checkbox"/> No. If Yes, name of Plan Sponsor:			
7. (a) Plan Year:			
<input checked="" type="checkbox"/> (1) The calendar year;			
<input type="checkbox"/> (2) The 12-consecutive month period beginning on _____; or			
<input type="checkbox"/> (3) An initial short Plan Year beginning on _____ and ending on _____ and thereafter the 12-consecutive month period beginning on _____ and ending on _____			
<input type="checkbox"/> (4) A short Plan Year beginning on _____ and ending on _____			
(b) Limitation Year:			
<input checked="" type="checkbox"/> (1) The Plan Year			
<input type="checkbox"/> (2) The calendar year			
<input type="checkbox"/> (3) The 12-consecutive month period beginning on _____			
<input type="checkbox"/> (4) An initial short Plan Year beginning on _____ and ending on _____ and thereafter the 12-consecutive month period beginning on _____ and ending on _____			
<input type="checkbox"/> (5) A short Plan Year beginning on _____ and ending on _____			
8. Effective Date: The Employer has completed and signed this Adoption Agreement in order to:			
		Initial Effective Date	Amendment/Restatement Effective Date
<input type="checkbox"/> (a)	Establish a new 403(b) plan (not earlier than the 1 st day of current Plan Year)		N/A
<input checked="" type="checkbox"/> (b)	Restate a 403(b) plan previously adopted by the Employer (restatement date cannot be earlier than 1-01-2009, but not later than 1-01-2010 unless the initial effective date is after 1-01-2010)	01/01/2009	01/01/2010
<input type="checkbox"/> (c)	Amend a 403(b) plan previously adopted by the Employer (Amendments made, if applicable: _____)		
9. The Plan shall accept the following contribution types (check all that apply and complete the corresponding section(s) of the Adoption Agreement, if applicable):			
<input checked="" type="checkbox"/> (a)	Pre-Tax Elective Deferrals	<input checked="" type="checkbox"/> (j)	Rollovers
<input checked="" type="checkbox"/> (b)	Post-Tax Roth Elective Deferrals	<input checked="" type="checkbox"/> (k)	Plan-to-Plan Transfers
<input checked="" type="checkbox"/> (c)	Age 50 Catch-up Contributions	<input checked="" type="checkbox"/> (l)	Exchanges (as outlined in the Administrative Appendix)

<input type="checkbox"/> (d)	Special Catch-up after 15 years of service	<input type="checkbox"/> (m)	PTO – Sick Leave
<input type="checkbox"/> (e)	Nondeductible Employee (After-Tax) Contributions	<input type="checkbox"/> (n)	PTO – Vacation
<input type="checkbox"/> (f)	Mandatory Employee Contribution	<input type="checkbox"/> (o)	Social Security Replacement
<input checked="" type="checkbox"/> (g)	Employer Nonelective Contributions pursuant to the Collective Bargaining Agreement and/or the employment contract	<input type="checkbox"/> (p)	ORP Contributions subject to Article XII of the Plan
<input type="checkbox"/> (h)	Employer Matching Contributions pursuant to the Collective Bargaining Agreement and/or the employment contract	<input type="checkbox"/> (q)	Supplemental 403(b) Contributions (subject to Article XII of the Plan)
<input checked="" type="checkbox"/> (i)	Post-Employment Employer Contributions	<input type="checkbox"/> (r)	Deemed IRA

10. In computing a Participant's Compensation (as defined under Section 2.14 of the Plan, the following shall be excluded:

		All Contributions	Elective Deferrals	Mandatory Contributions	Employer Contributions
<input checked="" type="checkbox"/> (a)	No exclusions. All compensation will be included.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Overtime	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Bonuses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d)	Other (describe another exclusion, for example, stipends):	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. (a) Compensation shall be determined over the following Determination period: (1) the Plan Year; or (2) a consecutive 12-month period ending with or within the Plan Year. Enter the day and the month this period begins: 01 (day) 01 (month). For Employees whose date of hire is less than 12 months before the end of the 12-month period designated, compensation will be determined over the Plan Year.

(b) For purposes of allocating Employer Contributions, Compensation (1) shall (2) shall not include amounts paid prior to a Participant's Entry Date.

12. Allocation Periods for Contributions (This will determine if additional contributions need to be made for a given year:

		All Contributions	Matching	Nonelective
<input type="checkbox"/> (a)	Weekly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Bi-Weekly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Quarterly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d)	Annual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (e)	Per Pay	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (f)	Other (specify): _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ELIGIBILITY AND PARTICIPATION – ELECTIVE DEFERRALS

13. The following Employees shall be eligible under the Plan to make Elective Deferrals (Check (a) or (b)):

- (a) All Employees of the Employer.
- (b) All Employees of the Employer except the following category(ies):
 - (1) Nonresident aliens described in section 410(b)(3)(C) of the Code, who receive no earned income from the Employer which constitutes income from sources within the U.S.
 - (2) Employees who normally work less than 20 hours per week. An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined under section 410(a)(3)(C) of the Internal Revenue Code) in such period, and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service in the preceding 12- month period. Under this provision, an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12- month period shall then be eligible to participate in the

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

(3) Employees who are eligible to make Elective Deferrals under another plan, including an IRC section 457(b) eligible governmental plan; a 401(k) qualified cash or deferred arrangement of the Employer or another section 403(b) Plan of the Employer

(4) Employees who are students performing services described in section 3121(b)(10) of the Code.

(c) If 13(b)(2) is elected above, then the following rule will apply for subsequent years in determining whether the Employee is eligible for the Plan. The initial computation period shall begin on the date of hire and end on the anniversary thereof. Subsequent eligibility computation periods shall commence with:

(1) the anniversary of the Employee's employment commencement date; or

(2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.

(d) (1) The Employer elects to reduce the required Hours of Service per year in 13(b)(2) to _____ (not to exceed 1000) Hours; or

(2) N/A.

14. The Entry Date of a Participant with respect to Elective Deferrals shall be:

(a) On the first day of the month following date of employment;

(b) After the completion of _____ days (may be 30 or 60 days, if Employee receives information on the Plan within the first 30 days of employment)

(c) Entry Date shall mean the Employee's employment commencement date and deferrals elections shall be effective in the next pay period.

(d) Other (Specify. May not exceed 60 days from satisfaction of eligibility requirements): _____

15. Employees are permitted to make Pre-Tax Elective Deferrals to the Plan as follows:

(a) Elective Deferrals of up to the maximum amount permitted under sections 403(b) and 415 of the Code are permitted.

(b) Elective Deferrals of up to _____ % (not to exceed 100%) of a Participant's Compensation are permitted.

16. If Roth 403(b) Elective Deferrals are permitted under the Plan then Excess Deferrals will first be corrected from the:

(a) regular Pre-tax Elective Deferral Account; or

(b) Roth Elective Account

(c) N/A.

AUTOMATIC ENROLLMENT

In consideration of the following provisions, an Employer should determine whether automatic enrollment is permitted under the applicable State law prior to adopting this provision.

17. The Eligible Automatic Contribution Arrangement (EACA) provisions of Article 3.03 of the Plan:

(a) shall not apply

(b) shall apply and the Default Percentage indicated below shall be automatically withheld and contributed to the Plan as a Pre-Tax Elective Deferral.

18. (a) Covered Employee for Purposes of Eligible Automatic Contribution Arrangement (EACA):
Employees covered under the EACA are (Check one of the options below.):

(1) All Participants

(2) All Participants who do not have an affirmative election in effect regarding Elective Deferrals

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

(b) Default Percentage (Check one of the options below and insert a percentage or percentages and, if applicable, a date.):

- (1) The Default Percentage is _____% (a uniform percentage of each Covered Employee's Compensation for the applicable pay period)
- (2) The initial Default Percentage is _____% (a uniform percentage of each Covered Employee's Compensation for the applicable pay period) and will increase by one percentage point as described in Section 3.03 of Article III of the Plan until the Default Percentage is _____%. (Insert the highest default percentage that will apply) Each increase will be effective with the first pay period of the Plan Year or the first pay period after the date inserted here: _____.

ROLLOVER/TRANSFER AND OTHER EMPLOYEE CONTRIBUTION PROVISIONS

19. (a) Direct Rollovers: The Plan will accept a Direct Rollover of an Eligible Rollover Distribution from (check each that applies or N/A):

- (1) N/A. The Plan will not accept Direct Rollovers from any plan.
- (2) a qualified plan described in section 401(a) or 403(a) of the Code, excluding After-Tax employee contributions.
- (3) an annuity contract described in section 403(b) of the Code, including After-Tax employee contributions.
- (4) an annuity contract described in section 403(b) of the Code, excluding After-Tax employee contributions.
- (5) an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.

(b) The Plan (1) will (2) will not accept Designated Roth accounts from any of the plans selected in 19(a)

20. Participant Rollover Contributions

(a) Participant Rollover Contributions from Other Employer Plans: The Plan will accept a Participant contribution of an Eligible Rollover Distribution from (check each that applies or N/A):

- (1) N/A. The Plan will not accept Rollover Contributions from any employer plan.
- (2) a qualified plan described in section 401(a) or 403(a) of the Code, excluding after-tax employee contributions.
- (3) an annuity contract described in section 403(b) of the Code, excluding after-tax employee contributions.
- (4) an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.

(b) The Plan (1) will (2) will not accept Designated Roth accounts from any of the plans selected in 20(a)

(c) Participant Rollover Contributions from IRAs: The Plan (choose one):

- (1) will (2) will not accept a Participant Rollover Contribution of the portion of a distribution from an individual retirement account or annuity described in section 408(a) or 408(b) of the Code that is eligible to be rolled over and would otherwise be includible in gross income.

21. In-Plan Roth Rollovers:

(a) The Plan (1) will (2) will not permit In-Plan Roth Rollovers of distributable amounts.

(b) The Plan (1) will (2) will not permit In-Plan Roth Rollovers of otherwise non-distributable amounts.

22. Deemed IRA Contributions. A Participant may make Deemed IRA contributions to the following type(s) of IRA Accounts established in accordance with Article XIII of the Plan:

(a) Traditional
 (b) Roth
 (c) Either (a) or (b) above as designated by the Participant at the time the contribution is made

23. Mandatory Employee Contributions shall be required to be made by the following Employees:

(a) _____% of each eligible Employee's Compensation if such Employee was hired after: _____; and if applicable
 (b) _____% of each eligible Employee's Compensation if such Employee was hired after _____, and was a participant in _____ (e.g. state retirement plan) but after receiving a choice has elected to participate in this Plan.

DISTRIBUTION PROVISIONS

24. Pursuant to the underlying Individual Agreements, the following transactions are permitted:

(a) Select all that apply and specify the corresponding sources from which the withdrawal can be made:

		All Contributions	Elective Deferrals	Mandatory Contributions	Employer Contributions
<input checked="" type="checkbox"/> (1)	Financial Hardship Distributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (2)	Loans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (3)	Distributions at age 59 1/2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(b) The following transactions are permitted:

(1) Plan-to-Plan transfers to another Employer Plan
 (2) Transfers to a State Retirement Plan to purchase service credits
 (3) Distribution of Rollover Contributions at any time

(c) The following distributions are permitted from Employer Contributions under Annuity Contracts only:

(1) Attained Age of 59 1/2
 (2) After _____ Years of Service

25. If permitted by the underlying Individual Agreements, the Plan (a) will, (b) will not permit the distribution of Small Account Balances from the Plan.

EMPLOYER CONTRIBUTIONS

26. Employer Contributions

(a) Employer Contributions shall not be made.
 (b) Employer Contributions shall be made as follows (check all types that apply):

(1) Employer Contributions shall be made in accordance with any applicable collective bargaining agreements or employment contracts as shall be determined from time to time by the Employer.
 (2) Discretionary Contribution Formula: Nonelective Employer contributions will be allocated to each Participant in the ratio that such Participant's Compensation bears to the compensation of all Participants to whom Nonelective Employer contributions are allocated determined annually by the Employer.
 (3) Definite Contribution Formula: For each Plan Year, the Employer will contribute for each eligible Participant an amount equal to _____% or \$_____ of such Participant's Compensation.
 (4) Employer Post-Employment Contributions shall be made.
 (5) Employer Matching Contributions shall be made under the following formula:
 (A) _____ percent of the Participant's Elective Deferrals
 (B) _____ percent of the Participant's Employee Contributions
 (C) The Employer shall not match amounts provided in excess of \$_____, or in excess of _____ percent, of the Participant's Compensation
 (D) An amount, if any, determined by the Employer
 (6) ORP Contributions under the State of _____ made pursuant to the applicable laws of the ORP.

<input type="checkbox"/> (7) Employees hired after _____ where such Employees are making a Mandatory Employee Contribution of _____%, shall receive an Employer Nonelective Contribution of _____% of Compensation.			
ELIGIBILITY AND PARTICIPATION – EMPLOYER CONTRIBUTIONS			
27. All Employees of the Employer (including employers required to be aggregated under sections 414(b), (c), (m), or (o) of the Code) will be eligible to participate in this Plan except the following:			
		Nonelective	Matching
<input checked="" type="checkbox"/> (a)	N/A. There is no age or service requirement.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Employees who have not attained age _____ (cannot exceed age 21)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Employees who have not completed _____ Year(s) of Service; or _____ Month(s) of Service; or _____ Day(s) of Service. (Cannot exceed 1 year unless the Plan provides a nonforfeitable right to 100% of the Participant's account balance derived from Employer contributions after not more than 2 years of service in which case up to 2 years is permissible. If the Year(s) of Service selected is or includes a fractional year, an employee will not be required to complete any specified number of Hours of Service to receive credit for such fractional year.)	<input type="checkbox"/>	<input type="checkbox"/>
28. All Employees who are members of eligible classes of employees shall be eligible to participate in the Plan except:			
		Nonelective	Matching
<input checked="" type="checkbox"/> (a)	N/A. There are no exclusions	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Nonresident Aliens (see Section 2.28 of the Plan)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Employees who become Employees as the result of a "section 410(b)(6)(C) transaction"	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d)	Employees of the following employer(s) aggregated with the Employer under section 414(b), (c), (m), or (o) of the Code: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (e)	Hourly Rated Employees	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (f)	Other (specify): _____ (Note: Insert an exclusion category, e.g. Division A Employees.)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (g)	Nonresident Aliens (see Section 2.28 of the Plan)	<input type="checkbox"/>	<input type="checkbox"/>
29. (a) Eligibility under the Plan will be extended to all Employees who satisfied the eligibility requirements of this Plan with the following prior unrelated employer(s): <input type="checkbox"/> (1) _____; <input checked="" type="checkbox"/> (2) N/A			
(b) The eligibility and service requirements in Item #27 above <input type="checkbox"/> (1) are <input type="checkbox"/> (2) are not waived with respect to Employees employed on the Effective Date of this Plan. If these requirements are waived, such Employees shall become Participants in the Plan as of the Effective Date of the Plan.			
30. Service for eligibility and vesting will be determined on the basis of the method selected below. Only one method may be selected and such method will be applied to all Employees covered under the Plan.			
<input type="checkbox"/> (a) On the basis of actual hours for which an Employee is paid or entitled to payment			
<input type="checkbox"/> (b) On the basis of days worked. An Employee will be credited with ten (10) hours of service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the day			
<input type="checkbox"/> (c) On the basis of weeks worked. An Employee will be credited with forty-five (45) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the week			
<input type="checkbox"/> (d) On the basis of semi-monthly payroll periods. An Employee will be credited with ninety-five (95) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the semi-monthly payroll period			
<input type="checkbox"/> (e) On the basis of months worked. An Employee will be credited with one hundred ninety (190) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the month			
<input type="checkbox"/> (f) On the basis of Elapsed Time, as provided for in Section 2.43(b)(2) of the Plan			

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31. (a) Subsequent Eligibility Computation Periods shall commence with:
 (1) the anniversary of the Employee's employment commencement date; or
 (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.

(b) Subsequent Vesting Computation Periods shall commence with:
 (1) the anniversary of the Employee's employment commencement date; or
 (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.

32. An Employee who has completed the eligibility requirements shall enter the Plan on the following Entry Date:

		Nonelective	Matching
<input type="checkbox"/> (a)	There are no age and service requirements. Entry Date shall mean the Employee's employment commencement date.	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (b)	The day on which the Employee satisfies the eligibility requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	The first day of the Plan Year in which the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d)	The first day of the first month or the first day of the 7th month of the Plan Year coinciding with or next following the satisfaction of the Plan's eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (e)	The first day of the month in which the Participant satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (f)	The first day of the following months after the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>

33. All of an Employee's Years of Service with the Employer are counted to determine the Vested Percentage in the Participant's Employer Contribution except:
 (a) N/A. All Years of Service will count toward Vesting
 (b) Years of Service before age 18
 (c) Years of Service before the Employer maintained this Plan or a predecessor plan

34. Each Participant's Vested Percentage in his Employer Contribution Account shall be determined as follows:

		Nonelective	Matching																
<input type="checkbox"/> (a)	Vesting Formula #1 - 100% vested at all times	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (b)	Vesting Formula #2 - 100% vested after _____ (not to exceed three) Years of Service	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (c)	Vesting Formula #3: <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: right;"><u>Years of Service</u></td> <td style="text-align: left;"><u>Vested Percentage</u></td> </tr> <tr> <td>Less than 1</td> <td>_____</td> </tr> <tr> <td>1</td> <td>_____</td> </tr> <tr> <td>2</td> <td>_____ (not less than 20%)</td> </tr> <tr> <td>3</td> <td>_____ (not less than 40%)</td> </tr> <tr> <td>4</td> <td>_____ (not less than 60%)</td> </tr> <tr> <td>5</td> <td>_____ (not less than 80%)</td> </tr> <tr> <td>6 or more</td> <td>100%</td> </tr> </table>	<u>Years of Service</u>	<u>Vested Percentage</u>	Less than 1	_____	1	_____	2	_____ (not less than 20%)	3	_____ (not less than 40%)	4	_____ (not less than 60%)	5	_____ (not less than 80%)	6 or more	100%	<input type="checkbox"/>	<input type="checkbox"/>
<u>Years of Service</u>	<u>Vested Percentage</u>																		
Less than 1	_____																		
1	_____																		
2	_____ (not less than 20%)																		
3	_____ (not less than 40%)																		
4	_____ (not less than 60%)																		
5	_____ (not less than 80%)																		
6 or more	100%																		
<input type="checkbox"/> (d)	Notwithstanding the Vesting Formula selected above, all Participants as of _____ will be 100% vested.																		

35. Forfeitures not used to restore Participant's Accounts or pay expenses will be (choose one):

		Nonelective	Matching
<input type="checkbox"/> (a)	allocated in addition to the Employer Contributions	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	used to reduce any required Employer contributions	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	used to reduce Employer Matching Contributions and any remainder allocated in addition to the Employer Contribution	<input type="checkbox"/>	<input type="checkbox"/>

<input type="checkbox"/> (d) used to reduce Employer Contributions in the following order and manner: <input type="checkbox"/> (1) for the current Plan Year <input type="checkbox"/> (2) for the subsequent Plan Year <input type="checkbox"/> (3) Other (describe; must be determined on a nondiscriminatory basis): _____	<input type="checkbox"/>	<input type="checkbox"/>
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(e) N/A. 100% vesting has been elected and there are no forfeitures under the Plan.

36. Forfeitures arising on account of termination of employment shall be allocated as of the last day of the Plan Year which is concurrent with or next follows:

<input type="checkbox"/>	(a) Employee's termination of employment
<input type="checkbox"/>	(b) Employee having incurred a 1-year Break in Service
<input type="checkbox"/>	(c) Employee having incurred 2 consecutive 1-year Breaks in Service
<input type="checkbox"/>	(d) Employee having incurred 5 consecutive 1-year Breaks in Service
<input type="checkbox"/>	(e) The later of the payment of the vested benefit or the Employee having incurred 5 consecutive 1-year Breaks in Service
<input checked="" type="checkbox"/>	(f) N/A. 100% vesting has been elected and there are no forfeitures under the Plan.

OVERRIDING LANGUAGE FOR MULTIPLE PLANS

37. If the Participant is covered under another Section 403(b) plan of the Employer, other than a Section 403(b) Volume submitter or prototype plan, the provisions of Section 5.01 of Article V will apply as if the other plan were a Section 403(b) volume submitter or prototype 403(b) plan.

RELIANCE ON ADVISORY LETTER AND ACKNOWLEDGEMENTS

38. Reliance and Acknowledgements:

- This Adoption Agreement may be used only in conjunction with basic Plan Document #04.
- The Sponsor will inform the adopting Employer of any amendments it makes to the Plan or of its discontinuance or abandonment of the Plan.
- The Employer must complete a new signature page if it modifies any prior elections or makes new elections in its Adoption Agreement.
- Failure to properly complete this Adoption Agreement may result in loss of favorable tax treatment for the Plan. The Employer's tax advisor should review the Plan and this Adoption Agreement prior to the Employer adopting such plan.
- The Employer may rely on the Advisory Letter issued for the approved specimen plan, except to the extent that the Employer's Plan is not identical to the approved specimen plan, disregarding any differences attributable solely to the Employer's choices of options provided under the specimen plan.

AUTHORIZED SIGNATURE AND CERTIFICATION

39. The undersigned Employer acknowledges receipt of a copy of the Plan, Administrative Appendix and this Adoption Agreement on the date indicated below. The adopting Employer by signing below certifies that:

- The Employer is an educational organization described in section 170(b)(1)(A)(ii); and
- For purposes of the nondiscrimination requirements of section 403(b)(12) the Plan is a Governmental Plan within the meaning of section 414(d) of the Code of a Public School; or a Governmental Plan of an organization described in section 501(c)(3) of the Code.

Name of Employer: Owosso Public Schools

Signature of Employer: *Julie A. Omer*

Date: 11/29/2018

Name of Signer:

Julie A. Omer

Title: Chief Financial Officer

Volume Submitter
403(b) Plan Document
Plan Document No. 04

Owosso Public Schools, MI

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**Section 403(b) Plan Document for
Public Schools, Community Colleges, and Public Universities and Colleges**

Article I – Purpose

- 1.01 **Purpose:** Section 403(b) of the Code of 1986 permits contributions to be made to annuity contracts and custodial accounts under a 403(b) Plan to provide retirement benefits for employees of certain non-profit educational, charitable, humane and religious organizations. The Employer whose name and signature appear on the Adoption Agreement hereby adopts a 403(b) Plan in the form of this Volume Submitter 403(b) Plan Document for Public Schools, as modified by the information provided and selections made in the Adoption Agreement, for the exclusive benefit of Employees and their beneficiaries.

Article II- Definitions

The following words and terms, when used in the Plan and the Adoption Agreement, shall have the meaning set forth below.

- 2.01 **Account:** The account or accumulation maintained for the benefit of any Participant or Beneficiary under one or more Annuity Contracts or Custodial Accounts. For purposes of this Plan a separate account (including a separate bookkeeping account) shall include separate accounting.
- 2.02 **Account Balance:** The bookkeeping account maintained for each Participant which reflects the aggregate amount credited to the Participant's Account under all Accounts, including the Participant's Elective Deferrals, the earnings or loss of each Annuity Contract or a Custodial Account (net of expenses) allocable to the Participant, any transfers for the Participant's benefit, and any distribution made to the Participant or the Participant's Beneficiary. If permitted in the applicable Annuity Contract or Custodial Account Agreement, in the case where a Participant has more than one Beneficiary at the time of the Participant's death, then a separate Account Balance shall be maintained for each Beneficiary. The Account Balance includes any account established under Article VIII for rollover contributions and plan-to-plan transfers or exchanges made for a Participant, the account established for a Beneficiary after a Participant's death, and any account or accounts established for an Alternate Payee (as defined in section 414(p)(8) of the Code).
- 2.03 **Accumulated Benefit:** the sum of a Participant's or Beneficiary's Account Balances under all Funding Vehicles under the Plan.
- 2.04 **Administrative Appendix (Appendix):** Persons to whom administrative functions have been allocated and the specific functions allocated to such persons shall be identified in an Administrative Appendix to the Plan. Service agreements and other records or information pertaining to the administration of the Plan may be included or incorporated by reference in the Administrative Appendix. The Appendix will also include a list of all the Vendors of Funding Vehicles approved for use under the Plan, including sufficient information to identify the approved Funding Vehicles. This Appendix may be modified from time to time. A modification of the Appendix is not an amendment of the Plan.
- 2.05 **Administrator:** The person, committee, or other organization named in the Adoption Agreement, appointed by the Employer to administer the Plan. If no such Entity is named, the Administrator shall be the Employer. Functions of the Administrator, including those described in the Plan, may be performed by Vendors, designated agents of the Administrator, or others (including Employees a substantial portion of whose duties is administration of the Plan) pursuant to the terms of the Individual Agreements, written service agreements or other documents under the Plan. For this purpose, an Employee is treated as having a substantial portion of his or her duties devoted to administration of the Plan if the Employee's duties with respect to administration of the Plan are a regular part of the Employee's duties and the Employee's duties relate to Participants and Beneficiaries generally (and the Employee only performs those duties for himself or herself as a consequence of being a Participant or Beneficiary). Such duties shall be outlined and provided to the Employer under the Administrative Appendix.
- 2.06 **Adoption Agreement:** The instrument completed and executed by the Employer, in which the Employer adopts this Volume Submitter 403(b) Plan and selects its options under the Plan. Such Agreement may be amended by the Employer from time to time.
- 2.07 **After-Tax (Nondeductible) Employee Contribution:** Any contribution made to the Plan by a Participant as an After-Tax Employee Contribution that is included in the Participant's gross income in the year in which made and that is maintained under a separate account or separate accounting to which earnings and losses are allocated. If elected by the Employer in the Adoption Agreement, After-Tax Employee Contributions may be designated as Mandatory Employee Contributions.

- 2.08 **Alternate Payee:** A spouse, former spouse, child or other dependent of a Participant who is assigned under a qualified domestic relations order (as defined in §414(p) of the Code) a right to receive all or a portion of the benefits payable with respect to a Participant.
- 2.09 **Annuity Contract:** A nontransferable group or individual contract as defined in sections 403(b)(1) and 401(g) of the Code, established for each Participant by the Employer, or by each Participant individually, that is issued by an insurance company qualified to issue annuities under any applicable State law and that includes payment in the form of an annuity.
- 2.10 **Beneficiary:** The designated person or persons entitled to receive benefits under the Plan after the death of a Participant, subject to such additional rules as may be set forth in the Individual Agreements. If no designation has been made, or if no beneficiary is living at the time of a Participant's death, his Beneficiary shall be:
- (a) His surviving spouse; but if he has no surviving spouse, then
 - (b) His surviving children, in equal shares; but if he has no surviving children, then
 - (c) His estate.

If the Individual Agreement permits, a Beneficiary may designate a subsequent Beneficiary(ies) to receive the remaining balance in the account upon such original Beneficiary's death.

2.11 **Break in Service**

- (a) Hour of Service Method - If the Employer has specified in the Adoption Agreement that the Hour of Service method shall be used, then a Break in Service shall mean a Plan Year during which an Employee does not complete more than 500 (or less, if so elected in the Adoption Agreement) Hours of Service with the Employer. However, in determining the Break in Service referenced in this paragraph, the computation period shall be the same as that which is used to determine a Year of Service for eligibility purposes.

Solely for the purpose of determining whether a Break in Service for eligibility and vesting purposes has occurred in a computation period, an individual who is absent from work for maternity or paternity reasons shall receive credit for the Hours of Service which would otherwise have been credited to such individual but for such absence, or in any case in which such hours cannot be determined, 8 Hours of Service per day of such absence. The Hours of Service credited under this paragraph shall be credited in the computation period in which the absence begins if the crediting is necessary to prevent a Break in Service in that period, or, in all other cases, in the following computation period.

- (b) Elapsed Time Method - If the Employer has specified in the Adoption Agreement that the elapsed time method shall be used, then a Break in Service shall mean a Period of Severance of at least twelve-consecutive months.

A Period of Severance is a continuous period of time during which the Employee is not employed by the Employer. Such period begins on the date the Employee retires, quits, or is discharged, or if earlier, the 12 month anniversary of the date on which the Employee was otherwise first absent from service.

In the case of an individual who is absent from work for maternity or paternity reasons, the twelve-consecutive month period beginning on the first anniversary of the first date of such absence shall not constitute a Break in Service.

- (c) For purposes of Section 2.11(a) and (b) above, an absence from work for maternity or paternity reasons means an absence (1) by reason of the pregnancy of the individual, (2) by reason of the birth of a child of the individual, (3) by reason of the placement of a child with the individual in connection with the adoption of such child by such individual, or (4) for the purpose of caring for such child for a period beginning immediately following such birth or placement. The total number of hours of service under this Section by reason of any such pregnancy or placement shall not exceed 501 hours.

- 2.12 **Code:** The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.

- 2.13 **Collective Bargaining Agreement:** An agreement which the Secretary of Labor finds to be a Collective Bargaining Agreement between employee representatives and one or more employers, if there is evidence that retirement benefits were the subject of good faith bargaining and if less than two percent of the Employees of the Employer who are covered pursuant to that agreement are professionals as defined in section 1.410(b)(-9)(g) of the proposed regulations. For this purpose, the term "employee representatives" does not include any organization more than half of whose members are employees who are owners, officers, or executives of the Employer.

- 2.14 **Compensation:**
- (a) All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election under Article III made to reduce compensation in order to have Elective Deferrals under the Plan). Such Compensation shall be determined under the most recent year of service pursuant to Section 403(b)(4) of the Code and which precedes the taxable year by no more than five years.
- (b) Notwithstanding section 2.14(a) above, if elected in the Adoption Agreement, the Employer may exclude certain forms of compensation for purposes of determining the maximum permitted Elective Deferrals, Employer Contributions, or any other contributions being made to this Plan.
- 2.15 **Custodial Account:** The group or individual custodial account or accounts, as defined in section 403(b)(7) of the Code, established for each Participant by the Employer, or by each Participant individually, to hold assets of the Plan.
- 2.16 **Disabled:** The definition of disability provided in the applicable Individual Agreement. If not defined in the Individual Agreement, "Disabled" shall mean, pursuant to section 72(m)(7) of the Code, the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or to be of long continued and indefinite duration. The permanence and degree of such impairment shall be supported by medical evidence.
- 2.17 **Elective Deferral:** The Employer contributions made to the Plan at the election of the Participant in lieu of receiving cash compensation. If elected by the Employer in the Adoption Agreement, Elective Deferrals may include pre-tax salary reduction contributions and Designated Roth Elective Deferrals.
- 2.18 **Employee:** Each individual, whether appointed or elected, who is a common law Employee of the Employer performing services for a Public School of the State, as an Employee of the Employer. This definition is not applicable unless the Employee's Compensation for performing services for a Public School is paid by the Employer. Further, a person occupying an elective or appointive public office is not an Employee performing services for a Public School unless such office is one to which an individual is elected or appointed only if the individual has received training, or is experienced, in the field of education. A public office includes any elective or appointive office of a State or local government.
- 2.19 **Employer:** The entity whose name appears on the Adoption Agreement executed by it, any successor which elects to continue the Plan, and any predecessor which has maintained this Plan. Such Employer must be an organization which is a State or political subdivision of a State or an agency or instrumentality of either, that has employees who perform services for an educational institution (as defined in section 170(b)(1)(A)(ii) of the Code. For purposes of eligibility to participate in and make contributions to the Plan, "Employer" also includes any Related Employer that is an eligible employer within the meaning of section 1.403(b)-2(b)(8) of the Treasury Regulations and that is designated in the Adoption Agreement.
- 2.20 **Employer Contribution:** Amounts contributed by the Employer, other than Elective Deferrals, for the Participant pursuant to Article XII of the Plan.
- 2.21 **Employer Contribution Account:** The account established and maintained for each Participant consisting of the Participant's Employer Contribution Account and certain transfers, where no accounting has been maintained with respect to principal and interest on Elective Deferrals or other unknown amounts that are part of the Employee's 403(b) account.
- 2.22 **Entry Date:** The date designated by the Employer in the Adoption Agreement.
- 2.23 **Excess Deferral:** For any taxable year, that portion of an Employee's Elective Deferrals that exceeds the limits of Section 402(g) of the Code.
- 2.24 **Funding Vehicles:** The Annuity Contracts or Custodial Accounts that satisfy the requirements of section 1.403(b)-3 of the Treasury Regulations and that are issued or established for funding amounts held under the Plan. A list of Vendors of Funding Vehicles approved for use under the Plan, including sufficient information to identify the approved Funding Vehicles, shall be maintained in an appendix to the Plan. The terms governing each Individual Agreements for the Funding Vehicles under the Plan, excluding those terms that are inconsistent with the Plan or section 403(b) of the Code, are hereby incorporated by reference in the Plan.

2.25 **Hardship (Financial Hardship):** Hardship is defined as an immediate and heavy financial need of the Employee where such Employee lacks other available resources. Unless the Employer maintains a separate Hardship Policy, the following are the only financial needs considered immediate and heavy:

- (a) expenses (within the meaning of section 213(d) of the Code) incurred or necessary for medical care of the Participant, the Participant's spouse, or dependents or the Participant's primary beneficiary (as defined in Q&A-5 of IRS Notice 2007-7);
- (b) the purchase (excluding mortgage payments) of a principal residence for the Participant;
- (c) payment of tuition and related educational fees for the next 12 months of post-secondary education for the Participant, the Participant's spouse, children or dependents or the Participant's primary beneficiary;
- (d) payments necessary to prevent the eviction of the Participant from, or a foreclosure on the mortgage of, the Participant's principal residence;
- (e) payments for burial or funeral expenses for the Participant's deceased parent, spouse, child or dependent (as defined in Section 152, and, beginning on or after August 17, 2006, without regard to Section 152(d)(1)(B)) the Participant's primary beneficiary;
- (f) expenses to repair damage to the Participant's principal residence that would qualify for the casualty loss deduction under Code section 165 (determined without regard to whether the loss exceeds 10% of adjusted gross income); or
- (g) Other definitions of immediate and heavy financial needs promulgated by the Commissioner of Internal Revenue through the publication of revenue rulings, notices, and other documents of general applicability.

The Plan must demonstrate that it satisfies section 1.401(k)-(1)(d)(3)(iv)(E) of the Treasury Regulations.

2.26 **Hour of Service:**

- (a) Each hour for which an Employee is directly or indirectly compensated, or entitled to compensation, by the Employer for the performance of duties during the applicable computation period; each hour for which an Employee is directly or indirectly compensated or entitled to compensation by the Employer (irrespective of whether the employment relationship has terminated) for reasons other than performance of duties (such as vacation, holidays, sickness, jury duty, disability, lay-off, military duty, or Authorized Leave of Absence) during the applicable computation period; and, each hour for which back pay is awarded or agreed to by the Employer without regard to mitigation of damages.
- (b) Notwithstanding the above, (1) no more than 501 Hours of Service are required to be credited to an Employee on account of any single continuous period during which the Employee performs no duties (whether or not such period occurs in a single computation period), (2) an hour for which an Employee is directly or indirectly paid, or entitled to payment, on account of a period during which no duties are performed is not required to be credited to the Employee if such payment is made or due under a plan maintained solely for the purpose of complying with applicable workers' compensation, unemployment compensation, or disability insurance laws; and (3) Hours of Service are not required to be credited for a payment which solely reimburses an Employee for medical or for medically-related expenses incurred by the Employee.
- (c) For purposes of this Section, a payment shall be deemed to be made by, or due from, the Employer regardless of whether such payment is made by, or due from, the Employer directly or indirectly through, among others, a trust fund, or insurer, to which the Employer contributes or pays premiums, and regardless of whether contributions made or due to the trust fund, insurer, or other entity are for the benefit of particular Employees or are on behalf of a group of Employees in the aggregate.
- (d) An Hour of Service must be counted for the purpose of determining a year of participation for purposes of accrued benefits and the employment (or re-employment) commencement date. The provisions of Department of Labor Regulations 2530.200b 2 are incorporated herein by reference.

2.27 **Individual Agreement(s):** The agreements between a Vendor and the Employer or a Participant that constitutes or governs a Custodial Account or an Annuity Contract.

2.28 **Nonresident Alien:** A nonresident alien who receives no earned income from the Employer which constitutes income from sources within the United States (within the meaning of section 861(a)(3) of the Code).

- 2.29 **Participant:** An individual for whom Elective Deferrals or Employer Contributions are currently being made, or for whom Elective Deferrals or Employer Contributions have previously been made, under the Plan and who has not received a distribution of his or her entire benefit under the Plan. All Employees of the Employer will be eligible to participate in the Plan except for those Employees excluded in the Adoption Agreement.
- 2.30 **Plan:** The name of the Plan, as indicated on the Employer's Adoption Agreement.
- 2.31 **Plan Year:** The calendar year, unless a different 12 month period or a short Plan Year is specified by the Employer in the Adoption Agreement.
- 2.32 **Public School:** An educational organization described in section 170(b)(1)(A)(ii) of the Code (relating to educational organizations that normally maintain a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where educational activities are regularly carried out). Such definition shall also include State Departments of Education pursuant to Revenue Ruling 73-607.
- 2.33 **Qualified Employee:** For purposes of the special section 403(b) Catch-up limitation (defined under section 4.02, an Employee who has completed at least 15 Years of Service taking into account only employment with the Employer.
- 2.34 **Qualified Organization:** An organization that is an educational organization described in section 170(b)(1)(A)(ii), a hospital, a health and welfare service agency (including a home health service agency), a church related organization, or any organization described in section 414(e)(3)(B)(ii).
- 2.35 **Related Employer:** The Employer and any other entity which is under common control with the Employer under section 414(b), (c), (m) or (o) of the Code as defined in section 1.403(b)-2(b)(8) of the Treasury Regulations and that is designated in the Adoption Agreement. For this purpose, the Employer shall determine which entities are Related Employers based on a reasonable, good faith standard and taking into account the special rules applicable under Notice 89-23, 1989-1 C.B. 654.
- 2.36 **Roth Elective Deferrals:** A Roth Elective Deferral is an Elective Deferral that is: (1) designated irrevocably by the Participant at the time of the cash or deferred election as a Roth Elective Deferral that is being made in lieu of all or a portion of the pre-tax Elective Deferrals the Participant is otherwise eligible to make under the Plan; and (2) treated by the employer as includible in the Participant's income at the time the Participant would have received that amount in cash if the Participant had not made a cash or deferred election.
- 2.37 **Salary Reduction Agreement:** A legally binding agreement between the Employer and Employee whereby the Employee authorizes a reduction in the Employee's future salary or foregoes an increase in salary with respect to amounts earned after the Plan's effective date, and whereby the Employer agrees to contribute the amount of salary reduced or foregone by the Employee to the Plan. The Salary Reduction Agreement may be terminated at any time by either the Employer or the Employee with respect to amounts not yet earned by the Employee.
- 2.38 **Severance from Employment:** For purpose of the Plan, Severance from Employment means that the Employee ceases to be employed by the Employer maintaining the Plan or a Related Employer that is eligible to maintain a section 403(b) Plan. However, a Severance from Employment also occurs on any date on which an Employee ceases to be an employee of a Public School, even though the Employee may continue to be employed by a Related Employer that is another unit of the State or local government that is not a Public School or in a capacity that is not employment with a public school (e.g., ceasing to be an employee performing services for a public school but continuing to work for the same State or local government employer).
- 2.39 **Sponsor of the 403(b) Volume Submitter Plan (Sponsor):** The entity identified in the Adoption Agreement and who has received an Advisory Letter from the IRS with respect to the Plan.
- 2.40 **State:** A State, a political subdivision of a State, or any agency or instrumentality of a State. "State" includes the District of Columbia (pursuant to section 7701(a)(10) of the Code). An Indian tribal government is treated as a State pursuant to section 7871(a)(6)(B) of the Code for purposes of section 403(b)(1)(A)(ii) of the Code.
- 2.41 **Valuation Date:** The date or dates specified by the Employer and communicated to the Administrator.
- 2.42 **Vendor:** The provider of an Annuity Contract or Custodial Account. The Vendors selected by the Employer to receive ongoing payroll contributions shall be specified in the Administrative Appendix. Such Plan Vendor Attachment shall specify the Vendors who have entered into Information Sharing Agreements. Such Attachment shall be construed to be a part of the 403(b) Plan, and may be amended at any time by the Employer by re-executing such Plan Vendor Attachment.
- 2.43 **Year of Service:**

- (a) For purposes of determining Includible Compensation or Special Catch-Up Contributions, "Year of Service" means each full year during which an individual is a full-time Employee of the Employer, plus fractional credit for each part of a year during which the individual is either a full-time Employee of the Employer for a part of a year or a part-time Employee of the Employer. The Employee must be credited with a full Year of Service for each year during which the Employee is a full-time Employee and a fraction of a year for each part of a work period during which the Employee is a full-time or part-time Employee of the Employer. An Employee's number of Years of Service equals the aggregate of the annual work periods during which the Employee is employed by the Employer. The work period is the Employer's annual work period.
- (b) For purposes of determining Eligibility and Vesting for Employer Contributions, Year of Service shall be determined by one of the following methods:
- (1) Hours of Service Method: If the Employer has specified in the Adoption Agreement that service will be credited on the basis of hours, days, weeks, semi-monthly payroll periods, or months, a Year of Service is a 12-consecutive month computation period during which the Employee completes at least the number of Hours of Service (not to exceed 1,000) specified in the Adoption Agreement.
 - (2) Elapsed Time Method:
 - (A) If the Employer has specified in the Adoption Agreement (or if the Adoption Agreement default is) that service will be credited under the Elapsed Time Method, for purposes of determining an Employee's initial or continued eligibility to participate in the Plan or the nonforfeitable interest in a Participant's account balance derived from Employer Contributions, a Year of Service is a period of service of 365 days
 - (B) For purposes of determining an Employee's initial or continued eligibility to participate in the Plan or the nonforfeitable interest in the Participant's account balance derived from Employer Contributions, (except for periods of service which may be disregarded on account of the "rule of parity") an Employee will receive credit for the aggregate of all time period(s) commencing with the Employee's first day of employment or reemployment and ending on the date a Break in Service begins. The first day of employment or reemployment is the first day the Employee performs an Hour of Service. An Employee will also receive credit for any period of severance of less than 12 consecutive months. Fractional periods of a year will be expressed in terms of days.
 - (3) Except where specifically excluded under in the Adoption Agreement, all of an Employee's Years of Service shall be taken into account for eligibility and vesting purposes, including Years of Service for an employee to be aggregated with the Employer pursuant to section 414(b), (c), or (m) of the Code.

2.44 Definitions Related to Eligible Automatic Contribution Arrangements (EACAs):

- (a) EACA: An "EACA" is an automatic contribution arrangement that satisfies the uniformity requirement in Section 3 of this Article and the notice requirement in Section 4 of this Article.
- (b) Automatic Contribution Arrangement: An "automatic contribution arrangement" is an arrangement under which, in the absence of an affirmative election by a Covered Employee, a certain percentage of the Covered Employee's Compensation will be contributed to the Plan as an Elective Deferral in lieu of being included in the Covered Employee's pay.
- (c) Covered Employee: A "Covered Employee" is a Participant identified in the Adoption Agreement as being covered under the EACA.
- (d) Default Elective Deferrals: "Default Elective Deferrals" are the Elective Deferrals contributed to the Plan under the EACA on behalf of Covered Employees who do not have an affirmative election in effect regarding Elective Deferrals.
- (e) Default Percentage: The "Default Percentage" is the percentage of a Covered Employee's Compensation contributed to the Plan as a Default Elective Deferral for the Plan Year. The Default Percentage is specified in the Adoption Agreement.

2.45 Definitions Related to Limitation on Annual Additions:

- (a) Annual Additions: The following amounts credited to a Participant under the Plan or any other plan aggregated with the Plan under sections 5.01(b) and 5.01(c):

- (1) Employer contributions, including Elective Deferrals (other than age 50 Catch up contributions described in section 414(v) of the Code and contributions that have been distributed to the Participant as Excess Elective Deferrals);
- (2) After-tax Employee contributions;
- (3) Forfeitures allocated to the Participant's Account;
- (4) Amounts allocated to an individual medical account, as defined in section 415(l)(2) of the Code, which is part of a pension or annuity plan, and amounts derived from contributions paid or accrued which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in section 419A(d)(3) of the Code, under a welfare benefit fund, as defined in section 419(e) of the Code; and
- (5) Allocations under a simplified employee pension.

Amounts described in 2.45(a)(1), (2), (3) and (5) are annual additions for purposes of both the dollar limitation under section 2.45(d)(1) and the percentage of compensation limitation under section 2.45(d)(2). Amounts described in (d) are annual additions solely for purposes of the dollar limitation under section 2.45(d)(1).

(b) **Includible Compensation:**

- (1) An Employee's actual wages that are included in the Participant's gross income for Federal income tax purposes (computed without regard to section 911 of the Code, relating to United States citizens or residents living abroad), including differential wage payments under section 3401(h) of the Code for the most recent period that is a Year of Service. Includible Compensation also includes any Elective Deferral or other amount contributed or deferred by the Employer at the election of the Employee that would be includible in gross income but for the rules of section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k), or 457(b) of the Code. Includible Compensation does not include any compensation received during a period when the Employer was not an eligible employer within the meaning of section 1.403(b)-2(b)(8) of the Treasury Regulations. The amount of Includible Compensation is determined without regard to any community property laws. Except as provided in section 1.401(a)(17)-1(d)(4)(ii) of the Treasury Regulations with respect to eligible Participants in governmental plans, the amount of Includible Compensation of each Participant taken into account in determining contributions shall not exceed \$265,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Code for periods after 2016.
 - (2) For purposes of applying the limitations on Annual Additions to nonelective Employer contributions pursuant to section 415 of the Code, Includible Compensation for a Participant who is permanently and totally disabled (as defined in section 72(m)(7) of the Code) is the compensation such Participant would have received for the Limitation Year if the Participant had been paid at the rate of compensation paid immediately before becoming permanently and totally disabled.
- (c) **Limitation Year:** The Limitation Year means the Plan Year selected in the Adoption Agreement. However, if the Participant is in control of an Employer pursuant to section 5.01(c) above, the Limitation Year shall be the Limitation Year in the defined contribution plan controlled by the Participant.
- (d) **Maximum Annual Addition:** The Annual Addition that may be contributed or allocated to a Participant's account under the Plan for any Limitation Year shall not exceed the lesser of:
- (1) \$53,000, as adjusted for increases in the cost-of-living under section 415 (d) of the Code for 2015 or 2016 periods, or
 - (2) 100 percent of the Participant's Includible Compensation for the Limitation Year.
- (e) **Contributions for Medical Benefits After Separation of Service:** The Includible Compensation limit referred to in (d)(2) above shall not apply to any contribution for medical benefits after separation from service (within the meaning of section 401(h) or section 419A(f)(2) of the Internal Revenue Code) which is otherwise treated as an Annual Addition.
- (f) **Section 403(b) Prototype Plan:** A Section 403(b) Prototype Plan means a section 403(b) plan the form of which is the subject of a favorable opinion letter from the Internal Revenue Service.
- (g) **Employer:** Solely for purposes of this Article, "Employer" means the employer that has adopted the Plan and any employer required to be aggregated with that employer under section 414(b) and (c) (taking into account section 415(h)), (m), (o), of the Internal Revenue Code and section 1.414(c)-5 of the Treasury Regulations.
- (h) **Excess Annual Addition.** "Excess Annual Addition" means the excess of the Annual Additions credited to the Participant for the Limitation Year under the Plan and plans aggregated with the Plan under sections 5.01(b) (c) over the Maximum Annual Addition for the Limitation Year under section 5.01(d)

2.46 Definitions Related to Employer Contributions:

- (a) Vested Percentage: The nonforfeitable percentage of each Participant's Employer Contribution Account determined in accordance with the vesting formula specified in the Adoption Agreement.
- (b) For Vesting Purposes - For purposes of computing the Employee's nonforfeitable right to the account balance derived from Employer Contributions, Years of Service and Breaks in Service will be measured by the Plan Year.
- (c) If 100% vesting after 2 years of service is selected in the Adoption Agreement and if an Employee has a 1-year Break in Service before satisfying the Plan's requirement for eligibility, service before such break will not be taken into account.

Article III - Participation and Contributions

- 3.01 **Eligibility:** Each Employee shall be eligible to participate in the Plan and elect to have Elective Deferrals made on his or her behalf hereunder immediately upon becoming employed by the Employer, or if later, the Entry Date specified in the Adoption Agreement. If elected by the Employer in the Adoption Agreement the following Employees may also be excluded: (a) nonresident aliens who receive no earned income from the Employer which constitutes income from sources within the U.S.; (b) Employees who are participants in an eligible deferred compensation plan within the meaning of section 457 of the Code or a qualified cash or deferred arrangement of the Employer or another custodial account or annuity described in section 403(b) of the Code; (c) students performing services in the employee of a school, college, or university as described in section 3121(b)(10); and (d) an Employee who normally works fewer than 20 hours per week.

For exclusions outlined above under Section 3.01(c) and (d), if any Employee in one of these two categories is permitted to participate, then all employees in that category must be permitted to participate in the Plan.

An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined under section 410(a)(3)(C) of the Code) and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service.

If the Employer has elected the "20 hour rule" in the Adoption Agreement as an exclusion for Employees to be eligible to defer, once the Employee is eligible they will remain eligible for future years.

3.02 Compensation Reduction Election:

- (a) General Rule: An Employee elects to become a Participant by executing an election to reduce his or her Compensation (and have that amount contributed as an Elective Deferral on his or her behalf) and filing it with the Administrator or its designated agent. This Compensation reduction election shall be made on the agreement provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish an annual minimum deferral amount no higher than \$200, and may change such minimum to a different amount (but not in excess of \$200 or such lower amount so specified in the Adoption Agreement), from time to time. The participation election shall also include designation of the Funding Vehicles and Accounts therein to which Elective Deferrals are to be made. Any such election shall remain in effect until a new election is filed. Only an individual who performs services for the Employer as an Employee may reduce his or her Compensation under the Plan. An Employee shall become a Participant as soon as administratively practicable following the date applicable under the Employee's election, or if later, the Entry Date specified in the Adoption Agreement.
- (b) Compensation for Compensation Reduction Election: For purposes of the Compensation Reduction Election, unless elected otherwise in the Adoption Agreement, "Compensation" means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year and amounts that would be cash compensation includible in gross income but for a reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including a Compensation Reduction Election under the Plan).
- (c) Leave of Absence: Unless an election is otherwise revised, if an Employee is absent from work by leave of absence, Elective Deferrals under the Plan shall continue to the extent that Compensation continues.
- (d) Timing of Elective Deferrals: Elective Deferrals must be transferred to the Plan within a period that is not longer than what is reasonable for the proper administration of the Plan. Since this Plan is not subject to ERISA, notwithstanding any policy adopted to the contrary, the applicable State laws requirements shall be used.

3.03 Eligible Automatic Contribution Arrangement (EACA)

(a) Rules of Application

- (1) Employer Election of EACA Option: If an EACA is permitted under the terms of an Individual Agreement and the Employer has elected the EACA option in the Adoption Agreement, the provisions of this Section 3.03 shall apply for the Plan Year and, to the extent that any other provision of the Plan is inconsistent with the provisions of this section, the provisions of this section shall govern.
- (2) Default Elective Deferrals: Default Elective Deferrals will be made on behalf of Covered Employees who do not have an affirmative election in effect regarding Elective Deferrals. The amount of Default Elective Deferrals made for a Covered Employee each pay period is equal to the Default Percentage specified in the Adoption Agreement multiplied by the Covered Employee's Compensation for that pay period. If the Employer has so elected in the Adoption Agreement, a Covered Employee's Default Percentage will increase by one percentage point each Plan Year, beginning with the second Plan Year that begins after the Default Percentage first applies to the Covered Employee. The increase will be effective beginning with the first pay period that begins in such Plan Year or, if elected by the Employer in the Adoption Agreement, the first pay period in such Plan Year that begins on or after the date specified in the Adoption Agreement.
- (3) Right to Make Affirmative Election: A Covered Employee will have a reasonable opportunity after receipt of the notice described in Section 3.03(d) of this Article to make an affirmative election regarding Elective Deferrals (either to have no Elective Deferrals made or to have a different amount of Elective Deferrals made) before Default Elective Deferrals are made on the Covered Employee's behalf. Default Elective Deferrals being made on behalf of a Covered Employee will cease as soon as administratively feasible after the Covered Employee makes an affirmative election to have no Elective Deferrals made or to have a different amount of Elective Deferrals made.

(b) Definitions: Refer to Article II, Section 2.43 for definitions related to Eligible Automatic Contribution Arrangements (EACAs).

(c) Uniformity Requirement

- (1) Non-increasing Default Percentage. Except as provided in Section 3.03(c)(2) below or if the Employer has elected an increasing Default Percentage in the Adoption Agreement, the same percentage of Compensation will be withheld as Default Elective Deferrals from all Covered Employees subject to the Default Percentage.
- (2) Required Reduction or Cessation of Default Elective Deferrals. Default Elective Deferrals will be reduced or stopped to meet the limitations under §§ 402(g), and 415 of the Code and to satisfy any suspension period required after a distribution.

(d) Notice Requirement

- (1) Timing of Notice. At least 30 days, but not more than 90 days, before the beginning of the Plan Year, the Employer will provide each Covered Employee a notice of the Covered Employee's rights and obligations under the EACA as described in section 3.03(d)(2), written in a manner calculated to be understood by the average Covered Employee. If an Employee becomes a Covered Employee after the 90th day before the beginning of the Plan Year and does not receive the notice for that reason, the notice will be provided no more than 90 days before the Employee becomes a Covered Employee but not later than the date the Employee becomes a Covered Employee.
- (2) Content of Notice: The notice must accurately describe:
 - (A) The amount of Default Elective Deferrals that will be made on the Covered Employee's behalf in the absence of an affirmative election;
 - (B) The Covered Employee's right to elect to have no Elective Deferrals made on his or her behalf or to have a different amount of Elective Deferrals made;
 - (C) How Default Elective Deferrals will be invested in the absence of the Covered Employee's investment instructions; and
 - (D) The Covered Employee's right under section 3.03(e)(1) to make a withdrawal of Default Elective Deferrals and the procedures for making such a withdrawal.

(e) Withdrawal of Default Elective Deferrals

- (1) 90-Day Withdrawal Period. No later than 90 days after a Covered Employee's pay is first reduced by Default Elective Deferrals, the Covered Employee may request a distribution of his or her Default Elective Deferrals. No spousal consent is required for a withdrawal under this Section 3.03(e).
 - (2) Amount of Withdrawal. The amount to be distributed from the Plan upon the Covered Employee's request is equal to the amount of Default Elective Deferrals made through the earlier of (a) the pay date for the second payroll period that begins after the Covered Employee's withdrawal request and (b) the first pay date that occurs after 30 days after the Covered Employee's request, plus attributable earnings through the date of distribution. Any fee charged to the Covered Employee for the withdrawal may not be greater than any other fee charged for a cash distribution.
 - (3) Effect of Withdrawal on Elective Deferrals. Unless the Covered Employee affirmatively elects otherwise, any withdrawal request will be treated as an affirmative election to stop having Elective Deferrals made on the Covered Employee's behalf as of the date specified in Section 3.03(e)(2) above.
 - (4) Treatment of Withdrawn Amounts. Default Elective Deferrals distributed pursuant to this Section 3.03 are not counted towards the dollar limitation on Elective Deferrals contained in Code § 402(g). Matching Contributions that might otherwise be allocated to a Covered Employee's Account on behalf of Default Elective Deferrals will not be allocated to the extent the Covered Employee withdraws such Elective Deferrals pursuant to this Section 3.03 and any Matching Contributions already made on account of Default Elective Deferrals that are later withdrawn pursuant to this Section 3.03 will be forfeited.
- (f) Special Rule for Distribution of Excess Aggregate Contributions: If the Employer has elected in the Adoption Agreement that all Participants are Covered Employees, then the Plan has until 6 months (rather than 2½ months) after the end of the Plan Year to distribute Excess Aggregate Contributions and avoid the Code section 4979 10% excise tax.

3.04 **Roth 403(b) Elective Deferrals**

(a) General Application

- (1) If the Employer has elected in the Adoption Agreement, this Section 3.04 will apply to contributions beginning with the effective date specified in the Adoption Agreement but in no event before the first day of the first taxable year beginning on or after January 1, 2006.
- (2) As of the effective date under section 3.04(a)(1), the Plan will accept Roth Elective Deferrals made on behalf of Participants. A Participant's Roth Elective Deferrals will be allocated to a separate account maintained for such deferrals as described in section 3.04(b).
- (3) Unless specifically stated otherwise, Roth Elective Deferrals will be treated as Elective Deferrals for all purposes under the Plan.

(b) Separate Accounting

- (1) Contributions and withdrawals of Roth Elective Deferrals will be credited and debited to the Roth Elective Deferral account maintained for each Participant.
- (2) The Plan will maintain a record of the amount of Roth Elective Deferrals in each Participant's account.
- (3) Gains, losses, and other credits or charges must be separately allocated on a reasonable and consistent basis to each Participant's Roth Elective Deferral account and the Participant's other accounts under the Plan.
- (4) No contributions other than Roth Elective Deferrals and properly attributable earnings will be credited to each Participant's Roth Elective Deferral account.

(c) Direct Rollovers

- (1) Notwithstanding any provision in this Plan, a direct rollover of a distribution from a Roth Elective Deferral account under the Plan will only be made to another Roth Elective Deferral account under an applicable retirement plan described in section 402A(e)(1) or to a Roth IRA described in section 408A, and only to the extent the rollover is permitted under the rules of section 402(c).
- (2) Notwithstanding any provision in this Plan, unless otherwise provided by the Employer in the Adoption Agreement, the Plan will accept a rollover contribution to a Roth Elective Deferral account only if it is a direct rollover from another Roth Elective Deferral account under an applicable retirement plan described in section 402A(e)(1) and only to the extent the rollover is permitted under the rules of section 402(c).
- (3) The Plan will not provide for a direct rollover (including an automatic rollover) for distributions from a Participant's Roth Elective Deferral account if the amounts of the distributions that are eligible rollover distributions are reasonably expected to total less than \$200 during a year. In addition, any distribution from a Participant's Roth Elective Deferral account is not taken into account in determining whether

distributions from a Participant's other accounts are reasonably expected to total less than \$200 during a year. However, eligible rollover distributions from a Participant's Roth Elective Deferral account are taken into account in determining whether the total amount of the Participant's account balances under the Plan exceeds \$1,000 for purposes of mandatory distributions from the Plan.

- 3.05 **Information Provided by the Employee:** Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the Plan, including any information required under the Individual Agreements.
- 3.06 **Change in Elective Deferrals Election:** Subject to the provisions of the applicable Individual Agreements, an Employee may at any time revise his or her participation election, including a change of the amount of his or her Elective Deferrals, his or her investment direction, and his or her designated Beneficiary. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Vendor, or if applicable, the Administrator.
- 3.07 **Contributions Made Promptly:** Elective Deferrals under the Plan shall be transferred to the applicable Funding Vehicle as soon as administratively feasible. An Employer may adopt a policy and procedure that will satisfy State Law requirements or adopt the IRS safe harbor rule of depositing the amounts within 15 business days following the end of the month in which the amount would otherwise have been paid to the Participant, as long as the IRS safe harbor is not a longer period than the applicable State law.

Article IV - Limitations on Amounts Deferred and Other Special Contribution Rules

- 4.01 **Basic Annual Limitation for Elective Deferrals:** Except as provided in Sections 4.02 and 4.03, the maximum amount of the Elective Deferral under the Plan for any calendar year shall not exceed the lesser of (a) the applicable dollar amount or (b) the Participant's Includible Compensation for the calendar year. The applicable dollar amount is the amount established under section 402(g)(1)(B) of the Code, which is \$18,000 for 2015 and 2016, and is adjusted for cost-of-living after 2016 to the extent provided under section 415(d) of the Code.
- 4.02 **Special Section 403(b) Catch-up Limitation for Employees With 15 Years of Service:** If elected by the Employer in the Adoption Agreement and if the Employer is a Qualified Organization (within the meaning of § 1.403(b)-4(c)(3)(ii) of the Income Tax Regulations), the applicable dollar amount under Section 4.01 for any "Qualified Employee" is increased (to the extent provided in the Individual Agreements) by the least of:
- (a) \$3,000;
 - (b) The excess of:
 - (1) \$15,000, over
 - (2) The total special 403(b) catch-up elective deferrals made for the Qualified Employee by the Qualified Organization for prior years; or
 - (c) The excess of:
 - (1) \$5,000 multiplied by the number of years of service of the employee with the qualified organization, over
 - (2) The total Elective Deferrals made for the employee by the qualified organization for prior years.
- 4.03 **Age 50 Catch-up Elective Deferral Contributions:** If elected by the Employer in the Adoption Agreement, an Employee who is a Participant who will attain age 50 or more by the end of the calendar year is permitted to elect an additional amount of Elective Deferrals, up to the maximum age 50 catch-up Elective Deferrals for the year. The maximum dollar amount of the age 50 catch-up Elective Deferrals for a year is \$6,000 for 2015 and 2016, and is adjusted for cost-of-living after 2016 to the extent provided under the Code.
- 4.04 **Coordination of Catch-up Contributions:** Amounts in excess of the limitation set forth in Section 4.01 shall be allocated first to the special 403(b) catch-up under Section 4.02 and next as an age 50 catch-up contribution under Section 4.03. However, in no event can the amount of the Elective Deferrals for a year be more than the Participant's Compensation for the year.
- 4.05 **Special Rule for a Participant Covered by Another Section 403(b) Plan:** For purposes of this Article IV, if the Participant is or has been a participant in one or more other plans under section 403(b) of the Code (and any other plan that permits elective deferrals under section 402(g) of the Code), then this Plan and all such other plans shall be considered as one plan for purposes of applying the foregoing limitations of this Article IV. For this purpose, the Administrator shall take into account any other such plan maintained by any Related Employer and shall also take into account any other such plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan. Notwithstanding the foregoing, another plan

maintained by a Related Employer shall be taken into account for purposes of Section 4.02 only if the other plan is a section 403(b) plan.

4.06 **Correction of Excess Elective Deferrals in Multiple Plans:**

- (a) If any portion of an Employee's Elective Deferral exceeds the limitation on Elective Deferrals under this Article IV, such portion shall be included in the Employee's gross income and be considered an Excess Deferral. Notwithstanding any other provision of this Plan, Excess Deferrals assigned to this Plan, plus any income and minus any losses allocable thereto, shall be distributed no later than April 15 to Participants who claim Excess Deferrals for the preceding taxable year and assign them to the Plan for such preceding year.
- (b) A Participant may assign to this Plan any Excess Deferrals made during a taxable year of the Participant by notifying the Administrator on or before March 1 (unless a later date, but not after April 15th is outlined in the Individual Agreement) of the amount of the Excess Deferrals to be assigned to the Plan. The Participant's notice shall be in writing, shall specify the Participant's Excess Deferrals for the preceding taxable year, and shall be accompanied by the Participant's written statement that if such amounts are not distributed, such Excess Deferrals when added to amounts deferred under other plans or arrangements described in sections 401(k), 408(k), 408(p) or 403(b) of the Code, exceed the limit imposed on the Participant by section 402(g) of the Code for the year in which the deferral occurred. For years beginning after 2005, distribution of Excess Deferrals for a year shall be made first from the Participant's pre-tax Elective Deferral account to the extent pre-tax Elective Deferrals were made for such year, unless the Employer elects otherwise in the Adoption Agreement.
- (c) Excess Deferrals shall be adjusted for any income or loss up to the date of distribution. The income or loss allocable to Excess Deferrals is the income or loss allocable to the Participant's Employee Elective Deferral account for the taxable year multiplied by a fraction, the numerator of which is such Participant's Excess Deferrals for the year and the denominator is the Participant's account balance attributable to Elective Deferrals without regard to any income or loss occurring during such taxable year; and income or loss allocable to the Participant's Elective Deferral account from the beginning of the next Plan Year through the date of correction. If the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above, or the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another plan of the Employer under section 403(b) of the Code (and any other plan that permits elective deferrals under section 402(g) of the Code for which the Participant provides information that is accepted by the Administrator), then the Elective Deferral, to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto), shall be distributed to the Participant.

4.07 **Return of Excess 415 Contributions:**

- (a) If, as a result of a reasonable error in estimating a Participant's annual compensation, a reasonable error in determining the amount of Elective Deferrals under Section 402(g)(3) of the Code, or any other circumstances that the Internal Revenue Service shall determine meets the requirements of Section 415 of the Code and the regulations thereunder, an excess annual addition occurs in any Participant's account, a distribution is permitted of such excess. Such corrections of 415 excesses shall also include any subsequent guidance provided by the Treasury and any correction procedure included under the Employee Plans Compliance Resolution System (EPCRS).
- (b) Excess annual addition amounts which are distributed shall not be deemed annual additions for the limitation year during which such contributions were made, and are disregarded for purposes of Section 402(g) of the Code.
- (c) Distributions made under this section 4.07 include distributions of Elective Deferrals or employee After-Tax contributions. Such distributions will also include the income attributable to the excess annual addition.

- 4.08 **Protection of Persons Who Serve in a Uniformed Service:** An Employee whose employment is interrupted by qualified military service under section 414(u) of the Code or who is on a leave of absence for qualified military service under section 414(u) of the Code may elect to make additional Elective Deferrals upon resumption of employment with the Employer equal to the maximum Elective Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Elective Deferrals, if any, actually made for the Employee during the period of the interruption or leave. Except to the extent provided under section 414(u) of the Code, this right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

4.09 **Amounts Paid after Severance Treated as Compensation:**

- (a) **Effective Date:** The provisions of this Section 4.10 shall apply to limitation years beginning on or after July 1, 2007.
- (b) **Compensation paid after severance from employment:** If elected by the Employer in the Adoption Agreement, Compensation shall be adjusted, as set forth herein and as otherwise elected in this Section 4.10, for the following types of compensation paid after a Participant's severance from employment with the Employer maintaining the Plan (or any other entity that is treated as the Employer pursuant to sections 414(b), (c), (m) or (o)). However, amounts described in subsections (1i) and (2) below may only be included in Compensation to the extent such amounts are paid by the later of 2 1/2 months after severance from employment or by the end of the limitation year that includes the date of such severance from employment. Any other payment of compensation paid after severance of employment that is not described in the following types of compensation is not considered Compensation within the meaning of section 415(c)(3), even if payment is made within the time period specified above.
- (1) **Regular pay:** Compensation shall include regular pay after severance of employment if (1) the payment is regular compensation for services during the participant's regular working hours, or compensation for services outside the participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and (2) the payment would have been paid to the participant prior to a severance from employment if the Participant had continued in employment with the Employer.
- (2) **Leave cashouts and deferred compensation:** Leave cashouts shall be included in Compensation, unless otherwise elected in the Adoption Agreement, if those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's severance from employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued. In addition, deferred compensation shall be included in Compensation, unless otherwise elected in the Adoption Agreement, if the compensation would have been included in the definition of Compensation if it had been paid prior to the Participant's severance from employment, and the compensation is received pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid at the same time if the Participant had continued in employment with the Employer and only to the extent that the payment is includible in the Participant's gross income.

4.10 Salary continuation payments for military service participants: Compensation does not include, unless otherwise elected in the Adoption Agreement, payments to an individual who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code section 414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.

4.11 Administrative delay ("the first few weeks") rule: Compensation for a limitation year shall not include, unless otherwise elected in the Adoption Agreement, amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates. However, if elected, Compensation for a limitation year shall include amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates, provided the amounts are paid during the first few weeks of the next limitation year, the amounts are included on a uniform and consistent basis with respect to all similarly situated Participants, and no compensation is included in more than one limitation year.

Article V – Limitation on Annual Additions

5.01 Limitations on Aggregate Annual Additions

- (a) **General Limitation on Annual Additions:** A Participant's Annual Additions under the Plan for a Limitation Year may not exceed the Maximum Annual Addition as set forth in section 5.02(d) below.
- (b) **Aggregation of Section 403(b) Plans of the Employer.** If Annual Additions are credited to a Participant under any section 403(b) plans of the Employer in addition to this Plan for a Limitation Year, the sum of the Participant's Annual Additions for the Limitation Year under this Plan and such other section 403(b) plans may not exceed the Maximum Annual Addition as set forth in section 5.02(d) below.
- (c) **Aggregation Where Participant is in Control of Any Employer.** If a Participant is in control of any employer for a Limitation Year, the sum of the Participant's Annual Additions for the Limitation Year under this Plan, any other section 403(b) plans of the Employer, any defined contribution plans maintained by controlled employers, and

any section 403(b) plans of any other employers may not exceed the Maximum Annual Addition as set forth in section 5.02(d) below. For purposes of this paragraph, a Participant is in control of an employer based upon the rules of sections 414(b), 414(c), and 415(h) of the Code; and a defined contribution plan means a defined contribution plan that is qualified under section 401(a) or 403(a) of the Code, a section 403(b) plan, or a simplified employee pension within the meaning of section 408(k) of the Code.

- (d) **Notice to Participants.** The Administrator will provide written or electronic notice to Participants that explains the limitation in section 5.01(c) in a manner calculated to be understood by the average Participant and informs Participants of their responsibility to provide information to the Administrator that is necessary to satisfy section 5.01(c). The notice will advise Participants that the application of the limitations in section 5.01(c) will take into account information supplied by the Participant and that failure to provide necessary and correct information to the Administrator could result in adverse tax consequences to the Participant, including the inability to exclude contributions to the Plan under section 403(b) of the Code. The notice will be provided annually, beginning no later than the year in which the Employee becomes a Participant.
- (e) **Coordination of Limitation on Annual Additions Where Employer Has Another Section 403(b) Prototype Plan or Participant is in Control of Employer.** The Annual Additions which may be credited to a Participant under this Plan for any Limitation Year will not exceed the Maximum Annual Addition under section 2.4, reduced by the Annual Additions credited to the Participant under any other Section 403(b) Prototype Plans of the Employer in addition to this Plan and, if the Participant is in control of an employer, any defined contribution plans maintained by controlled employers and section 403(b) plans of any other employers. Contributions to the Participant's Accounts under this Plan will be reduced to the extent necessary to prevent this limitation from being exceeded.
- (f) **Excess Annual Additions:**
- (1) If, notwithstanding sections 5.01(a) through 5.01(e), a Participant's Annual Additions under this Plan, or under this Plan and plans aggregated with this Plan under sections 5.01(b) and 5.01(c), result in an Excess Annual Addition for a Limitation Year, the Excess Annual Addition will be deemed to consist of the Annual Additions last credited, except Annual Additions to a defined contribution plan qualified under section 401(a) of the Code or a simplified employee pension maintained by an employer controlled by the Participant will be deemed to have been credited first.
 - (2) If an Excess Annual Addition is credited to a Participant under this Plan and another Section 403(b) Prototype Plan of the Employer on the same date, the Excess Annual Addition attributable to this Plan will be the product of:
 - (A) the total Excess Annual Addition credited as of such date, times
 - (B) the ratio of (1) the Annual Additions credited to the Participant for the Limitation Year as of such date under this Plan to (2) the total Annual Additions credited to the Participant for the Limitation Year as of such date under this Plan and all other Section 403(b) Prototype Plans of the Employer.
 - (3) Any Excess Annual Addition attributable to this Plan will be corrected in the manner described in section 5.01(h).
- (g) **Coordination of Limitation on Annual Additions Where Employer Has Another Section 403(b) Plan that is Not a Prototype Plan.** If Annual Additions are credited to the Participant for the Limitation Year under another section 403(b) plan of the Employer which is not a Section 403(b) Prototype Plan, the Annual Additions which may be credited to the Participant under this Plan for the Limitation Year will be limited in accordance with sections 5.01(e) and 5.01(f) as though the other plan were a Section 403(b) Prototype Plan unless the Employer provides other limitations in the Adoption Agreement.
- (h) **Correction of Excess Annual Additions.** A Participant's Excess Annual Additions for a taxable year are includible in the Participant's gross income for that taxable year. A Participant's Excess Annual Additions attributable to this Plan will be credited in the year of the excess to a separate account under the Plan for such Excess Annual Additions which will be maintained by the Vendor until the Excess Annual Additions are distributed. This separate account will be treated as a separate contract to which section 403(c) (or another applicable provision of the Code) applies. Amounts in the separate account may be distributed at any time, notwithstanding any other provisions of the Plan.

5.02 **Definitions:** Refer to Article II, Section 2.45 for definitions related to Limitation on Annual Additions.

Article VI – Loans

6.01 **Loans:** Loans shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets from which the loan is made.

6.02 **Information Coordination Concerning Loan:** Each Vendor is responsible for all information reporting and tax withholding required by applicable federal and state laws in connection with distributions and loans. To minimize

the instances in which Participants have taxable income as a result of loans from the Plan, the Administrator shall take such steps as may be appropriate to coordinate the limitations on loans set forth in Section 6.03, including the collection of information from Vendors, and transmission of information requested by any Vendor, concerning the outstanding balance of any loans made to a Participant under the Plan or any other plan of the Employer. The Administrator shall also take such steps as may be appropriate to collect information from Vendors and transmission of information to any Vendor, concerning any failure by a Participant to repay timely any loans made to a Participant under the Plan or any other plan of the Employer.

6.03 Maximum Loan Amount: No loan to a Participant under the Plan may exceed the lesser of:

- (a) \$50,000, reduced by the greater of (1) the outstanding balance on any loan from the Plan to the Participant on the date the loan is made or (2) the highest outstanding balance on loans from the Plan to the Participant during the one-year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one-year period); or
- (b) one-half of the value of the Participant's vested Account Balance (as of the valuation date immediately preceding the date on which such loan is approved by the Administrator) or, if greater, the total accrued benefit up to \$10,000.

For purposes of this Section 6.03, any loan from any other plan maintained by the Employer and any Related Employer shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of this paragraph shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this paragraph.

6.04 Failure to Make Loan Payment: If a Participant fails to make a loan payment when due, such Participant will have a reasonable period as described in the loan agreement and applied on a uniform basis, (but no longer than the end of the calendar quarter following the calendar quarter in which the loan payment was due) after such loan payment due date to cure such default.

6.05 Suspension of Certain Loan Payments: Loan payments may be suspended under this Plan:

- (a) as permitted under section 414(u)(4) of the Code during participants' periods of military service; and
- (b) during any Participants' leave of absence as defined in section 72(p) of the Code and the regulations thereunder, but in no event shall such suspension exceed one year.

6.06 Term of Loan: Any loan shall by its terms require that repayment (principal and interest) be amortized in level payments, not less frequently than quarterly, over a period not extending beyond five years from the date of the loan. If such loan is used to acquire a dwelling unit which within a reasonable time (determined at the time the loan is made) will be used as the principal residence of the Participant, the amortization period shall not extend beyond 30 years from the date of the loan.

6.07 Assignment or Pledge: An assignment or pledge of any portion of the Participant's interest in the Plan and a loan, pledge, or assignment with respect to any insurance contract purchased under the Plan, will be treated as a loan under this paragraph.

6.08 Administration of Loans: Any applicable loan will be administered based on the loan policy of the Vendor or the Employer, whichever is applicable, Such policy(ies) must satisfy section 72(p) and the regulations thereunder.

6.09 Repayment of Loan: The terms governing the applicable Investment Arrangement shall determine the method of repayment of loans.

Article VII - Benefit Distributions

7.01 Benefit Distributions At Severance from Employment or Other Distribution Event:

- (a) Except as permitted under Section 4.06 (relating to excess Elective Deferrals), Section 7.04 (relating to withdrawals of amounts rolled over into the Plan), Section 7.05 (relating to hardship), or Section 10.03 (relating to termination of the Plan), pre-1989 Elective Deferral contributions (excluding earnings thereon) to an Annuity Contract that are separately accounted for, amounts rolled over into the Plan, a qualified reservist distributions as defined in section 72(t)(2)(G) of the Code, a payment pursuant to a qualified domestic relations order, or an IRS Levy, or as may otherwise be provided by law and in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service, distributions from a Participant's Elective Deferral Account may not be made earlier than the earliest of the date on which the

Participation has a Severance from Employment, dies, becomes Disabled, or attains age 59 1/2. Distributions shall otherwise be made in accordance with the terms of the Individual Agreements.

For purposes of this paragraph, a Participant shall be treated as having a Severance from Employment during any period the Participant is performing service in the uniformed services described in section 3401(h)(2)(A) of the Code.

- (b) Except for a payment pursuant to section 7.01(a) of the Plan, or as may otherwise be provided by law in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service, Employer contributions held in a Custodial Account may not be distributed earlier than the earliest of the date on which the Participant has a Severance from Employment, dies, becomes Disabled, or attains age 59 1/2. The available forms of distribution will be based on the terms governing the applicable Investment Arrangement.
- (c) Except for a payment pursuant to section 7.01(a) of the Plan, or as may otherwise be provided by law in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service, Employer contributions held in an Annuity Contract may not be distributed earlier than the earliest of the date on which the Participant has a Severance from Employment or upon the prior occurrence of an event as specified in the Adoption Agreement such as after a fixed number of years, attainment of a stated age, or after the Participant becomes disabled. The available forms of distribution will be based on the terms governing the applicable Investment Arrangement.

7.02 Small Account Balances: To the extent permitted under the terms governing the applicable Funding Vehicles, and if elected in the Adoption Agreement, distributions may be made in the form of a lump-sum payment, without the consent of the Participant or Beneficiary, but not without the consent of the Participant or Beneficiary if the Participant's Accumulated Benefit (determined without regard to any separate account that holds rollover contributions) exceeds \$5,000 or any lesser amount specified in the Funding Vehicle, ("Small Account Balance"). Any such distribution shall comply with the requirements of section 401(a)(31)(B) of the Code (relating to automatic distribution as a direct rollover to an individual retirement plan for distributions in excess of \$1,000).

7.03 Minimum Distributions: The Plan shall comply with the distribution requirements of section 401(a)(9) of the Code and the regulations thereunder in accordance with the terms of each Individual Agreement, unless and to the extent otherwise permitted by law and on regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service. For purposes of applying the distribution rules of section 401(a)(9) of the Code, each Individual Agreement is treated as an individual retirement account (IRA) and distributions shall be made in accordance with the provisions of §1.408-8 of the Treasury Regulations, except as provided in §1.403(b)-6(e) of the Treasury Regulations.

7.04 In-Service Distributions From Rollover Account: If a Participant has a separate account attributable to rollover contributions to the Plan, to the extent permitted by the applicable Individual Agreement, if elected by the Employer in the Adoption Agreement, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

7.05 Hardship Withdrawals:

- (a) Hardship withdrawals shall be permitted under the Plan to the extent elected in the Adoption Agreement and permitted by the Individual Agreements controlling the Account assets to be withdrawn to satisfy the hardship. If applicable under an Individual Agreement, no Elective Deferrals or After-Tax Employee Contributions (excluding Mandatory Employee Contributions) shall be allowed under the Plan during the 6-month period beginning on the date the Participant receives a distribution on account of hardship. A Participant who receives a distribution of Elective Deferrals on account of hardship shall be prohibited from making Elective Deferrals and/or After Tax Employee Contributions under this and all other plans of the Employer for 6 months after receipt of the distribution;
- (b) The Individual Agreements shall provide for the exchange of information among the Employer and the Vendors or the Administrator to the extent necessary to implement the Individual Agreements, including, in the case of a hardship withdrawal that is automatically deemed to be necessary to satisfy the Participant's financial need (pursuant to section 1.401(k)-1(d)(3)(iv)(E) of the Income Tax Regulations), the Vendor or the Administrator notifying the Employer of the withdrawal in order for the Employer to implement the resulting 6-month suspension of the Participant's right to make Elective Deferrals under the Plan. In addition, in the case of a hardship withdrawal that is not automatically deemed to be necessary to satisfy the financial need (pursuant to section 1.401(k)-1(d)(3)(iii)(B) of the Income Tax Regulations), the Vendor or the Administrator, if applicable shall obtain information from the Employer or other Vendors to determine the amount of any plan loans and rollover accounts that are available to the Participant under the Plan to satisfy the financial need;

- (c) The distribution is not in excess of the amount of the immediate and heavy financial need (including amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution); and
- (d) If required by Treasury regulations, the Participant has obtained all distributions, other than hardship distributions, and all nontaxable loans under all plans maintained by the Employer (except to the extent such actions would be counterproductive to alleviating the financial need).
- (e) In applying the overall permitted Hardship distribution, such amounts shall be limited to the aggregate dollar amount of the Participant's section 403(b) elective deferrals under the applicable custodial agreements and contracts (and may not include any income thereon), reduced by the aggregate dollar amount of Elective Deferral distributions previously made to the Participant from the custodial agreements and/or contracts.

7.06 **Rollover Distributions:**

- (a) A Participant or the Beneficiary of a deceased Participant (or a Participant's spouse or former spouse who is an Alternate Payee under a domestic relations order, as defined in section 414(p) of the Code) who is entitled to an eligible rollover distribution may elect to have any portion of an eligible rollover distribution (as defined in section 402(c)(4) of the Code) from the Plan paid directly to an eligible retirement plan (as defined in section 402(c)(8)(B) of the Code) specified by the Participant in a direct rollover. In the case of a distribution to a Beneficiary who at the time of the Participant's death was neither the spouse of the Participant nor the spouse or former spouse of the Participant who is an Alternate Payee under a domestic relations order, a direct rollover is payable only to a traditional individual retirement account or traditional individual retirement annuity (IRA) that has been established on behalf of the Beneficiary as an inherited traditional IRA (within the meaning of section 408(d)(3)(C) of the Code).
- (b) For distributions made after December 31, 2007, Participants must be given the option to directly rollover to a Roth IRA as a qualified rollover contribution pursuant to section 408A(e) of the Code.
- (c) Pursuant to section 402(c)(11) of the Code and section 108(f) of WRERA, for Plan Years after December 31, 2009, a plan must permit rollovers by nonspouse Beneficiaries and a rollover by a nonspouse Beneficiary must be made in a Direct Rollover to either a Roth IRA or traditional IRA. A surviving spouse Beneficiary who makes a rollover to a Roth IRA or a traditional IRA from this Plan may elect either to treat the Roth IRA or traditional IRA as his or her own or establish the Roth IRA or traditional IRA in the name of the decedent with the surviving spouse as the Beneficiary.
- (d) Each Vendor shall be separately responsible for providing, within a reasonable time period before making an initial eligible rollover distribution, an explanation to the Participant of his or her right to elect a direct rollover and the income tax withholding consequences of not electing a direct rollover.

7.07 **Nonspouse Beneficiary Direct Rollover**

- (a) A direct trustee-to-trustee transfer of any portion of a benefit payable upon the death of a Participant may be distributed from this Plan to an individual retirement plan described in section 408(a) or (b) of the Code (an "IRA") that is established for the purpose of receiving the distribution on behalf of a Designated Beneficiary who is a nonspouse beneficiary. The transfer is treated as a direct rollover of an eligible rollover distribution for purposes of section 402(c) of the Code.

The IRA of the nonspouse beneficiary is treated as an inherited IRA within the meaning of section 408(d)(3)(C) of the Code.

- (b) This Plan shall offer a direct rollover of a distribution to a nonspouse beneficiary who is a Designated Beneficiary within the meaning of section 401(a)(9)(E) of the Code, provided that the distributed amount satisfies all the requirements to be an eligible rollover distribution other than the requirement that the distribution be made to the participant or the participant's spouse. The direct rollover must be made to an IRA established on behalf of the Designated Beneficiary that will be treated as an inherited IRA pursuant to the provisions of section 402(c)(11) of the Code. If a nonspouse beneficiary elects a direct rollover, the amount directly rolled over is not includible in gross income in the year of the distribution.
- (c) Section 402(c)(11) of the Code provides that a direct rollover of a distribution by a nonspouse beneficiary is a rollover of an eligible rollover distribution only for purposes of section 402(c) of the Code. Therefore, the distribution is not subject to the direct rollover requirements of section 401(a)(31) of the Code, the notice requirements of section 402(f) of the Code, or the mandatory withholding requirements of section 3405(c) of the Code. If an amount distributed from a plan is received by a nonspouse beneficiary, the distribution is not eligible for rollover.

- (d) This Plan may make a direct rollover to an IRA on behalf of a trust where the trust is the named beneficiary of a decedent, provided the beneficiaries of the trust meet the requirements to be designated beneficiaries within the meaning of section 401(a)(9)(E) of the Code. In such a case, the beneficiaries of the trust are treated as having been designated as beneficiaries of the decedent for purposes of determining the distribution period under section 401(a)(9) of the Code, if the trust meets the requirements set forth in Treasury Regulation section 1.401(a)(9)-4, Q&A-5, with respect to the IRA.

- (e) Determination of Required Minimum Distributions:

General rule. If the Employee dies before his or her Required Beginning Date, the required minimum distributions for purposes of determining the amount eligible for rollover with respect to a nonspouse beneficiary are determined under either the 5-year rule described in section 401(a)(9)(B)(ii) of the Code or the life expectancy rule described in section 401(a)(9)(B)(iii) of the Code. Under either rule, no amount is a required minimum distribution for the year in which the Employee dies. The rule in Treasury Regulation section 1.402(c)-2, Q&A-7(b) (relating to distributions before an Employee has attained age 70½) does not apply to nonspouse beneficiaries.

Five-year rule. Under the 5-year rule described in section 401(a)(9)(B)(ii) of the Code, no amount is required to be distributed until the fifth calendar year following the year of the Employee's death. In that year, the entire amount to which the beneficiary is entitled under the plan must be distributed. Thus, if the 5-year rule applies with respect to a nonspouse beneficiary who is a designated beneficiary within the meaning of section 401(a)(9)(E) of the Code, for the first 4 years after the year the Employee dies, no amount payable to the beneficiary is ineligible for direct rollover as a required minimum distribution. Accordingly, the beneficiary is permitted to directly roll over the beneficiary's entire benefit until the end of the fourth year (but, the 5-year rule must also apply to the IRA to which the rollover contribution is made). On or after January 1 of the fifth year following the year in which the Employee died, no amount payable to the beneficiary is eligible for rollover.

Life expectancy rule. (1) *General rule.* If the life expectancy rule described in section 401(a)(9)(B)(iii) of the Code applies, in the year following the year of death and each subsequent year thereafter, there is a required minimum distribution. The amount not eligible for rollover includes all undistributed required minimum distributions for the year in which the direct rollover occurs and any prior year (even if the excise tax under section 4974 of the Code has been paid with respect to the failure in the prior years). (2) *Special rule.* If, under Treasury Regulation section 1.401(a)(9)-3, Q&A, paragraph (b) or (c) the 5-year rule applies, the nonspouse Designated Beneficiary may determine the required minimum distribution under the plan using the life expectancy rule in the case of a distribution made prior to the end of the year following the year of death. However, in order to use this rule, the required minimum distributions under the IRA to which the direct rollover is made must be determined under the life expectancy rule using the same Designated Beneficiary.

- (f) If an Employee dies on or after his or her Required Beginning Date, within the meaning of section 401(a)(9)(C) of the Code, for the year of the Employee's death, the required minimum distribution not eligible for rollover is the same as the amount that would have applied if the Employee were still alive and elected the direct rollover. For the year after the year of the Employee's death and subsequent years thereafter, see Q&A-5 of Treasury Regulation section 1.401(a)(9)-5, Q&A-5, to determine the applicable distribution period to use in calculating the required minimum distribution. As in the case of death before the Employee's Required Beginning Date, the amount not eligible for rollover includes all undistributed required minimum distributions for the year in which the direct rollover occurs and any prior year, including years before the Employee's death.
- (g) Under section 402(c)(11) of the Code, an IRA established to receive a direct rollover on behalf of a nonspouse Designated Beneficiary is treated as an inherited IRA within the meaning of section 408(d)(3)(C) of the Code. The required minimum distribution requirements set forth in section 401(a)(9)(B) of the Code and the regulations thereunder apply to the inherited IRA. The rules for determining the required minimum distributions under the Plan with respect to the nonspouse beneficiary also apply under the IRA. Thus, if the Employee dies before his or her Required beginning Date and the 5-year rule in section 401(a)(9)(B)(ii) of the Code applied to the nonspouse Designated Beneficiary under the plan making the direct rollover, the 5-year rule applies for purposes of determining required minimum distributions under the IRA. If the life expectancy rule applied to the nonspouse Designated Beneficiary under the plan, the required minimum distribution under the IRA must be determined using the same applicable distribution period as would have been used under the plan if the direct rollover had not occurred. Similarly, if the Employee dies on or after his or her Required Beginning Date, the required minimum distribution under the IRA for any year after the year of death must be determined using the same applicable distribution period as would have been used under the plan if the direct rollover had not occurred.

7.08 Qualified Reservist Distribution:

- (a) This provision applies to individuals ordered or called to active duty after September 11, 2001. The two-year period for making repayments of Qualified Reservist Distributions does not end before the date that is two years after the date of enactment.
- (b) A Qualified Reservist Distribution is a distribution (1) from an IRA or attributable to elective deferrals under a 401(k) plan, 403(b) plan, or certain similar arrangements, (2) made to an individual who (by reason of being a member of a reserve component as defined in section 101 of title 37 of the U.S. Code) was ordered or called to active duty for a period in excess of 179 days or for an indefinite period, and (3) that is made during the period beginning on the date of such order or call to duty and ending at the close of the active duty period. A 401(k) plan or 403(b) plan does not violate the distribution restrictions applicable to such plans by reason of making a Qualified Reservist Distribution.
- (c) An individual who receives a Qualified Reservist Distribution may, at any time during the two-year period beginning on the day after the end of the active duty period, make one or more contributions to an IRA of such individual in an aggregate amount not to exceed the amount of such distribution. The dollar limitations otherwise applicable to contributions to IRAs do not apply to any contribution made pursuant to the provision. No deduction is allowed for any contribution made under the provision.

Article VIII - Rollovers to the Plan and Transfers from the Plan

8.01 Eligible Rollover Contributions to the Plan:

- (a) Eligible Rollover Contributions: If elected by the Employer in the Adoption Agreement and to the extent provided in the Individual Agreements, an Employee who is a Participant who is entitled to receive an eligible rollover distribution from another eligible retirement plan may request to have all or a portion of the eligible rollover distribution paid to the Plan. The Vendor or the Administrator, if applicable, may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with section 402 of the Code and to confirm that such plan is an eligible retirement plan within the meaning of section 402(c)(8)(B) of the Code. If elected by the Employer in the Adoption Agreement and permitted in the Individual Agreements, the Plan may accept a rollover contribution from a Roth elective deferral account under an applicable retirement plan described in section 402A(e)(1) of the Code.
- (b) Eligible Rollover Distribution: For purposes of Section 8.01(a), an eligible rollover distribution means any distribution of all or any portion of a Participant's benefit under another eligible retirement plan, except that an eligible rollover distribution does not include (1) any installment payment for a period of 10 years or more, (2) any distribution made as a result of an unforeseeable emergency or other distribution which is made upon hardship of the employee, or (3) for any other distribution, the portion, if any, of the distribution that is a required minimum distribution under section 401(a)(9) of the Code. In addition, an eligible retirement plan means an individual retirement account described in section 408(a) of the Code, an individual retirement annuity described in section 408(b) of the Code, a qualified trust described in section 401(a) of the Code, an annuity plan described in section 403(a) or 403(b) of the Code, or an eligible governmental plan described in section 457(b) of the Code, that accepts the eligible rollover distribution.
- (c) Eligible Retirement Plan. An Eligible Retirement Plan means a qualified trust described in section 401(a) of the Code, an annuity plan described in section 403(a) or 403(b) of the Code, an individual retirement account described in section 408(a) of the Code, an individual retirement annuity described in section 408(b) of the Code, or an eligible governmental plan described in section 457(b) of the Code.
- (d) Separate Accounts: The Vendor, or the Administrator if applicable, shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan.
- (e) Roth Rollovers: If provided by the Employer in the Adoption Agreement, the plan will accept a rollover contribution to a Roth Elective Deferral account only if it is a direct rollover from another Roth elective deferral account under an applicable retirement plan described in section 402A(e)(1) of the Code and only to the extent the rollover is permitted under the rules of section 402(c) of the Code.
- (f) Information Regarding Participant Basis Required. A rollover of an Eligible Rollover Distribution that includes after-tax employee contributions or Roth Elective Deferrals will only be accepted if the Administrator obtains information regarding the Participant's tax basis under section 72 of the Code in the amount rolled over.

- 8.02 **Plan-to-Plan Transfers to the Plan**: If elected in the Adoption Agreement, plan-to-plan transfers for a Participant shall be permitted as provided in this section.

- (a) At the direction of the Employer, for a class of Employees who are Participants or Beneficiaries in another plan under section 403(b) of the Code, the Administrator may permit a transfer of part or all of the assets to the Plan as provided in this Section 8.02. Such a transfer is permitted only if the other plan provides for the direct transfer of each person's interest therein (entire or partial interest) to the Plan and the participant is an employee or former employee of the Employer. The Administrator and any Vendor accepting such transferred amounts may require that the transfer be in cash or other property acceptable to it. The Administrator or any Vendor accepting such transferred amounts may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with §1.403(b)-10(b)(3) of the Income Tax Regulations and to confirm that the other plan is a plan that satisfies section 403(b) of the Code.
- (b) The amount so transferred shall be credited to the Participant's Account Balance, so that the Participant or Beneficiary whose assets are being transferred has an accumulated benefit immediately after the transfer at least equal to the accumulated benefit with respect to that Participant or Beneficiary immediately before the transfer.
- (c) To the extent provided in the Individual Agreements holding such transferred amounts, the amount transferred shall be held, accounted for, administered and otherwise treated in the same manner as an Elective Deferral by the Participant under the Plan, except that (1) the Individual Agreement which holds any amount transferred to the Plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under section 403(b) of the Code, the Individual Agreement must impose restrictions on distributions to the Participant or Beneficiary whose assets are being transferred that are not less stringent than those imposed on the transferor plan and (2) the transferred amount shall not be considered an Elective Deferral under the Plan in determining the maximum deferral under Article IV. The Employer reserves the right to establish procedures with respect to former employees.
- (d) Plan-to-Plan transfer may not be made between this Plan and a qualified plan or a 457(b) Plan. Notwithstanding the previous sentence if the Plan Sponsor is a church, or church related organization transfers and mergers may be made between a qualified plan and a 403(b) or vice versa.

8.03 Plan-to-Plan Transfers from the Plan: If elected in the Adoption Agreement, plan-to-plan transfers for a Participant shall be permitted as provided in this section.

- (a) At the direction of the Employer, the Administrator may permit a class of Participants and Beneficiaries to elect to have all or any portion of their Account Balance transferred to another plan that satisfies section 403(b) of the Code in accordance with §1.403(b)-10(b)(3) of the Income Tax Regulations. A transfer is permitted under this Section 8.03(a) only if the Participants or Beneficiaries are employees or former employees of the employer (or the business of the employer) under the receiving plan and the other plan provides for the acceptance of plan-to-plan transfers with respect to the Participants and Beneficiaries and for each Participant and Beneficiary to have an amount under the other plan immediately after the transfer at least equal to the amount transferred.
- (b) The other plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under section 403(b) of the Code, the other plan shall impose restrictions on distributions to the Participant or Beneficiary whose assets are transferred that are not less stringent than those imposed under the Plan. In addition, if the transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the Plan, the other plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).
- (c) Upon the transfer of assets under this Section 8.03, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section 8.03 (for example, to confirm that the receiving plan satisfies section 403(b) of the Code and to assure that the transfer is permitted under the receiving plan) or to effectuate the transfer pursuant to § 1.403(b)-10(b)(3) of the Income Tax Regulations.

8.04 Contract and Custodial Account Exchanges:

- (a) A Participant or Beneficiary is permitted to change the investment of his or her Account Balance among the Vendors under the Plan, subject to the terms of the Individual Agreements. However, an investment change that includes an investment with a Vendor that is not eligible to receive contributions under Article III (referred to below as an exchange) is not permitted unless the conditions in paragraphs (b) through (d) of this Section 8.04 are satisfied.

- (b) The Participant or Beneficiary must have an Account Balance immediately after the exchange that is at least equal to the Account Balance of that Participant or Beneficiary immediately before the exchange (taking into account the Account Balance of that Participant or Beneficiary under both section 403(b) contracts and custodial accounts immediately before the exchange).
- (c) The Individual Agreement with the receiving Vendor has distribution restrictions with respect to the Participant that are not less stringent than those imposed on the investment being exchanged.
- (d) The Employer or the Administrator enters into an agreement with the receiving Vendor for the other contract or custodial account under which the Employer and the Vendor will from time to time in the future provide each other with the following information:
 - (1) Information necessary for the resulting contract or custodial account, or any other contract or custodial accounts to which contributions have been made by the Employer, to satisfy section 403(b) of the Code, including the following: (1) the Employer providing information as to whether the Participant's employment with the Employer is continuing, and notifying the Vendor when the Participant has had a Severance from Employment (for purposes of the distribution restrictions in Section 7.01); (2) the Vendor notifying the Employer of any hardship withdrawal under Section 7.05 if the withdrawal results in a 6-month suspension of the Participant's right to make Elective Deferrals under the Plan; and (3) the Vendor providing information to the Employer or other Vendors concerning the Participant's or Beneficiary's section 403(b) contracts or custodial accounts or qualified employer plan benefits (to enable a Vendor to determine the amount of any plan loans and any rollover accounts that are available to the Participant under the Plan in order to satisfy the financial need under the hardship withdrawal rules of Section 7.05); and
 - (2) Information necessary in order for the resulting contract or custodial account and any other contract or custodial account to which contributions have been made for the Participant by the Employer to satisfy other tax requirements, including the following: (1) the amount of any plan loan that is outstanding to the Participant in order for a Vendor to determine whether an additional plan loan satisfies the loan limitations of Section 603, so that any such additional loan is not a deemed distribution under section 72(p)(1); and (2) information concerning the Participant's or Beneficiary's after-tax employee contributions in order for a Vendor to determine the extent to which a distribution is includible in gross income.
- (e) If any Vendor ceases to be eligible to receive Elective Deferrals under the Plan, the Employer or the Administrator will enter into an information sharing agreement as described in Section 8.04(d) to the extent the Employer's contract with the Vendor does not provide for the exchange of information described in Section 8.04(d)(1) and (2).
- (f) Notwithstanding anything to the contrary in this section, if the Employer does not permit Exchanges under this Plan, an invalid exchange (an exchange that occurs after September 24, 2007) shall be permitted to be re-exchanged into an approved Vendor under this Plan.

8.05 **Permissive Service Credit Transfers:**

- (a) If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in section 414(d) of the Code) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section 8.05(a) may be made before the Participant has had a Severance from Employment.
- (b) A transfer may be made under Section 8.05(a) only if the transfer is either for the purchase of permissive service credit (as defined in section 415(n)(3)(A) of the Code) under the receiving defined benefit governmental plan or a repayment to which section 415 of the Code does not apply by reason of section 415(k)(3) of the Code.
- (c) In addition, if a plan-to-plan transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the transferor plan, the Plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).

8.06 **Transfer by Employer.** To the extent permitted by applicable law and the underlying Individual Agreements, and subject to rules and procedures established by the Administrator, an Employer may request a transfer of all Accounts maintained under its Plan to another section 403(b) plan that it has established.

Article IX - Investment of Contributions

- 9.01 **Manner of Investment:** All Elective Deferrals or other amounts contributed to the Plan, all property and rights purchased with such amounts under the Funding Vehicles, and all income attributable to such amounts, property, or rights shall be held and invested in one or more Annuity Contracts or Custodial Accounts. Each Custodial Account shall provide for it to be impossible, prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, for any part of the assets and income of the Custodial Account to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.
- 9.02 **Investment of Contributions:** Each Participant or Beneficiary shall direct the investment of his or her Account among the investment options available under the Annuity Contract or Custodial Account in accordance with the terms of the Individual Agreements. Transfers and Exchanges among Annuity Contracts and Custodial Accounts may be made to the extent provided in the Individual Agreements, the Plan and permitted under applicable Income Tax Regulations.
- 9.03 **Current and Former Vendors:** The Administrator shall maintain a list of all Vendors under the Plan. Each Vendor and the Administrator shall exchange such information as may be necessary to satisfy section 403(b) of the Code or other requirements of applicable law. In the case of a Vendor which is not eligible to receive Elective Deferrals under the Plan (including a Vendor which has ceased to be a Vendor eligible to receive Elective Deferrals under the Plan and a Vendor holding assets under the Plan in accordance with Plan Vendor Attachment which is incorporated in the Administrative Appendix), the Employer shall keep the Vendor informed of the name and contact information of the Administrator in order to coordinate information necessary to satisfy section 403(b) of the Code or other requirements of applicable law.

Article X - Amendment and Plan Termination

- 10.01 **Termination of Contributions:** The Employer has adopted the Plan with the intention and expectation that contributions will be continued indefinitely. However, the Employer has no obligation or liability whatsoever to maintain the Plan for any length of time and may discontinue contributions under the Plan at any time without any liability hereunder for any such discontinuance.
- 10.02 **Amendment and Termination By Employer:** The Employer reserves the authority to amend or terminate this Plan at any time. An Employer that amends the Plan, other than to change the choice of options or procedures in the Adoption Agreement or to add certain sample or model amendments published by the Internal Revenue Service which specifically provide that their adoption will not cause the Plan to be treated as individually designed, will no longer participate in this section 403(b) volume submitter plan and will be considered to have an individually designed 403(b) plan.
- 10.03 **Distribution upon Termination of the Plan:** The Employer may provide that, in connection with a termination of the Plan and subject to any restrictions contained in the Individual Agreements, all Accounts will be distributed, provided that the Employer and any Related Employer on the date of termination do not make contributions to an alternative section 403(b) contract that is not part of the Plan during the period beginning on the date of plan termination and ending 12 months after the distribution of all assets from the Plan, except as permitted by the Income Tax Regulations. Upon Termination of the Plan all nonvested amounts under the Plan shall become fully vested. In addition, all accumulated benefits for a Participant must be distributed to Participants and Beneficiaries as soon as administratively feasible as described in section 1.403(b)-10(b)(1)(i) of the Treasury regulations.
- 10.04 **Amendment by Sponsor of Volume Submitter:**
- (a) The Sponsor reserves the right to amend the Plan from time to time on behalf of all adopting employers, including those Employers who have adopted the Plan prior to this amendment, for changes in the Code, regulations, revenue rulings, other statements published by the Internal Revenue Service, including model, sample or other required good faith amendments, but only if their adoption will not cause such Plan to be individually designed, and for corrections of prior approved plans. These amendments will be applied to all Employers who have adopted the plan and such amendments will comply with section 12.03 of Revenue Procedure 2013-22. The Mass Submitter, as agent for the Sponsor, shall have the right to unilaterally amend the Plan on behalf of the Sponsors of the Volume Submitter for purposes of any amendments mandated for changes in the Code, regulations, or other guidance issued from the IRS, Department of Labor or other government entity, as it may deem appropriate.

Notwithstanding the paragraph above, if the amendment that is being made requires an election by the Employer, then the Sponsor will maintain, or have maintained on its behalf, a record of the Employers that have adopted the Plan, and the Sponsor will make reasonable and diligent efforts to ensure that adopting Employers have actually received and are aware of all Plan amendments and that such Employers adopt new documents when necessary. This amendment supersedes other provisions of the Plan to the extent those other provisions are inconsistent with this amendment.

- (b) The Sponsor may preselect options on the Adoption Agreements where necessary, from time to time. The Sponsor also reserves the right to amend the "Defaults" that are in the Adoption Agreements to reflect the administration of the plans, or to only permit certain options to be available to adopting Employers. The "Defaults" that may appear on the Adoption Agreements below certain items are not to be considered a part of the Plan and may be amended or removed at the discretion of the Employer, Sponsor, or Administrator.

- 10.05 **Amendment of Vesting Schedule:** If the Plan's vesting schedule is amended, or the Plan is amended in any way that directly or indirectly affects the computation of a Participant's nonforfeitable percentage, each Participant with at least 3 years of service with the Employer may elect, within a reasonable period after the adoption of the amendment or change, to have the nonforfeitable percentage computed under the Plan without regard to such amendment or change. For Participants who do not have at least 1 Hour of Service in any Plan Year beginning after December 31, 1988, the preceding sentence shall be applied by substituting "5 Years of Service" for "3 Years of Service" where such language appears.

The period during which the election may be made shall commence with the date the amendment is adopted or deemed to be made and shall end on the latest of:

- (a) 60 days after the amendment is adopted;
- (b) 60 days after the amendment becomes effective; or
- (c) 60 days after the Participant is issued written notice of the amendment by the Employer or Administrator.

Article XI – Miscellaneous and Administration of the Plan

- 11.01 **Non-Assignability:** Except as provided in Section 10.02 and 10.03, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and neither the Participant nor any Beneficiary shall have any right to sell, assign, transfer, or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be nonassignable and nontransferable.
- 11.02 **Domestic Relation Orders:** Notwithstanding Section 10.01, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order"), then the amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.
- 11.03 **IRS Levy:** Notwithstanding Section 10.01, the payor or the Administrator, as applicable may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.
- 11.04 **Tax Withholding:** Contributions to the Plan are subject to applicable employment taxes (including, if applicable, Federal Insurance Contributions Act (FICA) taxes with respect to Elective Deferrals, which constitute wages under section 3121 of the Code). Any benefit payment made under the Plan is subject to applicable income tax withholding requirements (including section 3405 of the Code and the Employment Tax Regulations thereunder). A payee shall provide such information as the payor or the Administrator, if applicable may need to satisfy income tax withholding obligations, and any other information that may be required by guidance issued under the Code.
- 11.05 **Payments to Minors and Incompetents:** Subject to any State law requirements, if a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the payor or the Administrator, if applicable, benefits will be paid to such person as the payor or the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.
- 11.06 **Mistaken Contributions:** If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (not adjusted for any income but adjusted for loss in value, if any, allocable thereto) shall be returned directly to the Employer.

11.07 **Procedure When Distributee Cannot Be Located:** The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown on the Employer's or the Administrator's records, (b) notification sent to the Internal Revenue Service, the Social Security Administration or the Pension Benefit Guaranty Corporation (under their respective programs to identify payees under retirement plans), and (c) the payee has not responded within 6 months. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the funding vehicle shall continue to hold the benefits due such person.

11.08 **Plan Administration:** The Plan shall be administered, and the provisions of the various documents comprising the Plan shall be coordinated, in accordance with the terms of the Plan and the requirements of section 403(b) of the Code. These provisions and requirements (as outlined in the Administrative Appendix) include but are not limited to:

- (a) Determining whether an employee is eligible to participate in the Plan
- (b) Determining whether contributions comply with the applicable limitations
- (c) Determining whether hardship withdrawals and loans comply with applicable requirements and limitations
- (d) Determining that any transfers, rollovers, or purchases of service credit comply with applicable requirements and limitations
- (e) Determining that the requirements of the Plan and section 403(b) of the Code are properly applied, including whether the Employer is a member of a controlled group
- (f) Determining the status of domestic relations orders or qualified domestic relations orders

Administrative functions, including functions to comply with section 403(b) of the Code and other tax requirements may be allocated among various persons pursuant to service agreements or other written documents, including the Administrative Appendix. However, in no case shall administrative functions be allocated to Participants (other than permitting Participants to make investment elections for self-directed accounts). Any administrative functions not allocated to other persons are reserved to the Employer.

In the event there is a conflict between the provisions of this Plan (including the Adoption Agreement) and the underlying Custodial Accounts and/or the Annuity Contracts, the provisions of this Plan shall govern.

11.09 **Responsibilities of Employer:** The Employer shall have the following responsibilities with respect to administration of the Plan:

- (a) The Employer shall make any Employer Contributions required under the Plan.
- (b) The Employer shall serve as Administrator of the Plan, unless the Employer designates in writing another person to administer the Plan on behalf of the Employer. The Employer may remove and reappoint a Plan Administrator from time to time in the Employer's discretion.
- (c) The Employer shall supply the Administrator in a timely manner with all information necessary for the Administrator to fulfill its responsibilities under the Plan, including Compensation of Participants and other pertinent facts.

11.10 **Responsibilities of Administrator:** The Administrator shall administer the Plan according to its terms for the exclusive benefit of Participants, former Participants, and their Beneficiaries in accordance with the following provisions:

- (a) The Administrator's responsibilities shall include, but shall not be limited to, the following:
 - (1) To determine all questions relating to the eligibility of Employees to participate or remain Participants hereunder.
 - (2) To maintain all records necessary for administration of the Plan.
 - (3) To interpret the provisions of the Plan and prepare and publish rules and regulations for the Plan.
 - (4) To comply with all reporting, disclosure, and notice requirements of the Code.
- (b) In order to fulfill its responsibilities, the Plan Administrator shall have all powers necessary or appropriate to accomplish its duties under the Plan, including the power to determine all questions arising in connection with

the administration, interpretation, and application of the Plan. Any such determination shall be conclusive and binding upon all persons. However, all discretionary acts, interpretations, and constructions shall be done in a nondiscriminatory manner based upon uniform principles consistently applied.

- (c) In order to fulfill its responsibilities hereunder, the Administrator shall be specifically authorized to employ such agents, or attorneys, or contract for such assistance, as the Plan Administrator may from time to time deem necessary or advisable in connection with its responsibilities hereunder and to pay the fees, commission, or salaries incurred on account thereof as an expense of administration of the Plan. The Administrator is authorized to delegate administrative duties to the Custodian when not inconsistent with the terms of this Plan.
 - (d) The Administrator shall serve as the designated agent for legal purposes under the Plan.
- 11.11 **Resignation and Removal of Administrator:** The Administrator may resign at any time by giving the Employer thirty (30) days prior written notice. The Employer may waive such notice. The Employer may remove the Administrator from office at any time by giving written notice to the Administrator, which removal shall be effective as of the date specified in the notice.
- 11.12 **Expenses of Administration:** All costs and expenses of administering this Plan shall be paid pursuant to the service agreement(s) entered into by the Employer. Expenses shall be paid: directly by the Employer; or where applicable, shall be paid pro rata or per capita from each Participant's Account; or where applicable shall be paid by the Vendors. Payment of such expenses shall not be considered to be Employer Contributions.
- 11.13 **Incorporation of Individual Agreements:** The Plan, together with the Individual Agreements, is intended to satisfy the requirements of section 403(b) of the Code and the Income Tax Regulations thereunder. Terms and conditions of the Individual Agreements are hereby incorporated by reference into the Plan, excluding those terms that are inconsistent with the Plan or section 403(b) of the Code.
- 11.14 **Governing Law:** The Plan will be construed, administered and enforced according to the Code and the laws of the State in which the Employer has its principal place of business.
- 11.15 **Headings:** Headings of the Plan have been inserted for convenience of reference only and are to be ignored in any construction of the provisions hereof.
- 11.16 **Gender:** Pronouns used in the Plan in the masculine or feminine gender include both genders unless the context clearly indicates otherwise.
- 11.17 **This Plan Is Not An Employment Contract:** Neither the adoption of the Plan by the Employer, nor any action of the Employer or the Administrator under this Plan, nor the establishment of any custodial account, nor the payment of any benefits, shall be construed to confer upon any person any legal right to be continued as an Employee of the Employer or any affiliated or related employer. All Employees shall be subject to discharge to the same extent as they would have been had this Plan never have been adopted.
- 11.18 **USERRA - Military Service Credit:** Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with section 414(u) of the Internal Revenue Code. In addition, the survivors of any Participant who dies on or after January 1, 2007, while performing qualified military service, are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) that would have been provided under the Plan had the Participant resumed employment and then terminated employment on account of death.

Article XII – Employer Contributions

- 12.01 **Employer Contributions:** If the Adoption Agreement provides that this Plan shall accept Employer Contributions, then the following rules shall apply.
- (a) Unless otherwise elected by the Employer in the Adoption Agreement, Employer Contributions shall be an amount, if any, determined annually in the sole discretion of the Employer.
 - (b) Post-Employment Employer Contributions shall follow the rules of Section 12.03.
 - (c) Optional Retirement Plan (ORP) Provisions:
 - (1) General Application. This Section 12.01(c) shall apply only if the Employer has indicated that it offers an Optional Retirement Program (ORP) on the Adoption Agreement and only if permitted under the Adoption Agreement being completed. Not all Adoption Agreements that accompany this Plan will permit this selection.

- (2) Incorporation of ORP. The ORP is established and governed by separate plan documentation which may include a plan document, statutory language and/or regulatory guidance. The terms and conditions of the ORP are incorporated herein by reference. If there is a conflict between the Plan and the requirements of the ORP, the ORP shall govern with respect to those provisions that are exclusive to the ORP. The Plan shall govern in all other circumstances.
 - (3) ORP Contributions. Employer shall make contributions under the ORP to the Accounts of Participants that are also participating in the ORP in accordance with the terms of the ORP and/or as authorized by the Employer on the Adoption Agreement. Unless otherwise provided by the ORP, such contributions shall be treated as Employer Contributions and are therefore subject to the requirements and limitations imposed by section 415(c) of the Code.
 - (4) Separate Accounting Requirements. ORP contributions and withdrawals, including any earnings or losses thereon, shall be credited and debited to each participating Participant's Account and shall be separately accounted for under each Employee's Account.
 - (5) Deposit Requirements. ORP contributions shall be deposited with the applicable Funding Vehicles as soon as practicable in conformity with any requirements established in the ORP, or if applicable by the State law.
- (d) Supplemental 403(b) Contributions:
- (1) General Application. This Section 12.01(d) shall apply only if the Employer has indicated that it offers a Supplemental 403(b) Program on the Adoption Agreement and only if permitted under the Adoption Agreement being completed. Not all Adoption Agreements will permit this optional provision.
 - (2) Incorporation of Supplemental 403(b) Program. The Supplemental 403(b) Program is established and governed by a separate plan document. The Plan includes the Adoption Agreement and the document establishing the Supplemental 403(b) Program, as identified on the Adoption Agreement. If there is a conflict between the Plan and the Supplemental 403(b) Program document, the Supplemental 403(b) Program shall govern with respect to those provisions that are exclusive to the Supplemental Program. The Plan shall govern in all other circumstances.
 - (3) Supplemental 403(b) Contributions. Employer shall make contributions as required under the Supplemental 403(b) Contributions to the Accounts of Participants that are participating in the Supplemental 403(b) Program in accordance with the terms of the Supplemental 403(b) Program. Such contributions shall be subject to the appropriate annual contribution limitations based on the type of contribution required under the Supplemental 403(b) Program.
 - (4) Separate Accounting Requirements. Supplemental 403(b) Program contributions and withdrawals, including any earnings or losses thereon, shall be credited and debited to each participating Participant's Account and shall be separately accounted for under each Employee's Account.
 - (5) Deposit Requirements. Supplemental 403(b) Program Contributions shall be deposited with the applicable Funding Vehicles as soon as practicable in conformity with the Supplemental 403(b) Program document, or if applicable State law.
- (e) The Employer has evidenced its intent to adopt this Plan by executing the Adoption Agreement which is a part of this 403(b) Plan document. This Plan document, the Adoption Agreement, documents governing ORPs and Supplemental 403(b) Programs, as applicable, and any underlying Annuity Contracts and Custodial Accounts provided by the Vendors authorized by the Employer, as well as necessary forms and administrative policies and procedures incorporated by the Employer, an Administrator or any Funding Vehicle shall constitute the entire Plan.

12.02 Correction of Allocations:

- (a) In the event that the Administrator learns that Employer allocations have not been made on behalf of an Employee for whom an allocation should have been made pursuant to the terms of this Plan, the Participant's account for such Employee shall be restored to its proper balance as soon as is reasonably possible.
- (b) In the event that the Administrator learns that contributions or allocations have been made on behalf of an Employee for whom allocations should not have been made pursuant to the terms of the Plan; and if such contributions were made pursuant to a mistake of fact, such contributions shall be returned to the Employer within one year of the contributions. Earnings attributable to the mistaken contribution shall not be returned to the Employer, but losses attributable to the mistaken contribution shall reduce the amount to be returned to the Employer.

12.03 Employer Contributions for former Employees:

- (a) Includible compensation deemed to continue for post-employment Employer Contributions - For purposes of applying paragraph (b) of this section, a former Employee is deemed to have monthly includible compensation for the period through the end of the taxable year of the Employee in which he or she ceases to be an Employee and through the end of each of the next five taxable years. The amount of the monthly Includible Compensation is equal to one twelfth of the former Employee's Includible Compensation during the former Employee's most recent year of service. Accordingly, post-employment Employer Contributions for a former Employee must not exceed the limitation of section 415(c)(1) up to the lesser of the dollar amount in section 415(c)(1)(A) or the former Employee's annual Includible Compensation based on the former Employee's average monthly compensation during his or her most recent year of service.
- (b) If a Participant who is a former Employee dies during the first 5 calendar years following the date on which the Participant ceases to be an Employee, and Employer contributions are being made pursuant to this Section 12.03, then any additional contributions made after the death of the Participant or former Employee may not exceed the lesser of –
 - (1) The excess of the former Employee's Includible Compensation for the year of death over the contributions previously made for the former Employee for that year; or
 - (2) The total contributions that would have been made on the former Employee's behalf thereafter if he or she had survived to the end of the 5-year period.

12.04 Service: Service will be computed on the basis designated by the Employer in the Adoption Agreement. Except where specifically excluded under this section, all of an Employee's Years of Service will be taken into account for purposes of eligibility, including:

- (a) Years of Service for employment with an employer required to be aggregated with the Employer under section 414(b), (c), (m), or (o) of the Code;
- (b) Years of Service for an employee required under section 414(n) or 414(o) of the Code to be considered an employee of any employer aggregated with the Employer under section 414(b), (c), or (m) of the Code;
- (c) Years of Service with the predecessor Employer, if the Adoption Agreement allows and the Employer so specifies; and
- (d) Years of Service with the predecessor employer during the time a qualified plan was maintained, if the Adoption Agreement allows and the Employer so specifies. If the Employer maintains the Plan of a predecessor Employer, Service with such Employer will be treated as Service for the Employer.

12.05 Eligibility Computation Periods:

- (a) Hours of Service Method - If the Employer has specified in the Adoption Agreement that service will be credited on the basis of hours, days, weeks, semi-monthly payroll periods, or months, the initial eligibility computation period is the 12-consecutive month period beginning on the date the Employee first performs an Hour of Service for the Employer ("employment commencement date"). Pursuant to the Employer's election in the Adoption Agreement, the succeeding 12-consecutive month periods shall commence with either:
 - (1) the first anniversary of the Employee's employment commencement date; or
 - (2) the first Plan Year which commences prior to the first anniversary of the Employee's employment commencement date regardless of whether the Employee is entitled to be credited with 1,000 Hours of Service (or any lesser number specified by the Employer in the Adoption Agreement) during the initial eligibility computation period. An employee who is credited with 1,000 Hours of Service (or such lesser number specified by the Employer in the Adoption Agreement) in both the initial eligibility computation

period and the first Plan Year which commences prior to the first anniversary of the Employee's initial eligibility computation period will be credited with two Years of Service for purposes of eligibility to participate.

- (b) Elapsed Time Method - If the Employer has specified in the Adoption Agreement (or if the Adoption Agreement default is) that service will be credited under the elapsed time method, an Employee will receive credit for the aggregate of all time periods commencing with the Employee's first day of employment or reemployment and ending on the date a Break in Service begins. The first day of employment or reemployment is the first day an Employee performs an Hour of Service. An Employee shall also receive credit for any Period of Severance of less than twelve consecutive months. Fractional periods of a year will be expressed in terms of days. For purposes of this paragraph, Hour of Service shall mean each hour for which an Employee is paid or entitled to payment for the performance of duties for the Employer.

12.06 **Use of Computation Periods:** Years of Service and Breaks in Service shall be measured on the same eligibility computation period.

12.07 **Eligibility Break in Service:** In the case of any Participant who has a 1-year Break in Service, years of eligibility service before such break will not be taken into account until the Employee has completed a Year of Service after returning to employment. Pursuant to the Employer's election in the Adoption Agreement, such Year of Service will be measured by the 12-consecutive month period beginning on an Employee's reemployment commencement date and, if necessary, either:

- (a) subsequent 12-consecutive month periods beginning on anniversaries of the reemployment commencement date; or
- (b) Plan Years beginning with the Plan Year which includes the first anniversary of the reemployment commencement date. The reemployment commencement date is the first day on which the Employee is credited with an Hour of Service for the performance of duties after the first eligibility computation period in which the Employee incurs a one year Break in Service.

If a Participant completes a Year of Service in accordance with this provision, his or her participation will be reinstated as of the reemployment commencement date.

12.08 **Entry into Plan:** Each Employee who is a member of an eligible class of employees specified in the Adoption Agreement will participate on the Entry Date selected by the Employer in the Adoption Agreement after such Employee has met the minimum age and service requirements, if any, in the Adoption Agreement.

12.09 **Participation upon Return to Eligible Class:** In the event a Participant is no longer a member of an eligible class of employees and becomes ineligible to participate but has not incurred a Break in Service, such Employee will participate immediately upon returning to an eligible class of employees. If such Participant incurs a Break in Service, eligibility will be determined under the Break in Service rules of the Plan.

In the event an Employee who is not a member of an eligible class of employees becomes a member of an eligible class, such Employee will participate immediately if such Employee has satisfied the minimum age and service requirements and would have otherwise previously become a Participant.

12.10 **Participation during an Authorized Leave of Absence:** All contributions on behalf of the Participant shall be suspended, but membership in the Plan shall be deemed to be continuous, unless otherwise terminated, for the period of any Authorized Leave of Absence, provided that the Employee returns to work for the Employer upon completion of such Authorized Leave of Absence.

12.11 **Eligibility upon Reemployment:**

- (a) A former Participant will become a Participant immediately upon returning to the employ of the Employer if such former Participant had a nonforfeitable right to all or a portion of his accrued benefit attributable to Employer Contributions at the time of termination from service.
- (b) For a former Participant who did not have a nonforfeitable right to any portion of his accrued benefit attributable to Employer Contributions or for a former Employee (other than an Employee required to complete more than one Year of Service in order to become eligible to participate in the Plan) who had not yet become a Participant at the time of termination from service, the Participant's Years of Service prior to the Break(s) in Service will be disregarded if the number of consecutive 1-year Breaks in Service equal or exceed the greater of five (5) or the aggregate number of Years of Service before such Breaks in Service.

- (c) If an Employee is required to complete more than one Year of Service for in order to become eligible to participate in the Plan, and such an Employee incurs a 1-year Break in Service before satisfying the Plan's eligibility requirements, service prior to such 1-year Break in Service shall not be taken into account in the determination of the Employee's eligibility to participate in the Plan upon reemployment.
- (d) A former Participant who's Years of Service before termination from service cannot be disregarded pursuant to Section 12.11(b) shall participate immediately upon reemployment.
- (e) A former Employee who had met the eligibility requirements specified in the Adoption Agreement before termination from service but who had not become a Participant and who's Years of Service before termination from service cannot be disregarded pursuant to Section 12.11(b) will become a Participant as of the later of:
 - (1) his date of reemployment; or
 - (2) the Entry Date next following his date of termination from service.
- (f) A former Employee (including a former Participant) who's Years of Service before termination from service can be disregarded pursuant to Section 12.11(b) will be treated as a new Employee for eligibility purposes and will be eligible to participate once he has met the requirements under the Plan following his most recent date of employment.

12.12 **Vesting and Forfeitures**

- (a) Each type of contribution made by the Employer on behalf of a Participant that is subject to a different vesting schedule will be credited to a separate bookkeeping account. Any portion of such account in which the participant is not vested shall be accounted for separately and treated as a contract to which section 403(c) (or another applicable provision under the Internal Revenue Code) applies.
- (b) Employee Contribution Accounts: A Participant's Elective Deferral Account, After-Tax Employee Contribution Account and Rollover/Transfer Account, and all earnings, appreciations, and additions thereto, less any losses, depreciation, and distributions allocable thereto, shall be fully vested and nonforfeitable at all times.
- (c) Employer Contribution Account: A Participant's Vested Percentage in his Employer Contribution Account shall be determined as follows:
 - (1) Death or Disability: A Participant's interest in his Employer Contribution Account shall become fully vested upon his death or Disability prior to Retirement Age.
 - (2) Termination of Employment: A Participant's Vested Percentage in his Employer Contribution Account shall be determined according to the vesting formula specified in the Adoption Agreement when the Participant terminates his employment.
 - (3) Plan Termination: A Participant's interest in his Employer Contribution Account shall become fully vested in the event of termination or partial termination (but only if the partial termination applies to the Participant) of this Plan.

12.13 **Vesting at Termination**: When a Participant's employment is terminated on account of retirement, death, disability, or otherwise, the Vested Percentage of his Employer Contribution Account (after all required adjustments thereto) shall be determined in accordance with this Article and the vesting formula specified in the Adoption Agreement as of termination of employment. The difference between the balance of the Participant's Employer Contribution Account and the Participant's Vested Percentage shall be forfeiture and shall be allocated pursuant to Section 12.15 below.

12.14 **Computation of Vested Account Balance**:

- (a) Service will be computed on the basis designated by the Employer in the Adoption Agreement. Except where specifically excluded under this Article XII, all of the Employee's Years of Service will be taken into account for purposes of vesting, including:
 - (1) Years of service for employment with an employer required to be aggregated with the Employer under section 414(b), (c), (m), or (o) of the Code;
 - (2) Years of Service for an employee required under section 414(n) or 414(o) of the Code to be considered any employee of any employer aggregated with the Employer under section 414(b), (c), or (m) of the Code;
 - (3) Years of Service with the predecessor Employer, if the Adoption Agreement allows and the Employer so specifies; and

- (4) Years of Service with the predecessor employer during the time a qualified plan was maintained, if the Adoption Agreement allows and the Employer so specifies.
- (b) The Employer shall designate in the Adoption Agreement the period described in either (1) or (2) below as the Vesting Computation Period:
- (1) For purposes of computing the Employee's nonforfeitable right to the account balance derived from Employer Contributions, Years of Service and Breaks in Service will be measured by the Plan Year.
- (2) For purposes of determining Years of Service and Breaks in Service for purposes of computing an Employee's nonforfeitable right to the account balance derived from Employer Contributions, the 12-consecutive month period will commence on the date the Employee first performs an Hour of Service and each subsequent 12-consecutive month period will commence on the anniversary of such date.
- (c) In the case of a Participant who has incurred a 1-year Break in Service, Years of Service before such break will not be taken into account until the Participant has completed a Year of Service after such Break in Service.
- 12.15 **Forfeitures:** Notwithstanding the Employer's election in the Adoption Agreement, Forfeitures may be allocated as follows:
- (a) to restore Participant's Employer Contribution Accounts pursuant to the buy-back provisions of Section 12.18;
- (b) used to pay any expenses of administration of the Plan; and/or
- (c) used to make or reduce Employer Contributions required under the terms of the Plan.
- 12.16 **Forfeitures - Withdrawal of Employee Contributions:** No Forfeitures will occur solely as a result of an Employee's withdrawal of Employee Contributions.
- 12.17 **Vesting for Pre-Break and Post-Break Account:** In the case of a Participant who has 5 or more consecutive 1-year Breaks in Service, all service after such Breaks in Service will be disregarded for the purpose of vesting the employer-derived account balance that accrued before such Breaks in Service. Such Participant's pre-break service will count in vesting the post-break employer-derived account balance only if either:
- (a) such Participant has any nonforfeitable interest in the account balance attributable to Employer Contributions at the time of separation from service; or
- (b) upon returning to service, the number of consecutive 1-year Breaks in Service is less than the number of Years of Service.

Separate accounts will be maintained for the Participant's pre-break and post-break employer derived account balance. Both accounts will share in the earnings and losses of the fund..

- 12.18 **Buy-back:** If a former Participant is reemployed by the Employer before the former Participant incurs five consecutive 1-year Breaks in Service, and such former Participant has received a distribution of the entire Vested Percentage of his Employer Contribution Account prior to his reemployment, any forfeited amounts shall be reinstated only if he repays the full amount of his Employer Contribution Account distributed to him before he incurs five consecutive 1-year Breaks in Service after the date of the distribution. In the event the former Participant does repay the full amount distributed to him, his Employer Contribution Account balance will be restored to the amount on the date of distribution.
- 12.19 **Missing Participants:** If a benefit is forfeited because the Participant or Beneficiary cannot be found, such benefit will be reinstated if a claim is made by the Participant or Beneficiary.
- 12.20 **Definitions:** Refer to Article II, Section 2.45 for definitions related to Employer Contributions.

Article XIII - Deemed IRAs

- 13.01 **Applicability and Effective Date:** This section shall apply if elected by the Employer in the Adoption Agreement and shall be effective for Plan Years beginning after the date specified in the Adoption Agreement.
- 13.02 **Definitions**
- (a) **Deemed IRAs:** Each Participant may make voluntary employee contributions to the Participant's "traditional" or "Roth" IRA under the Plan, as elected by the Employer in the Adoption Agreement. The Plan shall establish a separate account or annuity for the designated IRA contributions of each Participant and any earnings properly allocable to the contributions, and maintain separate recordkeeping with respect to each such IRA.

- (b) **Deemed IRA contributions:** For purposes of this section, Deemed IRA contributions means any contribution (other than a mandatory contribution within the meaning of section 411(c)(2) of the Code) that is made by the Participant and which the Participant has designated, at or prior to the time of making the contribution, as a contribution to which this section applies.
- (c) **Deemed IRA Participant:** Any Participant or Employee or group of Employees eligible to make Deemed IRA Contributions to the Plan.
- (d) **IRA Trustee (or Custodian or Issuer):** The entity that provides the separate trust agreement, custodial agreement or annuity contract which the Participant executes to establish the IRA account. Throughout this document where IRA Trustee is mentioned, it shall also include an IRA Custodian; or if applicable an Issuer of the IRA Annuity Contract.

13.03 **Separate Accounting**

- (a) IRAs established pursuant to this Article XIII shall be held in a trust, custodial account or an annuity (as evidenced by the separate trust, custodial agreement or annuity contract established by the Participant and shall be separate from the Trust established under this Plan to hold contributions other than deemed IRA contributions and shall satisfy the applicable requirements of sections 408 and 408A of the Code, which requirements are set forth in sections 13.04 through 13.16 below.
- (b) Separate records will be maintained for the interest of each Participant or Beneficiary.

13.04 **Individual's Interest is Nonforfeitable:** The interest of an individual in the balance in his or her Deemed IRA account is nonforfeitable at all times.

13.05 **Prohibited Investments:**

- (a) If the trust acquires collectibles within the meaning of Code § 408(m) after December 31, 1981, trust assets will be treated as a distribution in an amount equal to the cost of such collectibles.
- (b) No part of the trust funds will be invested in life insurance contracts.

13.06 **Reporting Duties:**

- (a) The Trustee, Custodian or Issuer of the Deemed IRA shall be subject to the reporting requirements of section 408(i) of the Internal Revenue Code with respect to all Deemed IRAs that are established and maintained under the plan.
- (b) The Trustee, Custodian or Issuer of a Deemed IRA shall furnish annual calendar-year reports concerning the status of the account and such information concerning required minimum distributions as is prescribed by the Commissioner of Internal Revenue.

13.07 **Non-Bank Trustee or Custodian:** If the Deemed IRA is held by a non-bank Trustee or Custodian, the non-bank Trustee or Custodian shall substitute another trustee or custodian if the non-bank Trustee or Custodian receives notice from the Commissioner of Internal Revenue that such substitution is required because it has failed to comply with the requirements of § 1.408-2(e) of the Income Tax Regulations.

13.08 **Traditional IRA Maximum Permissible Annual Contributions:**

- (a) Except in the case of a rollover contribution (as permitted by Internal Revenue Code §§ 402(c), 402(e)(6), 403(a)(4), 403(b)(8), 403(b)(10), 408(d)(3) and 457(e)(16)) or a contribution made in accordance with the terms of a Simplified Employee Pension (SEP) as described in § 408(k), no contributions will be accepted unless they are in cash, and the total of such contributions shall not exceed \$5,000 for any taxable year beginning in 2008 and years thereafter. After 2008, the limit will be adjusted by the Secretary of the Treasury for cost-of-living increases under Code § 219(b)(5)(D). Such adjustments will be in multiples of \$500.
- (b) In the case of an individual who is 50 or older, the annual cash contribution limit is increased by \$1,000 for any taxable year beginning in 2006 and years thereafter.
- (c) In addition to the amounts described in paragraphs (a) and (b) above, an individual may make additional contributions specifically authorized by statute – such as repayments of qualified reservist distributions,

repayments of certain plan distributions made on account of federally declared disasters and certain amounts received in connection with the Exxon Valdez litigation.

- (d) No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to § 408(p). Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is, an IRA used in conjunction with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the individual first participated in that employer's SIMPLE IRA plan.
- (e) If this is an inherited IRA within the meaning of § 408(d)(3)(C), no contributions will be accepted.

13.09 Roth IRA Maximum Permissible Annual Contributions:

- (a) Except in the case of a qualified rollover contribution (as defined in (g) below) or a recharacterization (as defined in (f) below), no contribution will be accepted unless it is in cash and the total of such contributions to all the individual's Roth IRAs for a taxable year does not exceed the applicable amount (as defined in (b) below), or the individual's compensation (as defined in (h) below), if less, for that taxable year. The contribution described in the previous sentence that may not exceed the lesser of the applicable amount or the individual's compensation is referred to as a "regular contribution." However, notwithstanding the preceding limits on contributions, an individual may make additional contributions specifically authorized by statute – such as repayments of qualified reservist distributions, repayments of certain plan distributions made on account of a federally declared disaster and certain amounts received in connection with the Exxon Valdez litigation. Contributions may be limited under (c) through (e) below.
- (b) Applicable Amount: The applicable amount is determined below:
- (1) If the individual is under age 50, the applicable amount is \$5,000 for any taxable year beginning in 2008 and years thereafter. After 2008, the \$5,000 amount will be adjusted by the Secretary of the Treasury for cost-of-living increases under Code §219(b)(5)(D). Such adjustments will be in multiples of \$500.
 - (2) If the individual is 50 or older, the applicable amount under paragraph (1) above is increased by \$1,000 for any taxable year beginning in 2006 and years thereafter.
- (c) Regular Contribution Limit. The maximum regular contribution that can be made to all the individual's Roth IRAs for a taxable year is the smaller amount determined under (1) or (2) below.
- (1) The maximum regular contribution is phased out ratably between certain levels of modified adjusted gross income in accordance with the following table:

Filing Status	Full Contribution	Phase-out Range	No Contribution
Single or Head of Household	\$95,000 or less	Between \$95,000-\$110,000	\$110,000 or more
Joint Return or Qualifying Widow(er)	\$150,000 or less	Between \$150,000-\$160,000	\$160,000 or more
Married- Separate Return	\$0	Between \$0-\$10,000	\$10,000 or more

An individual's modified adjusted gross income ("modified AGI") for a taxable year is defined in Code § 408A(c)(3) and does not include any amount included in adjusted gross income as a result of a qualified rollover contribution. If the individual's modified AGI for a taxable year is in the phase-out range, the maximum regular contribution determined under this table for that taxable year is rounded up to the next multiple of \$10 and is not reduced below \$200. After 2006, the dollar amounts above will be adjusted by the Secretary of the Treasury for cost-of-living increases under Code § 408A(c)(3). Such adjustments will be in multiples of \$1,000.

- (2) If the individual makes regular contributions to both Roth and non-Roth IRAs for a taxable year, the maximum regular contribution that can be made to all of the individual's Roth IRAs for that taxable year is reduced by the regular contributions made to the individual's non-Roth IRAs for the taxable year.
- (d) SIMPLE IRA Limits: No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to §408(p). Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is, an IRA used in conjunction

with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the individual first participated in that employer's SIMPLE IRA plan.

- (e) Inherited Roth IRA. If this is an inherited Roth IRA within the meaning of § 408(d)(3)(C), no contributions will be accepted.
- (f) Recharacterization. A regular contribution to a non-Roth IRA may be recharacterized pursuant to the rules in § 1.408A-5 of the regulations as a regular contribution to this Roth IRA, subject to the limits in (c) above.
- (g) Qualified Rollover Contribution. A "qualified rollover contribution" is a rollover contribution of a distribution from an eligible retirement plan described in § 402(c)(8)(B). If the distribution is from an IRA, the rollover must meet the requirements of Code § 408(d)(3), except the one-rollover-per-year rule of § 408(d)(3)(B) does not apply if the distribution is from a non-Roth IRA. If the distribution is from an eligible retirement plan other than an IRA, the rollover must meet the requirements of Code § 402(c), 402(e)(6), 403(a)(4), 403(b)(8), 403(b)(10), 408(d)(3) or 457(e)(16), as applicable. A qualified rollover contribution also includes (1) and (2) below.
 - (1) All or part of a military death gratuity or service members' group life insurance ("SGLI") payment may be contributed if the contribution is made within 1 year of receiving the gratuity or payment. Such contributions are disregarded for purposes of the one-rollover-per-year rule under § 408(d)(3)(B).
 - (2) All or part of an airline payment (as defined in § 125 of the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"), Pub. L. 110-458) received by certain airline employees may be contributed if the contribution is made within 180 days of receiving the payment, or such other dates as provided by the Treasury Department.
- (h) Compensation. For purposes of (a) above, compensation is defined as wages, salaries, professional fees, or other amounts derived from or received for personal services actually rendered (including, but not limited to commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips, and bonuses) and includes earned income, as defined in Code §401(c)(2) (reduced by the deduction the self-employed individual takes for contributions made to a self-employed retirement plan). For purposes of this definition, §401(c)(2) shall be applied as if the term trade or business for purposes of §1402 included service described in subsection (c)(6). Compensation does not include amounts derived from or received as earnings or profits from property (including but not limited to interest and dividends) or amounts not includible in gross income (determined without regard to §112). Compensation also does not include any amount received as a pension or annuity or as deferred compensation. The term "compensation" shall include any amount includible in the individual's gross income under §71 with respect to a divorce or separation instrument described in subparagraph (A) of §71(b)(2). In the case of a married individual filing a joint return, the greater compensation of his or her spouse is treated as his or her own compensation, but only to the extent that such spouse's compensation is not being used for purposes of the spouse making an IRA contribution. The term "compensation" also includes any differential wage payments as defined in §3401(h)(2).

13.10 Deemed IRA Annuity Contract Requirements for Roth and Traditional IRAs:

- (a) This contract is nontransferable by the individual.
- (b) Any refund of premiums (other than those attributable to excess contributions) will be applied, before the close of the calendar year following the year of the refund, toward the payment of future premiums or the purchase of additional benefits.
- (c) If the premium payments are interrupted, the contract will be reinstated at any date prior to maturity upon payment of a premium to the Company, and the minimum premium amount for reinstatement shall be determined by the underlying Individual Agreement of the Annuity Contract; however, the Issuer may at its option either accept additional future payments or terminate the contract by payment in cash of the then present value of the paid up benefit if no premiums have been received for two full consecutive policy years and the paid up annuity benefit at maturity would be less than \$20 per month.

13.11 Required Minimum Distributions from a Traditional IRA:

- (a) Notwithstanding any provision of this IRA to the contrary,
 - (1) The distribution of the individual's interest in the Deemed IRA Custodial Account shall be made in accordance with the requirements of Code §408(a)(6) and the regulations thereunder, the provisions of

- which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of Q&A-4 of § 1.401(a)(9)-6 of the Income Tax Regulations, rather than paragraphs (b), (c) and (d) below and section 13.12. The required minimum distributions calculated for this IRA may be withdrawn from another IRA of the individual in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.
- (2) The distribution of the individual's interest in the Deemed IRA Annuity Contract shall be made in accordance with the requirements of Code § 408(b)(3) and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are not made in the form of an annuity on an irrevocable basis (except for acceleration), then distribution of the interest in the IRA (as determined under section 13.13(c) must satisfy the requirements of Code §408(a)(6) and the regulations thereunder, rather than paragraphs (b), (c) and (d) below and section 13.13.
- (b) The entire value or interest of the Deemed IRA Account of the individual for whose benefit the account is maintained will commence to be distributed no later than:
- (1) In the case of a Trust or Custodial Account, the first day of April following the calendar year in which such individual attains age 70½ (the "required beginning date") over the life of such individual or the lives of such individual and his or her designated beneficiary.
- (2) In the case of an Annuity Contract, the first day of April following the calendar year in which such individual attains age 70½ (the "required beginning date") over (A) the life of such individual or the lives of such individual and his or her designated beneficiary or (B) a period certain not extending beyond the life expectancy of such individual or the joint and last survivor expectancy of such individual and his or her designated beneficiary. Payments must be made in periodic payments at intervals of no longer than 1 year and must be either nonincreasing or they may increase only as provided in Q&As-1 and -4 of §1.401(a)(9)-6 of the Income Tax Regulations. In addition, any distribution must satisfy the incidental benefit requirements specified in Q&A-2 of §1.401(a)(9)-6. If this is an inherited IRA within the meaning of §408(d)(3)(C), this paragraph and paragraphs (c) & (d) below do not apply.
- (c) The amount to be distributed each year, beginning with the calendar year in which the individual attains age 70½ and continuing through the year of death, shall not be less than the quotient obtained by dividing the value of the IRA (as determined under section 13.12(c) as of the end of the preceding year by the distribution period in the Uniform Lifetime Table in Q&A-2 of §1.401(a)(9)-9 of the Income Tax Regulations, using the individual's age as of his or her birthday in the year. However, if the individual's sole designated beneficiary is his or her surviving spouse and such spouse is more than 10 years younger than the individual, then the distribution period is determined under the Joint and Last Survivor Table in Q&A-3 of § 1.401(a)(9)-9, using the ages as of the individual's and spouse's birthdays in the year.
- (d) The required minimum distribution for the year the individual attains age 70½ can be made as late as April 1 of the following year.
- (1) For distributions from a Custodial Account, the required minimum distribution for any other year must be made by the end of such year
- (2) For distributions from an Annuity Contract, the first required payment can be made as late as April 1 of the year following the year the individual attains age 70½ and must be the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval.
- (3) In the case of an Annuity Contract, the distribution periods described in paragraph (b) above cannot exceed the periods specified in § 1.401(a)(9)-6 of the Income Tax Regulations.

13.12 Distributions Due to Death from a Traditional Deemed IRA Custodial Account:

- (a) Death On or After Required Beginning Date: If the individual dies on or after the required beginning date, the remaining portion of his or her interest will be distributed at least as rapidly as follows:
- (1) If the designated beneficiary is someone other than the individual's surviving spouse, the remaining interest will be distributed over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the beneficiary's age as of his or her birthday in the year following the year of the individual's death, or over the period described in paragraph (a)(3) below if longer.
- (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the remaining interest will be distributed over such spouse's life expectancy or over the period described in paragraph (a)(3) below if longer. Any interest remaining after such spouse's death will be distributed over such spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the

- spouse's death, or, if the distributions are being made over the period described in paragraph (a)(3) below, over such period.
- (3) If there is no designated beneficiary, or if applicable by operation of paragraph (a)(1) or (a)(2) above, the remaining interest will be distributed over the individual's remaining life expectancy determined in the year of the individual's death.
 - (4) The amount to be distributed each year under paragraph (a)(1), (2) or (3), beginning with the calendar year following the calendar year of the individual's death, is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's or individual's age in the year specified in paragraph (a)(1), (2) or (3) and reduced by 1 for each subsequent year.
- (b) **Death Before Required Beginning Date:** If the individual dies before the required beginning date, his or her entire interest will be distributed at least as rapidly as follows:
- (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under §402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before distributions are required to begin, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) The amount to be distributed each year under paragraph (b)(1) or (2) is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) **IRA Value:** The "value" of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations.
- (d) **Spouse as Sole Beneficiary:** If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
- (e) **Distribution may be met in another IRA:** The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of §1.408-8 of the Income Tax Regulations.

13.13 Distributions Due to Death from a Traditional Deemed IRA Annuity Contract:

- (a) **Death On or After Required Distributions Commence.** If the individual dies on or after required distributions commence, the remaining portion of his or her interest will continue to be distributed under the contract option chosen.
- (b) **Death Before Required Distributions Commence.** If the individual dies before required distributions commence, his or her entire interest will be distributed at least as rapidly as follows:
 - (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before required distributions commence to him or her, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after required distributions commence to him or her, any remaining interest will continue to be distributed under the contract option chosen.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) The "interest" in the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations and the actuarial value of any other benefits provided under the IRA, such as guaranteed death benefits.
- (d) For purposes of paragraphs (a) and (b) above, required distributions are considered to commence on the individual's required beginning date or, if applicable, on the date distributions are required to begin to the surviving spouse under paragraph (b)(2) above. However, if distributions start prior to the applicable date in the preceding sentence, on an irrevocable basis (except for acceleration) under an annuity contract meeting the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations, then required distributions are considered to commence on the annuity starting date.
- (e) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
- (f) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

- 13.14 **No Required Minimum Distribution from Roth Deemed IRA Account:** No amount is required to be distributed prior to the death of the individual for whose benefit the account was originally established. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C), this paragraph does not apply.
- 13.15 **Distributions Due to Death from a Roth Deemed IRA Custodial Account:**
- (a) Notwithstanding any provision of this IRA to the contrary, the distribution of the individual's interest in the account shall be made in accordance with the requirements of Code § 408(a)(6), as modified by § 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations (taking into account Code § 408A(c)(5)), rather than the distribution rules in paragraphs (b), (c) and (d) below.
 - (b) Upon the death of the individual, his or her entire interest will be distributed at least as rapidly as follows:
 - (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before distributions are required to begin, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) The amount to be distributed each year under paragraph (b)(1) or (2) is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
 - (c) The "value" of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations.
 - (d) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
 - (e) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

13.16 **Distributions Due to Death from a Roth Deemed IRA Annuity Contract:**

- (a) Notwithstanding any provision of this IRA to the contrary, the distribution of the individual's interest in the IRA shall be made in accordance with the requirements of Code § 408(b)(3), as modified by § 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are not made in the form of an annuity on an irrevocable basis (except for acceleration), then distribution of the interest in the IRA (as determined under section 13.16(c) must satisfy the requirements of Code § 408(a)(6), as modified by § 408A(c)(5), and the regulations thereunder, rather than the distribution rules in paragraphs (b), (c), (d) and (e) below.
- (b) Upon the death of the individual, his or her entire interest will be distributed at least as rapidly as follows:
- (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before required distributions commence to him or her, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after required distributions commence to him or her, any remaining interest will continue to be distributed under the contract option chosen.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) The "interest" in the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations and the actuarial value of any other benefits provided under the IRA, such as guaranteed death benefits.
- (d) For purposes of paragraph (b)(2) above, required distributions are considered to commence on the date distributions are required to begin to the surviving spouse under such paragraph. However, if distributions start prior to the applicable date in the preceding sentence, on an irrevocable basis (except for acceleration) under an annuity contract meeting the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations, then required distributions are considered to commence on the annuity starting date.
- (e) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary
- (f) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

Article XIV - Multiple Employer Plans

- 14.01 **Multiple Employer Plans:** If elected by the Employer in the Adoption Agreement, the Plan may also be adopted, by other employers that are not aggregated with the Employer under §414(b), (c), (m), or (o) of the Code. Such employers shall adopt the Plan by executing a separate Participation Agreement. In this case, the adopting Employer and each Participating Employer acknowledge that the Plan is a multiple employer plan subject to the rules of §413(c) and the regulations thereunder which are herein incorporated by reference, specific annual reporting requirements, and different procedures for obtaining determination letters from the Internal Revenue Service regarding the qualified status of the plan.
- 14.02 **Plan Participation and Vesting:** For purposes of plan participation and vesting, the adopting Employer and all Participating Employers shall be considered a single employer. An Employee's service includes all service with the adopting Employer or any Participating Employer (or with any employer aggregated with the adopting or Participating Employer under §414(b), (c), (m), or (o)). An Employee who discontinues service with a Participating Employer but then resumes service with another Participating Employer shall not be considered to have severed employment.
- 14.03 **Separate Elections:** Except to the extent that the Participation Agreement allows, and the Participating Employer makes, separate elections with respect to its employees, the Participating Employer shall be bound by the terms of the Plan and Trust, including amendments thereto and any elections made by the adopting Employer.
- 14.04 **Plan Limitations:** The limitation under the Plan relating to the requirements of §§415, 402(g) and 414(v) of the Code shall be applied to the plan as a whole. The requirements of §§410(b), 401(a)(4), 401(m)(2)(A), and 414(q), where applicable shall be applied separately to each Participating Employer.
- 14.05 **Forfeitures:** If elected by the Adopting Employer in the Adoption Agreement, Forfeitures shall be applied to the Participating Employer who incurred the Forfeiture.

OWOSSO PUBLIC SCHOOLS
Board of Education
February 24, 2020
Report 19-219

FOR INFORMATION

Subject:
Personnel Update

Accepted Positions

Vickie Petitti has accepted the 4.25-hour Bus Driver position.