

Ducor School
23761 Avenue 56 – P.O. Box 249
Ducor, CA 93218
(559) 534-2261

Board of Trustees:

Jim Koontz (President)
Patricia Hughes (Member)

Flora Rodriguez (Member)
Mary McGill (Member)

Amparo Mariscal (Clerk)

School Board Meeting

October 10, 2017

Meeting Place: Library, Room 23

resolution: 2

Open Session 5:30 PM

***Possible board action**

Agenda

1. Called to order: Time: _____ pm

____ President Jim Koontz ____ Board Member Flora Rodriguez ____ Board Member Mary McGill
____ Board Member Patricia Hughes ____ Clerk Amparo Mariscal

1.1 Pledge of Allegiance

1.2 Introduction of Visitors: None present

1.3 Community Input:

2. Regular Business Agenda: Board Action

2.1 * September 12, 2017 Board Minutes: Review of minutes for any corrections. Board Action:

Action: Mr. Koontz ____ Mrs. Rodriguez ____ Mrs. Hughes ____ Mrs. Mariscal ____ Mrs. McGill ____

2.2 * Accounts Payable: Review of accounts payable. Board Action:

Action: Mr. Koontz ____ Mrs. Rodriguez ____ Mrs. Hughes ____ Mrs. Mariscal ____ Mrs. McGill ____

2.3 * Budget Revision: TCOE external business accountant Rachel Nunez submitted the report for the budget change update. Board Action:

Action: Mr. Koontz ____ Mrs. Rodriguez ____ Mrs. Hughes ____ Mrs. Mariscal ____ Mrs. McGill ____

2.4 * Ducor School inter district attendance agreement and Terra Bella School District Inter District agreement for both parties to accept student enrollment. Board Action:

Action: Mr. Koontz ____ Mrs. Rodriguez ____ Mrs. Hughes ____ Mrs. Mariscal ____ Mrs. McGill ____

2.5 * Ducor School Credit Card Policy and Procedures: Credit card policy and procedure. Board Action:

Action: Mr. Koontz ____ Mrs. Rodriguez ____ Mrs. Hughes ____ Mrs. Mariscal ____ Mrs. McGill ____

2.6 * SELPA: Special Education Local Plan Area (SELPA). The Tulare County Office of Education houses the SELPA office and acts as the administrative head of the SELPA. The certification states that Ducor School is compliant with the state and federal laws, rules and regulations.

Action: Mr. Koontz ____ Mrs. Rodriguez ____ Mrs. Hughes ____ Mrs. Mariscal ____ Mrs. McGill ____

2.7 *Educator Effectiveness Plan 2015-16: December 2016, Ducor School board approved the EEP. MGREEN found that Ducor School did not pass the plan and expenditure at a second board meeting. This meeting will approve the adoption of the plan. Board Action:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

2.8 *Education and Leadership Foundation Ducor School Intervention Program: Under the Supplemental Education Services, Ducor School elects to use 20% or approximately \$17,000 from Title 1 part A funding to provide after school tutoring for students on site and the pre-k tutoring services for the school year. Currently, SES is not a requirement but an election to select the best application to demonstrate increase academics proficiency for students. Board Action:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

2.9 * Section 125 Flexibility Benefit Plan Adoption Agreement: agreement for those employees who qualify to participate. Board Action:

Action: Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

2.10 * San Joaquin Valley Air District Grant: New alternative Fuel Purchase. Kaweah Equipment Co. offer to complete the grant application for Ducor School. Ducor would purchase a new utility vehicle from Kaweah Equipment Co. The grant would then release funding to pay back Ducor School. Board Action:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

2.11 * CSEA: negotiation up date, discussion to activate instructional aides from lay off. Ducor School required to cease and assist all duties replaced by volunteers, students and non-bargaining employees in place instructional aide positions. Board Action

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

3. Informational:

3.1 Attendance

3.2 Budget Report: Mr. Sosa will discuss changing the budget report to better understand and compare quarterly reports.

3.3 2017 Fall Institute: November 14 at the Wyndham Visalia

3.4 Technology presentation: Examples of how teachers are using technology in class with Mrs. Esqueda.

3.5 PTSA

3.6 October Calendar

3.7 Student services with Mr. Reyes and Ms. Flores

4. Adjourn to Closed Session: Time:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

5. Closed Session: Business

5.1. Employee

5.2. Administration

6.

7. Report Out of Closed Session: Time:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

8. Adjournment: Time: pm

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill____

2.1

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School Board Meeting

September 12, 2017

Meeting Place: Library, Room 23

resolution: 2

Open Session 5:30 PM

***Possible board action**

Minutes

1. Called to order: Time: 5:31 pm

☒ President Jim Koontz ☒ Board Member Flora Rodriguez ☒ Board Member Mary McGill
☒ Board Member Patricia Hughes ☒ Clerk Amparo Mariscal

1.1 Pledge of Allegiance

1.2 Introduction of Visitors: Ruby Navarro, Virginia Rubio, Lisa Lucio, Rachel Nunez, Hector Avila, Juan Reyes, Angelica Esqueda, Darrin Hill, Maryann Woodruff

1.3 Community Input: None

2. Regular Business Agenda: Board Action

2.1 * August 8, 2017 Board Minutes: Review of minutes for any corrections. Board members reviewed the minutes. Board President asked board members if they had any questions or concerns. No questions or concerns.
Board Action: Approved

Action: Mr. Koontz_m_ Mrs. Rodriguez_aye_ Mrs. Hughes_1_ Mrs. Mariscal_2_ Mrs. McGill_aye_

2.2 * Accounts Payable: Review of accounts payable. Board member Mrs. Hughes asked about the fee paid to Mr. Reyes. She asked if the amount would be the same each month. Superintendent Rodriguez explained that each month would reflect the number of days and that each month would be different based on holidays.
Board Action: Approved

Action: Mr. Koontz_m_ Mrs. Rodriguez_2_ Mrs. Hughes_1_ Mrs. Mariscal_aye_ Mrs. McGill_aye_

2.3 * Unaudited Annual Financial Report: TCOE external business accountant Rachel Nunez submitted the report for 2017-18 school year. Mrs. Nunez reviewed that actions 2.3 and 2. 4 are the same subject. Mrs. Nunez explained the current changes in accounts due to expenditures. No board comments. Board Action: Approved

Action: Mr. Koontz_m_ Mrs. Rodriguez_aye_ Mrs. Hughes_aye_ Mrs. Mariscal_2_ Mrs. McGill_1_

2.4 * Summary of Unaudited actual data submission for 2016-17. TCOE external business accountant Rachel Nunez submitted summary of the unaudited report. Board Action: Approved

Action: Mr. Koontz_m_ Mrs. Rodriguez_aye_ Mrs. Hughes_aye_ Mrs. Mariscal_2_ Mrs. McGill_1_

2.5 * Application for Exemption from Required Expenditures for Classroom Teachers Salaries: Pursuant to Education Code 41372 that our school district did not spend the minimum percentage of its general fund cost into classroom teacher's salaries. We are requesting an exemption from this requirement as provided by law to TCOE. Mrs. Nunez explained that our budget did not meet the 60% expenditure required by education code for salaries. Salary expenditures was at 51.39%. Board member Mrs. Hughes asked if there was any penalties for not meeting the required percentage. Mrs. Nunez response was no.
Board Action: Approved

Action: Mr. Koontz_m_ Mrs. Rodriguez_aye_ Mrs. Hughes_aye_ Mrs. Mariscal_1_ Mrs. McGill_2_

2.6 * RESOLUTION 1: Annual Financial Report and Appropriations Limit; EC 42132 requires the school board to adopt a resolution estimation the current fiscal year appropriations limit and identifying the actual appropriations limit for the preceding fiscal year. No comments. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_1 Mrs. Mariscal_aye Mrs. McGill_2

2.7 * Budget Revision Report: TCOE external accountant Rachel Nunez submitted a budget revision report that reflects accountants revised and changed amount for budget proposal. No comments. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_2 Mrs. Mariscal_aye Mrs. McGill_1

2.8 * Unaudited Actuals 2016-17 Education Protection Account: TCOE external accountant Rachel Nunez submitted a report describing amount available for fiscal year, expenditures reports and balance. Mrs. Nunez quickly explained that this report must be posted on the website for public view. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_1 Mrs. Mariscal_2 Mrs. McGill_aye

2.9* Summary of Salary Settlement Agreement with Ducor School and CTA: TCOE external business accountant Rachel Nunez submitted settlement disclosure after the final budget was adopted. Mrs. Nunez explained the document reflected the percentage raise and was budgeted already. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_1 Mrs. Mariscal_aye Mrs. McGill_2

2.10 * Resolution 2: Matter of determining that pupils have sufficient textbooks of instructional materials for the 2017-18 school year. All students have access to each academic core subject book and or a google chrome book. Superintendent Rodriguez explained that all students have access to a book or computer.
Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_2 Mrs. Hughes_aye Mrs. Mariscal_1 Mrs. McGill_aye

2.11 * Ducor School inter district attendance agreement and Terra Bella School District Inter District agreement for both parties to accept student enrollment. Six families have file for inter district agreement. Three families will be entering/exiting each school site for the other. Superintendent Rodriguez explained student siblings were attending Ducor and it helped school ADA. Superintendent Rodriguez also explained that there would be more district transfer request for the next board meeting. Board member Mrs. Hughes asked if we lose any students. Superintendent Rodriguez replied yes, but less than what we gained. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_1 Mrs. Mariscal_2 Mrs. McGill_aye

2.12 * Ducor School Credit Card Policy and Procedures: Mr. Sosa prepared a policy for utilizing a credit card. Board Action: table for next meeting.

Action: Mr. Koontz Mrs. Rodriguez Mrs. Hughes Mrs. Mariscal Mrs. McGill

2.13 * College units and salary schedule move for certificated employee: Mr. McDonald has completed more than +30 units and qualifies to move over the next column on the certificated salary schedule for the 207-18 school year. Salary change will go in affect after board approval. No retro payment. Board Action: moved to close session

Action: Mr. Koontz Mrs. Rodriguez Mrs. Hughes Mrs. Mariscal Mrs. McGill

2.14 * Ducor School Re-Roof bid: Integrated Designs by SOMAM, Inc. completed and prepared actions to begin bids for roof replacement. Board Action: table to December meeting.

Action: Mr. Koontz Mrs. Rodriguez Mrs. Hughes Mrs. Mariscal Mrs. McGill

2.15 * Ducor School Instructional Coach: CTA and Ducor School approve the instructional coach position as discuss on the LCAP. Board Action: move to close session

Action: Mr. Koontz Mrs. Rodriguez Mrs. Hughes Mrs. Mariscal Mrs. McGill

2.16* CTA and Ducor School settlement agreement for the 2017-18 school year. No new proposals at this time. Superintendent Rodriguez explained that CTA had no new changes to the contract. Board member Mrs. Hughes asked if there was any current proposal by CTA. Board President comment that there was no proposal and the contract is as it stands. Board Action: Approved

Action: Mr. Koontz __m__ Mrs. Rodriguez __aye__ Mrs. Hughes __aye__ Mrs. Mariscal __2__ Mrs. McGill __1__

3. Informational:

3.1 CDE Application for site/central grant: Superintendent Rodriguez will be submitting a grant to replace all kitchen units and walk in cooler. Mr. Rodriguez also proposes to redesign the kitchen. Integrated Design will be visiting the kitchen to measure and plan for new construction.

3.2 Monthly Attendance Report

3.3 Youth Services; Service for Education and Employment (SEE) program partners with local business to provide paid work experience for students and young adults. This agency is supported and offered through TCOE.

3.4 Computer Technology: A sample of how the T.V, tablets and chrome books are being used in the classrooms.

3.5 PTA: planning for school fundraiser, October Fest, Donut and Coffee with the Principal and other activities

3.6 Walmart grant \$2500: grant received to purchase a new sound system for the cafeteria

3.7. Open House on September 6: report on attendance and feedback

3.8 Upcoming workshops/events: Lozano Smith Brown Act workshop, TCOE leadership workshop, Superintendent meeting, CDE rural community water resource grant, Computer technology training in Pixley, TCOE board presentation on Wednesday at 3 pm.

4. Adjourn to Closed Session: Time: 6:20 pm

Action: Mr. Koontz __m__ Mrs. Rodriguez __aye__ Mrs. Hughes __1__ Mrs. Mariscal __2__ Mrs. McGill __aye__

5. Closed Session: Business

5.1. Employee

5.2. Administration

6.

7. Report Out of Closed Session: Time: 7:50 pm

Action: Mr. Koontz __m__ Mrs. Rodriguez __aye__ Mrs. Hughes __1__ Mrs. Mariscal __2__ Mrs. McGill __aye__

2.13 College Units: Board approve salary change for Mr. McDonald base on units completed.

Action: Mr. Koontz __M__ Mrs. Rodriguez __Aye__ Mrs. Hughes __1__ Mrs. Mariscal __Aye__ Mrs. McGill __2__

2.15 CTA Coach approval: Board discussed that this action took place during the LCAP approval in June. No action was taken.

8. Adjournment: Time: 7:56 pm

Action: Mr. Koontz __m__ Mrs. Rodriguez __aye__ Mrs. Hughes __aye__ Mrs. Mariscal __1__ Mrs. McGill __2__

Tulare County Office of Education

Accounts Payable Final PreList - 10/5/2017 4:17:07PM

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*** FINAL ***

Batch No 205

Audit
Flag EFT

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
012999	ADVANCED MICRO SYSTEMS	PV-180217	8/15/2017		180209		010-30100-0-11100-10000-58000-0-0000 Connected Lenovo 2 in 1 to Smart tv's, finished c	\$884.15		
	ADVANCED MICRO SYSTEMS		8/15/2017		180209		010-30100-0-11100-10000-43000-0-0000	\$2,832.35		
							Total Check Amount:	\$3,716.50		
012980	Aerias Software	PV-180211	10/1/2017		M&S -5894		010-00000-0-11100-10000-58000-0-0000 Annual subscription for AERIES hosting	\$4,000.00		
							Total Check Amount:	\$4,000.00		
011655	A-L WELDING	CM-180002	10/5/2017		trans #A34102		010-11000-0-00000-81100-43000-0-0000 return	\$6.96		
	A-L WELDING	PV-180223	8/9/2017		trans #A34101		010-11000-0-00000-81100-43000-0-0000 nemesis smoke safety glasses, farm tank hose	\$84.78		
	A-L WELDING	PV-180224	8/16/2017		trans #B4237		010-11000-0-00000-81100-43000-0-0000 wax gasket w/sleeve, snap, O/E Bolt Zc	\$14.36		
							Total Check Amount:	\$106.10		
013295	AT&T	PV-180195	9/25/2017		Sept 25 2017		010-00000-0-00000-82000-55000-0-0000 landlines, fire alarm	\$92.25		
							Total Check Amount:	\$92.25		
012832	CDW GOVERNMENT	PV-180202	9/25/2017		KHB3542		010-30100-0-11100-10000-58000-0-0000 6 additional Chromebooks for classrooms at \$196ea	\$30.00		
	CDW GOVERNMENT		9/25/2017		KHB3542		010-30100-0-11100-10000-43000-0-0000	\$1,257.14		
	CDW GOVERNMENT	PV-180203	9/26/2017		KHC1374		010-30100-0-11100-10000-58000-0-0000 Chromebook licenses for additional 6 purchased	\$180.00		
	CDW GOVERNMENT	PV-180205	9/20/2017		KFV2836		010-30100-0-11100-10000-44000-0-0000 Elmo projector for classroom at \$679.00 plus shipp	\$750.51		
							Total Check Amount:	\$2,227.65		
013409	Diamond Technologies	PV-180198	8/31/2017		20109		010-00000-0-00000-82000-56000-0-0000 emailed ogin info for CISCO contri,ran network sp	\$350.00		
	Diamond Technologies	PV-180199	7/31/2017		19925		010-00000-0-00000-27000-58000-0-0000 SSID Password reset	\$28.75		
							Total Check Amount:	\$378.75		

2.2

Accounts Payable Final PreList - 10/5/2017 4:17:07PM

*** FINAL ***

Batch No 205

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate		Amount	Flag	EFT	Audit
						Check	Account Code				
013099	DON ROSE OIL COMPANY, INC.	PV-180194	9/1/2017		212084		010-00000-0-00000-36000-43000-0-0000	\$1,339.90			
							loaded 430gals of diesel at 2.67gal, plus state ro				
001647	DUCOR TELEPHONE CO	PV-180221	10/1/2017		10 01 2017		010-00000-0-00000-82000-55000-0-0000	\$355.44			
							school landlines				
							Total Check Amount:	\$1,339.90			
012946	HOUGHTON MIFFLIN HARCOURT	PV-180208	9/9/2017		953382449		010-11000-0-11100-10000-41000-0-0000	\$355.44			
							15 SE CA Science 2007 LIFE textbooks at \$89.50each				
							010-11000-0-11100-10000-41000-0-0000	\$1,576.81			
							15 HMH COLL CA SE Grade 7 2017 textbooks at \$66.85	\$534.67			
							010-63000-0-11100-10000-41000-0-0000	\$545.79			
							Total Check Amount:	\$2,657.27			
013278	ISIDRO RODRIGUEZ	PV-180204	9/11/2017		911		010-30100-0-11100-10000-43000-0-0000	\$63.08			
							reimbursement fo r purchase of a/v cable for Elmo				
							Total Check Amount:	\$63.08			
013185	LATINO FAMILY LITERACY PROJECT	PV-180207	9/14/2017		9464		010-00000-0-11100-10000-58000-0-0000	\$400.00			
							registration fee for two teachers to attend litera				
							Total Check Amount:	\$400.00			
013152	Mary Daugherty	PV-180200	8/16/2017		08-01		010-62640-0-11100-10000-58000-0-0000	\$250.00			
							teacher profess devipmnt-How To Create Your Own				
							Total Check Amount:	\$250.00			
013359	NOE RODRIGUEZ	PV-180210	10/5/2017		10 5 17		010-00000-0-00000-82000-55000-0-0000	\$47.69			
							reimbursement for purchase of unleaded fuel for sc				
							Total Check Amount:	\$47.69			
012703	PACE, FLORANCE	PV-180201	9/13/2017		913		010-00000-0-11100-10000-52000-0-0000	\$28.89			
							mileage reimbursement for roundtrip to Tech traini				

Accounts Payable Final PreList - 10/5/2017 4:17:07PM

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Batch No 205

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
013252	PUSD STUDENT NUTRITION	PV-180206	9/7/2017		8078		010-00000-0-00000-27000-58000-0-0000 reimbursing labor and rate per hour for PUSD emplo	\$28.89		
Total Check Amount:								\$71.96		
012443	QUILL CORPORATION	PV-180212	9/21/2017		1063183		010-00000-0-00000-27000-43000-0-0000 bandages, ziploc baggies, full strip stapler, cha	\$122.26		
	QUILL CORPORATION	PV-180213	9/21/2017		1061995		010-00000-0-00000-27000-43000-0-0000 1 box bandages at \$5.49 each, plus .43 tax	\$5.92		
	QUILL CORPORATION	PV-180214	9/20/2017		1023119		010-00000-0-00000-27000-43000-0-0000 Band-Aid flexible fabric assor	\$8.18		
	QUILL CORPORATION	PV-180215	9/20/2017		8.18		010-00000-0-00000-27000-43000-0-0000	\$8.18		
	QUILL CORPORATION	PV-180216	9/26/2017		1174506		010-00000-0-00000-27000-43000-0-0000 rainbow kraft rolls, art kraft paper, rainbow pape	\$247.78		
Total Check Amount:								\$392.32		
013477	Sarina Acevedo	PV-180197	8/28/2017		10-5-17		010-63000-0-11100-10000-43000-0-0000 reimbursement for purchase of homework folders for	\$59.57		
Total Check Amount:								\$59.57		
012681	SISC III	PV-180218	10/1/2017		Oct 1 - Oct 31		010-00000-0-00000-00000-95024-0-0000 Health&Welfare Insurance	\$22,001.00		G
Total Check Amount:								\$22,001.00		
005384	SOUTHERN CALIFORNIA EDISON	PV-180196	9/26/2017		Sept 26, 2017		010-00000-0-00000-82000-55000-0-0000 electricity	\$4,428.62		
Total Check Amount:								\$4,428.62		
013389	US Bank Equipment Finance	PV-180219	9/20/2017		340142256		010-00000-0-00000-72000-58000-0-0000 contract payment for lease on copiers plus charge	\$1,645.85		
Total Check Amount:								\$1,645.85		
013376	VISALIA UNIFIED SCHOOL DISTRICT	PV-180222	9/22/2017		24660		010-00000-0-00000-27000-43000-0-0000 Printing charges for August 2017	\$1,602.53		

Tulare County Office of Education
Accounts Payable Final PreList - 10/5/2017 4:17:07PM10/5/2017
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APY500

*** FINAL ***

Batch No 205

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate		Amount	Audit Flag	EFT
						Check	Account Code			
012434	WASTE MANAGEMENT	PV-180220	10/1/2017		4132910-0165-4			\$1,602.53		
							Total Check Amount:			
							010-00000-0-00000-82000-55000-0-0000	\$538.26		
							Trash services for Sept. Includes 96gal recycle du			
							Total Check Amount:	\$538.26		
006227	WEISENBERGERS ACE HARDWARE	PV-180225	8/4/2017		B799389		010-11000-0-00000-82000-43000-0-0000	\$271.37		
							foam mini roller, latex yel gl, paint recycle fee			
	WEISENBERGERS ACE HARDWARE	PV-180226	8/22/2017		trans #A533808		010-11000-0-00000-82000-43000-0-0000	\$146.70		
							window bolt, cleaner, 15 watt clear, strap hold do			
	WEISENBERGERS ACE HARDWARE	PV-180227	8/25/2017		trans #8803848		010-11000-0-00000-82000-43000-0-0000	\$109.60		
							king nipple, traffic mark latex, paint recycle fee			
							Total Check Amount:	\$527.67		

Tulare County Office of Education
Accounts Payable Final PreList - 10/5/2017 4:17:07PM

10/5/2017
4:17:07PM

*** FINAL ***

Batch No 205

Vendor No	Vendor Name	Reference	Invoice	PO #	Invoice No	Separate		Amount	Flag	EFT	Audit
		Number	Date			Check	Account Code				
Total District Payment Amount:											\$46,931.30

*** FINAL ***

Batch No 205

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
Batch No 205											
Total Accounts Payable:											\$46,931.30

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 46,931.30 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

Date

Fund Summary		Total
010		\$46,931.30
Total		\$46,931.30

Tulare County Office of Education

Accounts Payable Final PreList - 9/28/2017 3:55:25PM

*** FINAL ***

Batch No 204

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate		Amount	Flag	EFT
						Check	Account Code			
013312	AMERIPRIDE - CAFETERIA	PV-180191	9/20/2017		1501983606	130-53100-0-00000-82000-55000-0-0000	towel bar microfber, mop wet large, service charg	\$38.60		
	AMERIPRIDE - CAFETERIA	PV-180192	9/13/2017		1501978691	130-53100-0-00000-82000-55000-0-0000	towel bar microfber, mop wet large, service char	\$38.60		
							Total Check Amount:	\$77.20		
013311	AMERIPRIDE UNIFORM SERVICE	PV-180189	9/20/2017		1501983602	010-00000-0-00000-82000-55000-0-0000	mop dry, mop dry handle, towel wiper, mats,	\$90.57		
	AMERIPRIDE UNIFORM SERVICE	PV-180190	9/13/2017		1501978687	010-00000-0-00000-82000-55000-0-0000	mop dry, mop dry handle, towel wiper, mats, servic	\$90.57		
							Total Check Amount:	\$181.14		
012616	A-Z BUS SALES	PV-180187	9/11/2017		028433543	010-00000-0-00000-36000-56000-0-0000	trim, vinyl, black, double flip 2 at \$2.25e, frt-o	\$19.94		
							Total Check Amount:	\$19.94		
013407	C.A. REDING	PV-180186	9/13/2017		437566	010-00000-0-00000-27000-43000-0-0000	Type K Staple refills 1 box at \$65.00, plus shippi	\$82.32		
							Total Check Amount:	\$82.32		
013476	California Turf Equipment & Su	PV-180181	8/15/2017		343528	010-11000-0-00000-82000-43000-0-0000	exmark 20-1/2x3, 5lbs bermuda grass seed, hex belt	\$9.99		
							Total Check Amount:	\$9.99		
012832	CDW GOVERNMENT	PV-180184	9/15/2017		KDV0438	010-30100-0-11100-10000-43000-0-0000	50qty AE-66 Headphone in-line mic red at \$13.19e	\$744.81		
							Total Check Amount:	\$744.81		
012392	DEKCO SUPPLY INC	PV-180185	9/13/2017		6208979	010-11000-0-11100-10000-43000-0-0000	bookmarks variety, Scotch filament tape,	\$138.96		
							Total Check Amount:	\$138.96		
013099	DON ROSE OIL COMPANY, INC.	PV-180188	9/25/2017		255724	010-00000-0-00000-82000-55000-0-0000	loaded 250gals propane at 1.279 a gal, percentg/corn	\$350.18		

Audit

Tulare County Office of Education
Accounts Payable Final PreList - 9/28/2017 3:55:25PM

9/28/2017
3:55:25PM

*** FINAL ***

Batch No 204

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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013475	Florence Filter Corporation	PV-180180	8/22/2017		0105332-IN		010-11000-0-00000-81100-43000-0-0000 24qty MERV 10 pleat at \$4.27e, 24qty MERV 10 ple	\$350.18		
Total Check Amount:								\$350.18		
013451	Juan T. Reyes Consulting	PV-180193	9/1/2017		002		010-07200-0-11100-31100-58000-0-0101 immerse upper grades in leadership roles, create o	\$5,928.00		
Total Check Amount:								\$5,928.00		
012267	MC GILL, MARY	PV-180183	9/7/2017		090720		010-07200-0-11100-10000-43000-0-0302 reimbursement for supplies for arts and crafts cla	\$155.36		
Total Check Amount:								\$155.36		
012443	QUILL CORPORATION	PV-180176	9/13/2017		9833077		010-00000-0-00000-27000-43000-0-0000 adding machine, dividers, ringed binders, supplies	\$206.42		
	QUILL CORPORATION	PV-180177	9/5/2017		9569227		010-00000-0-00000-27000-43000-0-0000 invisible tape, tape dispenser, e z squeeze staple	\$113.04		
	QUILL CORPORATION	PV-180178	9/6/2017		9604724		010-00000-0-00000-27000-43000-0-0000 1/2 powercrown staples 2 boxes at \$7.49e	\$16.14		
Total Check Amount:								\$335.60		
013199	RES COM Pest Control	PV-180182	9/2/2017		1568984		130-53100-0-00000-82000-55000-0-0000 spray for ants, roaches, spiders	\$45.00		
Total Check Amount:								\$45.00		
013428	Tulare County Small School Sup	PV-180179	9/1/2017		Sept 1, 2017		010-00000-0-11100-10000-52000-0-0000 \$40.00 registration fee for 10 staff to attend con	\$400.00		
Total Check Amount:								\$400.00		

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*** FINAL ***

Batch No 204

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate		Amount	Flag	EFT
						Check	Account Code			
							Total District Payment Amount:			\$8,766.01

Tulare County Office of Education
Accounts Payable Final PreList - 9/28/2017 3:55:25PM

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3:55:25PM

*** FINAL ***

Batch No 204

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Batch No 204										
								Total Accounts Payable:		
								\$8,766.01		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling \$8,766.01 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

Date

Fund Summary		Total
010		\$8,643.81
130		\$122.20
Total		\$8,766.01

Tulare County Office of Education
Accounts Payable Final PreList - 9/14/2017 3:40:44PM

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3:40:44PMPage 1 of 2
APY500

*** FINAL ***

Batch No 203

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate		Amount	Flag	EFT	Audit
						Check	Account Code				
012924	A & G TELEPHONE SERVICE	PV-180168	9/5/2017		3747		010-00000-0-00000-27000-59000-0-0000	\$862.33			
							programming issues in rooms, ran new cables, updat				
							Total Check Amount:	\$862.33			
013463	American Incorporated	PV-180166	8/31/2017		7070283		130-53100-0-00000-37000-56000-0-0000	\$330.05			
							walk-in cooler not cooling below 41 deg. Added ref				
	American Incorporated	PV-180167	8/31/2017		7070282		130-53100-0-00000-37000-56000-0-0000	\$210.00			
							oven fan malfunction due to door switch not stayin				
							Total Check Amount:	\$540.05			
012910	CONNEY SAFETY PRODUCTS	PV-180165	9/1/2017		05407054		130-53100-0-00000-82000-55000-0-0000	\$82.93			
							1pk oven mltis ordered for cafeteria at \$53.43each				
							Total Check Amount:	\$82.93			
013383	CVIN LLC	PV-180172	9/1/2017		9930		010-00000-0-00000-27000-59000-0-0000	\$109.15			
							internet connection				
							Total Check Amount:	\$109.15			
013099	DON ROSE OIL COMPANY, INC.	PV-180175	8/25/2017		250823		010-00000-0-00000-82000-55000-0-0000	\$243.41			
							loaded 170gals of propane at \$1.309gal, plus perce				
							Total Check Amount:	\$243.41			
012182	DUCOR CASH REVOLVING FUND	PV-180163	9/11/2017		09112017		010-00000-0-00000-72000-58000-0-0000	\$27.00			M
							bank charged a fee for stopping payment. Original				
	DUCOR CASH REVOLVING FUND	PV-180164	9/12/2017		ch# 687		010-00000-0-11100-42000-58000-0-0000	\$40.00			M
							cost for referee for game				
	DUCOR CASH REVOLVING FUND	PV-180174	9/8/2017		ch# 685		010-00000-0-11100-42000-58000-0-0000	\$40.00			M
							Total Check Amount:	\$107.00			
013252	PUSD STUDENT NUTRITION	PV-180162	9/13/2017		8082		010-07200-0-11100-10000-43000-0-0302	\$9.01			N
							1 box hair nets at \$8.32 w/sales tax for Mary's co				
							Total Check Amount:	\$9.01			

Accounts Payable Final PreList - 9/14/2017 3:40:44PM

*** FINAL ***

Batch No 203

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
013162	SOUTHWEST SCHOOL SUPPLY	PV-180171	8/31/2017		PTNV0319571		010-11000-0-11100-10000-43000-0-0000	\$83.44		
							8pkx college composition books at \$9.68each plus s			
							Total Check Amount:	\$83.44		
012837	SUPPLYWORKS	PV-180169	9/6/2017		412196115		010-00000-0-00000-82000-55000-0-0000	\$45.12		
							respirator valves, round clusters w/soft flagged			
	SUPPLYWORKS	PV-180170	9/6/2017		412055493		010-00000-0-00000-82000-55000-0-0000	\$914.19		
							bowl cleaner, insect killer, foam cleanser, saniti			
							Total Check Amount:	\$959.31		
012106	TERRA BELLA IRRIGATION SUPPLY	PV-180173	9/1/2017		1613		010-00000-0-00000-82000-55000-0-0000	\$119.75		
							Hunter adj sprinkler, wet n dry, body cement, pvc			
							Total Check Amount:	\$119.75		

Tulare County Office of Education
Accounts Payable Final PreList - 9/14/2017 3:40:44PM

9/14/2017
 3:40:44PM

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*** FINAL ***
 Batch No 203

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
Batch No 203											
								Total Accounts Payable:	\$3,116.38		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 3,116.38 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

Date

Fund Summary		Total
010		\$2,493.40
130		\$622.98
Total		\$3,116.38

10 Ducor Union Elementary School District
Fiscal Year: 2018

Idg Revision Final

Budget Revision Report

BGR030
Rachelmgr
10/9/2017
1:28:32PM

Control Number: 100948507

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund:	General Fund			
Revenues				
	0100			
Other State Revenues				
Total Revenues				
Expenditures				
Certificated Salaries				
Employee Benefits				

010-76900-0-00000-00000-85900-0-0000		\$37,455.00	\$1.00	\$37,456.00
		\$37,455.00	\$1.00	\$37,456.00
		\$37,455.00	\$1.00	\$37,456.00
010-42030-0-11100-10000-11000-0-0000		\$3,000.00	(\$3,000.00)	\$0.00
010-62640-0-11100-10000-11000-0-0000		\$0.00	\$11,264.00	\$11,264.00
		\$3,000.00	\$8,264.00	\$11,264.00
010-42030-0-11100-10000-31010-0-0000		\$433.00	(\$433.00)	\$0.00
010-42030-0-11100-10000-33013-0-0000		\$44.00	(\$44.00)	\$0.00
010-42030-0-11100-10000-35010-0-0000		\$2.00	(\$2.00)	\$0.00
010-42030-0-11100-10000-36010-0-0000		\$72.00	(\$72.00)	\$0.00
010-62640-0-11100-10000-31010-0-0000		\$0.00	\$1,675.00	\$1,675.00
010-62640-0-11100-10000-33013-0-0000		\$0.00	\$168.69	\$168.69
010-62640-0-11100-10000-35010-0-0000		\$0.00	\$6.00	\$6.00
010-62640-0-11100-10000-36010-0-0000		\$0.00	\$272.00	\$272.00
010-62640-0-11100-10000-37010-0-0000		\$0.00	\$94.00	\$94.00
010-76900-0-00000-27000-31010-0-0000		\$4,028.00	\$257.00	\$4,285.00
010-76900-0-00000-71000-31010-0-0000		\$1,438.00	\$93.00	\$1,531.00
010-76900-0-11100-10000-31010-0-0000		\$31,704.00	(\$370.00)	\$31,334.00
010-76900-0-11100-21000-31010-0-0000		\$285.00	\$21.00	\$306.00
		\$38,006.00	\$1,665.69	\$39,671.69
010-11000-0-11100-10000-41000-0-0000		\$0.00	\$2,500.00	\$2,500.00
010-42030-0-11100-10000-42000-0-0000		\$1,000.00	\$10,365.00	\$11,365.00
010-42030-0-11100-10000-43000-0-0000		\$3,000.00	(\$3,000.00)	\$0.00

Budget Revision Report

Idg Revision Final

Control Number: 100948507

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-63000-0-11100-10000-42000-0-0000	\$2,000.00	\$1,000.00	\$3,000.00
Books and Supplies	\$6,000.00	\$10,865.00	\$16,865.00
010-42030-0-11100-10000-58000-0-0000	\$3,340.00	(\$3,340.00)	\$0.00
010-62640-0-11100-10000-58000-0-0000	\$0.00	\$250.00	\$250.00
Services, Other Operating Expenses	\$3,340.00	(\$3,090.00)	\$250.00
Total Expenditures	\$50,346.00	\$17,704.69	\$68,050.69
Budgeted Unappropriated Fund Balance before this adjustment:		\$828,958.15	
Total Adjustment to Unappropriated Fund Balance:		(\$17,703.69)	
Budgeted Unappropriated Fund Balance after this adjustment:		\$811,254.46	

10 Ducor Union Elementary School District
Fiscal Year: 2018

Idg Revision Final

Budget Revision Report

BGR030 Rachelmrg
10/9/2017 1:28:32PM

Control Number: 100948507

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on 6/10/17, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: _____

(County Office Use Only)

Updated at County Office on ____/____/____ by _____

2.4

TERRA BELLA UNION SCHOOL DISTRICT
Carl Smith Middle School Terra Bella Elementary School
Inter-District Agreement

THIS AGREEMENT made and entered into this 31st day of August 2017 pursuant to Education Code Section 46600, by and between and the governing Boards of the Terra Bella Union School District of Tulare County and the Governing Board of the Ducor School District of Tulare County:

WITNESSETH:

IT IS MUTUALLY AGREED as follows:

1. Ducor District agrees to accept, insofar as facilities permit, the following named pupils from the Terra Bella Union School District:

1. Vanessa Rios	8 th	Ducor
2. Maria Hernandez	5 th	Ducor
3. Pedro Landeros	4 th	Ducor
4. Francisco Landeros	2 nd	Ducor
2. Ducor School District agrees to furnish said pupils the same advantages, equipment, supplies, and services as furnished to other pupils in attendance at said school, excluding transportation.
3. CHECK A OR B AS APPLICABLE:
 - A. **XXXXXX** NO TUITION CHARGE: The district of attendance shall be credited with the pupil attendance for apportionment purposes and the revenue limit pursuant to Education Code Section 46601.
 - B. _____ TUITION CHARGED: The maximum charge shall be the actual cost per unit of average daily attendance for the grade level or program, less any income other than tuition, received by the district of attendance on account of such attendance. Any tuition payment shall be made no later than August 31 after the close of the year. (Ed. Code Sec. 46605.)
4. This agreement is effective only for the school year beginning July 1, 2017 and ending June 30, 2018 and neither part is bound by said Agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day & year above.

GOVERNING BOARD OF THE TERRA BELLA
UNION SCHOOL DISTRICT

BY: _____

Guadalupe Roman

TITLE: Superintendent

DATE: August 31, 2017

GOVERNING BOARD OF
DUCOR SCHOOL DISTRICT

BY: _____

TITLE: _____

DATE: _____

(Evangelina Lucio)

Address: 9134 Rd. 236 Terra Bella, CA 93270

Telephone: (559) 535-2103

REASON: Continuing Student

TERRA BELLA UNION ELEMENTARY SCHOOL DISTRICT

COPY

REQUEST FOR INTERDISTRICT RELEASE TO ANOTHER SCHOOL DISTRICT

DATE: 8-31-~~10~~17

SCHOOL YEAR: 2017

FROM: TBUESD

Name of School District

TO: DUCOR

Name of School District

Ducor elementary

Name of School of Attendance

NAME (S) OF STUDENTS:

Vanessa Rios
Maria Hernandez
Pedro Landeros
Francisco Landeros

GRADE:

8th

5th

~~2nd~~ 4th

2nd

NAME OF PARENT (S)/GUARDIAN(S): Evangelina Lucio

HOME ADDRESS: 9134 Rd 236 Terrabella CA 93270

TELEPHONE: 559-535-2103

Cell

Home

Other

REASON FOR REQUEST FOR TRANSFER: Continuing Student.

8/10/2015

Evangelina Lucio

Signature of Parent/ Guardian

2.5

Ducor Union Elementary School District
23761 Ave. 56
PO Box 249
Ducor, CA 93218

Credit Card Policy & Procedures

General Procedures

The following important points should be reviewed before using the Credit Card:

- The Credit Card must not be used for personal purchases and will be limited to school business related activities.
- The intent of the Credit Card is to complement the existing processes available. (E.G. Check, Purchase Order, Reimbursement)
- The Credit Card must be returned to the School Office after your approved use.
- The following conditions must be met when using the card:
 - a. To the maximum extent possible, the card should be used in lieu of purchase orders, employee reimbursements, or check requests.
 - b. Pre-Approval is required for all purchases and purchase requests must be filled out and signed by the Superintendent/Principal.
 - c. Verify with the school office that funds are available to complete the purchase you are requesting.
 - d. Cardholder will keep the card in a safe secure location and will not share the card.
 - e. If the card should be lost for any reason, notify the school office as soon as possible.
 - f. Failure to follow proper procedures, particularly when you have been notified of an improper usage at least once WILL result in cancellation of your usage of the card and possible other sanctions. This is needed to ensure the auditable and business transaction integrity of card usage to comply with legal, business, audit, and procedural guidelines.

Additional Procedures for Purchases

These procedures are designed to help the Cardholder understand how to utilize the Credit Card successfully.

1. You may use the Credit Card at any merchant that accepts the credit card for payment of purchases. It is important to verify that there are funds available on the card for the purchase you will be making.
2. Ducor Union Elementary School District is NOT exempt from paying California Sales Tax, therefore, as you place an order with a merchant, you should emphasize that the purchase MUST include sales tax. If the merchant does not collect State tax, remember that the District is still required to pay the appropriate tax directly to the State.

Ducor Union Elementary School District
23761 Ave. 56
PO Box 249
Ducor, CA 93218

3. A slip/receipt should be given to you after a transaction is completed and the following must be included:
- Vendor name and address
 - Date of purchase
 - Cardholder name
 - Card number (minimum last 4 digits)
 - Description of items purchased
 - Quantity purchased
 - Itemization of purchase (receipt/packing slip showing unit cost, description, tax, shipping, etc.), and the total amount of the transaction
- NOTE: Be sure to ask the merchant's representative for a printed copy of the receipt. DO NOT THROW AWAY THE SLIPS/RECEIPTS. If it is an Internet transaction, print a copy of the screen order or e-mail confirmation for your statement. If you are ordering by phone or fax, ask the merchant to mail, email, or fax you the transaction slip. Many times the transaction slips are included with the product at time of delivery, so be sure you receive that documentation. If you are unable to "find" your transaction slips, contact the supplier to resend it to you by the most expeditious means possible;*
4. If signature is required, please review slip/receipt prior to signing to ensure that the amount is correct. You will receive one copy of this slip/receipt. Retain this copy for submission to the school office.

Prohibited Purchases

The Credit Card shall not be used by the Cardholder for any of the following:

- Cash advances
- Rental or lease of land
- Gambling, betting
- Alcohol or tobacco products
- Weapons or firearms
- Securities, insurance
- Political or religious organizations
- Tax payment
- Court costs, fines, bail, or bond payment
- Consultant and contract services
- Textbooks/Items that have not been Board adopted
- Travel reservations (plane, trains, car rentals, etc. unless authorized by the Superintendent/Principal)
- Personal expenses

NOTE: Under no circumstances should the Credit Card be utilized for personal use. If there was an occasion where the card had been used accidentally for personal use, the Cardholder would need to reimburse the District to cover said purchase. The reimbursement should be submitted with a statement, including a written explanation as to how the mistake occurred.

Ducor Union Elementary School District
23761 Ave. 56
PO Box 249
Ducor, CA 93218

- **Food Purchases**

NOTE: Food purchases must be justified and sufficient documentation must be provided.

Example: you have been authorized to purchase lunch for a staff development all day training; the training requires staff to remain on-site because of a short lunch period and a presentation that continues during lunch. Include a copy of the agenda and the sign-in sheet to your statement.

Authorized Users

- **School District Employees** (With prior approval from Superintendent/Principal)

In Summary

- The credit card is designed to be simple and easy to use, providing you with the materials needed to perform more quickly and efficiently. However, appropriate controls must also be maintained to ensure the ongoing success of the use of the card.
- Use good judgment and act responsibly when using the credit card.
- Make sure you are dealing with reputable suppliers, and that you are using a secure, encrypted site when making Internet based purchases. Do not use the card for purchases by solicitation from unknown sources (particularly phone and e-mail solicitations); refer these types of solicitations to the School Office Staff.
- Audits may be conducted on your card activity, including retention of receipts/sales slips, improper/fraudulent use, and inappropriate use.
- We continue to improve the way we conduct business. Use of this program in conducting daily business can help us make significant change in eliminating a variety of manual transactions. If you have any questions about the program or need additional information, please contact the Business Department.
- Remember to always maintain a high degree of ethics in use of the card. When considering a questionable purchase, ask yourself if your manager, and their managers, the Board of Education, and the public would approve. Ask yourself: What would it look like on the front page of the paper?

The Credit Card can be a very useful business tool, and should be used in accordance with this policy. It is up to the Cardholder to utilize the Credit Card in a responsible and auditable way, taking advantage of the unique cost savings, time savings, and management reporting capabilities available from such a program. ***If you have any questions regarding the use of the Credit Card, contact the School Office at 559-534-2261.***

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Ducor Union Elementary School District
23761 Ave 56
Ducor, CA. 93218

In accordance with federal and state laws and regulations, the Ducor Union Elementary School District certifies that this plan has been adopted by the appropriate local board(s) (district/county) and is the basis for the operation and administration of special education programs, and that the agency herein represented will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., and implementing regulations under 34 *Code of Federal Regulations*, Parts 300 and 303, 29 U.S.C. 794, 705 (20), 794- 794b, the Federal Rehabilitation Act of 1973, as amended, and the provisions of the *California Education Code*, Part 30 and Chapter 3, Division 1 of Title V of the *California Code of Regulations*.

Be it further resolved, the LEA superintendent shall administer the local implementation of procedures, in accordance with state and federal laws, rules, and regulations, which will ensure full compliance.

Furthermore, the LEA superintendent ensures that policies and procedures covered by this assurance statement are on file at the LEA and the SELPA offices, and are available to any interested party.

Adopted this 10 day of OCTOBER, 2017.

Yeas: 4 Nays: 0

Signed: [Signature], Superintendent
(Use appropriate titles)

2.7

Educator Effectiveness Plan 2015-16

Ducor Union Elementary School District

The Educator Effectiveness funds are specifically to be used for professional development, coaching and support services. Ducor UESD will be receiving a total amount of \$14,665. Two payment installments have been schedule to receive the funds. The first installment will be made during the month of December 2015 for the amount of \$11,732. The second installment will be made during the month of March 2016 for the amount of \$2,933. Ducor UESD will have three years to spend the funds.

There is no requirement to submit additional information in order to receive Educator Effectiveness funding. However, there are conditions of funding which includes developing a local plan and submitting expenditure information in the future.

The Educator Effectiveness program funds can be used for the following purpose:

- Beginning teacher and administrator support and mentoring, including, but limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing.
- Professional development coaching and support services for teachers who have been identified as needing improvement or additional support by LEA's.
- Professional development for teachers and administrators that is aligned to the state content standards adoption
- To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.

Ducor UESD has nine full time instructors. Two teachers are currently on an emergency credential status. Including the two emergency credential teachers, Ducor UESD has five full time employees with less than three years full time teaching. There are two teachers with twenty plus years of teaching, one teacher with twelve years of experience and one teacher with thirty plus years of teaching.

The average spending for each year/month is as follows: 2016-\$4,888 (\$407m), 2017-\$4,888(\$407m), 2018-\$4,888(\$407m). All training, professional development, mentoring and coaching will be based between the months of January through December each year. The average number of teachers/administrator to be trained each month will be two employees. For each teacher attending training, one substitute teacher will be hired during the school hours. Each substitute teacher will cost \$120 a day. The average training cost will be approximately \$280 session. The cost for each session will vary. Other expenses should be considered; reimbursement for hotel, food, mileage and materials. Beginning Teacher Service and Assessment (BTSA) is a required program that every new teacher. Part of the expense of BTSA is to hire a veteran teacher on site or hire a mentor off site to visit each new teacher. This program is for two years. The cost for a BTSA provider can range between \$2000-2500 a school year. The BTSA program also charges for each new teacher. The cost for each new teacher to be enrolled in BTSA is \$2500. The total cost to have a new teacher enrolled in BTSA will be about \$5000.

The cost for a coach or mentor will vary. A coach on site will require an additional stipend added to the teachers pay. A schedule will be established to monitor the coaches time, days and hours with the new teacher. The new teacher will receive direct contact and support with the coach as needed.

Ducor UESD will be utilizing the Educator Effectiveness funds to support our new teachers. During the 2015-16 school years, 44% are new teachers with less the three years experience. During the 2016-17 school years, 55% of Ducor UESD will have teachers with less than four years experience. During the 2017-18 school years, 66% of Ducor UESD will have teachers with less than five years of experience.

Educator Effectiveness funds and the Local Control and Accountability Plan (LCAP) funds will be utilized to support the new teachers. New and experienced teachers will be provided the resources to meet the requirements adopted by the Commission on Teacher Credentialing. Professional development, Mentoring and Coaching will be scheduled for each instructor. Each month a new or continued service will be scheduled with the support of the teacher and administrator. Professional Development and mentoring will be selected through the Tulare County Office of Education (TCOE) support services as well as the Education Resource Services (ERS) and The New Teacher and Leadership Development Intern Program. The Leadership Development Program offers new and inspired administrators to earn a credential. The IMPACT program also provides Beginning Teacher Service and Assessment for new teachers. BTSA is a mentoring program. New teachers will meet weekly with an experienced teacher for advice and support. The IMPACT program and the ERS services are all part of TCOE. Porterville Unified School District has also offered Professional Development services. Ducor UESD will also look into the support of our past and future retired teachers to provide coaching for our new teachers. Veteran teachers willing to coach our new teachers will be paid accordingly to their hourly wages or by contract determined by the administrator and the school board policies.

Educator Effectiveness funding be used for the following professional development, mentoring or coaching;

- KAGAN training: KAGAN training is a method that teaches students to engage in a positive interdependence, individual accountability, equal participation and simultaneous interaction
- K-8 reading and writing: strategies that incorporate close reading strategies, comprehension strategies, variety of writing modalities.
- K-8 Math: strategies that incorporate variety of math techniques that support the math standards
- K-8 English Language Arts
- STEM: Science Technology Engineering and Math
- English Language Development
- AVID: Advance Via Individual Determination Teaches skills and behaviors for academic success, Provides intensive support with tutorials and strong student/teacher relationships, Creates a positive peer group for students, Develops a sense of hope for personal achievement gained through hard work and determination

- 6-8 Science
- 6-8 History
- 6-8 Math
- Physical Education

FINDING 2017-001
STATE COMPLIANCE – EDUCATOR EFFECTIVENESS
40000

TO: Isidro Rodriguez, Superintendent
Ducor Union Elementary School District

DATE: 8/16/17

FROM: M Green & Company LLP.

The following finding/significant deficiency will be included in your audit report for the fiscal year ending June 30, 2017, unless it can be satisfactorily resolved prior to issuance of that report.

Your written response to the finding/significant deficiency is **required no later than** November 15, 2017.
Lack of response to this request by the above deadline will result in a finding that indicates **NO RESPONSE**.

ACCOUNT BALANCE, TRANSACTION CLASS, OR DISCLOSURE _____

OPINION UNIT(S) STATE COMPLIANCE

Check applicable condition(s):

RELEVANT ASSERTION: E/O V/A C C/O A/C R/O

INTERNAL CONTROL COMPONENT

 Control Environment Monitoring Risk Assessment Control Activities
 Information and Communication

INITIAL EVALUATION AS TO TYPE OF POINT

 Material Weakness Significant Deficiency Control Deficiency X State Compliance
 Federal Awards: over financial reporting material noncompliance with provisions of law & regs
 other noncompliance

Program Title/Federal Grantor/Pass-Through Grantor/CFDA No.: _____

Criteria

Pursuant to Section 58 of Assembly Bill (AB) 104, Chapter 13, Statutes of 2015 and amended by Section 8 of Senate Bill (SB) 103, Chapter 324, Statutes of 2015, as a condition of receiving Educator Effectiveness Funds, the school district is to "Develop and adopt a plan delineating how funds... shall be spent. The plan shall be explained in a public meeting ... before its adoption in a subsequent public meeting." In addition, Section 8 of Senate Bill (SB) 103, Chapter 324, Statutes of 2015, states, "On or before July 1, 2018, report detailed expenditure information the State Department of Education... the State Department of Education shall determine the format for this report."

Condition

The plan delineating how the Educator Effectiveness funds will be spent was presented and adopted in the same public meeting.

Questioned Costs

Not applicable

Proper Perspective

This is isolated to the Educator Effectiveness Funds.

Effect

The District spent \$935.31 of qualifying expenditures, but did not develop and adopt a plan delineating how those funds would be spent, therefore the District is out of compliance with Section 58 of Assembly Bill (AB) 104, Chapter 13, Statutes of 2015 and amended by Section 8 of Senate Bill (SB) 103, Chapter 324, Statutes of 2015.

Cause

The District was unaware of the requirement to develop and adopt a plan, as separate board meetings, delineating how Educator Effectiveness Funds allocated shall be spent.

Recommendation:

We recommend the District develop, present and adopt a plan delineating how Educator Effectiveness Funds allocated shall be spent in a public meeting and adopt the plan in subsequent public meeting. In addition, we recommend the minutes of the school board clearly reflect these actions.

Corrective Action Plan:

Signature: _____

Date received: _____

2.8



2017-2018 Ducor Intervention Program

Pre-K			
1 instructor	\$40 per hr- 142hrs	\$	5,680.00
1 tutor	\$15 per hr- 142hrs	\$	2,130.00
Total Pre-K Cost			\$ 7,810.00
On-Site (one-on-one)			
1 tutor	\$15 per hr- 180 hrs (3hrs a day, 3days a week TWTH)	\$	2,700.00
Total On-Site Cost		\$	2,700.00
Total Pre-K & On-Site Cost		\$	10,510.00
Payroll Tax 14%		\$	1,471.40
Total Pre-K, On-Site Cost, & Payroll Tax		\$	11,981.40
Materials and Snacks		\$	1,000.00
Fieldtrips		\$	450.00
Mileage		\$	500.00
ELF Coordinator		\$	1,500.00
Total Expenses		\$	3,450.00
ELF Administration Fee		\$	1,543.14
Total Expenses & Admin. Costs		\$	4,993.14
Total Cost		\$	16,974.54


 9/25/17



Home / Finance & Grants / Funding / Funding Profile (ID 2008)

Supplemental Educational Services (SES)

NOTE: The application due date for this program has passed.

Funding Description

Supplemental Educational Services (SES) are academic tutoring services focused on English-language arts, mathematics and/or science (added with this application to establish Cohort 2011), and provided by entities approved by the State Board of Education (SBE) to tutor students beyond the regular school day. The SES provider must have a two-year demonstrated record of effectiveness in increasing student academic proficiency through tutoring services provided beyond the school day and in the subject(s) identified in the application. The SBE-approved provider works with designated local educational agencies (LEAs) to provide tutoring services for eligible students (from Program Improvement schools and low-income families) in mathematics, science, and English-language arts. Parents select the SES provider. SES shall be research-based, consistent with the state content standards and state-approved instructional materials adopted by the LEA, and assessed with valid and reliable assessments.

Eligibility

Eligible Applicants	Individuals, institutions of higher education, local educational agencies, nonprofit organizations, other organizations or agencies
----------------------------	---

Required Eligibility Criteria

Prospective applicants must have a “demonstrated record of effectiveness in increasing the academic proficiency of students” as defined in Section 13075.1 (d) of the California Code of Regulations, Title 5 (5 CCR) for the supplemental educational services (SES) program. In addition, the applicants must meet the quality requirements specified in Section 13075.2 of the 5CCR, located on the SES Web page at <http://www.cde.ca.gov/ta/ac/ti/supplemental.asp>. Note: this re-release of the RFA is to establish a list of providers to submit to the State Board of Education (SBE) for approval to commence services in 2011-12.

Other Eligibility Considerations

Information session Webinar on completing the RFA is posted on the [SES Web page](#) for your review.

Eligible Grade Level(s)

K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12

Eligible Age Level(s)

Not applicable

Funding

Legal Authority	Public Law 107-110, NCLB, Title I, Part A, Section 1116(e); Budget Item 6110-136-0890, Schedule (1), Title I
Source / Type	Federal / Contract
State Fiscal Year	2011-12
SACS Resource / Revenue Codes	3010 / 8290
Total Available	\$150,000,000
Recipient Amount	See Allocation Formula
Match Requirement	No

Allocation Formula

SES providers will receive a per pupil amount based on an agreement established between the state-approved SES provider and the eligible LEA. The per-pupil amount is dependent on the final allocation to the LEA, the contract established between LEA and SES provider, and the successful completion of services requested by parents of eligible students from eligible schools.

Important Dates

Date Application Available	May 4, 2011
Due Date	June 2, 2011
Expected Notification Date	June 24, 2011

Additional Information

Application	<u>Request for Applications</u> [http://www.cde.ca.gov/fg/fo/r16/ses11rfa.asp]
Background	<u>Supplemental Educational Services</u> [http://www.cde.ca.gov/ta/ac/ti/supplemental.asp]
Fiscal	Unavailable
Other	Complete and submit online Parts A and B before June 2, 2011 and upload the completed Template for Narrative Responses online. Follow RFA instructions to complete electronic and hard copy submissions of application.

Contacts

Program	Title I Accountability and Partnership Office, 916-319-0948, ses@cde.ca.gov
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Fiscal

District and School Improvement Division, 916-319-0926,
ses@cde.ca.gov

Division

Improvement & Accountability Division, 916-319-0926
(phone), 916-322-5092 (fax)

Last Modified: May 4, 2011

2.9

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

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

A. EMPLOYER INFORMATION

Name of Employer:	Ducor Union Elem School District
Address:	PO Box 249 Ducor, CA 93218
Employer Identification Number:	77-0568919
Nature of Business:	Public School
Name of Plan:	Ducor Union Elem School District Flexible Benefit Plan All Employees
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	February 1, 2004
If Amendment to existing plan, effective date of amendment:	October 1, 2017

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

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

Length of Service:	First day of the month following 30 days of employment
Retiree Wording:	N/A
Minimum Hours:	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 17 years.

D. PLAN YEAR

The current plan year will begin on October 1, 2017 and end on September 30, 2018. Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

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

Medical: Confidential Management \$1,557.00, Certificated \$1,218.00, Classified \$981.67

Dental: Confidential Management \$109.50, Certificated \$103.00, Classified \$109.50

Vision: Confidential Management \$24.70, Certificated \$19.70, Classified \$17.50

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

**Elective Contributions
(Salary Reduction):**

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

\$15000.00 per plan year.

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

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

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

**American Fidelity Assurance Company
Accident**

SISC

Eligibility Requirements for Participation, if different than Item C.

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

**American Fidelity Assurance Company
C-10 and subsequent plans**

Eligibility Requirements for Participation, if different than Item C.

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

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

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000.

American Fidelity Assurance Company

5 Year Term

Eligibility Requirements for Participation, if different than Item C.

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

Minimum Contribution - \$0.00 per Plan Year

Maximum Contribution - \$5000.00 per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

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

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

Maximum Coverage - \$2600.00 per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

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

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan are elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan are not elected.

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee -- N/A

Maximum Contribution – N/A

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

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

This Plan is hereby adopted _____.

Ducor Union Elem School District - 501
(Name of Employer)

By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
PD – 07/17 Document ID # 108774MCP #64493 Effective Date:10/01/2017 9/25/17 3:52 PM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

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

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

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

SECTION II

DEFINITIONS

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

- | | | |
|-------|----------------------|---|
| 2.01 | Administrator | The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable). |
| 2.02 | Beneficiary | Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death. |
| 2.02a | Carryover | The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5). |
| 2.03 | Code | Internal Revenue Code of 1986, as amended. |
| 2.04 | Dependent | Any of the following:

(a) <u>Tax Dependent</u> : A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom |

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

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

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

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

2.05 Effective Date

The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 Elective Contribution

The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

2.07	Eligible Employee	Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
2.08	Employee	Any person employed by the Employer on or after the Effective Date.
2.09	Employer	The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
2.10	Employer Contributions	Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
2.11	Entry Date	The date that an Employee is eligible to participate in the Plan.
2.12	ERISA	The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
2.13	Fiduciary	The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
2.14	Health Savings Account	A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
2.15	HSA Trustee	The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
2.16	Highly Compensated	Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
2.17	High Deductible Health Plan	A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
2.18	HIPAA	The Health Insurance Portability and Accountability Act of 1996, as amended.
2.19	Insurer	Any insurance company that has issued a policy pursuant to the terms of this Plan.
2.20	Key Employee	Any Participant who is a "key employee" as defined in Section 416(i) of the Code.

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

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.01 **ELIGIBILITY:** Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.
- 3.02 **ENROLLMENT:** An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and

shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

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

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

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

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

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

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer

Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

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

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

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

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

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

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

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

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

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

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

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

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

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

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

SECTION VI

DISABILITY INCOME BENEFIT PLAN

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

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

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

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

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

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

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

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

desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

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

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

8.04 ELIGIBLE MEDICAL EXPENSES:

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

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

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

such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

- 8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.
- 8.07 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 PURPOSE: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 TERMS, CONDITIONS, AND LIMITATIONS:
- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

- b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

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

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
- (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or

- (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.
- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
- (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.
- "Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.
- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
- (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 TERMS, CONDITIONS AND LIMITATION:

- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.
- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate.

The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

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

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

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and

shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

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

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

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

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

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

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

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

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

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

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

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

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

SECTION XIII

MISCELLANEOUS PROVISIONS

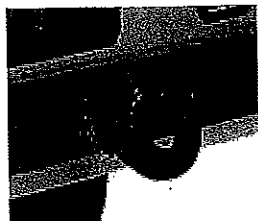
- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.07 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.
- 13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.



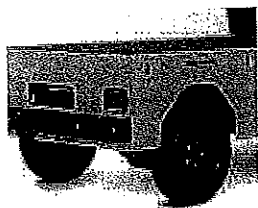
Kaweah
lift, inc.

Visalia, CA 93291
559-733-2982 Phone
559-733-3002 Fax



4,600-LB TOWING CAPACITY

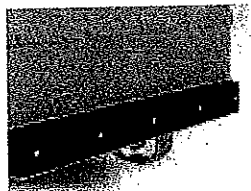
Easily tow large loads through confined spaces



STANDARD REAR HYDRAULIC BRAKES, OPTIONAL FRONT HYDRAULIC BRAKES

Make quick stops even with a full load

Convenient access to power source



OPTIONAL FRONT AND REAR BUMPER

Protect your vehicle from wear and tear

FRONT BUMPER
REAR BUMPER

Phone: (559) 733-2982 / Fax: (559) 733-3002



Kaweah
lift, inc.

Visalia, CA 93291
559-733-2982 Phone
559-733-3002 Fax

Purchase price of unit as described above:	\$ 11,950.00
Sales Tax	\$ 926.12
Total Price	\$ 12,876.12

Validity: This quote is valid for 30 days. Subject to prior sale.

No. of Units Ordered: 1

Purchase Order #:

Date:

Name in Print:

SIDRO RODRIGUEZ

Title:

Superintendent

Signature:

Ducor Union Elementary School

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2017-2018

MONTHLY ATTENDANCE SUMMARY

Page 1

Month 3 From 09/25/2017 Through 10/20/2017

Regular Program

Grade Tchr Level No.	A Tchg Days	B Enroll- ment Carried Fwd	C Gains	D Total Enroll- ment (B+C)	E Losses	F Ending Enroll- ment (D-E)	G Days Not Enroll	H Days Non- Apport Attend	I Actual Days (A*D)	J Total Apport Attend (A*D)-G-H	K Total A.D.A. (J/A)	L Percent Attend J/(A*D)-G	M Loss at End of Last School Day	YEAR TO DATE		
														Total Apport Attend	Days Taught	Total ADA (N/O)
K	25	19	0	17	0	17	0	5	323	318	16.74	98.45%	0	825	51	16.18
K TOTAL	19	17	0	17	0	17	0	5	323	318	16.74	98.45%	0	825	51	16.18
1	33	19	0	17	1	16	14	8	323	301	15.84	97.41%	0	816	51	16.00
1 TOTAL	19	17	0	17	1	16	14	8	323	301	15.84	97.41%	0	816	51	16.00
2	29	19	0	16	0	16	0	6	304	298	15.68	98.03%	0	810	51	15.88
2 TOTAL	19	16	0	16	0	16	0	6	304	298	15.68	98.03%	0	810	51	15.88
3	18	19	0	16	3	13	42	0	304	262	13.79	100.00%	0	746	51	14.63
3 TOTAL	19	16	0	16	3	13	42	0	304	262	13.79	100.00%	0	746	51	14.63
TOTAL K-3	19	66	0	66	4	62	56	19	1254	1179	62.05	98.41%	0	3197	51	62.69
4	34	19	0	15	0	15	0	4	285	281	14.79	98.60%	0	759	51	14.88
4 TOTAL	19	15	0	15	0	15	0	4	285	281	14.79	98.60%	0	759	51	14.88
5	26	19	0	21	0	21	0	2	399	397	20.89	99.50%	0	1040	51	20.39
5 TOTAL	19	21	0	21	0	21	0	2	399	397	20.89	99.50%	0	1040	51	20.39
6	32	19	0	17	0	17	0	12	323	311	16.37	96.28%	0	849	51	16.65
6 TOTAL	19	17	0	17	0	17	0	12	323	311	16.37	96.28%	0	849	51	16.65
TOTAL 4-6	19	53	0	53	0	53	0	18	1007	989	52.05	98.21%	0	2648	51	51.92
7	31	19	0	32	0	32	0	11	608	597	31.42	98.19%	0	1590	51	31.18
7 TOTAL	19	32	0	32	0	32	0	11	608	597	31.42	98.19%	0	1590	51	31.18
8	27	19	0	19	0	19	0	7	361	354	18.63	98.06%	0	927	51	18.18
8 TOTAL	19	19	0	19	0	19	0	7	361	354	18.63	98.06%	0	927	51	18.18
TOTAL 7-8	19	51	0	51	0	51	0	18	969	951	50.05	98.14%	0	2517	51	49.35
PROGRAM	19	170	0	170	4	166	56	55	3230	3119	164.16	98.27%	0	8362	51	163.96

3.1

To the best of my knowledge, the information contained on this document is accurate and complete.

Principal Signature

Date

Ducor Union Elementary School

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2017-2018

MONTHLY ATTENDANCE SUMMARY

Page 2

Month 3 - From 09/25/2017 Through 10/20/2017

Program T TK Program

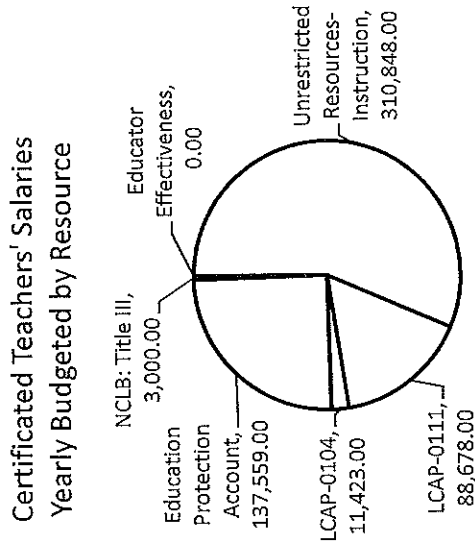
Grade Level	Tchr No.	A Tchg Days	B Enroll- ment Carried Fwd	C Gains	D Total Enroll- ment (B+C)	E Losses	F Ending Enroll- ment (D-E)	G Days Not Enroll	H Days Non- Apport Attend	I Actual Days (A*D)	J Total Apport Attend (A*D)-G-H	K Total A.D.A. (J/A)	L Percent Attend J/(A*D)-G	M Loss at End of Last School Day	YEAR TO DATE		
															Total Apport Attend	Days Taught	Total ADA (N/O)
K	25	19	4	0	4	0	4	0	0	76	76	4.00	100.00%	0	202	51	3.96
K	TOTAL	19	4	0	4	0	4	0	0	76	76	4.00	100.00%	0	202	51	3.96
TOTAL	K-3	19	4	0	4	0	4	0	0	76	76	4.00	100.00%	0	202	51	3.96
PROGRAM		19	4	0	4	0	4	0	0	76	76	4.00	100.00%	0	202	51	3.96

To the best of my knowledge, the information contained on this document is accurate and complete.

Principal Signature

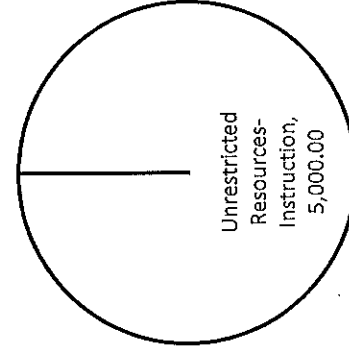
Date

Certificated Teachers' Salaries Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-Instruction	310,848.00		0.00
LCAP-0111	88,678.00		0.00
LCAP-0104	11,423.00		0.00
Education Protection Account	137,559.00		0.00
NCLB: Title III	3,000.00		0.00
Educator Effectiveness	0.00		0.00
Totals	551,508.00		0.00



Substitute Teachers Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-Instruction	5,000.00		0.00
Totals	5,000.00		0.00

**Substitute Teachers
Yearly Budgeted by Resource**



3.2

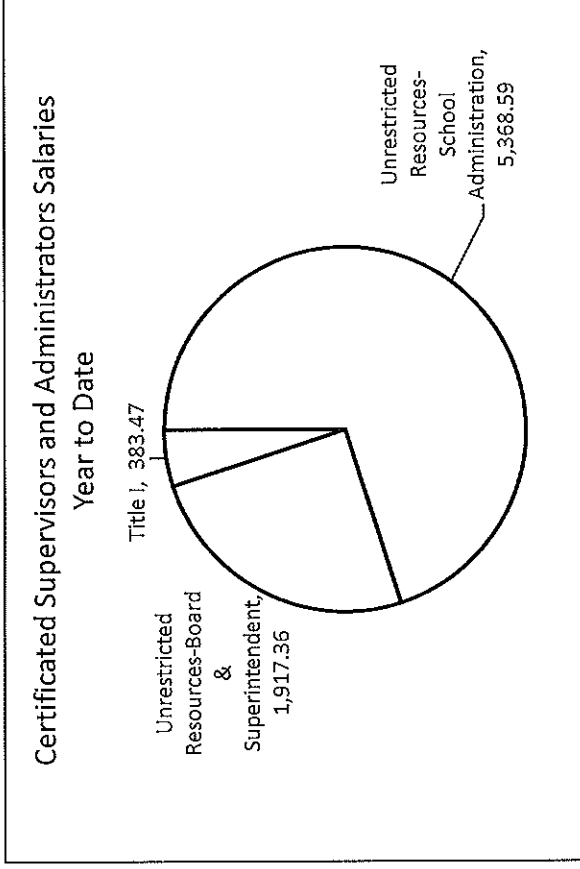
BUDGET REPORT 1

General Fund

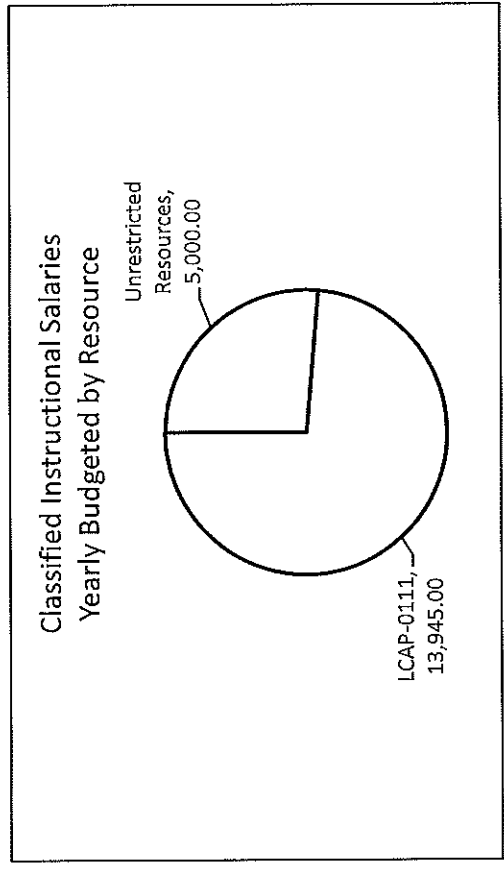
FY: 2018

FROM: 7/1/2017 TO 07/31/17

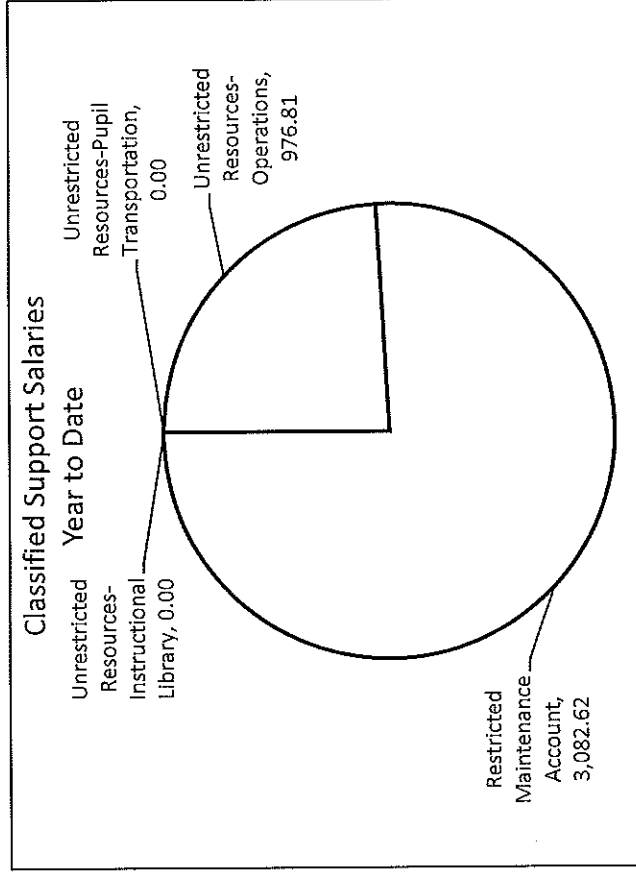
Certificated Supervisors and Administrators Salaries			
Resource	Year to Date	Working	Year to Date
Unrestricted Resources-School Administration		64,423.00	5,368.59
Unrestricted Resources-Board & Superintendent		23,008.00	1,917.36
Title I		4,602.00	383.47
Totals		92,033.00	7,669.42



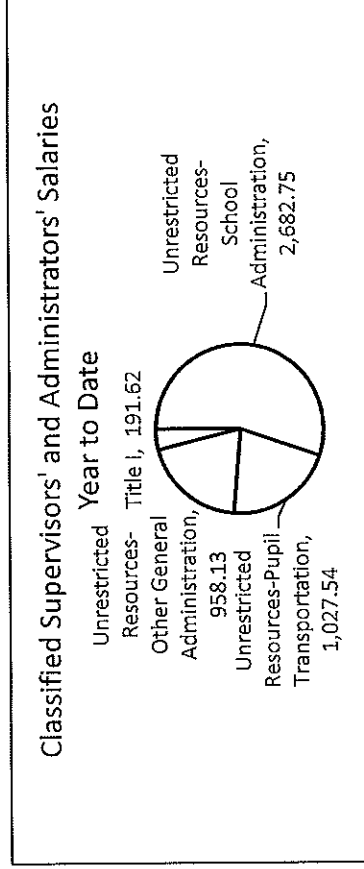
Classified Instructional Salaries			
Resource	Yearly Budgeted by Resource	Working	Year to Date
Unrestricted Resources		5,000.00	0.00
LCAP-0111		13,945.00	0.00
Totals		18,945.00	0.00



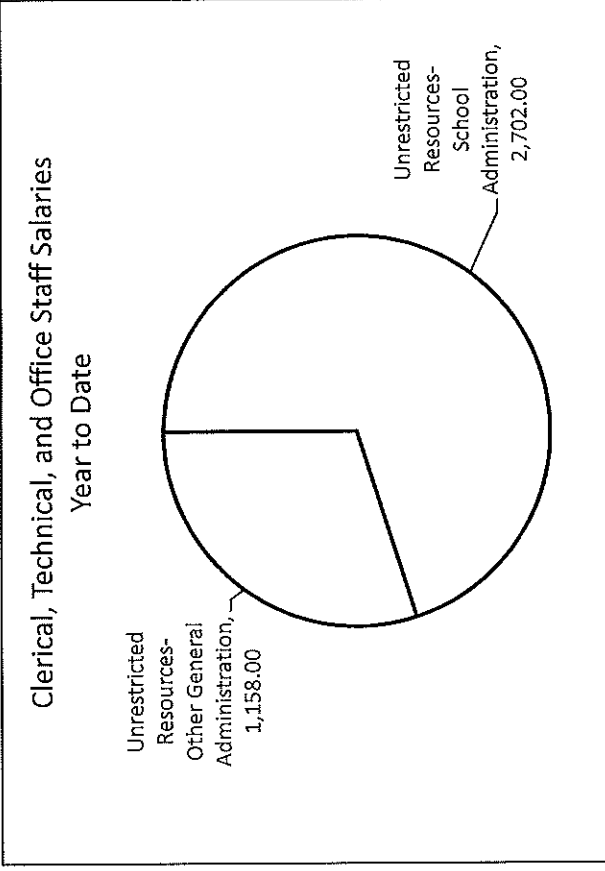
Classified Support Salaries			
Resource	Year to Date		
	Working	Year to Date	
Unrestricted Resources-Instructional Library	13,945.00	0.00	0.00
Unrestricted Resources-Pupil Transportation	16,068.00	0.00	0.00
Unrestricted Resources-Operations	35,548.00	976.81	
Restricted Maintenance Account	40,491.00	3,082.62	
Totals	106,052.00	4,059.43	



Classified Supervisors' and Administrators' Salaries			
Resource	Year to Date		
	Working	Year to Date	
Unrestricted Resources-School Administration	32,193.00	2,682.75	
Unrestricted Resources-Pupil Transportation	12,330.00	1,027.54	
Unrestricted Resources-Other General Administration	11,498.00	958.13	
Title I	2,300.00	191.62	
Totals	58,321.00	4,860.04	

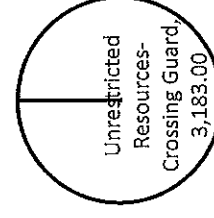


Clerical, Technical, and Office Staff Salaries Year to Date			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	32,424.00	2,702.00	
Unrestricted Resources-Other General Administration	13,896.00	1,158.00	
Totals	46,320.00	3,860.00	

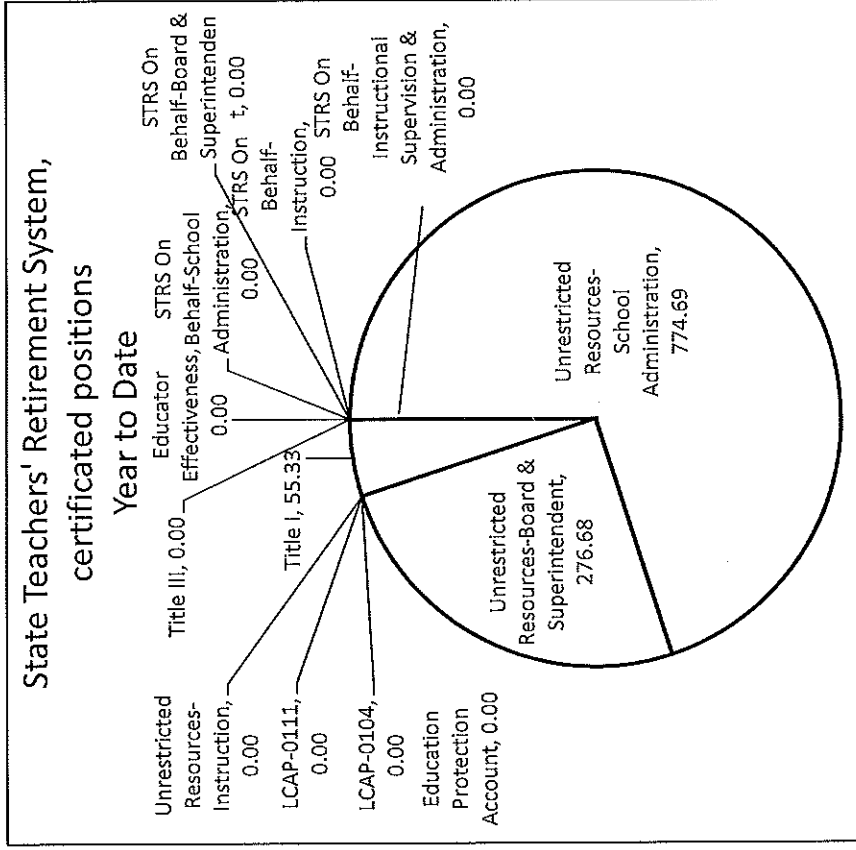


Other Classified Salaries Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-Crossing Guard	3,183.00	0.00	
Totals	3,183.00	0.00	

Other Classified Salaries
Yearly Budgeted by Resource

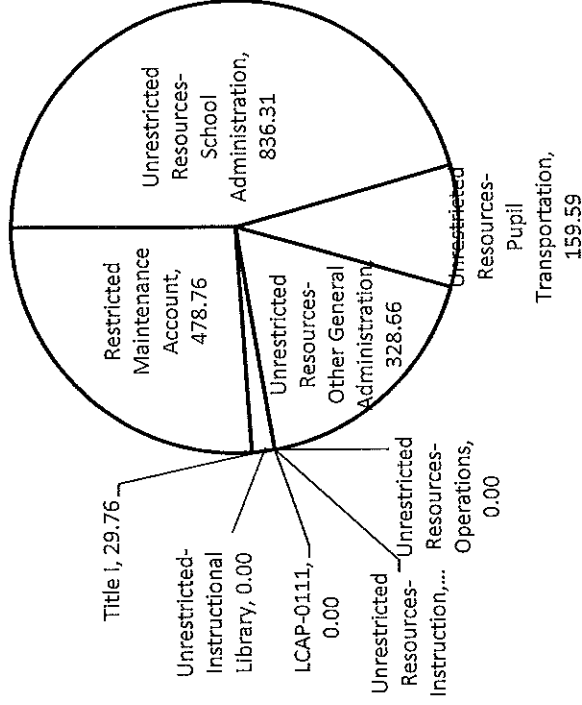


State Teachers' Retirement System: certificated positions Year to Date			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	9,296.00	774.69	
Unrestricted Resources-Board & Superintendent	3,320.00	276.68	
Unrestricted Resources-Instruction	45,577.00	0.00	
LCAP-0111	12,796.00	0.00	
LCAP-0104	1,648.00	0.00	
Education Protection Account	19,849.00	0.00	
Title I	664.00	55.33	
Title III	433.00	0.00	
Educator Effectiveness	0.00	0.00	
STRS On Behalf-School Administration	4,028.00	0.00	
STRS On Behalf-Board & Superintendent	1,438.00	0.00	
STRS On Behalf-Instruction	31,704.00	0.00	
STRS On Behalf-Instructional Supervision & Administration	285.00	0.00	
Total	131,038.00	1,106.70	



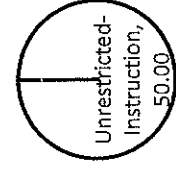
Public Employees' Retirement System, classified positions			
Resource	Year to Date		
Unrestricted-Instructional Library	Working	Year to Date	
	2,166.00		0.00
Unrestricted Resources-School Administration	10,036.00		836.31
Unrestricted Resources-Pupil Transportation	4,411.00		159.59
Unrestricted Resources-Other General Administration	3,944.00		328.66
Unrestricted Resources-Operations	5,521.00		0.00
Unrestricted Resources-Instruction	777.00		0.00
LCAP-0111	2,166.00		0.00
Title I	357.00		29.76
Restricted Maintenance Account	6,289.00		478.76
Total	35,667.00		1,833.08

Public Employees' Retirement System,
classified positions Year to Date

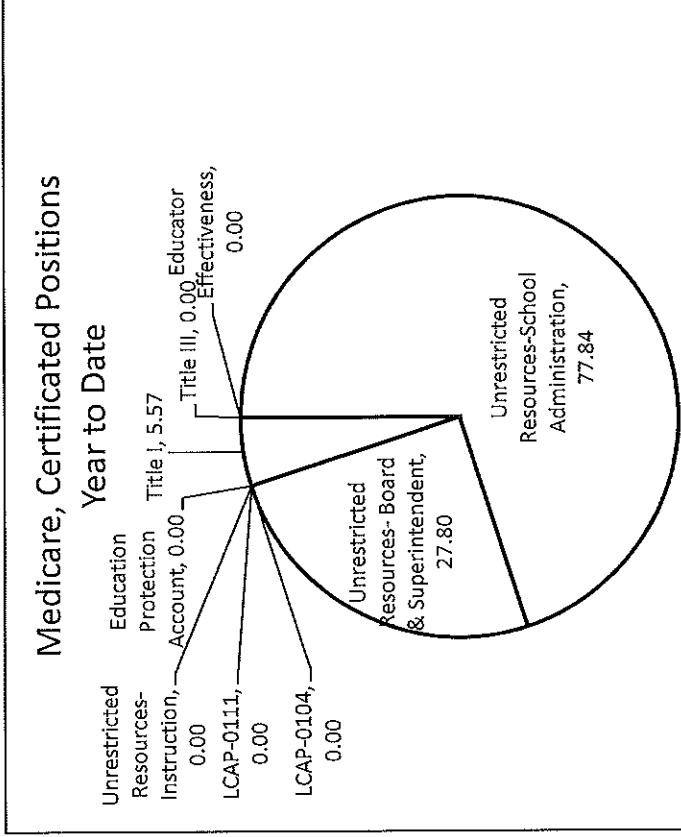


OASDI, Certificated Positions			
Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted-Instruction	50.00		0.00
Total	50.00		0.00

OASDI, Certificated Positions
Yearly Budgeted by Resource

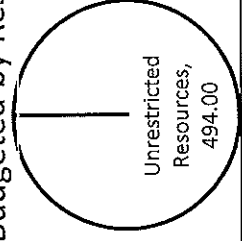


Medicare, Certificated Positions Year to Date			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	934.00	77.84	
Unrestricted Resources-Board & Superintendent	334.00	27.80	
Unrestricted Resources-Instruction	4,580.00	0.00	
LCAP-0111	1,286.00	0.00	
LCAP-0104	166.00	0.00	
Education Protection Account	1,994.00	0.00	
Title I	67.00	5.57	
Title III	44.00	0.00	
Educator Effectiveness	0.00	0.00	
Total	9,405.00	111.21	

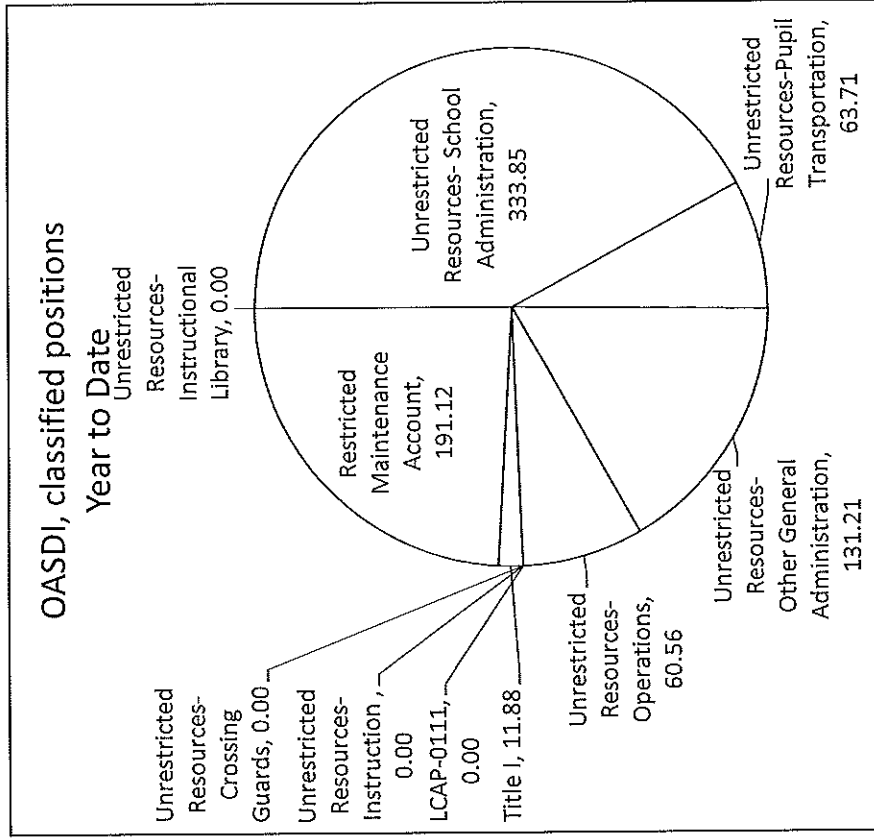


Social Security/Medicare/Alternative, classified positions Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources	494.00	494.00	
Total	494.00	494.00	

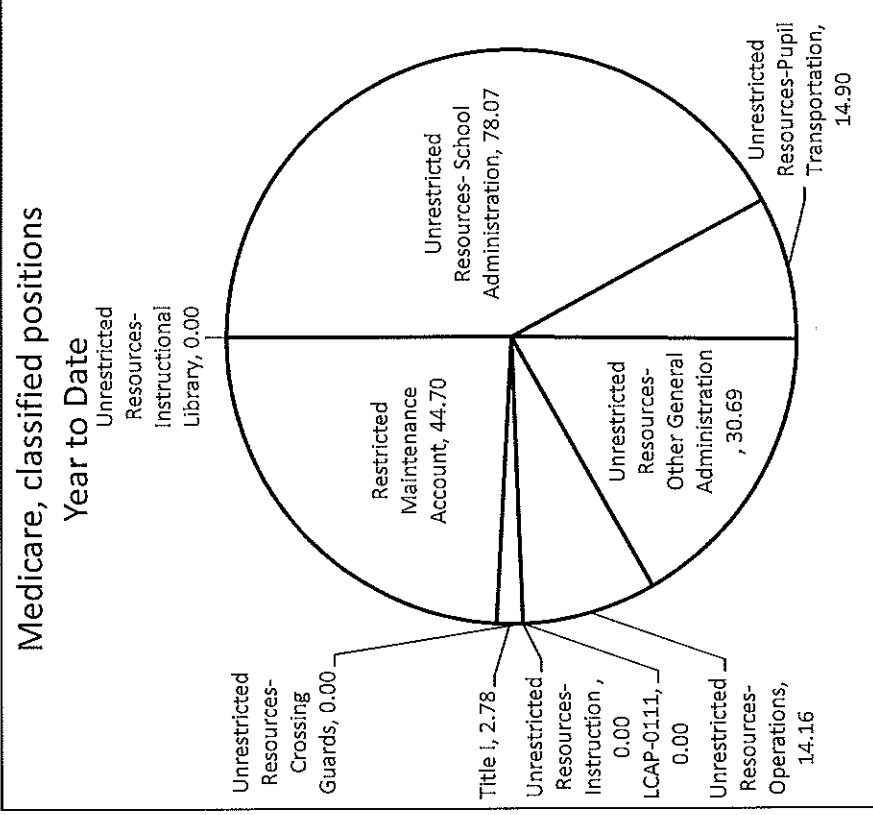
Social Security/Medicare/Alternative,
classified positions
Yearly Budgeted by Resource



OASDI, classified positions Year to Date			
Resource	Working	Year to Date	
Unrestricted Resources-Instructional Library	865.00		0.00
Unrestricted Resources-School Administration	4,006.00		333.85
Unrestricted Resources-Pupil Transportation	1,761.00		63.71
Unrestricted Resources-Other General Administration	1,575.00		131.21
Unrestricted Resources-Operations	2,204.00		60.56
Unrestricted Resources-Crossing Guards	197.00		0.00
Unrestricted Resources-Instruction	310.00		0.00
LCAP-0111	865.00		0.00
Title I	143.00		11.88
Restricted Maintenance Account	2510.00		191.12
Total	14,436.00		792.33



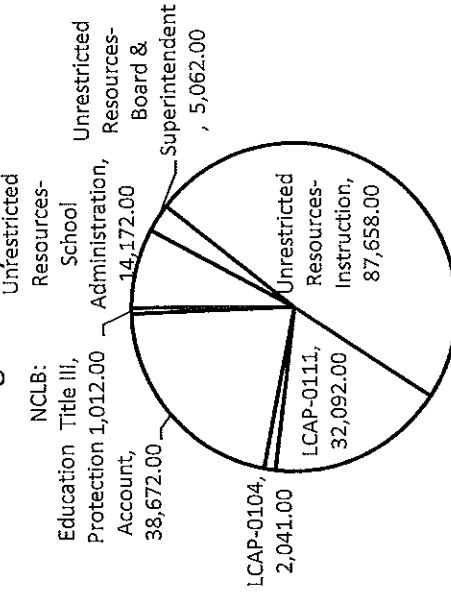
Medicare, classified positions Year to Date			
Resource	Working	Year to Date	
Unrestricted Resources- Instructional Library	202.00	0.00	
Unrestricted Resources- School Administration	937.00	78.07	
Unrestricted Resources-Pupil Transportation	412.00	14.90	
Unrestricted Resources-Other General Administration	368.00	30.69	
Unrestricted Resources- Operations	515.00	14.16	
Unrestricted Resources- Crossing Guards	46.00	0.00	
Unrestricted Resources- Instruction	73.00	0.00	
LCAP-0111	202.00	0.00	
Title I	33.00	2.78	
Restricted Maintenance Account	587.00	44.70	
Total	3,375.00	185.30	



Health & Welfare Benefits, certificated positions Year Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	14,172.00	0.00	
Unrestricted Resources-Board & Superintendent	5,062.00	0.00	
Unrestricted Resources-Instruction	87,658.00		
LCAP-0111	32,092.00	0.00	
LCAP-0104	2,041.00	0.00	
Education Protection Account	38,672.00	0.00	
NCLB: Title III	1,012.00	0.00	
Totals	180,709.00	0.00	

Health & Welfare Benefits, certificated positions

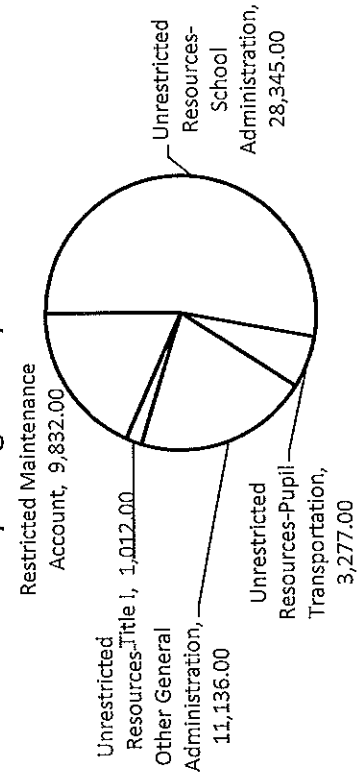
Year Budgeted by Resource



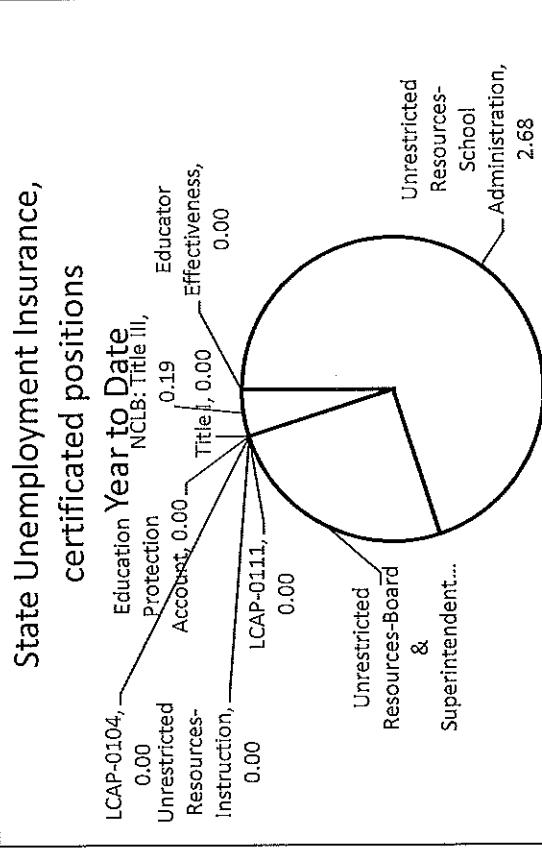
Health & Welfare Benefits, classified positions Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	28,345.00	0.00	
Unrestricted Resources-Pupil Transportation	3,277.00	0.00	
Unrestricted Resources-Other General Administration	11,136.00	0.00	
Title I	1,012.00	0.00	
Restricted Maintenance Account	9,832.00	0.00	
Totals	53,602.00	0.00	

Health & Welfare Benefits, classified positions

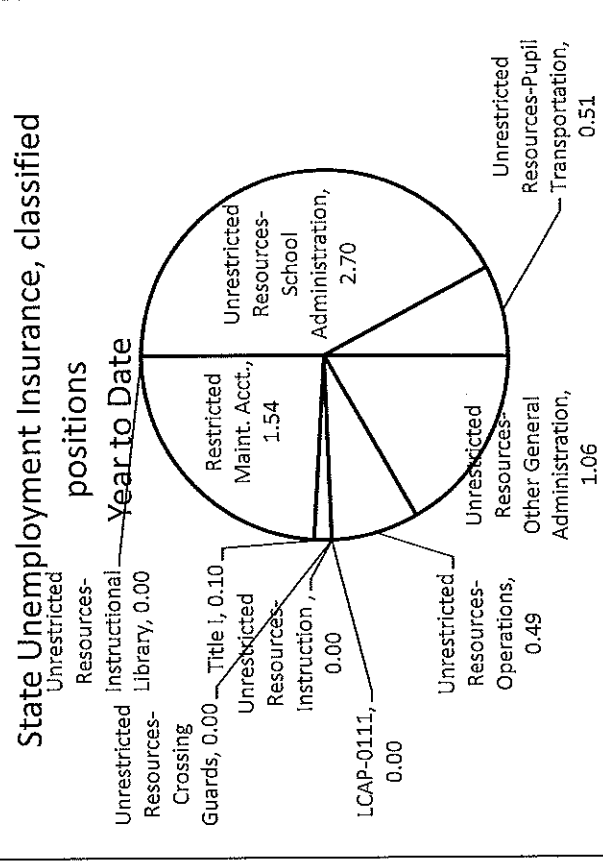
Yearly Budgeted by Resource



State Unemployment Insurance, certificated positions			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	32.00	2.68	
Unrestricted Resources-Board & Superintendent	12.00	0.96	
Unrestricted Resources-Instruction	158.00	0.00	
LCAP-0111	44.00	0.00	
LCAP-0104	6.00	0.00	
Education Protection Account	69.00	0.00	
Title I	2.00	0.00	
NCLB: Title III	2.00	0.19	
Educator Effectiveness	0.00	0.00	
Totals	325.00	3.83	

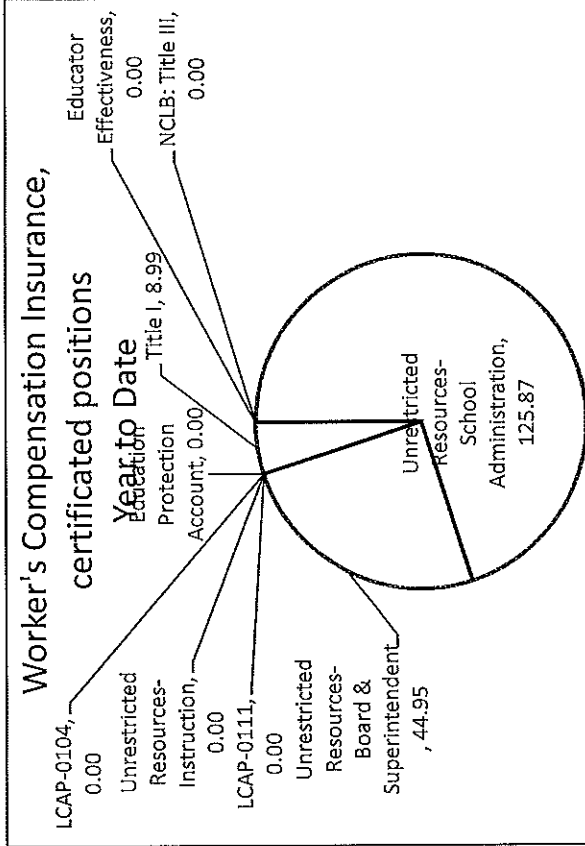


State Unemployment Insurance, classified positions			
Resource	Working	Year to Date	
Unrestricted Resources-Instructional Library	7.00	0.00	
Unrestricted Resources-School Administration	32.00	2.70	
Unrestricted Resources-Pupil Transportation	14.00	0.51	
Unrestricted Resources-Other General Administration	13.00	1.06	
Unrestricted Resources-Operations	18.00	0.49	
Unrestricted Resources-Crossing Guards	2.00	0.00	
Unrestricted Resources-Instruction	3.00	0.00	
LCAP-0111	7.00	0.00	
Title I	1.00	0.10	
Restricted Maint. Acct.	20.00	1.54	
Total	117.00	6.40	

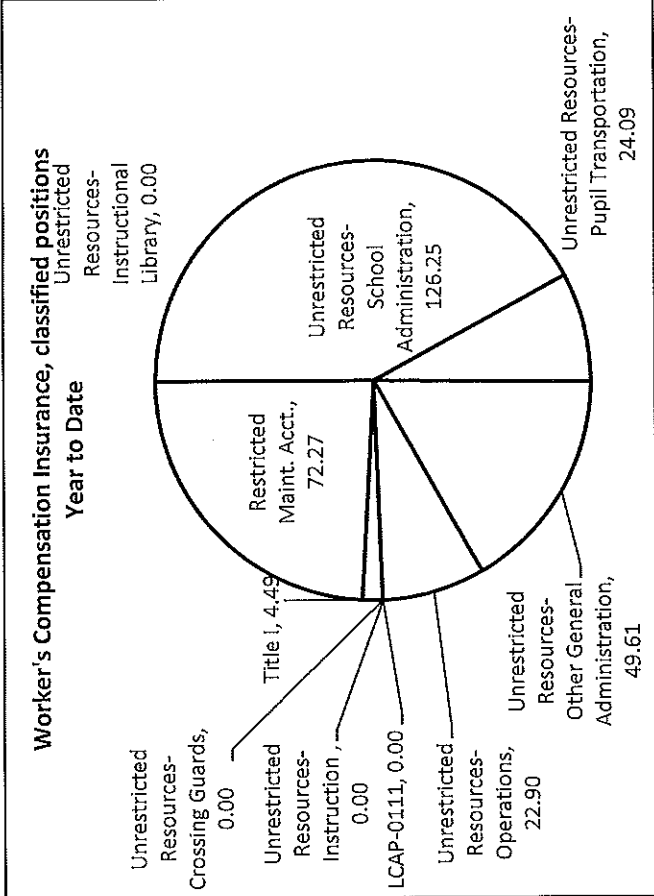


FROM

Worker's Compensation Insurance, certificated positions			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	1,553.00	125.87	
Unrestricted Resources-Board & Superintendent	554.00	44.95	
Unrestricted Resources-Instruction	7,612.00	0.00	
LCAP-0111	2,138.00	0.00	
LCAP-0104	275.00	0.00	
Education Protection Account	3,315.00	0.00	
Title I	111.00	8.99	
NCLB: Title III	72.00	0.00	
Educator Effectiveness	0.00	0.00	
Totals	15,630.00	179.81	



Worker's Compensation Insurance, classified positions			
Resource	Working	Year to Date	
Unrestricted Resources-Instructional Library	336.00	0.00	
Unrestricted Resources-School Administration	1,557.00	126.25	
Unrestricted Resources-Pupil Transportation	684.00	24.09	
Unrestricted Resources-Other General Administration	612.00	49.61	
Unrestricted Resources-Operations	857.00	22.90	
Unrestricted Resources-Crossing Guards	77.00	0.00	
Unrestricted Resources-Instruction	120.00	0.00	
LCAP-0111	336.00	0.00	
Title I	55.00	4.49	
Restricted Maint. Acct.	976.00	72.27	
Total	5,610.00	299.61	



BUDGET REPORT 1

General Fund

FY: 2018

FROM: 7/1/2017 TO: 6/30/2018

OPEB, Allocated, certificated positions Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	0.00	0.00	
Unrestricted Resources-Board & Superintendent	0.00	0.00	
Unrestricted Resources-Instruction	0.00	0.00	
LCAP-0111	0.00	0.00	
LCAP-0104	0.00	0.00	
Education Protection Account	0.00	0.00	
Title I	0.00	0.00	
NCLB: Title III	0.00	0.00	
Educator Effectiveness	0.00	0.00	
Totals	0.00	0.00	

OPEB, Allocated, certificated positions
Yearly Budgeted by Resource

*No Funds allocated for OPEB

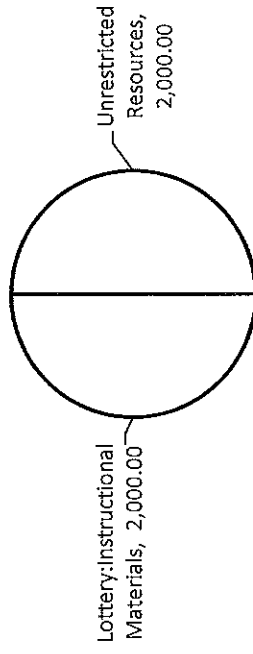
OPEB, Allocated, classified positions Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources-Instructional Library	0.00	0.00	
Unrestricted Resources-School Administration	0.00	0.00	
Unrestricted Resources-Pupil Transportation	0.00	0.00	
Unrestricted Resources-Other General Administration	0.00	0.00	
Unrestricted Resources-Operations	0.00	0.00	
Unrestricted Resources-Crossing Guards	0.00	0.00	
LCAP-0111	0.00	0.00	
Title I	0.00	0.00	
Restricted Maint. Acct.	0.00	0.00	
Total	0.00	0.00	

OPEB, Allocated, classified positions
Yearly Budgeted by Resource

* No funds allocated for OPEB

Approved Textbooks and Core Curricula Materials			
Resource	Working	Year to Date	
Unrestricted Resources	2,000.00	2,000.00	
Lottery: Instructional Materials	2,000.00	2,000.00	
Total	4,000.00	4,000.00	

Approved Textbooks and Core Curricula Materials



Books and Other Reference Materials Yearly Budgeted by Resource

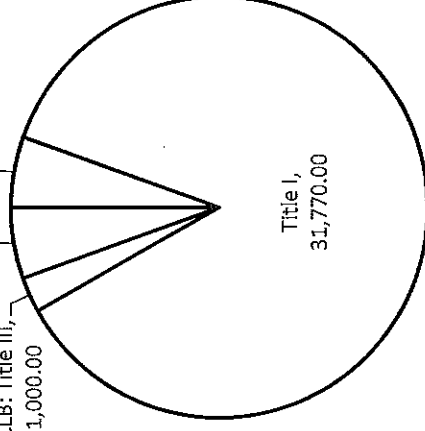
Books and Other Reference Materials Yearly Budgeted by Resource			
Resource	Working	Year to Date	
Unrestricted Resources	2,000.00	0.00	
Title I	31,770.00	0.00	
NCLB: Title III	1,000.00	0.00	
Lottery: Instructional Materials	2,000.00	0.00	
Totals	36,770.00	0.00	

Lottery: Instructional Materials, 2,000.00

Unrestricted Resources, 2,000.00

NCLB: Title III, 1,000.00

Title I, 31,770.00



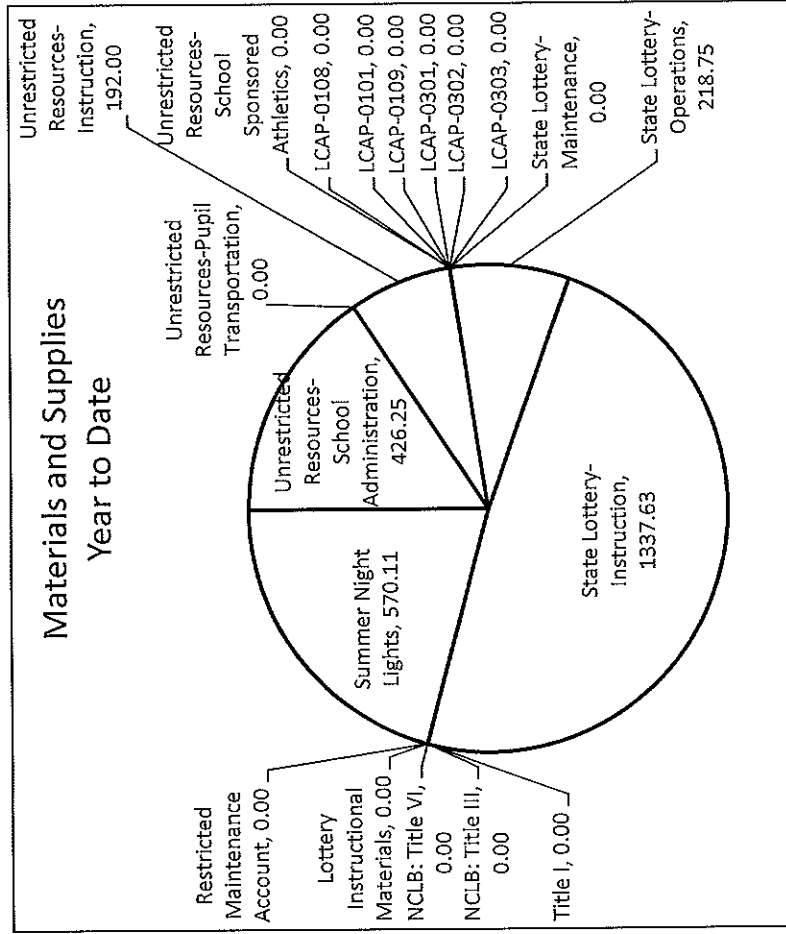
BUDGET REPORT 1

General Fund

FY: 2018

FROM: 7/1/2017 TO 07/31/17

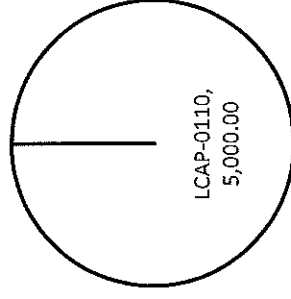
Materials and Supplies Year to Date			
Resource	Working	Year to Date	
Unrestricted Resources-School Administration	7,000.00	426.25	
Unrestricted Resources-Pupil Transportation	12,000.00	0.00	
Unrestricted Resources-Instruction	10,000.00	192.00	
Unrestricted Resources-School Sponsored Athletics	1,000.00	0.00	
LCAP-0101	0.00	0.00	
LCAP-0108	1,200.00	0.00	
LCAP-0109	11,112.00	0.00	
LCAP-0301	2,731.00	0.00	
LCAP-0302	2,000.00	0.00	
LCAP-0303	2,000.00	0.00	
State Lottery-Maintenance	1,000.00	0.00	
State Lottery-Operations	5,000.00	218.75	
State Lottery-Instruction	9,500.00	1337.63	
Title I	22,159.00	0.00	
NCLB: Title III	3,000.00	0.00	
NCLB: Title VI	4,300.00	0.00	
Lottery Instructional Materials	3,615.00	0.00	
Restricted Maintenance Account	1,000.00	0.00	
Summer Night Lights	1,400.00	570.11	
Total	100,017.00	2744.74	



FROM:

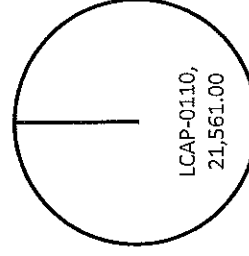
Debt Service-Interest Yearly Budgeted by Resource			
Resource	Working	Year to Date	
LCAP-0110	5,000.00	0.00	0.00
Totals	0.00		0.00

Debt Service-Interest
Yearly Budgeted by Resource



Other Debt Service-Principal Yearly Budgeted by Resource			
Resource	Working	Year to Date	
LCAP-0110	21,561.00	0.00	0.00
Totals	21,561.00		0.00

Other Debt Service-Principal
Yearly Budgeted by Resource



2017 FALL INSTITUTE

*for School Board Members, School Administrators &
County Committee on School District Organization*

TUESDAY, NOVEMBER 14, 2017 * WYNDHAM VISALIA

Don't miss this wonderful event for School Board Members, Administrators and County Committee Members featuring Dennis Meyers with the California School Boards Association (CSBA). The event also features informative breakout sessions on current educational and legal matters, plus dinner and entertainment!

SPECIAL GUEST SPEAKER

Dennis Meyers, CSBA Assistant Executive Director, Governmental Relations, is a veteran education advocate for California schoolchildren. Mr. Meyers joined CSBA in December 2011 as assistant executive director, governmental relations. In this role, he directs the development and implementation of the association's political and legislative strategies. In addition, he heads the team of legislative advocates responsible for the communication of CSBA's policies and positions in the legislative and regulatory arenas.

WYNDHAM VISALIA

9000 West Airport Drive, Visalia

5:00 p.m. - Registration & Hors d'Oeuvres

5:30 p.m. - Breakout Session I

6:25 p.m. - Breakout Session II

5 p.m. - Dinner/Program

RSVP BY TUESDAY, NOVEMBER 7

For information, contact Marlene Moreno at (559) 733-6302. Register online at: tcoe.org/FallInstitute, or e-mail: marlenem@tcoe.org or fax: (559) 627-5219.

*County Committee on School District Organization and School Board
Members attend at no cost as guests of the County Superintendent of Schools.
No-shows will be billed \$40.00 per person.*

SCHOOL ADMINISTRATORS AND GUESTS: \$40.00 PER PERSON

Please make checks payable to: TCOE.

No refunds will be made after November 7.

Fax this form to (559) 627-5219 or mail to:

Tulare County Office of Education

Attn: Fall Institute

PO Box 5091, Visalia 93278-5091

sponsored by

**Tulare County
Office of Education**

Jim Vidak, County Superintendent of Schools



**Tulare County
School Boards Association**

Number of reservations: _____

Name(s)/Title(s): _____

District/TCOE: _____

Address/City/Zip: _____

Phone: _____

TCOE Budget No.: _____

(TCOE employees only)

_____ gluten-free meal _____ vegetarian meal

☐ I am a member of a School Board or County Committee (no payment required, no-shows will be billed)