

Jersey Shore Area School District
Board of Education – Regular Meeting
Minutes of April 25, 2016

A. Opening

1. Call to Order: Mr. David Hines, President, called the meeting to order at 7:00 p.m.

2. Roll Call:

Members Present: Mr. Craig Allen, Mr. Christopher Fravel, Mr. David Hines, Mrs. Loren Koch, Mrs. Denise Smith, Mrs. Karen Stover, Mr. Merrill Sweitzer, Mrs. Mary Thomas, Mrs. Kelley Wasson and Dr. Dorothy Chappel, Superintendent

Others Present: Chris Kenyon, Esq., Solicitor, Adrienne Craig, Board Secretary and Madalyn Charnego, Student Representative

3. Pledge of Allegiance: Led by Emma Dady, Bradley Derr and Bella Hensler representing Salladasburg Elementary School.

B. Approvals

1. Minutes

Motion: A motion was made by Denise Smith and seconded by Karen Stover to approve the following Minutes as listed on the Agenda:

- | | |
|-------------------|-----------------|
| a. March 14, 2016 | Regular Meeting |
| b. March 28, 2016 | Regular Meeting |

The vote was a unanimous Yes. Motion carried.

2. Treasurer's Report

Motion: A motion was made by Merrill Sweitzer and seconded by Craig Allen to approve the following Treasurer's Report as listed on the Agenda:

- a. March 2016 Treasurer's Report
- b. March 2016 Investment Report
- c. Board Summary Report
- d. Student Activity Report

(Attachments)

The vote was a unanimous Yes. Motion carried.

3. Approval of Bills

Motion: A motion was made by Denise Smith and seconded by Loren Koch to approve the following Bills as listed on the Agenda:

General Fund Computer Checks	404,454.97
General Fund Manual Checks	69,207.12
General Fund Wire Transfers	3,562,815.73
Activity Fund	10,125.91
Athletic Fund Checks	7,328.34
Athletic Fund Wire Transfers	13,835.14
Food Service Fund Checks	54,410.85
Food Service Fund Wire Transfers	33,916.54
Payroll Fund Checks	81,702.84
Payroll Fund Wire Transfers	485,631.88
	<hr/>
	\$4,723,429.32

The vote was a unanimous Yes. Motion carried.

C. Presentations

1. Communications:

- a. WVIA Enhanced Scholars Program
- b. FBLA State Leadership Conference Results
- c. TSA State Leadership Conference Results
- d. National School Lunch Program
- e. Federal Programs, Title I and Title II

2. President's Report: None

3. Intermediate Unit Report: None

4. Student Representative Report: None

5. Superintendent's Report:

(Attachments)

- a. Presentation of a Pennsylvania House of Representatives Citation - Garth Everett
- b. 2016-2017 Budget Presentation - Adrienne Craig, Dorothy Chappel and Bruce Boncal

D. Courtesy of the Floor:

Timothy Clark –Crawford Twp. – commented on an incident at the high school.

E. Personnel

1. Personnel Items:

Motion: A motion was made by Loren Koch and seconded by Mary Thomas to approve the following Personnel items as listed on the Agenda:

- a. appointment of the following as Student Lifeguards, effective April 26, 2016, at the rate of \$8.00 per hour:

Emma Butzler
Haley Naugle

- b. appointment of Zachary Depasqua to the position of volunteer JV Baseball coach, effective April 26, 2016.

The vote was a unanimous Yes. Motion carried.

F. Curriculum and Instruction: None

G. Building and Grounds: None

H. Finance:

1. Finance Items:

Motion: A motion was made by Karen Stover and seconded by Craig Allen to approve the following Finance items as listed on the Agenda:

- a. joining the BuyBoard cooperative purchasing program.
 - This program is sponsored by PSBA and provides access to large numbers of prebid items.
- b. the resolution and plan documents for a required update to our special pay plan with VALIC to meet IRS regulations. (Attachments)
- c. the transfer of the proceeds from the sale of Nippenose Elementary in the amount of \$456,930 to the Capital Reserve Fund.

The vote was a unanimous Yes. Motion carried.

I. Miscellaneous

1. Miscellaneous Items

Motion: A motion was made by Mary Thomas and seconded by Christopher Fravel to approve the following Miscellaneous items as listed on the Agenda:

- a. renewal of Microsoft Software Licensing Agreement, 2016-2019 at an annual fee of \$33,355.48. (Attachment)
- b. Adobe Software Licensing Agreement for the 2016-2017 School year, at a fee of \$5576.00.
- c. the Jersey Shore Area School District AED Protocols and procedures. (Attachment)

The vote was a unanimous Yes. Motion carried.

J. Executive Session

An Executive Session was held beginning at 9:05 p.m. for personnel matters after which business may be conducted.

Meeting resumed at 10:12 p.m.

K. Adjournment

Motion: A motion was made by Denise Smith and seconded by Merrill Sweitzer to adjourn the April 25, 2016 Regular Board Meeting at 10:13 p.m.

The vote was a unanimous Yes. Motion carried.

Respectfully submitted,

Adrienne F. Craig
Board Secretary

Jersey Shore Area School District
Treasurer's Report - Cash and Cash Equivalents
For the Month Ended March 31, 2016

<u>Cash Management Accounts</u>	Beginning Balance	Received	Disbursed	Ending Balance
General Fund - FNB	\$49,609.43	\$13.01	\$106.41	\$49,516.03
General Fund - PSDLAF	251,036.20	52.45	0.00	251,088.65
General Fund - C & N - Pay Pal Account	0.00	0.00	0.00	0.00
General Fund - C & N	0.00	0.00	0.00	0.00
Athletics Fund - C & N	0.00	0.00	0.00	0.00
Food Service Fund - C & N	0.00	0.00	0.00	0.00
Activity/Other Trust Funds - C & N	0.00	0.00	0.00	0.00
Payroll Fund - C & N	9,553.94	6,773.25	6,888.28	9,438.91
General Fund - JSSB	64,455.10	441,846.44	442,269.81	64,031.73
Athletics Fund - JSSB	3,473.19	363.59	3,736.74	100.04
Food Service Fund - JSSB	3,665.36	29,646.46	28,099.86	5,211.96
Activity/Other Trust Funds - JSSB	2,164.58	14,893.19	15,649.43	1,408.34
Payroll Fund - JSSB	0.00	0.00	0.00	0.00
<u>PLGIT Money Market, PLUS and ARM Accounts</u>				
General Fund	6,565,625.02	1,708,328.21	3,955,019.18	4,318,934.05
Accounts Payable Fund	10,013.83	2.23	0.00	10,016.06
Capital Reserve Fund	1,581,538.51	373.28	0.00	1,581,911.79
Athletics Fund	28,576.47	3,740.80	21,163.48	11,153.79
Food Service Fund	126,465.40	48,124.98	88,327.39	86,262.99
Ramsey Fund	65,946.53	14.69	0.00	65,961.22
Activity/Other Trust Fund	185,587.99	15,672.77	10,125.91	191,134.85
Payroll Fund	73,056.08	1,333,138.90	1,333,883.65	72,311.33
Sechrist Scholarship Fund	105,398.30	23.47	0.00	105,421.77
Totals	\$9,126,165.93	\$3,603,007.72	\$5,905,270.14	\$6,823,903.51

JERSEY SHORE AREA SCHOOL DISTRICT
TREASURER'S REPORT - INVESTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

<u>Certificates of Deposit</u> General Fund	<u>Rate</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Investment Purchased</u>	<u>Investment Redeemed</u>	<u>Ending Balance</u>
PLIGIT	0.89%	1/18/2017	\$988,000.00	\$0.00	\$0.00	\$988,000.00
PLIGIT	0.89%	1/18/2017	<u>\$988,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$988,000.00</u>
			\$1,976,000.00	\$0.00	\$0.00	\$1,976,000.00
Total Certificates of Deposit						<u><u>\$1,976,000.00</u></u>

JERSEY SHORE AREA SCHOOL DISTRICT
STUDENT ACTIVITY FUND

YEAR TO DATE REPORT
FOR THE QUARTER ENDING MARCH 2016

	Beginning Balance	Receipts	Disbursements	Transfer	Interest	Ending Balance
SENIOR HIGH						
Automotive & Powersports Club	\$ 0.00	1,187.00				1,187.00
Band	1,741.74	20.00	1,685.00			76.74
Bible	0.00					0.00
Chorus	197.64					197.64
Class of 2015	0.00					0.00
Class of 2016	3,964.57		636.82			3,327.75
Class of 2017	4,548.86	2,945.50	1,642.50			5,851.86
Class of 2018	3,873.91	99.00				3,972.91
Class of 2019	61.00					61.00
Construction Club	765.51					765.51
Dance	518.09					518.09
Diversity	31.96					31.96
Drama	1,567.22		950.59			616.63
Epicurean Palate	16.76	18.00				34.76
Family Consumer Science	1,497.93	1,463.01	1,000.00			1,960.94
Finicky Acatours	928.59					928.59
FBLA	6,506.34	7,849.71	5,708.81	320.00		8,967.24
FBLA 9th Grade	832.59		18.45	-320.00		494.14
Hopeful Hands Shore to Shore	235.07					235.07
Information Technology Club	665.58	355.00				1,020.58
Key Club	297.90					297.90
Library Club	773.25					773.25
Manufacturing	1,093.29	542.00	1,163.54			471.75
Musical	8,186.97	4,293.00	586.26			11,893.71
National German Honor Society	0.00					0.00
National Spanish Honor Society	156.30	25.00	26.04			155.26
Orange & Black	11,787.33	1,485.00	11,871.73			1,400.60
Outdoor Club	2,304.90	100.00				2,404.90
Pep Club	433.68					433.68
Relay for Life	49.03	836.00	458.75			426.28
Rho Kappa Nat'l Honor Society	8.00					8.00
S.A.D.D.	1,156.69	500.00	240.00			1,416.69
Sign Club	62.58					62.58
Skills USA - VICA	3.94					3.94
Student Ambassador	292.00	400.10	262.54			429.56
Student Council	7,657.73	413.49	93.96			7,977.26
Technology Student Assoc.	3,657.17	3,053.00	3,261.11			3,449.06
Wrestling Fund	131.43					131.43
TOTAL SENIOR HIGH	\$ 66,005.55	\$ 24,397.81	\$ 29,606.10	0.00	\$ 0.00	\$ 61,984.26

**JERSEY SHORE AREA SCHOOL DISTRICT
STUDENT ACTIVITY FUND**

**YEAR TO DATE REPORT
FOR THE QUARTER ENDING DECEMBER 2016**

	Beginning Balance	Receipts	Disbursements	Transfer	Interest	Ending Balance
MIDDLE SCHOOL						
Bullpup Memories	3,957.48					3,957.48
Band	129.74					129.74
C3 Club	0.00	150.00	102.00			48.00
Chorus	5,991.24	3,968.28	774.60			9,184.92
Green Team	0.00					0.00
Library Club	105.58					105.58
Literary Club	335.16					335.16
MS FBLA	2,305.94	160.00	1,055.31			1,410.63
MS Outdoor Club	2,580.63	1,340.00	1,376.17			2,544.46
Military Support Club	696.79	1,462.00	1,350.36			808.43
Rock Out Bullying	56.85					56.85
School Spirit Club	3,416.86					3,416.86
Science Olympiad	0.00	1,065.00	670.22			394.78
Ski Club	0.00	2,408.00	1,658.00			750.00
Student Council	1,755.83	1,971.10	1,673.85			2,053.08
Tag	2,237.98					2,237.98
TOTAL MIDDLE SCHOOL	\$ 23,570.08	\$ 12,524.38	\$ 8,660.51	\$ 0.00	\$ 0.00	27,433.95
TOTAL ACTIVITY FUND	\$ 89,575.63	\$ 12,524.38	\$ 8,660.51	\$ 0.00	0.00	\$ 89,418.21
OMIT Totals	101,514.63					102,633.19
YEAR END TOTALS	191,090.26					192,051.40

Detailed Breakdown for OMIT Totals

	Beginning Balance	Receipts	Disbursements	Transfer	Interest	Ending Balance
OMITS						
Interest Clearing	45.81				118.56	164.37
Jason D. Bartges Memorial	6,829.32					6,829.32
Alan & Art Cipriani Scholarship	48,003.85					48,003.85
Commencement	500.00					500.00
John & Ellie Eckert	1,001.76					1,001.76
Future Nurses	1,002.19					1,002.19
Bernard Gaines	234.68					234.68
Russell G. Greene	5,220.86					5,220.86
Leroy Heively	501.27					501.27
Joretta Judy	1,012.43					1,012.43
Bernard K. Lansberry	174.40					174.40
Dan Muthler	2,339.93					2,339.93
R. Reed Clawson	504.15					504.15
Carson Memorial	188.99					188.99
Dennis Derr	531.31					531.31
PCT Now Scholarship	50.04					50.04
Patricia Lavallee Memorial	7,787.73					7,787.73
Thomas B. Croyle	25,585.91	1,000.00				26,585.91
	101,514.63	1,000.00	0.00	0.00	118.56	102,633.19

Jersey Shore Area School District
Monthly Wire Transfers
March, 2016

<u>Date</u>	<u>Amount</u>	<u>Reason</u>
Payroll Transfers:		
7-Mar	65,417.55	Federal Withholding
	45,942.40	FICA Employee Share
	45,942.24	FICA Employer Share
21-Mar	65,109.89	Federal Withholding
	45,971.32	FICA Employee Share
	45,971.26	FICA Employer Share
4-Mar	2,601.50	Flex Spending Withheld
18-Mar	2,601.50	Flex Spending Withheld
4-Mar	13,294.00	403B Withheld
18-Mar	13,569.00	403B Withheld
4-Mar	371.45	Child Support Withheld
18-Mar	371.45	Child Support Withheld
10-Mar	95,589.00	PSERS
9-Mar	18,460.43	State Tax
23-Mar	18,472.01	State Tax
11-Mar	2,973.44	HSA Withheld
18-Mar	2,973.44	HSA Withheld
Total	\$ 485,631.88	
General Transfers:		
4-Mar	596,513.02	Gross Payroll
	45,942.24	FICA Employer Share
18-Mar	596,929.56	Gross Payroll
	45,971.26	FICA Employer Share
1-Mar	95,873.75	Debt Service - US Bank
1-Mar	221,015.63	Debt Service - Wilmington Trust
22-Mar	1,437,532.18	PSERS - Quarterly Employer Share
3-Mar	427,752.53	Lycoming Health Insurance Consortium
15-Mar	7,686.75	Delta Dental
17-Mar	9,122.50	Delta Dental
14-Mar	29,028.88	Source4Teachers
15-Mar	49,447.43	Source4Teachers
Total	\$ 3,562,815.73	
Food Service Transfers:		
4-Mar	14,434.93	Gross Payroll
18-Mar	19,481.61	Gross Payroll
Total	\$ 33,916.54	
Athletic Transfers:		
4-Mar	9,459.82	Gross Payroll
18-Mar	4,375.32	Gross Payroll
Total	\$ 13,835.14	

Fund Accounting Check Register

GENERAL FUND - From 04/26/2016 To 04/26/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expanded Amt
043752	04/19/2016	C3454500010		296	10-2380-590-000-30-010-000-000-0000	312119	131.81
Vendor: 100450 - ACME BARBECUE AND CATERING							131.81
043753	04/19/2016	C3454500012		150722	10-2620-610-000-10-030-000-000-0000	310319	203.40
Vendor: 102950 - AMERICHEM INTERNATIONAL							203.40
043754	04/19/2016	C3454500011		APRIL 2016	Remit # 1 Check Date: 04/26/2016	Check Amount:	14,111.67
Vendor: 103450 - ALL THINGS BRIGHT & BEAUTIFUL							14,111.67
043755	04/19/2016	L3453900001	16000856	4380578657	10-1807-899-217-10-000-016-000-ATBB	340056-16	8,399.85
Vendor: 106550 - APPLE COMPUTER INC							8,399.85
043756	04/19/2016	L3453900002	16000870	1604-157876	10-1110-758-150-00-000-016-000-IPAD	340096-16	722.65
043756	04/19/2016	C3454500013	16000095	1603-156161	Remit # 1 Check Date: 04/26/2016	Check Amount:	156.12
043756	04/19/2016	C3454500014	16000095	1604-156707	10-1380-610-000-30-010-025-000-0000	312978	58.42
043756	04/19/2016	C3454500015	16000095	1604-158489	10-2620-610-000-00-070-000-000-0000	311758	111.07
043756	04/19/2016	C3454500016	16000095	1604-157808	10-2620-610-000-30-010-000-000-0000	310135	44.25
043756	04/20/2016	L3455600004	16000851	1604-158781	10-2620-430-000-10-060-000-000-0000	310619	1,036.02
Vendor: 108815 - BLUETARP FINANCIAL, INC.							2,128.53
043757	04/19/2016	L3453900005	16000785	704357	Remit # 2 Check Date: 04/26/2016	Check Amount:	2,949.00
Vendor: 109102 - BTN SYSTEMS							2,949.00
043758	04/19/2016	C3454500017		MILEAGE	Remit # 1 Check Date: 04/26/2016	Check Amount:	100.98
Vendor: 111913 - MELISSA BECKER							100.98
043759	04/21/2016	C3457000001		UNIFORMS	Check Date: 04/26/2016	Check Amount:	51.99
Vendor: 113075 - ANGELA BERTIN							51.99
043760	04/19/2016	L3453900016	16000738	01096245	10-1110-610-000-30-010-000-000-0000	310102	99.81
043760	04/19/2016	L3453900017	16000738	01095221	Check Date: 04/26/2016	Check Amount:	206.98
043760	04/19/2016	L3453900018	16000411	02302826	10-1110-610-000-30-010-000-000-0000	310102	35.16
043760	04/19/2016	L3453900019	16000411	01094497	10-1110-610-000-30-020-000-000-0000	310203	39.26
043760	04/19/2016	L3453900020	16000460	02301248	10-1200-610-000-30-010-000-000-0000	312102	107.98
043760	04/20/2016	L3455600002	16000460	02304818	10-1200-610-000-30-010-000-000-0000	312102	47.53
043760	04/20/2016	L3455600003	16000738	01097227	10-1110-610-000-30-010-000-000-0000	310102	126.21
043760	04/21/2016	L3457100003	16000385	02305220	10-1200-610-000-10-040-000-000-0000	310460	7.87
Vendor: 115100 - LINGLE'S							670.80
043761	04/19/2016	C3454500018		1601151	Remit # 1 Check Date: 04/26/2016	Check Amount:	73,801.00
043761	04/21/2016	C3457000002		1601173	10-1200-322-000-00-000-000-000-00IU	311650-IU	875.00
043761	04/21/2016	C3457000003		1601184	10-5800-890-000-00-000-000-000-5800	340201	46,980.00
Vendor: 115900 - BLAST INTERMEDIATE UNIT 17							121,656.00

* Denotes Non-Negotiable Transaction

p - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 04/26/2016 To 04/26/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043762	04/19/2016	L3453900003	16000883	5914055	10-1110-610-169-10-000-016-000-1384	340137	49.35
Vendor: 116000 - BLICK ART MATERIALS							
043763	04/19/2016	C3454500019			Remit # 1 Check Date: 04/26/2016	Check Amount:	49.35
					CONFERENCE REIMB 10-2220-580-000-00-000-023-000-0000	311416	121.50
Vendor: 116500 - BRUCE BONCAL							
043764	04/19/2016	C3454500020			Remit # 1 Check Date: 04/26/2016	Check Amount:	121.50
					CONFERENCE REIMB 10-3210-580-000-30-010-000-000-0000	310140	240.47
043764	04/19/2016	C3454500021			Remit # 1 Check Date: 04/26/2016	Check Amount:	210.13
					CONFERENCE REIMB 10-3210-580-000-30-010-000-000-0000	310140	210.13
Vendor: 116900 - TESS BOWER							
043765	04/19/2016	L3453900004	16000858	137968	Check Date: 04/26/2016	Check Amount:	450.60
					10-2620-610-000-00-070-000-000-0000	311758	200.00
Vendor: 118000 - BRADCO SUPPLY COMPANY							
043766	04/19/2016	C3454500001		REFUND	Remit # 1 Check Date: 04/26/2016	Check Amount:	200.00
					10-0153-000-000-00-000-653-000-0000	110653	300.00
Vendor: 119198 - SHERRIE BROWN							
043767	04/19/2016	L3453900006	16000768	55812	Check Date: 04/26/2016	Check Amount:	300.00
					10-1380-610-000-30-010-025-000-0000	312978	48.41
043767	04/19/2016	C3454500022	16000096	55273			113.57
					10-2620-610-000-00-000-000-000-0000	310939	
043767	04/19/2016	C3454500023	16000096	55402			79.03
					10-2620-610-000-00-000-000-000-0000	310939	
043767	04/19/2016	C3454500024	16000096	55603			32.73
					10-2620-610-000-00-000-000-000-0000	310939	
043767	04/19/2016	C3454500025	16000096	55229			12.78
					10-2540-143-000-00-000-000-000-0000	311759	
043767	04/19/2016	C3454500026	16000096	55272			62.60
					10-2620-610-000-30-010-000-000-0000	310135	
043767	04/19/2016	C3454500027	16000096	55271			70.19
					10-2620-610-000-30-010-000-000-0000	310135	
043767	04/19/2016	C3454500028	16000096	55270			97.49
					10-2620-610-000-30-020-000-000-0000	310228	
043767	04/19/2016	C3454500029	16000096	55268			5.81
					10-2620-610-000-10-040-000-000-0000	310424	
043767	04/19/2016	C3454500030	16000096	55269			133.11
					10-2620-610-000-10-060-000-000-0000	310622	
043767	04/19/2016	C3454500031	16000096	55276			93.42
					10-2620-610-000-10-030-000-000-0000	310319	
043767	04/19/2016	C3454500032	16000096	55429			14.49
					10-2620-610-000-00-000-000-000-0000	310939	
Vendor: 121100 - BUTTORFFS HARDWARE							
043768	04/21/2016	C3457000005		0793315-3	Remit # 1 Check Date: 04/26/2016	Check Amount:	763.63
					10-2620-621-000-10-040-000-000-0000	310488	722.42
043768	04/21/2016	C3457000006		0916139-9			129.53
					10-2620-621-000-00-070-000-000-0000	310962	
Vendor: 124560 - CENTRAL PENN GAS							
043769	04/21/2016	C3457000007		C5-0971	Check Date: 04/26/2016	Check Amount:	851.95
					10-5800-560-000-00-000-000-000-0000	5800560	395.06
Vendor: 124700 - CENTRAL SUSQUEHANNA IU							
043770	04/19/2016	C3454500033	16000097	RET01786	Remit # 1 Check Date: 04/26/2016	Check Amount:	395.06
					10-2620-610-000-30-010-000-000-0000	310135	-180.00
043770	04/19/2016	C3454500034	16000097	INV44596			702.90
					10-2620-610-000-30-010-000-000-0000	310135	
Vendor: 127200 - CLARKSON CHEMICAL CO INC							
043771	04/21/2016	C3457000008		MILEAGE	Remit # 1 Check Date: 04/26/2016	Check Amount:	522.90
					10-1110-581-000-10-000-000-000-0000	311182M	28.08
Vendor: 129945 - KATHY CONKLIN							
					Check Date: 04/26/2016	Check Amount:	28.08

* Denotes Non-Negotiable Transaction

- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 04/26/2016 To 04/26/2016

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043772	04/19/2016	L3453900033	16000876	3298638258	10-2220-610-000-00-000-023-000-0000	311788	211.90
Vendor: 130830 - STAPLES ADVANTAGE							
043773	04/19/2016	L3453900007	16000871	991905	Remit # 5 Check Date: 04/26/2016	Check Amount:	211.90
043773	04/19/2016	C3454500035		991528	10-2620-610-000-30-010-000-000-0000	310135	274.76
Vendor: 133550 - CREST/GOOD MFG. CO., INC.							
043774	04/21/2016	C3457000009		MARCH 2016	10-2620-610-000-30-010-000-000-0000	310135	143.78
Vendor: 133750 - CROSSROADS COUNSELING INC.							
043775	04/19/2016	L3453900008	16000772	6811233	Remit # 1 Check Date: 04/26/2016	Check Amount:	418.54
Vendor: 135299 - CXTEC							
043776	04/19/2016	C3454500036	16000099	S100610609.001	10-5800-560-000-00-000-000-0000	5800560	850.00
043776	04/19/2016	C3454500037	16000099	S100609186.001	Remit # 1 Check Date: 04/26/2016	Check Amount:	850.00
Vendor: 138225 - DENNEY ELECTRIC SUPPLY							
043777	04/21/2016	C3457000010		MILEAGE	10-2220-610-000-00-000-023-000-0000	311788	96.86
Vendor: 138603 - WANDA G DERR							
043778	04/21/2016	C3457000011		838161	Remit # 1 Check Date: 04/26/2016	Check Amount:	96.86
043778	04/21/2016	C3457000012		8556	10-2620-610-000-30-010-000-000-0000	310135	248.92
Vendor: 140050 - DIRECT ENERGY BUSINESS							
043779	04/21/2016	C3457000013		01-5323	10-2620-610-000-10-040-000-000-0000	310424	76.04
Vendor: 140600 - DOTTERER EQUIPMENT							
043780	04/19/2016	C3454500038		CT28895	Check Date: 04/26/2016	Check Amount:	324.96
Vendor: 141725 - THOMAS L DUNLAP LLC							
043781	04/19/2016	C3454500039		1902478	10-1430-581-000-00-000-000-0000	310771M	140.40
043781	04/19/2016	C3454500040		1904701	Check Date: 04/26/2016	Check Amount:	140.40
Vendor: 141881 - J.C. EHRLICH CO., INC.							
043782	04/19/2016	L3453900009	16000862	5425-252499	10-2620-422-000-00-080-000-000-0000	311382	134.97
Vendor: 143250 - ECONOMY AUTO PARTS INC							
043783	04/21/2016	C3457000014		CONFERENCE REIM.	10-2620-422-000-10-050-000-000-0000	310513	514.82
Vendor: 146690 - LINDSEY EISCHEID							
043784	04/19/2016	C3454500041		CONFERENCE REIMB	Check Date: 04/26/2016	Check Amount:	649.79
Vendor: 146695 - NICHOLAS EISCHEID							
043785	04/19/2016	C3454500042		1604598	10-1380-610-000-30-010-025-000-0000	312978	323.12
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Remit # 1 Check Date: 04/26/2016	Check Amount:	323.12
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	8.34
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Remit # 1 Check Date: 04/26/2016	Check Amount:	8.34
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	10-2620-430-000-30-010-000-000-0000	310133	42.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	10-2620-430-000-00-070-000-000-0000	311757	58.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Remit # 1 Check Date: 04/26/2016	Check Amount:	100.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	10-1380-610-000-30-010-025-000-0000	312978	39.15
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Remit # 1 Check Date: 04/26/2016	Check Amount:	39.15
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	93.61
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	93.61
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	10-3210-580-000-30-020-000-000-0000	310255	129.04
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	129.04
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	10-2620-340-000-10-060-000-000-0000	310626	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date: 04/26/2016	Check Amount:	68.00
Vendor: 147635 - ENVIRONMENTAL SERVICE LABORATORIES, INC.							
043786	04/21/2016	C3457000015		REFUND	Check Date:		

Fund Accounting Check Register

GENERAL FUND - From 04/26/2016 To 04/26/2016

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043786	04/21/2016	C3457000016		REFUND	10-2590-610-000-00-000-000-0000	310914	15.49
043786	04/21/2016	C3457000017		MILEAGE	10-2515-580-000-00-000-000-0000	360350	51.75
Vendor: 148049 - MAUREEN ERLANDSON							
043787	04/19/2016	C3454500043		MILEAGE	10-2130-581-000-00-000-000-0000	310792M	116.24
Vendor: 148600 - ROBERT FARLEY							
043788	04/19/2016	L3453900010	16000867	593889	10-2700-438-000-00-000-000-0000	340131	155.09
043788	04/20/2016	L3455600005	16000867	594324	10-2700-438-000-00-000-000-0000	340131	300.00
Vendor: 149301 - IVS, INC. (ANGEL TRAX)							
043789	04/21/2016	C3457000018		931	Remit # 1 Check Date: 04/26/2016	Check Amount:	697.16
Vendor: 151225 - FLUORESCENT & BALLAST RECYCLING COMPANY							
043790	04/21/2016	C3457000019		99-916222	10-2620-610-000-00-000-000-0000	310939	997.16
Vendor: 153975 - G & G FITNESS							
043791	04/19/2016	C3454500044	16000100	9079153376	10-1110-430-000-30-010-000-0000	310100	2,115.30
Vendor: 158000 - GRAINGER							
043792	04/19/2016	C3454500045		G16491	Remit # 1 Check Date: 04/26/2016	Check Amount:	341.37
Vendor: 159562 - GROVE CITY AREA SCHOOL DISTRICT							
043793	04/19/2016	C3454500047	16000104	192260515-1	10-2620-610-000-00-000-000-0000	310939	341.37
043793	04/19/2016	C3454500048	16000104	192243023-1	Remit # 3 Check Date: 04/26/2016	Check Amount:	8.88
Vendor: 166500 - THE HITE CO							
043794	04/19/2016	C3454500049		1-0271446	10-5800-560-000-00-000-000-0000	5800560	2,102.35
Vendor: 171600 - INFOCON CORPORATION							
043795	04/19/2016	C3454500002		REFUND	Check Date: 04/26/2016	Check Amount:	8.88
Vendor: 171650 - JENNIFER INGRAHAM							
043796	04/19/2016	C3454500003		REFUND	10-2620-610-000-30-010-000-0000	310135	2,102.35
Vendor: 171651 - SCOTT INGRAHAM							
043797	04/19/2016	C3454500050		11002	Remit # 1 Check Date: 04/26/2016	Check Amount:	65.50
Vendor: 172875 - INTERSTATE TAX SERVICE INC.							
043798	04/19/2016	C3454500051		165	10-2330-340-000-00-000-000-0000	310833	27.65
043798	04/19/2016	C3454500052		166	Check Date: 04/26/2016	Check Amount:	93.15
043798	04/21/2016	C3457000020		171	Remit # 1 Check Date: 04/26/2016	Check Amount:	166.25
Vendor: 174275 - J S A S D CAFETERIA ACCOUNT							
043799	04/21/2016	C3457000021		307802	10-0153-000-000-00-653-000-0000	110653	166.25
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	Check Date: 04/26/2016	Check Amount:	300.00
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-0153-000-000-00-653-000-0000	110653	300.00
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	Check Date: 04/26/2016	Check Amount:	300.00
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-2833-390-000-00-000-000-0000	310955	300.00
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	Remit # 1 Check Date: 04/26/2016	Check Amount:	372.84
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-1110-635-000-30-010-000-0000	333104	372.84
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-1110-635-000-30-010-000-0000	333104	42.75
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-1110-635-000-30-020-000-0000	333105	23.50
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-1110-635-000-30-020-000-0000	333105	40.20
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	Remit # 1 Check Date: 04/26/2016	Check Amount:	106.45
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	10-2250-640-000-10-060-000-0000	310608	24.00
Vendor: 176545 - JUNIOR LIBRARY GUILD							
043799	04/21/2016	C3457000021		307802	Remit # 1 Check Date: 04/26/2016	Check Amount:	24.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043800	04/19/2016	C3454500053		32016120	10-5800-211-000-00-000-000-0000	310984	82.00
Vendor: 177151 - KADES-MARGOLIS CORPORATION							
043801	04/19/2016	C3454500054		2016-49	Remit # 2 Check Date: 04/26/2016	Check Amount:	82.00
					10-2620-430-000-30-010-000-000-0000	310133	1,380.00
Vendor: 179325 - DWIGHT A. DAUBERMAN							
043802	04/19/2016	C3454500004		REFUND	Check Date: 04/26/2016	Check Amount:	1,380.00
					10-0153-000-000-00-000-653-000-0000	110653	300.00
Vendor: 179900 - KAREN A KINLEY							
043803	04/19/2016	L3453900011	16000854	16508	Check Date: 04/26/2016	Check Amount:	300.00
					10-2620-610-000-10-030-000-000-0000	310319	22.50
043803	04/19/2016	L3453900012	16000854	16508			75.00
					10-2620-610-000-10-040-000-000-0000	310424	
043803	04/19/2016	L3453900013	16000854	16508			22.50
					10-2620-610-000-10-060-000-000-0000	310622	
043803	04/19/2016	L3453900014	16000854	16508			105.00
					10-2620-610-000-30-010-000-000-0000	310135	
043803	04/19/2016	L3453900015	16000854	16508			75.00
					10-2620-610-000-30-020-000-000-0000	310228	
Vendor: 182100 - L J C DISTRIBUTORS							
043804	04/21/2016	C3457000022		CONFERENCE REIMB	Remit # 1 Check Date: 04/26/2016	Check Amount:	300.00
					10-3210-580-000-30-010-000-000-0000	310140	191.32
Vendor: 183130 - CHRISTOPHER LAHR							
043805	04/19/2016	C3454500055		MILEAGE	Check Date: 04/26/2016	Check Amount:	191.32
					10-2260-581-000-00-000-000-0000	311969M	103.68
Vendor: 183870 - MARGARET LEEDY							
043806	04/19/2016	C3454500005		REFUND	Check Date: 04/26/2016	Check Amount:	103.68
					10-0153-000-000-00-000-653-000-0000	110653	300.00
Vendor: 184115 - THELMA LENTZ							
043807	04/19/2016	C3454500056		MILEAGE	Check Date: 04/26/2016	Check Amount:	300.00
					10-1430-581-000-00-000-000-0000	310771M	41.20
Vendor: 184360 - RUTH LEVAN							
043808	04/19/2016	C3454500057		82117173	Remit # 1 Check Date: 04/26/2016	Check Amount:	41.20
					10-2620-610-000-30-010-000-000-0000	310135	25.36
Vendor: 184725 - LEZZER LUMBER CO							
043809	04/19/2016	C3454500058		030160	Remit # 2 Check Date: 04/26/2016	Check Amount:	25.36
					10-2832-549-000-00-000-000-000-0000	310956	663.40
Vendor: 186200 - LOCK HAVEN EXPRESS							
043810	04/19/2016	C3454500059		MILEAGE	Remit # 1 Check Date: 04/26/2016	Check Amount:	663.40
					10-1200-580-000-30-010-000-000-0000	312101	58.86
Vendor: 186700 - MICHELE LONG							
043811	04/19/2016	C3454500060		1121792	Remit # 1 Check Date: 04/26/2016	Check Amount:	58.86
					10-2620-610-000-30-020-000-000-0000	310228	107.62
043811	04/19/2016	C3454500061		1121792			53.81
					10-2620-610-000-10-040-000-000-0000	310424	
Vendor: 187420 - LOWE'S							
043812	04/19/2016	L3453900021	16000866	C60478086	Remit # 2 Check Date: 04/26/2016	Check Amount:	161.43
					10-2620-610-000-00-070-000-000-0000	311758	205.02
043812	04/19/2016	L3453900022	16000814	48830366			106.61
					10-2620-610-000-10-040-000-000-0000	310424	
Vendor: 189325 - MSC INDUSTRIAL SUPPLY CO.							
043813	04/19/2016	C3454500062		MILEAGE	Remit # 1 Check Date: 04/26/2016	Check Amount:	311.63
					10-1430-581-000-00-000-000-000-0000	310771M	30.24
043813	04/19/2016	C3454500063		MILEAGE			181.44
					10-1430-581-000-00-000-000-000-0000	310771M	

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

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Fund Accounting Check Register

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 189700 - STEPHANIE MACHMER							
043814	04/19/2016	C3454500064		4963-1802A	Remit # 1 Check Date: 04/26/2016 10-2700-513-000-00-000-000-0000	Check Amount: 310954	211.68
043814	04/19/2016	C3454500065		4963-1791A	10-2750-513-000-00-000-000-0000	311192	1,284.66
043814	04/21/2016	C3457000023		APRIL 2016	10-2700-513-000-00-000-000-0000	310954	171.36
043814	04/21/2016	C3457000024		14-15 RATES ADJ	10-2700-513-000-00-000-000-0000	310954	91,683.05
Vendor: 190800 - MARDEN'S INC.							
043815	04/19/2016	C3454500066		4963-1790A	Remit # 1 Check Date: 04/26/2016 10-0153-000-00-000-253-000-0000	Check Amount: 110253	86,662.44
043815	04/19/2016	C3454500067		4963-1797A	10-0153-000-00-000-253-000-0000	110253	1,999.39
043815	04/19/2016	C3454500068		4963-1796A	10-0153-000-00-000-253-000-0000	110253	136.18
043815	04/19/2016	C3454500069		4963-1795A	10-0153-000-00-000-253-000-0000	110253	180.71
Vendor: 190800 - MARDEN'S INC.							
043816	04/19/2016	C3454500070		4963-1789A	Remit # 2 Check Date: 04/26/2016 10-1110-513-000-10-030-000-000-0000	Check Amount: 310303	2,452.46
043816	04/19/2016	C3454500071		4963-1789A	10-1110-513-000-10-040-000-000-0000	310403	289.01
043816	04/19/2016	C3454500072		4963-1789A	10-1110-513-000-30-020-000-000-0000	310248	289.01
043816	04/19/2016	C3454500073		4963-1798A	10-1110-513-000-30-010-000-000-0000	310160	385.35
043816	04/19/2016	C3454500074		4963-1787A	10-1200-513-000-30-010-000-000-0000	310184	73.23
043816	04/19/2016	C3454500075		4963-1788A	10-3210-513-000-30-010-000-000-0000	310139	470.93
043816	04/19/2016	C3454500076		4963-1793A	10-1200-513-000-30-010-000-000-0000	310184	804.72
043816	04/19/2016	C3454500077		4963-1794A	10-3210-513-000-30-020-000-000-0000	310231	162.13
043816	04/19/2016	C3454500078		4963-1799A	10-1290-390-000-00-000-000-000-0000	343962	149.42
043816	04/19/2016	C3454500079		4963-1801A	10-1290-390-000-00-000-000-000-0000	343962	3,283.74
043816	04/19/2016	C3454500080		4963-1803A	10-1804-513-217-10-000-016-000-0000	340055-16	2,806.80
043816	04/19/2016	C3454500081		4963-1800A	10-1442-390-000-30-000-000-000-0000	313627	3,680.00
043816	04/21/2016	C3457000025		APRIL 2016	10-5800-626-000-00-000-000-000-0000	311025	1,389.30
Vendor: 190800 - MARDEN'S INC							
043817	04/21/2016	C3457000026		570398-7972	Remit # 3 Check Date: 04/26/2016 10-2620-531-000-00-000-000-000-0000	Check Amount: 311510	13,681.50
043817	04/21/2016	C3457000027		570398-8200	10-2620-531-000-00-070-000-000-0000	311756	35.25
043817	04/21/2016	C3457000028		570398-8200	10-2620-531-000-30-010-000-000-0000	310134	262.12
043817	04/21/2016	C3457000029		570398-8200	10-2620-531-000-30-020-000-000-0000	310227	218.42
043817	04/21/2016	C3457000030		570398-8200	10-2620-531-000-10-040-000-000-0000	310422	174.74
043817	04/21/2016	C3457000031		570398-8200	10-2620-531-000-10-060-000-000-0000	310620	131.05
043817	04/21/2016	C3457000032		570398-8200	10-2620-531-000-10-030-000-000-0000	310317	43.68
Vendor: 193200 - MCI COMM SERVICE							
043818	04/19/2016	C3454500082		MILEAGE	Check Date: 04/26/2016 10-2590-581-000-00-000-000-000-0000	Check Amount: 310913M	908.94
043818	04/19/2016	C3454500082					117.18

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expended Amt
Vendor: 194450 - CHRISTIANNA MEIXEL								
043819	04/21/2016	C3457000004			CONFERENCE REIMB 10-3210-580-000-30-020-000-0000	310255	117.18	79.48
Vendor: 196280 - ANDREA BOWERS								
043820	04/21/2016	C3457000033			CONFERENCE REIMB 10-2271-580-000-30-020-000-0000	313737C	79.48	133.75
Vendor: 200085 - JUDY MORLOCK								
043821	04/21/2016	C3457000034		MAY 2016	10-5800-213-000-00-000-000-0000	310986	133.75	1,096.91
Vendor: 203975 - NATIONWIDE EMPLOYEE BENEFITS								
043822	04/19/2016	L3453900023	16000823	90012854	10-1380-610-000-30-010-025-000-0000	312978	1,096.91	101.66
Vendor: 206700 - OPENTIP								
043823	04/21/2016	C3457000035		UNIFORMS	10-2620-610-000-00-000-000-0000	310939	101.66	230.00
Vendor: 207830 - JUDY PACKER								
043824	04/21/2016	C3457000040		0312236	10-1442-329-000-30-000-000-000-1PTH	340032-PATH	230.00	1,170.00
043824	04/21/2016	C3457000041		0312237	10-1442-329-000-30-000-000-000-1PTH	340032-PATH	4,740.00	5,910.00
Vendor: 210650 - PA TREATMENT & HEALING								
043825	04/21/2016	C3457000036		86119-21458	10-2620-422-000-00-080-000-000-0000	311382	28.59	1,237.44
043825	04/21/2016	C3457000037		16900-60006	10-2620-422-000-30-020-000-000-0000	310224	26.86	34.78
043825	04/21/2016	C3457000038		46119-21454	10-2620-422-000-30-010-000-000-0000	310131	22.49	1,350.16
043825	04/21/2016	C3457000039		85342-32005	10-2620-422-000-30-020-000-000-0000	310224	10.66	460.86
043825	04/21/2016	C3457000066		83670-61003	10-2700-422-000-00-000-000-000-0000	311365	460.86	10.00
Vendor: 210800 - PPL ELECTRIC UTILITIES								
043826	04/20/2016	C3455400001		0000677812	Remit # 2 Check Date: 04/26/2016	Check Amount:	1,350.16	10.66
Vendor: 210850 - PA ONE CALL SYSTEM INC								
043827	04/21/2016	C3457000043		MAY 2016	10-2620-610-000-00-000-000-000-0000	310939	10.66	460.86
Vendor: 210900 - SCHOOL CLAIMS-ASSURANT								
043828	04/20/2016	C3455400002		INV-07380-S1F5J8	Remit # 1 Check Date: 04/26/2016	Check Amount:	460.86	10.00
Vendor: 210900 - PA SCHOOL BOARDS ASSOC								
043829	04/20/2016	C3455400003		6770	Remit # 3 Check Date: 04/26/2016	Check Amount:	10.00	249.16
Vendor: 212780 - PINE MOUNTAIN AUTO REPAIR								
043830	04/20/2016	C3455400004		636850	Check Date: 04/26/2016	Check Amount:	249.16	290.00
Vendor: 213000 - PITNEY BOWES INC								
043831	04/20/2016	C3455400005		APRIL 2016	Remit # 1 Check Date: 04/26/2016	Check Amount:	290.00	2,700.00
Vendor: 213000 - PITNEY BOWES								
043832	04/19/2016	L3453900024	16000850	2585	Remit # 3 Check Date: 04/26/2016	Check Amount:	2,700.00	97.32
043832	04/19/2016	L3453900025	16000850	2585	10-1110-610-000-30-010-023-000-0000	312124	97.32	97.31
043832	04/19/2016	L3453900025	16000850	2585	10-1110-610-000-30-020-023-000-0000	312216	97.31	

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- Payable Transaction

P - Prenote

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expended Amt
Vendor: 213825 - PRECISION DATA PRODUCTS								
043833	04/20/2016	C3455400006		026416	10-2620-610-000-10-040-000-000-0000	310424	194.63	171.00
043833	04/21/2016	C3457000042		026458	10-2620-610-000-10-030-000-000-0000	310319	412.00	412.00
Vendor: 214300 - PREMIUM TOOL CO INC								
043834	04/19/2016	L3453900026	16000849	281671	10-1110-610-000-30-020-000-000-0000	310203	583.00	279.00
Vendor: 214445 - PEAP								
043835	04/19/2016	L3453900027	16000752	25965	Remit # 1 Check Date: 04/26/2016	Check Amount:	279.00	158.50
043835	04/19/2016	L3453900028	16000752	25965	10-1110-610-000-10-060-023-000-0000	310665	584.75	571.75
043835	04/19/2016	L3453900029	16000752	25965	10-1110-610-000-30-020-023-000-0000	312216	35.00	1,350.00
043835	04/19/2016	L3453900030	16000886	25965	10-1110-610-000-30-010-023-000-0000	312124	296.64	300.00
043835	04/19/2016	L3453900030	16000886	25965	10-1110-610-000-10-030-023-000-0000	310388	315.00	630.00
Vendor: 214480 - PrinterMech								
043836	04/21/2016	C3457000044		MARCH 2016	Check Date: 04/26/2016	Check Amount:	20.00	20.00
043836	04/21/2016	C3457000044		MARCH 2016	10-5800-560-000-00-000-000-000-0000	5800560	296.64	300.00
Vendor: 216503 - QUAKERTOWN COMMUNITY SCHOOL DISTRICT								
043837	04/19/2016	C3454500007		REFUND	Check Date: 04/26/2016	Check Amount:	300.00	315.00
043837	04/19/2016	C3454500007		REFUND	10-0153-000-000-00-000-653-000-0000	110653	315.00	60.00
Vendor: 220790 - MELISSA ROGERS								
043838	04/21/2016	C3457000045		7293	Check Date: 04/26/2016	Check Amount:	20.00	20.00
043838	04/21/2016	C3457000046		7294	10-2620-430-000-30-020-000-000-0000	310226	315.00	60.00
043838	04/21/2016	C3457000046		7294	10-2620-430-000-30-010-000-000-0000	310133	20.00	20.00
Vendor: 221935 - ROWE SPRINKLER SYSTEMS INC								
043839	04/20/2016	C3455400007		IN009991	Check Date: 04/26/2016	Check Amount:	20.00	20.00
043839	04/21/2016	C3457000047		IN010385	10-2620-430-000-30-010-000-000-0000	310133	20.00	20.00
043839	04/21/2016	C3457000048		IN010814	10-2620-430-000-30-010-000-000-0000	310133	60.00	91.26
Vendor: 226400 - SEEWALD LABORATORIES								
043840	04/20/2016	C3455400008		MILEAGE	Remit # 1 Check Date: 04/26/2016	Check Amount:	91.26	83.05
043840	04/20/2016	C3455400008		MILEAGE	10-1110-581-000-10-000-000-000-0000	311182M	5.89	20.66
Vendor: 227125 - VINCENT SHEARER								
043841	04/20/2016	C3455400009		203992	Remit # 1 Check Date: 04/26/2016	Check Amount:	141.04	30.02
043841	04/20/2016	C3455400010		204002	10-2620-610-000-00-000-000-000-0000	310939	23.69	8.64
043841	04/20/2016	C3455400011		204359	10-2620-610-000-00-000-000-000-0000	310939	12.41	32.39
043841	04/20/2016	C3455400012		205167	10-2620-610-000-00-000-000-000-0000	310939	79.50	
043841	04/20/2016	C3455400013		205557	10-2620-610-000-00-000-000-000-0000	310939		
043841	04/20/2016	C3455400014		206119	10-2620-610-000-00-000-000-000-0000	310939		
043841	04/20/2016	C3455400015		206577	10-2620-610-000-00-000-000-000-0000	310939		
043841	04/20/2016	C3455400016		206596	10-2620-610-000-00-000-000-000-0000	310939		
043841	04/20/2016	C3455400017		206720	10-2620-610-000-00-000-000-000-0000	310939		
043841	04/20/2016	C3455400018		206829	10-2620-610-000-00-000-000-000-0000	310939		

* Denotes Non-Negotiable Transaction

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043841	04/20/2016	C3455400019		206939	10-2620-610-000-000-000-0000	310939	59.28
Vendor: 228000 - SHORE AUTO PARTS INC							
043842	04/19/2016	L3453900031	16000839	2161416	Remit # 1 Check Date: 04/26/2016	Check Amount:	496.57
					10-1110-430-000-10-040-000-0000	310401	128.00
Vendor: 228700 - ROBERT M SIDES							
043843	04/21/2016	C3457000049		5343	Remit # 1 Check Date: 04/26/2016	Check Amount:	128.00
					10-2620-430-000-10-060-000-0000	310619	450.00
Vendor: 229925 - SMITH RADIO, LLC							
043844	04/19/2016	L3453900032	16000810	ARV/28613627	Check Date: 04/26/2016	Check Amount:	450.00
					10-1380-610-000-30-010-025-000-0000	312978	62.26
Vendor: 230400 - SNAP-ON INDUSTRIAL							
043845	04/20/2016	C3455400020		41976	Remit # 1 Check Date: 04/26/2016	Check Amount:	62.26
					10-2620-430-000-00-070-000-0000	311757	29.75
Vendor: 234200 - STOUT'S PRO AUTO							
043846	04/21/2016	C3457400001		APRIL 2016	Check Date: 04/26/2016	Check Amount:	29.75
					10-1110-562-000-00-000-000-0000	312839	31,498.59
Vendor: 234835 - SUGAR VALLEY RURAL CHARTER SCHOOL							
043847	04/20/2016	C3455400021		317251	Remit # 1 Check Date: 04/26/2016	Check Amount:	31,498.59
					10-2832-549-000-00-000-000-0000	310956	935.09
Vendor: 235050 - SUN-GAZETTE COMPANY							
043848	04/21/2016	C3457000050		MARCH 2016	Remit # 1 Check Date: 04/26/2016	Check Amount:	935.09
					10-2700-513-000-00-000-000-0000	310954	627.96
043848	04/21/2016	C3457000057		APRIL 2016	10-2700-513-000-00-000-000-0000	310954	58,629.75
043848	04/21/2016	C3457000058		14-15 RATE ADJ	10-2700-513-000-00-000-000-0000	310954	-1,836.76
Vendor: 235850 - SUSQUEHANNA TRANSIT COMPANY							
043849	04/21/2016	C3457000052		5062	Remit # 1 Check Date: 04/26/2016	Check Amount:	57,420.95
					10-0153-000-000-00-000-253-000-0000	110253	60.77
043849	04/21/2016	C3457000053		5063	10-0153-000-000-00-000-253-000-0000	110253	161.35
043849	04/21/2016	C3457000054		5063	10-1110-513-000-30-020-000-000-0000	310248	161.35
Vendor: 235850 - SUSQUEHANNA TRANSIT CO.							
043850	04/21/2016	C3457000051		5062	Remit # 2 Check Date: 04/26/2016	Check Amount:	383.47
					10-1110-513-000-30-020-000-000-0000	310248	446.15
043850	04/21/2016	C3457000055		APRIL 2016	10-1290-390-000-00-000-000-0000	343962	406.48
043850	04/21/2016	C3457000056		MARCH 2016	10-1290-390-000-00-000-000-0000	343962	860.76
Vendor: 235850 - SUSQUEHANNA TRANSIT CO							
043851	04/19/2016	L3453900034	16000819	603280045	Remit # 3 Check Date: 04/26/2016	Check Amount:	1,713.39
					10-1340-610-000-30-010-025-000-0000	312918	482.56
043851	04/19/2016	L3453900035	16000819	603261906	10-1340-610-000-30-010-025-000-0000	312918	116.35
043851	04/21/2016	L3457100005	16000819	604110207	10-1340-610-000-30-010-025-000-0000	312918	545.09
Vendor: 236650 - SYSCO OF CENTRAL PA, LLC							
043852	04/20/2016	L3455600006	16000363	81946	Remit # 2 Check Date: 04/26/2016	Check Amount:	1,144.00
					10-5800-626-000-00-000-000-0000	311025	1,344.75
Vendor: 236699 - T.L.C. FUELS INC.							
043853	04/20/2016	C3455400022		MILEAGE	Check Date: 04/26/2016	Check Amount:	1,344.75
					10-2140-581-000-00-000-000-0000	311618M	82.85
043853	04/21/2016	C3457000059		MILEAGE	10-2140-581-000-00-000-000-0000	311618M	83.70

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Vendor: 239580 - TERI THOMPSON								
043854	04/20/2016	C3455400023		SS126	10-2620-430-000-10-060-000-0000	310619	166.55	166.55
Vendor: 239665 - TIDAGHTON VALLEY MUNICIPAL AUTHORITY								
043855	04/20/2016	C3455400024		MARCH 2016	10-2660-390-360-00-000-016-000-0000	340117-16	626.80	626.80
Vendor: 239675 - TIADAGHTON VALLEY REGIONAL POLICE DEPARTMENT								
043856	04/20/2016	C3455400025		INV51784	10-2120-442-000-30-010-000-000-0000	310766	5,434.40	5,434.40
Vendor: 240175 - TOPP COPY PRODUCTS								
043857	04/20/2016	C3455400026		27334	Remit # 1 Check Date: 04/26/2016	Check Amount:	14.73	14.73
Vendor: 241300 - TULPEHOCKEN WATER								
043858	04/19/2016	L3453900036	16000863	054 0821328	Remit # 1 Check Date: 04/26/2016	Check Amount:	95.16	95.16
Vendor: 242158 - UNIFIRST CORPORATION								
043859	04/20/2016	C3455400027		03-2016	Remit # 1 Check Date: 04/26/2016	Check Amount:	59.05	59.05
043859	04/21/2016	C3457000060		04-2016	10-1442-329-000-30-000-000-MDWS	340032-MDWS	60.00	60.00
Vendor: 242385 - UNIVERSAL COMMUNITY BEHAVIORAL HEALTH, INC.								
043860	04/20/2016	C3455400028		4252619	10-1442-329-000-30-000-000-MDWS	340032-MDWS	240.00	240.00
Vendor: 242568 - US BANK								
043861	04/21/2016	C3457000061		570753-5221	Remit # 2 Check Date: 04/26/2016	Check Amount:	300.00	300.00
Vendor: 243970 - VERIZON								
043862	04/21/2016	C3457000062		MILEAGE	Remit # 2 Check Date: 04/26/2016	Check Amount:	1,077.50	1,077.50
Vendor: 246450 - JANET J WASSON								
043863	04/21/2016	L3457100002	16000463	11697	Remit # 1 Check Date: 04/26/2016	Check Amount:	1,077.50	1,077.50
Vendor: 247275 - WEGMAN'S FOOD MARKETS INC								
043864	04/21/2016	C3457000064		UNIFORMS	Remit # 1 Check Date: 04/26/2016	Check Amount:	308.58	308.58
Vendor: 247300 - JEFFREY WEIDLER								
043865	04/19/2016	L3453900037	16000465	729396	Remit # 2 Check Date: 04/26/2016	Check Amount:	29.16	29.16
043865	04/19/2016	L3453900038	16000465	802585	Remit # 1 Check Date: 04/26/2016	Check Amount:	29.16	29.16
043865	04/19/2016	L3453900039	16000410	725703	10-1340-610-000-30-010-025-000-0000	312918	277.58	277.58
043865	04/19/2016	L3453900040	16000410	802590	Remit # 1 Check Date: 04/26/2016	Check Amount:	277.58	277.58
043865	04/19/2016	L3453900041	16000410	729944	10-2620-610-000-00-000-000-0000	310939	169.96	169.96
043865	04/19/2016	L3453900042	16000459	723642	Check Date: 04/26/2016	Check Amount:	169.96	169.96
043865	04/19/2016	L3453900043	16000634	724057	10-1340-610-000-30-010-025-000-0000	312918	147.46	147.46
043865	04/19/2016	L3453900044	16000634	721008	10-1340-610-000-30-010-025-000-0000	312918	81.24	81.24
					10-1342-610-000-30-010-025-000-0000	312938	50.94	50.94
					10-1342-610-000-30-010-025-000-0000	312938	50.94	50.94
					10-1200-610-000-30-010-000-000-0000	312102	62.52	62.52
					10-1110-610-000-30-020-000-000-0000	310203	182.24	182.24
					10-1110-610-000-30-020-000-000-0000	310203	27.60	27.60
					10-1110-610-000-30-020-000-000-0000	310203	3.89	3.89

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GENERAL FUND - From 04/26/2016 To 04/26/2016

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check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043865	04/20/2016	L3455600001	16000410	729197	10-1342-610-000-30-010-025-000-0000	312938	72.86
043865	04/21/2016	L3457100004	16000465	729920	10-1340-610-000-30-010-025-000-0000	312918	144.63
Vendor: 247350 - WEIS MARKETS, INC.							
043866	04/20/2016	C3455400030		JERSHOSCH1603	10-2620-610-000-00-000-000-0000-0000	310939	824.32
043866	04/20/2016	C3455400031		JERSHOSCH1603	10-2620-610-000-30-010-000-000-0000	310135	60.00
043866	04/20/2016	C3455400032		JERSHOSCH1603	10-1380-610-000-30-010-025-000-0000	312978	90.00
Vendor: 247500 - WELD TEC SERVICE & SALES							
043867	04/19/2016	C3454500008		REFUND	10-0153-000-000-00-000-653-000-0000	110653	360.00
Vendor: 247760 - GINA WERT							
043868	04/21/2016	C3457000065		269480	10-2620-610-000-00-000-000-0000-0000	310939	510.00
Vendor: 251330 - WINSUPPLY ELMIRA NY CO.							
043869	04/19/2016	L3453900045	16000207	083896329	10-1110-442-000-10-030-000-000-0000	310302	300.00
043869	04/19/2016	L3453900046	16000208	083896328	10-1110-442-000-10-060-000-000-0000	310602	128.00
043869	04/19/2016	L3453900047	16000209	083896324	10-1110-442-000-10-040-000-000-0000	310402	128.00
043869	04/19/2016	L3453900048	16000209	083896325	10-1110-442-000-10-040-000-000-0000	310402	301.11
043869	04/19/2016	L3453900049	16000209	083896326	10-1110-442-000-10-040-000-000-0000	310402	301.11
043869	04/19/2016	L3453900050	16000210	083896322	10-1110-442-000-30-020-000-000-0000	310242	247.24
043869	04/19/2016	L3453900051	16000210	083896323	10-1110-442-000-30-020-000-000-0000	310242	301.11
043869	04/19/2016	L3453900052	16000210	083896331	10-1110-442-000-30-020-000-000-0000	310242	300.79
043869	04/19/2016	L3453900053	16000211	086896320	10-1110-442-000-30-010-000-000-0000	312110	300.79
043869	04/19/2016	L3453900054	16000211	083896319	10-1110-442-000-30-010-000-000-0000	312110	299.50
043869	04/19/2016	L3453900055	16000211	083896318	10-1110-442-000-30-010-000-000-0000	312110	299.50
043869	04/19/2016	L3453900056	16000212	083896334	10-2540-442-000-00-000-000-000-0000	311024	375.07
043869	04/19/2016	L3453900057	16000212	083896327	10-2540-442-000-00-000-000-000-0000	311024	251.70
043869	04/19/2016	L3453900058	16000213	083896332	10-2540-442-000-00-000-000-000-0000	311024	341.99
043869	04/19/2016	L3453900059	16000213	083896333	10-2540-442-000-00-000-000-000-0000	311024	1,659.27
043869	04/19/2016	L3453900060	16000213	083896321	10-2540-442-000-00-000-000-000-0000	311024	1,682.24
043869	04/19/2016	L3453900061	16000707	083896330	10-2120-442-000-30-010-000-000-0000	310766	761.34
Vendor: 253200 - XEROX CORPORATION							
043870	04/20/2016	C3455400029		MILEAGE	10-1430-581-000-00-000-000-000-0000	310771M	187.17
Vendor: 253800 - ROZANNE D YAUDES							
043871	04/20/2016	C3455400033		1603-142227	10-2620-610-000-30-010-000-000-0000	310135	8,211.83
Vendor: 254400 - YOUR BUILDING CENTERS, INC							
043872	04/21/2016	C3457000063		CONFERENCE REIMB	10-2271-580-000-30-020-000-000-0000	313737C	145.80

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 04/26/2016 To 04/26/2016

fackrge

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expended Amt
Vendor: 400090 - TAMMY WHEELER								
043873	04/19/2016	C3454500006		REFUND	10-0153-000-000-000-653-000-0000	110653	75.00	300.00
Vendor: 401283 - BEVERLY MURRAY								
043874	04/19/2016	C3454500009		REFUND	10-0153-000-000-000-653-000-0000	110653	300.00	300.00
Vendor: 402422 - SAMUEL WERT								
043875	04/19/2016	C3454500046		REFUND	10-2250-640-000-30-020-000-000-0000	310217	15.00	15.00
Vendor: 402527 - BILLIE HALE								
043876	04/19/2016	C3454500083		GROUP STAFF PHOT	10-2380-610-000-10-040-000-000-0000	310415	15.00	40.00
Vendor: 402528 - DAVID MILLER								
							404,454.97	
					10-GENERAL FUND			
					Grand Total Manual Checks :		0.00	
					Grand Total Regular Checks :		404,454.97	
					Grand Total Direct Deposits:		0.00	
					Grand Total Credit Card Payments:		0.00	
					Grand Total All Checks :		404,454.97	

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043562	03/01/2016	C3438200004		38150-58008	10-2620-422-000-30-010-000-000-0000	310131	1,890.81
043562	03/01/2016	C3438200005		34774-31005	10-2620-422-000-30-010-000-000-0000	310131	26.04
Vendor: 210800 - PPL ELECTRIC UTILITIES							
043563	03/01/2016	C3438200003		011490599	Remit # 2 Check Date: 03/01/2016	Check Amount:	1,916.85
					10-2620-531-000-10-050-000-000-0000	310516	26.09
Vendor: 250850 - WINDSTREAM							
043564	03/01/2016	C3438200001		SPEAKER/AUTHOR	Check Date: 03/01/2016	Check Amount:	26.09
					10-0153-000-000-00-000-000-000-0000	110153	2,000.00
043564	03/01/2016	C3438200002		SPEAKER/AUTHOR	Check Date: 03/01/2016	Check Amount:	1,000.00
					10-0153-000-000-00-000-000-000-0000	110153	1,000.00
Vendor: 402524 - DONNA JO NAPOLI							
043565	03/01/2016	C3438400001		PETTY CASH	Check Date: 03/01/2016	Check Amount:	3,000.00
					10-0103-000-000-00-000-000-000-0000	110103	250.00
Vendor: 173950 - JON S JEAN							
043566	03/03/2016	C3439400001		70-847500-000	Remit # 2 Check Date: 03/01/2016	Check Amount:	250.00
					10-2620-424-000-10-030-000-000-0000	310315	422.89
043566	03/03/2016	C3439400002		70-847501-000	Check Date: 03/01/2016	Check Amount:	279.00
					10-2620-424-000-10-030-000-000-0000	310315	279.00
Vendor: 106480 - APPALACHIAN UTILITIES INC							
043567	03/03/2016	C3439400003		1047155	Remit # 1 Check Date: 03/03/2016	Check Amount:	701.89
					10-2620-422-000-10-060-000-000-0000	310616	13.11
043567	03/03/2016	C3439400004		8554	Check Date: 03/03/2016	Check Amount:	248.13
					10-2620-422-000-10-060-000-000-0000	310616	248.13
043567	03/03/2016	C3439400005		8555	Check Date: 03/03/2016	Check Amount:	1,740.80
					10-2620-422-000-10-060-000-000-0000	310616	1,740.80
043567	03/03/2016	C3439400006		8551	Check Date: 03/03/2016	Check Amount:	1,797.18
					10-2620-422-000-10-030-000-000-0000	310313	1,797.18
043567	03/03/2016	C3439400007		8553	Check Date: 03/03/2016	Check Amount:	10,537.72
					10-2620-422-000-30-010-000-000-0000	310131	10,537.72
Vendor: 140050 - DIRECT ENERGY BUSINESS							
043568	03/03/2016	C3439400008		053268	Check Date: 03/03/2016	Check Amount:	14,336.94
					10-2620-411-000-10-030-000-000-0000	310311	249.13
043568	03/03/2016	C3439400009		053268	Check Date: 03/03/2016	Check Amount:	747.38
					10-2620-411-000-10-040-000-000-0000	310417	747.38
043568	03/03/2016	C3439400010		053268	Check Date: 03/03/2016	Check Amount:	196.12
					10-2620-411-000-10-060-000-000-0000	310638	196.12
043568	03/03/2016	C3439400011		053268	Check Date: 03/03/2016	Check Amount:	678.45
					10-2620-411-000-30-020-000-000-0000	310223	678.45
043568	03/03/2016	C3439400012		053268	Check Date: 03/03/2016	Check Amount:	1,387.00
					10-2620-411-000-30-010-000-000-0000	310129	1,387.00
043568	03/03/2016	C3439400013		053268	Check Date: 03/03/2016	Check Amount:	281.43
					10-2620-411-000-00-070-000-000-0000	311303	281.43
Vendor: 161775 - FRED HAMM INC							
043569	03/03/2016	C3439400014		570398-0365	Check Date: 03/03/2016	Check Amount:	3,539.51
					10-2620-531-000-00-070-000-000-0000	311756	34.35
Vendor: 193200 - MCI COMM SERVICE							
043570	03/03/2016	C3439400015		76757-04003	Check Date: 03/03/2016	Check Amount:	34.35
					10-2620-422-000-10-060-000-000-0000	310616	34.35
043570	03/03/2016	C3439400016		39560-57009	Check Date: 03/03/2016	Check Amount:	22.80
					10-2620-422-000-10-060-000-000-0000	310616	22.80
043570	03/03/2016	C3439400017		36950-58017	Check Date: 03/03/2016	Check Amount:	552.62
					10-2620-422-000-30-010-000-000-0000	310131	552.62
043570	03/03/2016	C3439400018		39160-57007	Check Date: 03/03/2016	Check Amount:	71.65
					10-2620-422-000-10-060-000-000-0000	310616	71.65
Vendor: 210800 - PPL ELECTRIC UTILITIES							
043571	03/03/2016	C3439400019		745-7111	Remit # 2 Check Date: 03/03/2016	Check Amount:	720.23
					10-2620-531-000-10-050-000-000-0000	310516	720.23
					10-2620-531-000-10-050-000-000-0000	310516	71.88

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 211300 - PENNSYLVANIA TELEPHONE COMPANY							
043572	03/03/2016	C3439400023		4798510054585845	Remit # 1 Check Date: 03/03/2016	Check Amount:	71.88
043572	03/03/2016	C3439400024		4798510054585845	10-1380-610-000-30-010-025-000-0000	312978	-126.16
043572	03/03/2016	C3439400025		4798510054585845	10-2590-580-000-00-000-000-0000	310913	166.25
043572	03/03/2016	C3439400026		4798510054585845	10-2620-580-000-00-000-000-0000	310938	166.25
043572	03/03/2016	C3439400027	16000791	4798510054585845	10-2590-580-000-00-000-000-0000	310913	80.00
043572	03/03/2016	C3439400028		4798510054585845	10-1110-640-000-30-010-000-0000	310103	6,112.35
043572	03/03/2016	C3439400029		4798510054585845	10-2360-640-000-00-000-000-0000	310847	30.49
043572	03/03/2016	C3439400030		4798510054585845	10-2130-610-000-00-000-000-0000	311963	19.00
043572	03/03/2016	C3439400031	16000606	4798510054585845	10-2360-640-000-00-000-000-0000	310847	15.88
043572	03/03/2016	C3439400032		4798510054585845	10-1380-610-000-30-010-025-000-0000	312978	956.21
043572	03/03/2016	C3439400033		4798510054585845	10-2360-580-000-00-000-000-0000	310845	25.00
043572	03/03/2016	C3439400034		4798510054585845	10-2380-580-000-30-010-000-0000	310151	125.00
043572	03/03/2016	C3439400035		4798510054585845	10-2380-580-000-10-040-000-0000	310428	75.00
043572	03/03/2016	C3439400036		4798510054585845	10-2590-580-000-00-000-000-0000	310913	25.00
043572	03/03/2016	C3439400037		4798510054585845	10-2220-580-000-00-000-023-000-0000	311416	25.00
043572	03/03/2016	C3439400038		4798510054585845	10-2310-580-000-00-000-000-0000	311067	25.00
043572	03/03/2016	C3439400038		4798510054585845	10-0153-000-000-00-000-000-0000	110153	25.00
Vendor: 244275 - CARDMEMBER SERVICE							
043573	03/03/2016	C3439400020		4798510047017856	Remit # 2 Check Date: 03/03/2016	Check Amount:	7,745.27
043573	03/03/2016	C3439400021	16000788	4798510047017856	10-2220-580-000-00-000-023-000-0000	311416	166.25
043573	03/03/2016	C3439400022		4798510047017856	10-2220-438-000-00-000-023-000-0000	311078	71.85
043573	03/03/2016	C3439400022		4798510047017856	10-2220-438-000-00-000-023-000-0000	311078	-194.85
Vendor: 244275 - CARDMEMBER SERVICE							
043574	03/08/2016	C3440300006		0753849-9	Remit # 4 Check Date: 03/03/2016	Check Amount:	43.25
043574	03/08/2016	C3440300007		0753844-0	10-2620-621-000-30-020-000-000-0000	310229	3,057.77
043574	03/08/2016	C3440300008		0753842-4	10-2620-621-000-10-060-000-000-0000	310657	1,181.33
043574	03/08/2016	C3440300009		0753841-6	10-2620-621-000-00-070-000-000-0000	310962	732.58
043574	03/08/2016	C3440300010		0753839-0	10-2620-621-000-30-010-000-000-0000	312158	3,376.38
043574	03/08/2016	C3440300010		0753839-0	10-2620-621-000-10-030-000-000-0000	310375	891.68
Vendor: 124560 - CENTRAL PENN GAS							
043575	03/08/2016	C3440300001		H16675383	Check Date: 03/08/2016	Check Amount:	9,239.74
043575	03/08/2016	C3440300002		H16675384	10-2620-621-000-10-030-000-000-0000	310375	871.56
043575	03/08/2016	C3440300003		H16675385	10-2620-621-000-10-060-000-000-0000	310657	1,232.15
043575	03/08/2016	C3440300004		H16675386	10-2620-621-000-30-020-000-000-0000	310229	3,586.85
043575	03/08/2016	C3440300005		H16675387	10-2620-621-000-30-010-000-000-0000	312158	3,982.04
043575	03/08/2016	C3440300005		H16675387	10-2620-621-000-00-070-000-000-0000	310962	670.40
Vendor: 140060 - DIRECT ENERGY BUSINESS							
043575	03/08/2016	C3440300001		H16675383	Check Date: 03/08/2016	Check Amount:	10,343.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043576	03/08/2016	C3440300031		18224PA	10-2660-390-360-00-000-016-000-0000	340117-16	520.00
043576	03/08/2016	C3440300032		18171PA	10-2660-390-360-00-000-016-000-0000	340117-16	520.00
Vendor: 202010 - NATIONAL ASSOC OF SCHOOL RESOURCE OFFICERS, INC							
					Check Date: 03/08/2016	Check Amount:	1,040.00
043577	03/08/2016	C3440300011		75230-67000	10-2620-422-000-10-040-000-000-0000	310418	968.03
043577	03/08/2016	C3440300012		36220-67004	10-2620-622-000-00-070-000-000-0000	311859	78.40
043577	03/08/2016	C3440300013		36220-67004	10-2620-422-000-00-070-000-000-0000	311785	313.61
043577	03/08/2016	C3440300014		39220-67028	10-2620-422-000-00-080-000-000-0000	311382	79.20
Vendor: 210800 - PPL ELECTRIC UTILITIES							
					Remit # 2 Check Date: 03/08/2016	Check Amount:	1,439.24
043578	03/08/2016	C3440300015		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	34.36
043578	03/08/2016	C3440300016		570398-5058	10-2620-531-000-00-070-000-000-0000	311756	788.65
043578	03/08/2016	C3440300017		570398-5560	10-2620-531-000-00-070-000-000-0000	311756	671.92
043578	03/08/2016	C3440300018		570398-5560	10-2620-531-000-30-010-000-000-0000	310134	559.94
043578	03/08/2016	C3440300019		570398-5560	10-2620-531-000-30-020-000-000-0000	310227	447.95
043578	03/08/2016	C3440300020		570398-5560	10-2620-531-000-10-040-000-000-0000	310422	335.96
043578	03/08/2016	C3440300021		570398-5560	10-2620-531-000-10-060-000-000-0000	310620	111.99
043578	03/08/2016	C3440300022		570398-5560	10-2620-531-000-10-030-000-000-0000	310317	111.99
Vendor: 243970 - VERIZON							
					Remit # 2 Check Date: 03/08/2016	Check Amount:	3,062.76
043579	03/08/2016	C3440300023		9761180983	10-2620-531-000-00-070-000-000-0000	311756	2,082.92
043579	03/08/2016	C3440300024		9761180983	10-2620-531-000-30-010-000-000-0000	310134	389.12
043579	03/08/2016	C3440300025		9761180983	10-2620-531-000-30-020-000-000-0000	310227	244.33
043579	03/08/2016	C3440300026		9761180983	10-2620-531-000-10-030-000-000-0000	310317	42.34
043579	03/08/2016	C3440300027		9761180983	10-2620-531-000-10-040-000-000-0000	310422	382.33
043579	03/08/2016	C3440300028		9761180983	10-2620-531-000-10-060-000-000-0000	310620	189.56
043579	03/08/2016	C3440300029		9761180983	10-0132-000-000-00-000-029-000-0000	110132A	197.56
043579	03/08/2016	C3440300030		9761180983	10-1290-531-000-00-000-000-000-0000	340061	54.77
Vendor: 243975 - VERIZON WIRELESS							
					Remit # 1 Check Date: 03/08/2016	Check Amount:	3,582.93
043580	03/16/2016	C3442700001		838160	10-2620-622-000-00-070-000-000-0000	311859	395.46
043580	03/16/2016	C3442700002		838160	10-2620-422-000-00-070-000-000-0000	311785	1,581.85
043580	03/16/2016	C3442700003		838161	10-2620-422-000-00-080-000-000-0000	311382	154.98
043580	03/16/2016	C3442700004		838162	10-2620-422-000-10-040-000-000-0000	310418	4,367.90
043580	03/16/2016	C3442700005		8556	10-2620-422-000-10-050-000-000-0000	310513	591.72
Vendor: 140050 - DIRECT ENERGY BUSINESS							
					Check Date: 03/16/2016	Check Amount:	7,091.91
043581	03/16/2016	C3442700006		44809-27548	10-2620-422-000-10-050-000-000-0000	310513	161.16

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

GENERAL FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
043581	03/16/2016	C3442700007		32149-80009	10-2620-422-000-10-050-000-000-0000	310513	22.42
Vendor: 210800 - PPL ELECTRIC UTILITIES							
043582	03/16/2016	C3442700008		570753-5221	Remit # 2 Check Date: 03/16/2016	Check Amount:	183.58
					10-2620-531-000-10-030-000-000-0000	310317	309.10
Vendor: 243970 - VERIZON							
043583	03/17/2016	C3443300002		1500277381602	Remit # 2 Check Date: 03/16/2016	Check Amount:	309.10
043583	03/17/2016	C3443300003		1500277381602	10-2620-531-000-00-070-000-000-0000	311756	133.74
043583	03/17/2016	C3443300004		1500277381602	10-2620-531-000-30-010-000-000-0000	310134	3.07
043583	03/17/2016	C3443300005		1500277381602	10-2620-531-000-30-020-000-000-0000	310227	7.85
043583	03/17/2016	C3443300006		1500277381602	10-2620-531-000-10-030-000-000-0000	310317	0.40
					10-2620-531-000-10-040-000-000-0000	310422	1.79
Vendor: 189200 - VERIZON BUSINESS SERVICES							
043584	03/17/2016	C3443300001		717085-1089	Remit # 1 Check Date: 03/17/2016	Check Amount:	146.85
					10-2620-531-000-10-050-000-000-0000	310516	6.75
Vendor: 243970 - VERIZON							
043585	03/21/2016	C3444300001		ALL STATE FEST	Remit # 2 Check Date: 03/17/2016	Check Amount:	6.75
					10-3210-580-000-30-010-000-000-0000	310140	375.00
Vendor: 207710 - PMEA ALL STATE FESTIVAL							
					Remit # 4 Check Date: 03/21/2016	Check Amount:	375.00
10-GENERAL FUND							69,207.12
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							69,207.12
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							69,207.12

- Payable Transaction * Denotes Non-Negotiable Transaction c - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

ACTIVITY FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
004472	03/03/2016	C3439100004			80-0496-000-00-000-000-0000	180496	486.26
Vendor: 146690 - LINDSEY EISCHEID							
004473	03/03/2016	C3439100001		919861	80-0496-000-00-000-000-0000	180496	486.26
Vendor: 155150 - GERTRUDE HAWK CHOCOLATES							
004474	03/03/2016	C3439100002		058326	80-0496-000-00-000-000-0000	180496	1,188.00
Vendor: 155150 - GERTRUDE HAWK CHOCOLATES							
004475	03/03/2016	C3439100003		1010	80-0496-000-00-000-000-0000	180496	2,726.30
Vendor: 168500 - HOSTERMAN PHOTOGRAPHY & DESIGN							
004476	03/03/2016	C3439100005		REGISTRATION	80-0496-000-00-000-000-0000	180496	2,726.30
Vendor: 222717 - SADD							
004477	03/03/2016	C3439100006		DONATION	80-0496-000-00-000-000-0000	180496	100.00
Vendor: 402525 - NICOLE MURRAY							
004478	03/16/2016	C3443100001		16-028	80-0496-000-00-000-000-0000	180496	240.00
Vendor: 174275 - J S A D CAFETERIA ACCOUNT							
004479	03/16/2016	C3443100002		REFUND	80-0496-000-00-000-000-0000	180496	240.00
Vendor: 206300 - DOLLY A ODEN							
004480	03/16/2016	C3443100003		STATE PROJECT	80-0496-000-00-000-000-0000	180496	50.00
Vendor: 210170 - PA FBIA STATE PROJECT							
004481	03/16/2016	C3443100004		2079761	80-0496-000-00-000-000-0000	180496	50.00
Vendor: 228700 - ROBERT M SIDES							
004482	03/16/2016	C3443100005		10611	80-0496-000-00-000-000-0000	180496	293.68
004482	03/16/2016	C3443100006		10612	80-0496-000-00-000-000-0000	180496	293.68
004482	03/16/2016	C3443100007		10613	80-0496-000-00-000-000-0000	180496	218.62
004482	03/16/2016	C3443100008		SCREEN SET UP	80-0496-000-00-000-000-0000	180496	218.62
Vendor: 239650 - TIADAGHTON EMBROIDERY							
004483	03/28/2016	C3445800004		922017	80-0496-000-00-000-000-0000	180496	218.62
Vendor: 155150 - GERTRUDE HAWK CHOCOLATES							
004484	03/28/2016	C3445800005		16-519	80-0496-000-00-000-000-0000	180496	218.62
Vendor: 174325 - JSASD GENERAL FUND							
004485	03/28/2016	C3445800002		REFUND	80-0496-000-00-000-000-0000	180496	218.62
Vendor: 184360 - RUTH LEVAN							
004486	03/28/2016	C3445800001		115238	80-0496-000-00-000-000-0000	180496	218.62
Vendor: 201783 - NAME BADGES, INC.							
004487	03/28/2016	C3445800003			80-0496-000-00-000-000-0000	180496	218.62

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

ACTIVITY FUND - FROM 03/01/2016 TO 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	Check Date:	03/28/2016	A.S.N.	Check Amount:	Expended Amt
Vendor: 401891 - TEAMWORK GRAPHICS, INC.										
					80-ACTIVITY FUND				10,125.91	
					Grand Total Manual Checks :				0.00	
					Grand Total Regular Checks :				10,125.91	
					Grand Total Direct Deposits:				0.00	
					Grand Total Credit Card Payments:				0.00	
					Grand Total All Checks :				10,125.91	

- Payable Transaction * Denotes Non-Negotiable Transaction c - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

ATHLETIC FUND - From 03/01/2016 To 03/31/2016

fackgk

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
011519	03/01/2016	C3438800001		WRESTLING REGION	29-3250-580-008-00-000-000-0000	329039	506.20
Vendor:	136610	- DAYS INN & SUITES			Check Date: 03/01/2016	Check Amount:	506.20
011520	03/01/2016	L3438600001	16000735	A704664	29-3250-610-009-00-000-000-0000	329044	1,252.50
011520	03/01/2016	L3438600002	16000735	A709175	29-3250-610-009-00-000-000-0000	329044	584.50
Vendor:	147025	- ELEVY W. NAU, INC.			Check Date: 03/01/2016	Check Amount:	1,837.00
011521	03/01/2016	C3438800002		WRESTLING FOOD	29-3250-610-008-00-000-000-0000	329043	490.00
Vendor:	165275	- DAVID HERMAN			Check Date: 03/01/2016	Check Amount:	490.00
011522	03/01/2016	C3438800003		CAA EXAM	29-3250-580-009-00-000-000-0000	329040	150.00
Vendor:	204900	- NIAAA			Check Date: 03/01/2016	Check Amount:	150.00
011523	03/01/2016	C3438800004		LTC COURSES	29-3250-580-009-00-000-000-0000	329040	250.00
Vendor:	211150	- PSADA			Remit # 2 Check Date: 03/01/2016	Check Amount:	250.00
011524	03/01/2016	L3438600003	16000784	126506	29-3250-610-009-00-000-000-0000	329044	510.00
Vendor:	240720	- TRIPLE CROWN SPORTS, INC.			Check Date: 03/01/2016	Check Amount:	510.00
011525	03/07/2016	C3439800001		RESERVE #661643	29-3250-580-008-00-000-000-0000	329039	429.57
011525	03/07/2016	C3439800002		RESERVE #661642	29-3250-580-008-00-000-000-0000	329039	429.57
Vendor:	113445	- BEST WESTERN INN HERSHEY			Remit # 5 Check Date: 03/07/2016	Check Amount:	859.14
011526	03/07/2016	L3439600001	16000784	126533	29-3250-610-009-00-000-000-0000	329044	570.00
Vendor:	240720	- TRIPLE CROWN SPORTS, INC.			Check Date: 03/07/2016	Check Amount:	570.00
011527	03/09/2016	C3440600001			29-3250-610-008-00-000-000-0000	329043	618.00
Vendor:	165275	- DAVID HERMAN			Check Date: 03/09/2016	Check Amount:	618.00
011528	03/14/2016	C3441400002		SWIM STATES	29-3250-580-009-00-000-000-0000	329040	758.64
Vendor:	113445	- BEST WESTERN PLUS COUNTRY CUPBOARD			INN Remit # 6 Check Date: 03/14/2016	Check Amount:	758.64
011529	03/14/2016	C3441400001		SWIM STATES	29-3250-610-008-00-000-000-0000	329043	304.00
Vendor:	118860	- JENNA BROOKS			Check Date: 03/14/2016	Check Amount:	304.00
011530	03/17/2016	C3443500001		MILEAGE	29-3250-580-009-00-000-000-0000	329040	315.36
Vendor:	102000	- STEPHEN ALEXANDER			Check Date: 03/17/2016	Check Amount:	315.36
011531	03/17/2016	C3443500002		WRESTLING BANQUE	29-3250-810-008-00-000-000-0000	329055	130.00
Vendor:	114200	- BIG SEVEN WRESTLING LEAGUE			Remit # 1 Check Date: 03/17/2016	Check Amount:	130.00
011532	03/17/2016	C3443500003		REFUND	29-6740-000-000-000-000-0000	229018	30.00
Vendor:	401745	- AMY GROW			Check Date: 03/17/2016	Check Amount:	30.00

7,328.34

29-ATHLETIC FUND

Grand Total Manual Checks : 0.00

- Payable Transaction * Denotes Non-Negotiable Transaction c - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

ATHLETIC FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Grand Total Regular Checks :							7,328.34
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							7,328.34

- Payable Transaction * Denotes Non-Negotiable Transaction c - Credit Card Payment
 P - Prenote d - Direct Deposit

Fund Accounting Check Register

CAFETERIA FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
004306	03/14/2016	C3441700001		1834958	50-3100-460-000-00-000-000-0000	350013	268.00
Vendor: 141881 - J.C. EHRLICH CO., INC.							
004307	03/14/2016	L3441600001	16000760	A2257391	Remit # 1 Check Date: 03/14/2016	Check Amount:	268.00
					50-3100-610-000-00-000-000-0000	350015	697.56
Vendor: 229120 - SINGER EQUIPMENT COMPANY							
004308	03/16/2016	C3442900001		FEBRUARY 2016	Remit # 1 Check Date: 03/14/2016	Check Amount:	697.56
					50-3100-330-000-00-000-000-0000	350033	53,445.29
Vendor: 205950 - NUTRITION, INC.							
					Check Date: 03/16/2016	Check Amount:	53,445.29
50-FOOD SERVICE FUND							54,410.85
Grand Total Manual Checks :							
Grand Total Regular Checks :							0.00
Grand Total Direct Deposits:							54,410.85
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							0.00
							54,410.85

- Payable Transaction * Denotes Non-Negotiable Transaction c - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

PAYROLL FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
057595	03/04/2016	C3437900001			78-0479-000-00-000-000-023-0000	178479CD	438.53
Vendor: 101250 - AFSCME COUNCIL 13							
057596	03/04/2016	C3437900002			Remit # 1 Check Date: 03/04/2016	Check Amount:	438.53
					78-0479-000-00-000-000-024-0000	178479AFSC	30.26
Vendor: 101255 - AFSCME COUNCIL 13							
057597	03/04/2016	C3437900003			Remit # 1 Check Date: 03/04/2016	Check Amount:	30.26
					78-0479-000-00-000-000-036-0000	178479JSEA	5,230.08
057597	03/04/2016	C3437900004			78-0479-000-00-000-000-037-0000	178479PSEA	42.94
Vendor: 174953 - JSAEA, JULIE WAGNER							
057598	03/04/2016	C3437900005			Check Date: 03/04/2016	Check Amount:	5,273.02
					78-0479-000-00-000-000-072-0000	178479USDE	76.79
Vendor: 242564 - US DEPARTMENT OF EDUCATION							
057599	03/04/2016	C3437900006			Remit # 1 Check Date: 03/04/2016	Check Amount:	76.79
					78-0479-000-00-000-000-026-0000	178479WTCU	7,128.50
Vendor: 250800 - WMSPT TEACHERS CREDIT UNION							
057600	03/18/2016	C3442300001			Remit # 1 Check Date: 03/04/2016	Check Amount:	7,128.50
					78-0479-000-00-000-000-023-0000	178479CD	438.53
057600	03/31/2016	M3457500001			78-0479-000-00-000-000-023-0000	178479CD	-438.53
Vendor: 101250 - AFSCME COUNCIL 13							
057601	03/18/2016	C3442300002			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
					78-0479-000-00-000-000-024-0000	178479AFSC	30.26
057601	03/31/2016	M3457500002			78-0479-000-00-000-000-024-0000	178479AFSC	-30.26
Vendor: 101255 - AFSCME COUNCIL 13							
057602	03/18/2016	C3442300003			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
					78-0479-000-00-000-000-007-0000	178479HOMA	28.96
057602	03/31/2016	M3457500003			78-0479-000-00-000-000-007-0000	178479HOMA	-28.96
Vendor: 168350 - HORACE MANN LIFE INS CO							
057603	03/18/2016	C3442300004			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
					78-0479-000-00-000-000-057-0000	178479125I	28,559.34
057603	03/18/2016	C3442300005			78-0402-000-00-000-000-402-000-0000	1784022	29.02
057603	03/18/2016	C3442300006			78-0479-000-00-000-000-071-0000	178479FC	330.00
057603	03/18/2016	C3442300007			78-0479-000-00-000-000-035-0000	178479JU	54.00
057603	03/31/2016	M3457500004			78-0479-000-00-000-000-057-0000	178479125I	-28,559.34
057603	03/31/2016	M3457500005			78-0402-000-00-000-000-402-000-0000	1784022	-29.02
057603	03/31/2016	M3457500006			78-0479-000-00-000-000-071-0000	178479FC	-330.00
057603	03/31/2016	M3457500007			78-0479-000-00-000-000-035-0000	178479JU	-54.00
Vendor: 174325 - JSASD GENERAL FUND							
057604	03/18/2016	C3442300008			Remit # 2 Check Date: 03/18/2016	Check Amount:	0.00
					78-0479-000-00-000-000-036-0000	178479JSEA	5,258.50
057604	03/18/2016	C3442300009			78-0479-000-00-000-000-037-0000	178479PSEA	42.94
057604	03/31/2016	M3457500008			78-0479-000-00-000-000-036-0000	178479JSEA	-5,258.50
057604	03/31/2016	M3457500009			78-0479-000-00-000-000-037-0000	178479PSEA	-42.94
Vendor: 174953 - JSAEA, JULIE WAGNER							
					Check Date: 03/18/2016	Check Amount:	0.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PAYROLL FUND - From 03/01/2016 To 03/31/2016

fackrigc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
057605	03/18/2016	C3442300015			78-0479-000-000-000-000-067-0000	178479BDP	328.75
057605	03/31/2016	M3457500010			78-0479-000-000-000-000-067-0000	178479BDP	-328.75
Vendor: 175050 - JERSEY SHORE AREA EDUCATION FOUNDATION							
057606	03/18/2016	C3442300010			78-0101-000-000-000-031-000-0000	178101C&N	0.00
057606	03/18/2016	C3442300011			78-0101-000-000-000-031-000-0000	178101C&N	742.90
057606	03/31/2016	M3457500011			78-0101-000-000-000-031-000-0000	178101C&N	5,946.88
057606	03/31/2016	M3457500012			78-0101-000-000-000-031-000-0000	178101C&N	-742.90
							-5,946.88
Vendor: 175080 - JERSEY SHORE AREA SCHOOL DISTRICT							
057607	03/18/2016	C3442300012			78-0479-000-000-000-000-042-0000	178479UUF	0.00
057607	03/31/2016	M3457500013			78-0479-000-000-000-000-042-0000	178479UUF	242.84
Vendor: 188950 - LYCOMING UNITED WAY							
057608	03/18/2016	C3442300013			Remit # 1 Check Date: 03/18/2016	Check Amount:	-242.84
057608	03/31/2016	M3457500014			78-0478-000-000-000-000-029-0000	178478LOC	0.00
					78-0478-000-000-000-000-029-0000	178478LOC	19,451.24
							-19,451.24
Vendor: 200800 - MUNICIPAL & SCHOOL INCOME TAX							
057609	03/18/2016	C3442300014			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
057609	03/31/2016	M3457500015			78-0479-000-000-000-000-048-0000	178479MARK	66.29
					78-0479-000-000-000-000-048-0000	178479MARK	-66.29
Vendor: 200850 - MUNICIPAL & SCHOOL INCOME TAX							
057610	03/18/2016	C3442300016			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
057610	03/31/2016	M3457500016			78-0479-000-000-000-000-072-0000	178479USDE	76.79
					78-0479-000-000-000-000-072-0000	178479USDE	-76.79
Vendor: 242564 - US DEPARTMENT OF EDUCATION							
057611	03/18/2016	C3442300017			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
057611	03/31/2016	M3457500017			78-0479-000-000-000-000-026-0000	178479WTCU	7,128.50
					78-0479-000-000-000-000-026-0000	178479WTCU	-7,128.50
Vendor: 250800 - WMSPT TEACHERS CREDIT UNION							
057612	03/17/2016	C3442500001			Remit # 1 Check Date: 03/18/2016	Check Amount:	0.00
					78-0479-000-000-000-000-023-0000	178479CD	438.53
Vendor: 101250 - AFSCME COUNCIL 13							
057613	03/17/2016	C3442500002			Remit # 1 Check Date: 03/17/2016	Check Amount:	438.53
					78-0479-000-000-000-000-024-0000	178479AFSC	30.26
Vendor: 101255 - AFSCME COUNCIL 13							
057614	03/17/2016	C3442500017			Remit # 1 Check Date: 03/17/2016	Check Amount:	30.26
					78-0479-000-000-000-000-007-0000	178479HOMA	28.96
Vendor: 168350 - HORACE MANN LIFE INS CO							
057615	03/17/2016	C3442500003			Remit # 1 Check Date: 03/17/2016	Check Amount:	28.96
					78-0479-000-000-000-000-057-0000	178479125I	28,559.34
057615	03/17/2016	C3442500004			78-0402-000-000-000-402-000-0000	1784022	29.02
057615	03/17/2016	C3442500005			78-0479-000-000-000-000-071-0000	178479FC	330.00
057615	03/17/2016	C3442500006			78-0479-000-000-000-000-035-0000	178479JU	54.00
Vendor: 174325 - JSASD GENERAL FUND							
					Remit # 2 Check Date: 03/17/2016	Check Amount:	28,972.36

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PAYROLL FUND - From 03/01/2016 To 03/31/2016

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
057616	03/17/2016	C3442500007			78-0479-000-000-00-000-036-0000	178479JSEA	5,258.50
057616	03/17/2016	C3442500008			78-0479-000-000-00-000-037-0000	178479PSEA	42.94
Vendor: 174953	- JSAEA, JULIE WAGNER				Check Date: 03/17/2016	Check Amount:	5,301.44
057617	03/17/2016	C3442500014			78-0479-000-000-00-000-067-0000	178479BBDP	328.75
Vendor: 175050	- JERSEY SHORE AREA EDUCATION FOUNDATION				Check Date: 03/17/2016	Check Amount:	328.75
057618	03/17/2016	C3442500009			78-0101-000-000-00-000-031-000-0000	178101C&N	742.90
057618	03/17/2016	C3442500010			78-0101-000-000-00-000-031-000-0000	178101C&N	5,946.88
Vendor: 175080	- JERSEY SHORE AREA SCHOOL DISTRICT				Check Date: 03/17/2016	Check Amount:	6,689.78
057619	03/17/2016	C3442500011			78-0479-000-000-00-000-042-0000	178479UUF	242.84
Vendor: 188950	- LYCOMING UNITED WAY				Remit # 1 Check Date: 03/17/2016	Check Amount:	242.84
057620	03/17/2016	C3442500012			78-0478-000-000-00-000-029-0000	178478LOC	19,451.24
Vendor: 200800	- MUNICIPAL & SCHOOL INCOME TAX				Remit # 1 Check Date: 03/17/2016	Check Amount:	19,451.24
057621	03/17/2016	C3442500013			78-0479-000-000-00-000-048-0000	178479MARK	66.29
Vendor: 200850	- MUNICIPAL & SCHOOL INCOME TAX				Remit # 1 Check Date: 03/17/2016	Check Amount:	66.29
057622	03/17/2016	C3442500015			78-0479-000-000-00-000-072-0000	178479USDE	76.79
Vendor: 242564	- US DEPARTMENT OF EDUCATION				Remit # 1 Check Date: 03/17/2016	Check Amount:	76.79
057623	03/17/2016	C3442500016			78-0479-000-000-00-000-026-0000	178479WTCU	7,128.50
Vendor: 250800	- WMSPT TEACHERS CREDIT UNION				Remit # 1 Check Date: 03/17/2016	Check Amount:	7,128.50
78-PAYROLL FUND							81,702.84
Grand Total Manual Checks :							-68,755.74
Grand Total Regular Checks :							150,458.58
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							81,702.84

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Conferences Attendees

Date	Name of Conference	Conference Facility	Conference Location	Attendees
04/01/16	Penn College BAU Advisory Meeting	Penn College of Technology	Williamsport, PA	Faryniak
04/01/16	Lycoming County Youth Task Force	Sharwell Building	Williamsport, PA	Laird
04/06/16	Perkins Regional Workshop	Williamsport High School	Williamsport, PA	Keen
04/12/16	Alternate Eligible Content	BLaST IU 17	Williamsport, PA	Woleslagle
04/21/16	Helping K-3 Students Comprehend and Compose	BLaST IU 17	Williamsport, PA	C Ferguson
04/26/16	2016 Lycoming Sullivan Envirothon		Montoursville, PA	Sweitzer/W Ferguson
05/11/16	Echos and Reflections	BLaST IU 17	Williamsport, PA	Schaller
05/17/16	How SLP's Can Best Serve Students With Specific Reading Disorders	BLaST IU 17	Williamsport, PA	C Ferguson
05/17/16	How SLP's Can Best Serve Students With Specific Reading Disorders	BLaST IU 17	Williamsport, PA	Sechrist
05/17/16	PC NOW Professional Development	Penn College of Technology	Williamsport, PA	B Ferguson
05/18/16	Keef Award Ceremony		Harrisburg, Pa	Rager
05/18/16	PC NOW Teacher Training	Penn College of Technology	Williamsport, PA	Hunter/Wheeland
05/23/16	Secondary Transition: Supports for Students with Intellectual Disabilities	BLaST IU 17	Williamsport, PA	Machmer

Field Trip List

Date	Student Group	Destination Facility	Destination Location	Chaperones
4/6/2016	HS - Gr. 10 & 11	Lycoming County Comprehensive Plan	Williamsport, PA	Laird
4/12/2016	HS - Gr. 9-12	Susquehanna Health Center	Williamsport, PA	Laird/Eiswerth/Dwens
4/13/2016	HS - Gr. 9-12 - Outdoor Club	Little Pine State Park	Waterville, PA	Smith/B Ferguson/Hartman/EHess
4/20/2016	HS - Gr. 9-12	Bloomsburg University	Bloomsburg, PA	Wagner/Laird
4/21/2016	HS - Gr. 12	Backyard Broadcasting	Williamsport, PA	Bower/Leischeld
4/22/2016	MS - LSS Gr. 6-8	Lock Haven University	Lock Haven, PA	Enders/Welshans/Stamm
4/22/2016	MS - Gr. 6-8 - Outdoor Club	Pine Creek Rail-Trail	Jersey Shore, PA	Klugh/Moore/Sweaver/Milarch
4/23/2016	MS - Science Olympiad, Gr. 6-8	Juniata College	Huntingdon, Pa	Silvis/W Ferguson/Charnego
4/26/2016	JSE - Gr. 1	Community Arts Center	Williamsport, PA	Hofford/Gehr/Caimi/Knipe/Staggert/Green/R enninger/Stoetzel/Rauch/Blair/JMellinger/Fol ey
4/27/2016	JSE - Gr. 3	Wayne Township Landfill/Jersey Shore Boro Park	McElhattan/Jersey Shore, Pa	Paulhamus/Mantek/Neufer/Schoonover/Verr elli/8TBD
4/29/2016	HS - Gr. 9-12 FBIA	Ronald McDonald House	Danville, PA	Oden/Jmiller
4/29/2016	JSE - Gr. 2	Penn's Cave	Centre Hall, PA	A Miller/Engel/C Weaver/S Crist/Milbrand/A Bischof/Marshall
4/29/2016	HS - Gr. 9-12	Jersey Shore Elementary	Jersey Shore, PA	Phess
5/3/2016	HS - Gr. 10-12	Lycoming College	Williamsport, PA	Hunter/B Ferguson
5/3/2016	HS - Gr. 9-12 Life Skills	Pine Creek Area/Little Pine State Park	Waterville, PA	Machmer/Tkillion/Ehaltenhoff/Entz-Rine
5/6/2016	MS - Gr. 6-8	Wellsboro Area High School	Wellsboro, PA	Charnego
5/12/2016	All District LSS Classes	South Williamsport Recreational Complex	South Williamsport, PA	Woleslagle/Stiffler/Hershberger/Davis/Wheel er/Wnglert/Koon/Enders/ Welshans/Stamm/Machmer/Ehaltenhoff/ Tkillion
5/13/2016	HS - Gr. 9-12 - Outdoor Club	Blackwell to Slate Run	Blackwell, PA	J Smith/B Ferguson/Hartman/P Hess/ E Hess
5/13/2016	MS - Gr. 6-8 FBIA	Dorney Park	Allentown, PA	Wasson/Smith/Charnego/Confer/Allison
5/16/2016	MS - Gr. 8	Penn College of Technology	Williamsport, PA	Steppe/19 TBD
5/16/2016	HS - Gr. 9-12 Life Skills	Antes Creek Fishing Club		Machmer/Tkillion/Ehaltenhoff

Field Trip List

5/17/2016	AE, JSE, SE - Gr. 4-5	Jersey Shore Middle School	Jersey Shore, PA	TBD	Verrelli/Neufer/Mantek/Paulhamus/ Schoonover/13 TBD
5/17/2016	JSE - Gr. 3	Camp Susque	Trout Run, PA		Bailey/Karstetter/Eaton/Smit/Kemnitz/Keller /Weidler/Barto/Wert/Confer/ Fravel/Bomboy/Titus/Anderson/Shearer/Carli /Ksmith/Bonnell/Danley/Ergott/ Heydrich/delRosario/Conklin/Darby/ Phlegar/Wensel/Arnold/School Nurse
5/18/2016	AE - Gr. K-5	Millbrook Playhouse	Mill Hall, PA		Jsmith/Harvey
5/19/2016	HS - Gr. 10-12	Penn College of Technology	Williamsport, PA		Eaton/Bsmith/Page/Sweeney
5/20/2016	AE - Gr. 1	Montour Preserve	Montoursville, PA		
5/20/2016	AE - Gr. 4	Williamsport Trolley Tour/Faxon Bowling Lanes	Williamsport, PA		Fravel/Confer/Herritt/Bilbay
5/25/2016	MS - Gr. 6-8 - Outdoor Club		Blackwell and Slate Run, PA		Klugh/Moore/Sweaver/Grubb
5/26/2016	JSE - LSS Class	James V Brown Library/Perkins Restaurant	Williamsport, PA		Wheeler/Englert/Koon
5/31/2016	AE - Gr. 3	Little League Museum and Hiawatha	South Williamsport, PA		Barto/Weidler/Jameson/Nudd/Hill/Shrodo/Pa ige
6/1/2016	HS - Gr. 9-12 Life Skills	Bellefonte Fish Hatchery/State College Area	State College, PA		Machmer/Tkillion/Ehaltenhoff
6/2/2016	AE, JSE, SE - Gr. 5	Knoebel's Grove Park	Elysburg, PA		SSmith/Tomb/Killion/Allen/Eiv/Eaton/Long/26 TBD
6/2/2016	AE - Gr. 2	Penn's Cave	Centre Hall, PA		Kemnitz/Keller/Ault/Swales/Phlegar/Sutliff/H offman/Sweeney

**RESOLUTION AUTHORIZING
AMENDMENT AND RESTATEMENT OF RETIREMENT PLAN
VIA ADOPTION OF VALIC RETIREMENT SERVICES COMPANY RETIREMENT PLAN FOR GOVERNMENTAL EMPLOYERS**

WHEREAS, Jersey Shore Area School District (hereinafter, the "Employer"), previously established the Jersey Shore Area School District 401(a) Special Pay Plan (hereinafter, the "Plan") for the exclusive benefit of its employees and their beneficiaries, which Plan was originally effective as of July 1, 2001; and

WHEREAS, the Employer retained the power to amend and/or terminate the Plan; and

WHEREAS, the Employer now desires to amend and restate the Plan by adopting the VALIC Retirement Services Company Retirement Plan for Governmental Employers document; and

NOW THEREFORE, BE IT RESOLVED that the Employer hereby amends and restates that Plan, effective July 1, 2015, by adopting the document titled "VALIC Retirement Services Company Retirement Plan for Governmental Employers," in the form and substance as the document heretofore presented to the governing body of the Employer; and

RESOLVED FURTHER, that the appropriate representatives of the Employer be, and the same hereby are, authorized and directed to: (i) execute the adoption agreement to the VALIC Retirement Services Company Retirement Plan for Governmental Employers document as approved; (ii) execute all other documents and to do all other things as may be necessary or appropriate to make the VALIC Retirement Services Company Retirement Plan for Governmental Employers document effective July 1, 2015, including the execution of any amendments required by the Internal Revenue Service in order to continue and maintain the qualified and exempt status of the Plan; and (iii) execute any other documents required to obtain reliance on advisory letters issued to the VALIC Retirement Services Company Retirement Plan for Governmental Employers by the Internal Revenue Service.

CERTIFICATION

I, _____, do hereby certify that the above resolutions were unanimously adopted by the governing body of the Employer at a meeting duly held at Jersey Shore, Pennsylvania, on the _____ day of _____.

Signed: _____

Name: _____

Title: _____

Date: _____

VALIC Retirement Services Company
Governmental Volume Submitter Plan

Adoption Agreement #001 – Profit Sharing Plan

Advisory Letter Number: M580453a

The undersigned, Jersey Shore Area School District ("Employer"), by executing this Adoption Agreement, elects to establish (or restate) a retirement plan (and trust, if applicable) (hereinafter, the "Plan") under the VALIC Retirement Services Company Governmental Volume Submitter Plan (the "Basic Plan Document"). The Employer, subject to the Employer's elections in this Adoption Agreement, adopts fully the Plan provisions (and if applicable, the Trust provisions). The Adoption Agreement and the Basic Plan Document together constitute the Employer's entire Plan (and Trust, if applicable) document. All section references within this Adoption Agreement are Adoption Agreement section references unless the Adoption Agreement or the context indicates otherwise. All "Article" references, and all "Plan Section" references, are references to the applicable article or section of the Basic Plan Document.

The Employer makes the following elections, as permitted under the corresponding provisions of the Basic Plan Document:

A. VOLUME SUBMITTER PRACTITIONER INFORMATION.

VALIC Retirement Services Company
Attn: Implementation Services
2929 Allen Parkway, L11-40
Houston, Texas 77019
888-478-7020

B. PLAN INFORMATION.

1. Plan Name: Jersey Shore Area School District 401(a) Special Pay Plan
2. Plan Number (e.g., 001, 002, etc.): 001
3. Effective Date: *(Note: The Effective Date for a new Plan or the Restated Effective Date for a restated Plan cannot be earlier than the first day of the Plan Year in which this plan or restatement is adopted. The Restated Effective Date must not be earlier than January 1, 2002. Restatements for the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) should be the first day of the Plan Year beginning on or after January 1, 2002. Section 414(h) Pick-up contributions must relate solely to Compensation for services rendered after the later of the adoption or effective date of this Plan or restatement.)*
 - a. ☐ This is a new Plan effective as of _____ (hereinafter "Effective Date").
 - b. ☒ This amendment is a restatement of a previously established qualified plan which was effective July 1, 2001 (hereinafter "Effective Date"). The effective date of this restatement is July 1, 2002 (hereinafter "Restated Effective Date").
4. Plan Year/Limitation Year means the 12-consecutive month period (except for Short Plan Years) ending every (Check a. or b., and c. if applicable).
 - a. ☐ December 31
 - b. ☒ Other: June 30
 - c. ☐ Short Plan Year commencing on _____ and ending on _____.
5. Anniversary Date (annual Valuation Date):
 - a. ☒ last day of the Plan Year
 - b. ☐ first day of the Plan Year

C. EMPLOYER INFORMATION.

1. Name of Employer: Jersey Shore Area School District
2. Address: 175 A & P Drive
(Number and Street)
Jersey Shore Pennsylvania 17740
(City) (State) (Zip Code)
3. Telephone Number: (570) 398-5050
4. Employer Identification Number: 24 - 6002552
5. By signing this Adoption Agreement, the Employer represents and affirms that it is a state or local governmental entity, as defined in Code section 414(d), and is a:
 - a. ☒ K-12 educational organization
 - b. ☐ higher educational organization
 - c. ☐ city or county government
 - d. ☐ state government
 - e. ☐ other governmental entity (specify) _____
6. Employer's Fiscal Year: June 30

D. TRUST ELECTION.

1. All or a portion of this Plan shall be Trusteed pursuant to Article V of the Plan.
 - a. ☒ No, this Plan shall be funded exclusively with annuity contracts pursuant to Article X.
 - b. ☐ Yes, this Plan shall have a nondiscretionary Trustee (as described in Article V)
 - c. ☐ Yes, this Plan shall have a discretionary Trustee (as described in Article V).

E. SERVICE.

1. PREDECESSOR EMPLOYER OR OTHER EMPLOYER.

This Plan shall recognize service with a predecessor Employer or other entity.

- a. ☒ No
- b. ☐ Yes, Service with _____ shall be recognized for purposes of (check all that apply):
 - (i) ☐ eligibility
 - (ii) ☐ vesting
 - (iii) ☐ contribution accrual
 - (iv) ☐ early retirement
 - (v) ☐ normal retirement

2. SERVICE CREDITING METHODS.

If this Plan requires an annual service requirement to receive an Employer contribution as selected in Section G, the Hours of Service crediting method shall be used for this purpose, and the applicable computation period shall be the Plan Year (or Short Plan Year). The service crediting method for all other purposes shall be as follows:

- a. SERVICE CREDITING METHOD (select one)
 - (i) ☐ Hours of Service crediting method
 - (ii) ☐ elapsed time crediting method
- b. If the Hours of Service crediting method is selected in Section E.2.a.(i) above then the following must be completed, and shall apply to all Employees:
 - (i) Hours of Service crediting method (select one of the following):
 - (a) ☐ actual hours
 - (b) ☐ days worked
 - (c) ☐ months worked
 - (ii) Year of Service means the applicable computation period during which an Employee has completed at least _
_ Hours of Service. (May not exceed 2000 hours.)

- c. Break in service rules will be applied under this Plan.
- (i) ☒ No
(ii) ☐ Yes
- d. If the Hours of Service Crediting Method is selected in E.2.a.(i) above, then the following computation period elections must be completed, and shall apply to all Employees (select all applicable):
- (i) If service is required for eligibility, the computation period for eligibility shall begin on the date an Employee first performs an Hour of Service and
- (a) ☐ each anniversary thereof.
(b) ☐ shift to the Plan Year which includes the first anniversary of the date on which the Employee first performed an Hour of Service.
- (ii) If service is required for vesting, early retirement or normal retirement, the computation period for such purposes shall begin on the date an Employee first performs an Hour of Service and:
- (a) ☐ each anniversary thereof.
(b) ☐ shift to the Plan Year which includes the first anniversary of the date on which the Employee first performed an Hour of Service.
(c) ☐ end on the last day of each Plan Year.

F. ELIGIBILITY REQUIREMENTS; INITIAL PLAN ENTRY; PLAN ENTRY DATE.

1. EXCLUDED CLASSIFICATIONS OF EMPLOYEES shall mean all Employees of the Employer checked below: (NOTE: This section F. must not be completed in a manner which results in Employees only becoming Participants in the year in which they terminate employment. Any exclusions selected for Employee nonelective (pick-up) contributions may not be broader than the exclusions selected for Special Pay contributions. Any classification under "other" must be objectively determinable, and free from employer discretion. Exclusions shall not apply to contributions under section G.3.b. of this Adoption Agreement.)

<u>For all purposes of the Plan (Do not check items in additional columns if this column selected):</u>	<u>For purposes of Employee nonelective (414(h) pick up) contributions:</u>	<u>For purposes of Employer matching contributions:</u>	<u>For purposes of Special Pay contributions and Employer contributions, other than Employer matching contributions:</u>
<input type="checkbox"/> N/A. No exclusions	<input type="checkbox"/> N/A. No exclusions	<input type="checkbox"/> N/A. No exclusions	<input type="checkbox"/> N/A. No exclusions
<input type="checkbox"/> Hourly paid	<input type="checkbox"/> Hourly paid	<input type="checkbox"/> Hourly paid	<input type="checkbox"/> Hourly paid
<input type="checkbox"/> Salaried	<input type="checkbox"/> Salaried	<input type="checkbox"/> Salaried	<input type="checkbox"/> Salaried
<input type="checkbox"/> union employees	<input type="checkbox"/> union employees	<input type="checkbox"/> union employees	<input type="checkbox"/> union employees
<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens
<input type="checkbox"/> leased employees	<input type="checkbox"/> leased employees	<input type="checkbox"/> leased employees	<input type="checkbox"/> leased employees
<input type="checkbox"/> reclassified employees (as defined in basic plan document)	<input type="checkbox"/> reclassified employees (as defined in basic plan document)	<input type="checkbox"/> reclassified employees (as defined in basic plan document)	<input type="checkbox"/> reclassified employees (as defined in basic plan document)
<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.	<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.	<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.	<input type="checkbox"/> Employees who have not accumulated at least _____ (not to exceed 31) Special Pay days.
<input checked="" type="checkbox"/> other (see limitations in "Note" above) <u>Employees not classified as full- time administrators or instructional staff as defined by state law, custodial and maintenance staff, or support staff</u>	<input type="checkbox"/> other (see limitations in "Note" above) _____	<input type="checkbox"/> other (see limitations in "Note" above) _____	<input type="checkbox"/> other (see limitations in "Note" above) _____

2. CONDITIONS OF ELIGIBILITY (Plan Section 3.01)

Any Employee who is not a member of an excluded classification (Section F.1) must satisfy the following minimum age and service requirements, if any, for participation in the Plan (other than contributions described in G.3.b.): (Check one of a – d. May also check e. if applicable).

- a. ☒ No age or service required.
- b. ☐ Attainment of age _____ (not to exceed 25).
- c. ☐ Completion of _____ (not to exceed 5) Year(s) of Service.
- d. ☐ Completion of _____ (not to exceed 60) Month(s) of Service.
- e. ☐ FOR NEW PLANS ONLY – Regardless of any of the above age or service requirements, any Employee who was employed on the Effective Date of the Plan shall be eligible to participate in Employer contributions as of such date. (Must also elect 3.e. below.)

3. EFFECTIVE DATE OF PARTICIPATION (Plan Section 3.02)

An Employee who has satisfied the requirements, if any, of Section F shall become a Participant as of: (Check one of a – d.; check e. if applicable.)

- a. ☐ such Employee's first Hour of Service (no age or service requirements).
- b. ☒ the first day of the first payroll period coinciding with or next following the date the eligibility requirements are satisfied.
- c. ☐ the earlier of the first day of the Plan Year or the first day of the seventh month of the Plan Year coinciding with or next following the date on which the eligibility requirements are satisfied.
- d. ☐ the first day of the Plan Year next following the date the eligibility requirements are satisfied.
- e. ☐ FOR NEW PLANS ONLY – Any Employee who was employed on the Effective Date of the Plan shall become a Participant on the Effective Date of the Plan. All other Employees shall become Participants as of the date selected in 3.a. through 3.d. above. (Must also elect 2.e. above.)

G. CONTRIBUTIONS AND FORFEITURES.

1. EMPLOYEE NONELECTIVE CONTRIBUTIONS (414(h) pick up; Plan Section 4.01(c)):

- a. ☒ N/A. No Employee nonelective contributions are allowed.
- b. ☐ Employee nonelective contributions in the amount of _____ (must be greater than zero if selected) percent of Compensation shall be made to the Plan.

2. EMPLOYER MATCHING CONTRIBUTIONS:

a. Formulas (select all that apply):

- (i) ☒ N/A. No Employer matching contributions in this Plan.
- (ii) ☐ A discretionary percentage of Participant's elective deferral contributions.
- (iii) ☐ _____% of a Participant's elective deferral contributions. Elective deferral contributions in excess of _____% of a Participant's Compensation for the year shall not be matched. (Must also complete G.2.b. below.)
- (iv) ☐ Equals the percentage of elective deferral contributions determined under the following schedule: (Must also complete G.2.b. below.)

Years of Service	Matching Percentage
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %

Elective deferral contributions in excess of _____% of a Participant's Compensation for the year shall not be matched.

- b. Employer matching contributions shall be made based on elective deferral (pre-tax) contributions to the following plan(s) of the Employer (insert name of Plan(s) to which the elective deferral contributions being matched will be made):

3. EMPLOYER CONTRIBUTIONS (other than Employer matching contributions):

The Employer shall make the following contribution(s) to the Plan:

- a. ☐ EMPLOYER CONTRIBUTIONS GENERALLY (choose all that apply): (Note: Contributions under this section G.3.a. must be "substantial and recurring" in accordance with Treasury Regulation Sections 1.401-1(a)(3) and –

1(b)(2), and must be for the exclusive benefit of Employees or their Beneficiaries. The applicable dollar amount or percentage of Compensation in options (ii) through (v) below must be greater than zero.)

- (i) ☐ A discretionary amount to be allocated to each Participant's Account in the same proportion that each such Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for such Plan year.
- (ii) ☐ A discretionary amount equal to \$_____ on behalf of each Participant per period indicated below:
 - (a) ☐ calendar quarter
 - (b) ☐ month
 - (c) ☐ pay period
 - (d) ☐ week
- (iii) ☐ A discretionary amount equal to \$_____ per Hour of Service up to _____ hours per Plan Year.
- (iv) ☐ A discretionary amount, equal to _____% of each Participant's Compensation for the Plan Year, or \$_____ on behalf of each Participant for the Plan Year. (May select either percentage of Compensation or dollar amount, but not both.)
- (v) ☐ A discretionary amount equal to _____% of each Participant's Compensation the Plan Year, plus _____% of such Compensation in excess of \$_____ (Must be an amount which is less than the applicable "annual compensation limit" as specified in Plan Section 1.08).
- (vi) ☐ The Employer will make a separate discretionary contribution on behalf of each of the following classifications of Employees. Such contribution will be allocated in the following manner:
 - (a) ☐ in the same ratio that each Participant's Compensation in that classification bears to the total Compensation of all Participants in that classification for the Plan Year.
 - (b) ☐ in the same dollar amount for each Participant in that classification for the Plan Year.

Note: Must describe classifications by objective, determinable business criteria.

Classification 1: _____

Classification 2: _____

Classification 3: _____

Classification 4: _____

- b. ☐ CONTRIBUTIONS FOR PART-TIME, SEASONAL AND TEMPORARY EMPLOYEES: An amount equal to 7.5% of the Participant's Compensation for the entire Plan Year, reduced by the Employee Nonelective Contributions described in G.1. actually contributed to the Participant's account during such Plan Year, provided that such Contribution shall be made solely for Part-time, Seasonal, or Temporary Employees who are not otherwise covered by another qualifying public retirement system as defined for purposes of Treasury Regulation Section 31.3121(b)(7)-2.
- c. ☒ SPECIAL PAY CONTRIBUTIONS: (Note: If this option is selected, at least one additional Employer nonelective contribution must be selected under this section G. other than Employer Matching Contributions in G.2. or Contributions for Part-time, Seasonal and Temporary Employees in G.3.b.) An amount equal to the Employee's current daily rate of pay multiplied by the Participant's number of unused accumulated Special Pay Days in excess of 0 (enter 0 if no excluded days), but not to exceed N/A days (enter NA if no upper limit).

Special Pay Contributions shall be made with respect to:

- (i) ☐ accumulated Vacation Pay Days
- (ii) ☐ accumulated Sick Leave Days
- (iii) ☒ both accumulated Vacation Pay and accumulated Sick Leave Days

Such contributions shall be made for a Plan Year:

- (i) ☒ for any Employee who is terminating employment during such Plan Year and who has accumulated Special Pay Days described in this section G.3.c.
- (ii) ☐ for any active or terminating Employee with accumulated Special Pay Days described in this section G.3.c. up to the maximum permitted days selected above or the total of all eligible Special Pay Days, whichever is less.

- 4. HOURS REQUIRED TO SHARE IN ALLOCATION: An active Participant must work a specified number of Hours of Service in order to share in:

a. Employer matching contributions.

- (i) ☐ No minimum number of hours is required.
- (ii) ☐ Yes, a Participant must work a minimum of _____ Hours of Service during such year. (May not exceed 2000 hours. This option not available if matching contributions are remitted to the Plan each pay-period.)

b. Employer Contributions described in G.3.a.

- (i) ☐ No minimum number of hours is required.
- (ii) ☐ Yes, a Participant must work a minimum of _____ Hours of Service during the Plan Year. (May not exceed 2000 hours. This option not available if Special Pay Contributions are elected in G.3.c. This option also not available if Employer contributions are remitted to the Plan each pay-period, or if an allocation period other than the Plan Year is selected in G.3.a.(ii).)

5. FORFEITURES (Plan Section 4.03(e)).

Forfeitures of Employer contributions under G.2. and G.3.a. shall be:

- a. ☒ N/A. Employer contributions are 100% Vested.
- b. ☐ used to reduce future Employer contributions under this Plan.
- c. ☐ allocated to all Participants eligible to share in the allocations in the same proportion that each Participant's Compensation for the Plan Year bears to the Compensation of all Participants for the year.

6. CONTRIBUTIONS AND FORFEITURES ALLOCATED TO TERMINATED PARTICIPANTS (Plan Section 4.03(e)).

For contributions described in G.2. only, a Terminated Participant shall share in the allocation of Employer matching contributions and forfeitures for the Plan Year as follows:

- a. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation.
- b. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement.
- c. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.)
- d. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement, and such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.)
- e. ☐ A Participant is not required to be employed on the last day of the Plan Year or work a minimum number of hours in order to share in the allocation.

For contributions described in G.3.a. only, a Terminated Participant shall share in the allocation of Employer contributions (other than Employer matching contributions) for the Plan Year or other allocation period as follows. Notwithstanding the period selected in G.3.a.(ii) forfeitures shall be allocated based on the Plan Year.

- a. ☐ A Participant must be employed on the last day of such Plan Year (or other applicable period as selected in G.3.a.(ii)) to share in the allocation of Employer contributions.
- b. ☐ A Participant must be employed on the last day of the Plan Year (or other allocation period as selected in G.3.a.(ii)) in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement. Notwithstanding the period selected in G.3.a.(ii) forfeitures shall be allocated to any Participant employed on the last day of the Plan Year, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement.
- c. ☐ A Participant must be employed on the last day of the Plan Year (or other applicable period as selected in G.3.a.(ii)) in order to share in the allocation, unless such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.) If G.3.a.(ii) is selected then the Hours of Service requirement is applicable to allocation of forfeitures only.
- d. ☐ A Participant must be employed on the last day of the Plan Year (or other applicable period as selected in G.3.a.(ii)) in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement, and such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.) If G.3.a.(ii) is selected then the Hours of Service requirement is applicable to allocation of forfeitures only.
- e. ☐ A Participant is not required to be employed on the last day of the Plan Year (or other applicable period as selected in G.3.a.(ii)) or work a minimum number of hours in order to share in the allocation.

7. FROZEN PLAN:

- a. ☐ N/A. Plan is not frozen.
- b. ☒ This Plan is a frozen plan effective June 30, 2006. No contributions will be made to the Plan with respect to any period following the stated date.

H. COMPENSATION.

1. COMPENSATION with respect to any Participant means:

- a. ☒ Wages, tips and other Compensation on Form W-2.
- b. ☐ 415 safe-harbor compensation.
- c. ☐ Code section 3401 wages (wages for Federal income tax withholding).

However, Compensation shall exclude:

- (i) ☒ N/A. No exclusions
- (ii) ☐ overtime
- (iii) ☐ bonuses
- (iv) ☐ commissions
- (v) ☐ shift differential pay
- (vi) ☐ other _____ (Must be objectively determinable and applied in a uniform, nondiscriminatory basis, i.e., taxable reimbursements or other fringe benefits.)

2. Compensation shall be based on:

- a. ☒ the Plan Year.
- b. ☐ the Fiscal Year ending with or within the Plan Year.
- c. ☐ the calendar year ending with or within the Plan Year.

3. However, for an Employee's first year of participation, Compensation shall be recognized as of:

- a. ☐ the first day of the period selected in 2. above.
- b. ☒ the Participant's Effective Date of Participation (Section F.3.).

4. In addition, Compensation shall include compensation that is not currently includible in the Participant's gross income (salary reduction amounts) by reason of the application of Code Sections 125, 402(g)(3) or 457, and 132(f)(4).

a. ☒ Yes

- (i) ☒ Code Section 125 elective deferrals will include deemed Code Section 125 compensation.
- (ii) ☐ Code Section 125 elective deferrals will not include deemed Code Section 125 compensation.

b. ☐ No

5. Compensation for purposes of calculating contributions to the Plan will be determined:

- a. ☒ on an annual basis.
- b. ☐ on a payroll period basis (must also check (i) or (ii) below).
 - (i) ☐ Contributions will be adjusted, if necessary, to meet the Plan formula on an annual basis.
 - (ii) ☐ Contributions will not be adjusted to meet the Plan formula on an annual basis.

I. TRANSFERS AND ROLLOVERS FROM OTHER EMPLOYER PLANS (Plan Section 4.06) will be allowed:

- 1. ☐ No.
- 2. ☒ Yes, for Participants only.
- 3. ☐ Yes, for all Employees. (Must be selected for plans which intend to accept transfers or rollovers from Code Section 414(k) accounts under defined benefit plans for all Employees, regardless of their status as Participants.)

If option 2. or 3. is chosen:

Distributions from a Participant's Rollover Account may be made at any time, even if there is no distributable event which permits a distribution of other accounts.

- a. ☐ No
- b. ☒ Yes

J. VESTING. (Plan Section 6.04(b)).

1. The vesting schedule(s) for Employer contributions (other than those described in G.1., G.3.b. or G.3.c.), based on number of Years of Service (or twelve month Periods of Service, if Elapsed Time) shall be as follows:

Employer contributions (other than matching):

Employer Matching Contributions (if different):

a. ☒ 100% immediate

a. ☐ 100% immediate

b. ☐ _____ - Year Cliff (not to exceed 15 years)

b. ☐ _____ - Year Cliff (not to exceed 15 years)

c. ☐ Graded:
Years of Service
(not to exceed 15)

Vesting Percentage

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

c. ☐ Graded:
Years of Service
(not to exceed 15)

Vesting Percentage

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

2. In determining Years of Service or Periods of Service for vesting purposes, the following service shall be EXCLUDED:

- a. ☒ N/A. All Years of Service or Periods of Service shall be counted.
- b. ☐ Service prior to the Effective Date of the Plan or a predecessor plan.
- c. ☐ Service prior to the time an Employee attained age 18.

3. Vesting Upon Death

- a. ☒ 100% vesting, or
- b. ☐ apply vesting schedule

4. Vesting Upon Disability

- a. ☒ 100% vesting, or
- b. ☐ apply vesting schedule

K. NORMAL RETIREMENT AGE; EARLY RETIREMENT AGE.

1. NORMAL RETIREMENT AGE ("NRA") means:

- a. ☒ attainment of age 65 (not to exceed 65).
- b. ☐ the later of attainment of age _____ (not to exceed 65) or the _____ (not to exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced.

2. EARLY RETIREMENT AGE ("ERA") means:

- a. ☐ No Early Retirement provision.
- b. ☒ attainment of age 55 (not to exceed 65).
- c. ☐ the later of attainment of age _____ (not to exceed 65) or the _____ (not to exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced.
- d. ☐ the later of attainment of age _____ (not to exceed 65) or completion of _____ (not to exceed 10) Years of Service or _____ (not to exceed 120) Months of Service.

L. IN-SERVICE DISTRIBUTIONS (Plan Section 6.10):

- 1. ☒ Except as provided in I or M, no distribution may be made prior to termination of employment. (must be selected for plans that select G.3.b.)
- 2. ☐ Distributions may be made, at the Participant's election, from any accounts that are 100% Vested without requiring the Participant to terminate employment, provided the following condition(s) has been satisfied (must select at least one):
 - a. ☐ the Participant has attained age _____.
 - b. ☐ the amount distributed has accumulated for at least two (2) Plan Years.
 - c. ☐ the Participant has participated in the Plan for at least five (5) Plan Years.

M. HARDSHIP DISTRIBUTIONS (Plan Section 6.11) may be made from any accounts that are 100% Vested.

- 1. ☒ No (must be selected for plans that select G.3.b.)
- 2. ☐ Yes

N. DISTRIBUTIONS UPON TERMINATION OF EMPLOYMENT (Plan Section 6.04(a)). Distributions upon termination of employment shall not be made unless the following conditions have been satisfied:

- 1. ☒ N/A. Immediate distributions may be made at Participant's election.
- 2. ☐ The Participant has incurred _____ (not to exceed five (5)) 1-Year Break(s) In Service.

3. ☐ The Participant has reached Early or Normal Retirement Age.
4. ☐ Distributions may be made at the Participant's election on or after the Anniversary Date following termination of employment.

O. RESTRICTIONS ON FORM OF DISTRIBUTIONS (Plan Sections 6.05 and 6.06) If the Employer has designated one or more annuity contracts as eligible investments under the Plan, distributions under the Plan may be made in the form of an annuity. In all cases, distributions under the Plan may be made:

1. ☐ In lump sums.
2. ☒ In lump sums or installments.

P. INVOLUNTARY DISTRIBUTIONS

An immediate distribution of a terminated Participant's Vested Interest in the Plan may be made without the consent of the Participant

1. ☒ No.
2. ☐ Yes, but only if the Participant's Vested Interest does not exceed \$1,000.
3. ☐ Yes, regardless of the amount. Employer must select an IRA provider for automatic rollovers. See Plan Section 6.05(b). Note: If any portion of the Participant's Vested Interest is attributable to contributions for Part-time, Seasonal or Temporary Employees under Section G.3.b., distribution may not be made without the Participant's consent if the Participant's Vested Interest is greater than the cash out limit in effect under Code Section 411(a)(11)(A) for the Plan Year that includes the date of distribution.

Q. LOANS TO PARTICIPANTS (Plan Section 11.01)

Loans to Participants shall be made:

1. ☐ No (must be selected for plans that select G.3.b.)
2. ☒ Yes, for any reason
3. ☐ Yes, but only on account of hardship or financial need

R. DIRECTED INVESTMENT ACCOUNTS (Plan Section 4.09) are permitted for the interest in any one or more accounts:

1. ☒ Yes, but subject to the following restrictions:
a. ☒ No restrictions apply.
b. ☐ Only if accounts are 100% vested.
2. ☐ No

S. DOMESTIC RELATIONS ORDERS (Plan Section 6.12) Distributions to an "alternate payee" may be made prior to the time when the Participant is entitled to a distribution under the terms of the Plan:

1. ☐ No
2. ☒ Yes

RESTRICTIONS ON USE OF ADOPTION AGREEMENT: This Adoption Agreement may be used solely in conjunction with the VALIC Retirement Services Company Governmental Volume Submitter Plan (the Basic Plan Document). The Adoption Agreement and the Basic Plan Document together constitute the "volume submitter document" that is being adopted by the Employer.

APPROVAL BY VOLUME SUBMITTER PRACTITIONER REQUIRED: This volume submitter specimen document may be adopted only with the approval of the Volume Submitter Practitioner identified in Section A above. However, the adoption of this Plan, its qualification by the IRS, and the related tax consequences are the responsibility of the Employer and its independent tax and legal advisors. The Volume Submitter Practitioner will inform the adopting Employer of any amendments made to the volume submitter document, or of the discontinuance or abandonment of the volume submitter document.

RELIANCE ON VOLUME SUBMITTER PLAN: The adopting Employer may rely on an advisory letter issued to the Volume Submitter Practitioner by the Internal Revenue Service as evidence that the plan is qualified under Code Section 401 only if (1) the Employer's plan is identical to a volume submitter specimen plan with a currently valid favorable advisory letter, (2) the Employer has chosen only options permitted under the Adoption Agreement portion of the specimen document, (3) the Employer has followed the terms of the plan, and (4) all other conditions of section 19 of Revenue Procedure 2005-16 have been satisfied.

The Employer may not rely on an advisory letter in certain circumstances or with respect to certain qualification requirements as described in section 19 of Revenue Procedure 2005-16. For example, the Employer may not rely on an advisory letter with respect to the requirements of Section 415 if the Employer maintains or has ever maintained another plan covering some of the same participants. In those circumstances where an Employer is not permitted to rely on an advisory letter issued to the Volume Submitter Practitioner, either generally or with respect to a particular qualification requirement, the Employer may choose to apply to the Internal Revenue Service for a determination letter.

CAUTION: This volume submitter document has been designed for use solely by Employers that are state or local governmental entities. As such, it is designed solely for "governmental plans" that are exempt from Title I of ERISA and certain provisions of the Internal Revenue Code that otherwise apply to qualified plans. However, there may be restrictions under state or local law on a governmental Employer's right to establish its own qualified plan (or on the types of provisions that may be included in such plan). The Employer should consult with legal counsel to verify that the establishment of this plan (or the specific provisions elected in this Adoption Agreement) are not contrary to existing state law. Neither the Volume Submitter Practitioner nor its employees or representatives are authorized to provide legal or tax advice to the Employer or its employees or representatives. Failure to properly complete this Adoption Agreement may result in disqualification of the plan.

Signed this _____ day of _____, 20_____.

Name of Employer: Jersey Shore Area School District

Signed: _____

Printed name and title: _____

Name of Trustee*: _____

Signed: _____

Printed name and title: _____

Name of Co-Trustee*: _____

Signed: _____

Printed name and title: _____

Mailing Address of Trustee(s)*:

Approval of Volume Submitter Practitioner: The Employers' adoption of this volume submitter document is approved by the Volume Submitter Practitioner, VALIC Retirement Services Company.

By: _____

Name _____

Title _____

Date: _____

**APPENDIX A
SPECIAL EFFECTIVE DATES**

Pursuant to Section 7.01(a) of the Basic Plan Document, the Employer may specify or change the effective date of one or more provisions of the Adoption Agreement by completing this Appendix A. The Employer may wish to specify one or more special effective dates if, for example, (i) certain Plan provisions will not be effective until a later date, or (ii) the Plan is being restated for EGTRRA (retroactive to the first Plan Year beginning on or after January 1, 2002, or the original effective date of the Plan, if later), and special effective dates are needed to reflect discretionary amendments to the Plan since that date. However, no special effective date may be earlier than the Effective Date (or the Restated Effective Date, in the case of a restatement) of the Plan, and no special effective date shall result in the delay of a Plan provision beyond the permissible effective date under any applicable law. For periods prior to the special effective date(s) specified below, the Plan terms in effect prior to its restatement under this Adoption Agreement will control for purposes of the designated provisions.

Special Effective Dates. The following special effective dates apply: (select a. or all that apply)

- a. ☐ N/A. The Employer is not electing any special effective dates.
- b. ☐ Eligibility Requirements. The Eligibility and/or Entry Date provisions in Section F. are effective: _____
- c. ☐ Contributions and Forfeitures. The Contribution and/or Forfeiture provisions in Section G. are effective: _____
- d. ☐ Compensation. The Compensation provisions in Section H. are effective: _____
- e. ☐ Vesting. The Vesting provisions in Section J. are effective: _____
- f. ☒ Other special effective date(s): Except as specifically indicated above, the effective date of any plan provision that has been changed by an amendment or restatement of the Plan that was adopted after December 31, 2001, but prior to the signature date of this restatement, shall be the effective date set forth in such amendment.

AMENDMENT FOR THE FINAL 415 REGULATIONS

ARTICLE I
PREAMBLE

- 1.1 **Effective date of Amendment.** This Amendment is effective for limitation years and plan years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with authority to amend the Plan) that begins on or after July 1, 2007, except as otherwise provided herein.
- 1.2 **Superseding of Inconsistent provisions.** This Amendment supersedes the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Employer's election.** The Employer adopts all Articles of this Amendment, except those Articles that the Employer specifically elects not to adopt.
- 1.4 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.
- 1.5 **Effect of restatement of Plan.** If the Employer restates the Plan, then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (e.g., if the Plan is restated onto a plan document which incorporates the final Code §415 Regulation provisions).

ARTICLE II
EMPLOYER ELECTIONS

The Employer only needs to complete the questions in Section 2.2 in order to override the default provisions set forth below. If the Plan will use all of the default provisions, then these questions should be skipped.

- 2.1 **Default provisions.** Unless the Employer elects otherwise in Section 2.2, the following defaults will apply:
 - a. The provisions of the Plan setting forth the definition of compensation for purposes of Code § 415 (hereinafter referred to as "415 Compensation"), shall be modified by (1) including payments for unused sick, vacation or other leave and payments from nonqualified unfunded deferred compensation plans (Section 3.2(b)), (2) excluding salary continuation payments for participants on military service (Section 3.2(c)), and (3) excluding salary continuation payments for disabled participants (Section 3.2(d)).
 - b. The "first few weeks rule" does not apply for purposes of 415 Compensation (Section 3.3).
 - c. The provision of the Plan setting forth the definition of compensation for allocation purposes (hereinafter referred to as "Plan Compensation") shall be modified to provide for the same adjustments to Plan Compensation (for all contribution types) that are made to 415 Compensation pursuant to this Amendment.
- 2.2 **In lieu of default provisions.** In lieu of the default provisions above, the following apply; (select all that apply, if no selections are made, then the defaults apply)

415 Compensation. (select all that apply):

 - a. ☐ Exclude leave cashouts and deferred compensation (Section 3.2(b))
 - b. ☐ Include military continuation payments (Section 3.2(c))
 - c. ☐ Include disability continuation payments (Section 3.2(d)) for all participants, and the salary continuation will continue for the following fixed or determinable period: _____
 - d. ☐ Apply the administrative delay ("first few weeks") rule (Section 3.3)

Plan Compensation. (select all that apply):

 - f. ☐ No change from existing Plan provisions
 - g. ☐ Exclude all post-severance compensation
 - h. ☐ Exclude post-severance regular pay
 - i. ☐ Exclude leave cashouts and deferred compensation
 - j. ☐ Include post-severance military continuation payments
 - k. ☐ Include post-severance disability continuation payments for all participants, and the salary continuation will continue for the following fixed or determinable period: _____
 - l. ☐ Other (describe) _____

Plan Compensation Special Effective Date. The definition of Plan Compensation is modified as set forth herein effective as of the same date as the 415 Compensation change is effective unless otherwise specified:

m. _____ (enter the effective date)

**ARTICLE III
FINAL SECTION 415 REGULATIONS**

- 3.1 Effective date.** The provisions of this Article III shall apply to limitation years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with the authority to amend the Plan) that begins on or after July 1, 2007.
- 3.2 415 Compensation paid after severance from employment.** 415 Compensation shall be adjusted, as set forth herein and as otherwise elected in Article II, for the following types of compensation paid after a Participant's severance from employment with the Employer maintaining the Plan (or any other entity that is treated as the Employer pursuant to Code § 414(b), (c), (m) or (o)). However, amounts described in subsections (a) and (b) below may only be included in 415 Compensation to the extent such amounts are paid by the later of 2 1/2 months after severance from employment or by the end of the limitation year that includes the date of such severance from employment. Any other payment of compensation paid after severance of employment that is not described in the following types of compensation is not considered 415 Compensation within the meaning of Code § 415(c)(3), even if payment is made within the time period specified above.
- (a) Regular pay.** 415 Compensation shall include regular pay after severance of employment if:
- (1) The payment is regular compensation for services during the participant's regular working hours, or compensation for services outside the participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and
- (2) The payment would have been paid to the participant prior to a severance from employment if the participant had continued in employment with the Employer.
- (b) Leave cashouts and deferred compensation.** Leave cashouts shall be included in 415 Compensation, unless otherwise elected in Section 2.2 of this Amendment, if those amounts would have been included in the definition of 415 Compensation if they were paid prior to the participant's severance from employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the participant would have been able to use the leave if employment had continued. In addition, deferred compensation shall be included in 415 Compensation, unless otherwise elected in Section 2.2 of this Amendment, if the compensation would have been included in the definition of 415 Compensation if it had been paid prior to the participant's severance from employment, and the compensation is received pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid at the same time if the participant had continued in employment with the Employer and only to the extent that the payment is includible in the participant's gross income.
- (c) Salary continuation payments for military service participants.** 415 Compensation does not include, unless otherwise elected in Section 2.2 of this Amendment, payments to an individual who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code § 414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.
- (d) Salary continuation payments for disabled Participants.** Unless otherwise elected in Section 2.2 of this Amendment, 415 Compensation does not include compensation paid to a participant who is permanently and totally disabled (as defined in Code § 22(e)(3)). If elected, this provision shall apply to all participants for the period specified in Section 2.2 of this Amendment.
- 3.3 Administrative delay ("the first few weeks") rule.** 415 Compensation for a limitation year shall not include, unless otherwise elected in Section 2.2 of this Amendment, amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates. However, if elected in Section 2.2 of this Amendment, 415 Compensation for a limitation year shall include amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates, provided the amounts are paid during the first few weeks of the next limitation year, the amounts are included on a uniform and consistent basis with respect to all similarly situated participants, and no compensation is included in more than one limitation year.
- 3.4 Inclusion of certain nonqualified deferred compensation amounts.** If the Plan's definition of Compensation for purposes of Code § 415 is the definition in Regulation Section 1.415(c)-2(b) (Regulation Section 1.415-2(d)(2) under the Regulations in effect for limitation years beginning prior to July 1, 2007) and the simplified compensation definition of Regulation 1.415(c)-2(d)(2) (Regulation Section 1.415-2(d)(10) under the Regulations in effect for limitation years prior to July 1, 2007) is not used, then 415 Compensation shall include amounts that are includible in the gross income of a Participant under the rules of Code § 409A or Code § 457(f)(1)(A) or because the amounts are constructively received by the Participant. [Note if the Plan's definition of Compensation is W-2 wages or wages for withholding purposes, then these amounts are already included in Compensation.]
- 3.5 Definition of annual additions.** The Plan's definition of "annual additions" is modified as follows:
- (a) Restorative payments.** Annual additions for purposes of Code § 415 shall not include restorative payments. A restorative payment is a payment made to restore losses to a Plan resulting from actions by a fiduciary for which there is reasonable risk of liability for breach of a fiduciary duty under applicable federal or state law, where participants who are similarly situated are treated similarly with respect to the payments. Generally, payments are restorative payments only if the payments are made in order to restore some or all of the plan's losses due to an action (or a failure to act) that creates a reasonable risk of liability for

such a breach of fiduciary duty (other than a breach of fiduciary duty arising from failure to remit contributions to the Plan). This includes payments to a plan made pursuant to a court-approved settlement to restore losses to a qualified defined contribution plan on account of the breach of fiduciary duty (other than a breach of fiduciary duty arising from failure to remit contributions to the Plan). Payments made to the Plan to make up for losses due merely to market fluctuations and other payments that are not made on account of a reasonable risk of liability for breach of a fiduciary duty are not restorative payments and generally constitute contributions that are considered annual additions.

(b) **Other Amounts.** Annual additions for purposes of Code § 415 shall not include: (1) The direct transfer of a benefit or employee contributions from a qualified plan to this Plan; (2) Rollover contributions (as described in Code §§ 401(a)(31), 402(c)(1), 403(a)(4), 403(b)(8), 408(d)(3), and 457(e)(16)); (3) Repayments of loans made to a participant from the Plan; and (4) Repayments of amounts described in Code § 411(a)(7)(B) (in accordance with Code § 411(a)(7)(C)) and Code § 411(a)(3)(D) or repayment of contributions to a governmental plan (as defined in Code § 414(d)) as described in Code § 415(k)(3), as well as Employer restorations of benefits that are required pursuant to such repayments.

(c) **Date of tax-exempt Employer contributions.** Notwithstanding anything in the Plan to the contrary, in the case of an Employer that is exempt from Federal income tax (including a governmental employer), Employer contributions are treated as credited to a participant's account for a particular limitation year only if the contributions are actually made to the plan no later than the 15th day of the tenth calendar month following the end of the calendar year or fiscal year (as applicable, depending on the basis on which the employer keeps its books) with or within which the particular limitation year ends.

- 3.6 **Change of limitation year.** The limitation year may only be changed by a Plan amendment. Furthermore, if the Plan is terminated effective as of a date other than the last day of the Plan's limitation year, then the Plan is treated as if the Plan had been amended to change its limitation year.
- 3.7 **Excess Annual Additions.** Notwithstanding any provision of the Plan to the contrary, if the annual additions (within the meaning of Code § 415) are exceeded for any participant, then the Plan may only correct such excess in accordance with the Employee Plans Compliance Resolution System (EPCRS) as set forth in Revenue Procedure 2006-27 or any superseding guidance, including, but not limited to, the preamble of the final §415 regulations.
- 3.8 **Aggregation and Disaggregation of Plans.**

(a) For purposes of applying the limitations of Code § 415, all defined contribution plans (without regard to whether a plan has been terminated) ever maintained by the Employer (or a "predecessor employer") under which the participant receives annual additions are treated as one defined contribution plan. The "Employer" means the Employer that adopts this Plan and all members of a controlled group or an affiliated service group that includes the Employer (within the meaning of Code §§ 414(b), (c), (m) or (o)), except that for purposes of this Section, the determination shall be made by applying Code § 415(h), and shall take into account tax-exempt organizations under Regulation Section 1.414(c)-5, as modified by Regulation Section 1.415(a)-1(f)(1). For purposes of this Section:

(1) A former Employer is a "predecessor employer" with respect to a participant in a plan maintained by an Employer if the Employer maintains a plan under which the participant had accrued a benefit while performing services for the former Employer, but only if that benefit is provided under the plan maintained by the Employer. For this purpose, the formerly affiliated plan rules in Regulation Section 1.415(f)-1(b)(2) apply as if the Employer and predecessor Employer constituted a single employer under the rules described in Regulation Section 1.415(a)-1(f)(1) and (2) immediately prior to the cessation of affiliation (and as if they constituted two, unrelated employers under the rules described in Regulation Section 1.415(a)-1(f)(1) and (2) immediately after the cessation of affiliation) and cessation of affiliation was the event that gives rise to the predecessor employer relationship, such as a transfer of benefits or plan sponsorship.

(2) With respect to an Employer of a participant, a former entity that antedates the Employer is a "predecessor employer" with respect to the participant if, under the facts and circumstances, the employer constitutes a continuation of all or a portion of the former entity.

(b) **Break-up of an affiliate employer or an affiliated service group.** For purposes of aggregating plans for Code § 415, a "formerly affiliated plan" of an employer is taken into account for purposes of applying the Code § 415 limitations to the employer, but the formerly affiliated plan is treated as if it had terminated immediately prior to the "cessation of affiliation." For purposes of this paragraph, a "formerly affiliated plan" of an employer is a plan that, immediately prior to the cessation of affiliation, was actually maintained by one or more of the entities that constitute the employer (as determined under the employer affiliation rules described in Regulation Section 1.415(a)-1(f)(1) and (2)), and immediately after the cessation of affiliation, is not actually maintained by any of the entities that constitute the employer (as determined under the employer affiliation rules described in Regulation Section 1.415(a)-1(f)(1) and (2)). For purposes of this paragraph, a "cessation of affiliation" means the event that causes an entity to no longer be aggregated with one or more other entities as a single employer under the employer affiliation rules described in Regulation Section 1.415(a)-1(f)(1) and (2) (such as the sale of a subsidiary outside a controlled group), or that causes a plan to not actually be maintained by any of the entities that constitute the employer under the employer affiliation rules of Regulation Section 1.415(a)-1(f)(1) and (2) (such as a transfer of plan sponsorship outside of a controlled group).

(c) **Midyear Aggregation.** Two or more defined contribution plans that are not required to be aggregated pursuant to Code § 415(f) and the Regulations thereunder as of the first day of a limitation year do not fail to satisfy the requirements of Code § 415 with respect to a participant for the limitation year merely because they are aggregated later in that limitation year.

provided that no annual additions are credited to the participant's account after the date on which the plans are required to be aggregated.

ARTICLE IV PLAN COMPENSATION

- 4.1 Compensation limit. Notwithstanding Amendment Section 4.2 or any election in Amendment Section 2.2., if the Plan is a 401(k) plan, then participants may not make elective deferrals with respect to amounts that are not 415 Compensation. However, for this purpose, 415 Compensation is not limited to the annual compensation limit of Code § 401(a)(17).
- 4.2 Compensation paid after severance from employment. Compensation for purposes of allocations (hereinafter referred to as Plan Compensation) shall be adjusted, unless otherwise elected in Amendment Section 2.2, in the same manner as 415 Compensation pursuant to Article III of this Amendment, except in applying Article III, the term "limitation year" shall be replaced with the term "plan year" and the term "415 Compensation" shall be replaced with the term "Plan Compensation."
- 4.3 Option to apply Plan Compensation provisions early. The provisions of this Article shall apply for Plan Years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with authority to amend the Plan) that begins on or after July 1, 2007, unless an earlier effective date is specified in Section 2.2. of this Amendment.

[Volume Submitter Practitioner's signature and Adoption Date are on file with Volume Submitter Practitioner]

This amendment has been executed this _____ day of _____.

Name of Plan: Jersey Shore Area School District 401(a) Special Pay Plan

Name of Employer: Jersey Shore Area School District

By: _____

Name: _____

Title: _____

VALIC Retirement Services Company
Retirement Plan for Governmental Employers
Adoption Agreement #001 – Profit Sharing Plan

Advisory Letter Number: J593778a

The undersigned, Jersey Shore Area School District ("Employer"), by executing this Adoption Agreement, elects to establish (or restate) a retirement plan (and trust, if applicable) (hereinafter, the "Plan") under the VALIC Retirement Services Company Retirement Plan for Governmental Employers (the "Basic Plan Document"). The Employer, subject to the Employer's elections in this Adoption Agreement, adopts fully the Plan provisions (and if applicable, the Trust provisions). The Adoption Agreement and the Basic Plan Document together constitute the Employer's entire Plan (and Trust, if applicable) document. All section references within this Adoption Agreement are Adoption Agreement section references unless the Adoption Agreement or the context indicates otherwise. All "Article" references, and all "Plan Section" references, are references to the applicable article or section of the Basic Plan Document.

The Employer makes the following elections, as permitted under the corresponding provisions of the Basic Plan Document:

A. VOLUME SUBMITTER PRACTITIONER INFORMATION.

VALIC Retirement Services Company
Attn: Institutional Services
2929 Allen Parkway, L8-10
Houston, Texas 77019
888-478-7020

B. PLAN INFORMATION.

1. Plan Name: Jersey Shore Area School District 401(a) Special Pay Plan
2. Plan Number (e.g., 001, 002, etc.): 001
3. Effective Date: *(Note: The Effective Date for a new Plan or the Restated Effective Date for a restated Plan generally cannot be earlier than the first day of the Plan Year in which this plan or restatement is adopted. If this is a restatement to comply with the Pension Protection Act of 2006 ("PPA"), the Restated Effective Date may be the first day of the current Plan Year as the Plan contains applicable retroactive effective dates with respect to provisions affected by PPA and subsequent legislation/guidance. Section 414(h) pick-up contributions must relate solely to Compensation for services rendered after the later of the adoption or effective date of this Plan or restatement.)*
 - a. ☐ This is a new Plan effective as of _____ (hereinafter "Effective Date").
 - b. ☒ This amendment is a restatement of a previously established qualified plan which was originally effective July 1, 2001 (hereinafter "Effective Date"). The effective date of this restatement is July 1, 2015 (hereinafter "Restated Effective Date").
4. Plan Year/Limitation Year means the 12-consecutive month period (except for Short Plan Years) ending every (Check a. or b., and c., if applicable).
 - a. ☐ December 31
 - b. ☒ Other: June 30
 - c. ☐ Short Plan Year commencing on _____ and ending on _____.
5. Anniversary Date (annual Valuation Date):
 - a. ☒ last day of the Plan Year
 - b. ☐ first day of the Plan Year

C. EMPLOYER INFORMATION.

1. Name of Employer: Jersey Shore Area School District
2. Address: 175 A & P Drive
(Number and Street)
Jersey Shore Pennsylvania 17740
(City) (State) (Zip Code)
3. Telephone Number: (570) 398-5050
4. Employer Identification Number: 24 - 6002552

5. By signing this Adoption Agreement, the Employer represents and affirms that it is a state or local governmental entity, as defined in Code section 414(d), and is a:
- a. ☒ K-12 educational organization
 - b. ☐ higher educational organization
 - c. ☐ city or county government
 - d. ☐ state government
 - e. ☐ other governmental entity (specify) _____

6. Employer's Fiscal Year: June 30

D. TRUST ELECTION.

1. All or a portion of this Plan shall be Trusteed pursuant to Article V of the Plan.
- a. ☒ No, this Plan shall be funded exclusively with annuity contracts pursuant to Article X.
 - b. ☐ Yes, this Plan shall have a nondiscretionary Trustee (as described in Article V).
 - c. ☐ Yes, this Plan shall have a discretionary Trustee (as described in Article V).

E. SERVICE.

1. PREDECESSOR EMPLOYER OR OTHER EMPLOYER.

This Plan shall recognize service with a predecessor Employer or other entity.

- a. ☒ No
- b. ☐ Yes, service with _____ shall be recognized for purposes of (check all that apply):
 - (i) ☐ eligibility
 - (ii) ☐ vesting
 - (iii) ☐ contribution accrual
 - (iv) ☐ early retirement
 - (v) ☐ normal retirement
 - (vi) ☐ other: _____

2. SERVICE CREDITING METHODS.

If this Plan requires an annual service requirement to receive an Employer contribution as selected in Section G, the Hours of Service crediting method shall be used for this purpose, and the applicable computation period shall be the Plan Year (or Short Plan Year). The service crediting method for all other purposes shall be as follows:

- a. SERVICE CREDITING METHOD (select one)
 - (i) ☐ Hours of Service crediting method
 - (ii) ☐ elapsed time crediting method
- b. If the Hours of Service crediting method is selected in Section E.2.a.(i) above, then the following must be completed, and shall apply to all Employees:
 - (i) Hours of Service crediting method (select one of the following):
 - (a) ☐ actual hours
 - (b) ☐ days worked
 - (c) ☐ months worked
 - (d) ☐ other: _____
 - (ii) Year of Service means the applicable computation period during which an Employee has completed (select one of the following):
 - (a) ☐ at least _____ Hours of Service. (May not exceed 2000 hours)
 - (b) ☐ other: _____
- c. Break in service rules (described in Plan Section 6.04(e)) will be applied under this Plan.
 - (i) ☒ No
 - (ii) ☐ Yes

- d. If the Hours of Service Crediting Method is selected in E.2.a.(i) above, then the following computation period elections must be completed, and shall apply to all Employees (select all applicable):

- (i) If service is required for eligibility, the computation period for eligibility shall begin on the date an Employee first performs an Hour of Service and
- (a) ☐ each anniversary thereof.
 - (b) ☐ shift to the Plan Year which includes the first anniversary of the date on which the Employee first performed an Hour of Service.
- (ii) If service is required for vesting, early retirement or normal retirement, the computation period for such purposes shall begin on the date an Employee first performs an Hour of Service and:
- (a) ☐ each anniversary thereof.
 - (b) ☐ shift to the Plan Year which includes the first anniversary of the date on which the Employee first performed an Hour of Service.
 - (c) ☐ end on the last day of each Plan Year.

F. ELIGIBILITY REQUIREMENTS; INITIAL PLAN ENTRY; PLAN ENTRY DATE.

NOTE: This Section F must not be completed in a manner which restricts an Employee's participation to the Plan Year in which that Employee terminates employment.

1. EXCLUDED CLASSIFICATIONS OF EMPLOYEES shall mean all Employees of the Employer checked below: (NOTE: Any classification under "other" must be objectively determinable and free from Employer discretion, and may not identify specific individuals (other than by eligible position or title). In addition, any classification under "other" must not exclude all employees other than a closed or finite group of individuals. Exclusions shall not apply to contributions under Section G.3.b. of this Adoption Agreement.)

<u>For all purposes of the Plan (Do not check items in additional columns if this column selected):</u>	<u>For purposes of Employee nonelective (414(h) pick-up) contributions:</u>	<u>For purposes of Employer matching contributions:</u>	<u>For purposes of Special Pay contributions and Employer contributions, other than Employer matching contributions:</u>
<input type="checkbox"/> N/A. No exclusions	<input type="checkbox"/> N/A. No exclusions	<input type="checkbox"/> N/A. No exclusions	<input type="checkbox"/> N/A. No exclusions
<input type="checkbox"/> hourly paid	<input type="checkbox"/> hourly paid	<input type="checkbox"/> hourly paid	<input type="checkbox"/> hourly paid
<input type="checkbox"/> salaried	<input type="checkbox"/> salaried	<input type="checkbox"/> salaried	<input type="checkbox"/> salaried
<input type="checkbox"/> union employees	<input type="checkbox"/> union employees	<input type="checkbox"/> union employees	<input type="checkbox"/> union employees
<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens	<input type="checkbox"/> non-resident aliens
<input type="checkbox"/> Leased Employees	<input type="checkbox"/> Leased Employees	<input type="checkbox"/> Leased Employees	<input type="checkbox"/> Leased Employees
<input type="checkbox"/> Reclassified Employees (as defined in the basic plan document)	<input type="checkbox"/> Reclassified Employees (as defined in the basic plan document)	<input type="checkbox"/> Reclassified Employees (as defined in the basic plan document)	<input type="checkbox"/> Reclassified Employees (as defined in the basic plan document)
<input type="checkbox"/> employees who have not accumulated at least _____ Special Pay days.	<input type="checkbox"/> employees who have not accumulated at least _____ Special Pay days.	<input type="checkbox"/> employees who have not accumulated at least _____ Special Pay days.	<input type="checkbox"/> employees who have not accumulated at least _____ Special Pay days.
<input checked="" type="checkbox"/> other (see limitations in "Note" above) <u>Employees not classified as full- time administrators or instructional staff as defined by state law, custodial and maintenance staff, or support staff</u>	<input type="checkbox"/> other (see limitations in "Note" above)	<input type="checkbox"/> other (see limitations in "Note" above)	<input type="checkbox"/> other (see limitations in "Note" above)

2. CONDITIONS OF ELIGIBILITY (Plan Section 3 01).

Any Employee who is not a member of an excluded classification (Section F.1.) must satisfy the following minimum age and service requirements, if any, for participation in the Plan (other than contributions described in G.3 b.):
(Check one of a. – e. May also check f., if applicable).

- a. ☒ No age or service required.

- b. ☐ Attainment of age _____ (not to exceed 26).
 c. ☐ Completion of _____ (not to exceed 5) Year(s) of Service.
 d. ☐ Completion of _____ (not to exceed 60) Month(s) of Service.
 e. ☐ Other age or service requirement (not to exceed the parameters in b. - d. above):
 f. ☐ **FOR NEW PLANS ONLY** – Regardless of any of the above age or service requirements, any Employee who was employed on the Effective Date of the Plan shall be eligible to participate in Employer contributions as of such date. (Must also elect 3.f. below.)

3. **EFFECTIVE DATE OF PARTICIPATION** (Plan Section 3.02).

An Employee who has satisfied the requirements, if any, of Section F shall become a Participant as of: (Check one of a. – e.; check f. if applicable.)

- a. ☐ such Employee's first Hour of Service (no age or service requirements).
 b. ☒ the first day of the first payroll period coinciding with or next following the date the eligibility requirements are satisfied.
 c. ☐ the earlier of the first day of the Plan Year or the first day of the seventh month of the Plan Year coinciding with or next following the date on which the eligibility requirements are satisfied.
 d. ☐ the first day of the Plan Year next following the date the eligibility requirements are satisfied.
 e. ☐ other: _____
 f. ☐ **FOR NEW PLANS ONLY** – Any Employee who was employed on the Effective Date of the Plan shall become a Participant on the Effective Date of the Plan. All other Employees shall become Participants as of the date selected in 3.a. through 3.e. above. (Must also elect 2.f. above.)

G. **CONTRIBUTIONS AND FORFEITURES.**

1. **EMPLOYEE NONELECTIVE CONTRIBUTIONS** (414(h) pick-up; Plan Section 4.01(c)):

- a. ☒ N/A. No Employee nonelective contributions are allowed.
 b. ☐ Employee nonelective contributions in the amount of _____ (must be greater than zero if selected) percent of Compensation shall be made to the Plan.

2. **EMPLOYER MATCHING CONTRIBUTIONS:**

a. **Formulas** (select all that apply):

- (i) ☒ N/A. No Employer matching contributions in this Plan.
 (ii) ☐ A discretionary percentage of a Participant's elective deferral contributions.
 (iii) ☐ _____ % of a Participant's elective deferral contributions. Elective deferral contributions in excess of _____ % of a Participant's Compensation for the year shall not be matched. (Must also complete G.2.b. below.)
 (iv) ☐ Equals the percentage of elective deferral contributions determined under the following schedule: (Must also complete G.2.b. below.)

Years of Service	Matching Percentage
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %

Elective deferral contributions in excess of _____ % of a Participant's Compensation for the year shall not be matched.

- (iv) ☐ Other: _____

- b. Employer matching contributions shall be made based on elective deferral (pre-tax) contributions to the following plan(s) of the Employer (insert name of plan(s) to which the elective deferral contributions being matched will be made):

3. EMPLOYER CONTRIBUTIONS (other than Employer matching contributions):

The Employer profit sharing contribution is:

a. ☐ EMPLOYER CONTRIBUTIONS GENERALLY (choose all that apply): (Note: Contributions under this Section G.3.a. must be "substantial and recurring" in accordance with Treasury Regulation Sections 1.401-1(a)(3) and 1(b)(2), and must be for the exclusive benefit of Employees or their Beneficiaries. The applicable dollar amount or percentage of Compensation in options (ii) through (v) below must be greater than zero.)

- (i) ☐ A discretionary amount to be allocated to each Participant's Account in the same proportion that each such Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for such Plan Year.
- (ii) ☐ A discretionary amount equal to \$_____ on behalf of each Participant per period indicated below:
 - (a) ☐ calendar quarter
 - (b) ☐ month
 - (c) ☐ pay period
 - (d) ☐ week
 - (e) ☐ plan year
- (iii) ☐ A discretionary amount equal to \$_____ per Hour of Service up to _____ hours per Plan Year.
- (iv) ☐ A discretionary amount, equal to _____% of each Participant's Compensation for the Plan Year, or \$_____ on behalf of each Participant for the Plan Year. (May select either percentage of Compensation or dollar amount, but not both.)
- (v) ☐ A discretionary amount equal to _____% of each Participant's Compensation for the Plan Year, plus _____% of such Compensation in excess of \$_____ (Must be an amount which is less than the applicable "annual compensation limit" as specified in Plan Section 1.08).
- (vi) ☐ The Employer will make a separate discretionary contribution on behalf of each of the following classifications of Employees. Such contribution will be allocated in the following manner:
 - (a) ☐ in the same ratio that each Participant's Compensation is that classification bears to the total Compensation of all Participants in that classification for the Plan Year.
 - (b) ☐ in the same dollar amount for each Participant in that classification for the Plan Year.

Note: Must describe classifications by objective, determinable business criteria.

Classification 1: _____

Classification 2: _____

Classification 3: _____

Classification 4: _____

(vii) ☐ Other: _____

b. ☐ CONTRIBUTIONS FOR PART-TIME, SEASONAL AND TEMPORARY EMPLOYEES: An amount equal to 7.5% of the Participant's Compensation for the entire Plan Year, reduced by the Employee Nonelective Contributions described in Section G.1, actually contributed to the Participant's account during such Plan Year, provided that such Contribution shall be made solely for Part-time, Seasonal, or Temporary Employees who are not otherwise covered by another qualifying public retirement system as defined for purposes of Treasury Regulation Section 31.3121(b)(7)-2.

c. ☒ SPECIAL PAY CONTRIBUTIONS: An amount equal to the Employee's current daily rate of pay, multiplied by the Participant's number of unused accumulated Special Pay Days in excess of 0 (enter 0 if no excluded days), but not to exceed N/A days (enter N/A if no upper limit).

Special Pay contributions shall be made with respect to:

- (i) ☐ accumulated Vacation Pay Days
- (ii) ☐ accumulated Sick Leave Days
- (iii) ☒ both accumulated Vacation Pay and accumulated Sick Leave Days

Such contributions shall be made for a Plan Year:

- (i) ☒ for any Employee who is terminating employment during such Plan Year and who has accumulated Special Pay Days described in this Section G.3.c.
- (ii) ☐ for any active or terminating Employee with accumulated Special Pay Days described in this Section G.3.c.

4. HOURS REQUIRED TO SHARE IN ALLOCATION: An active Participant must work a specified number of Hours of Service in order to share in:

a. Employer matching contributions.

- (i) ☐ No minimum number of hours is required.
- (ii) ☐ Yes, a Participant must work a minimum of _____ Hours of Service during such year. (May not exceed 2000 hours. This option not available if matching contributions are remitted to the Plan each pay period.)

b. Employer contributions described in Section G.3.a.

- (i) ☐ No minimum number of hours is required.
- (ii) ☐ Yes, a Participant must work a minimum of _____ Hours of Service during the Plan Year. (May not exceed 2000 hours. This option not available if Special Pay contributions are elected in Section G.3.c. This option also not available if Employer contributions are remitted to the Plan each pay period, or if an allocation period other than the Plan Year is selected in Section G.3.a.(ii).)

5. FORFEITURES (Plan Section 4.03(e)):

Forfeitures of Employer contributions under Sections G.2. and G.3.a. shall be:

- a. ☒ N/A. Employer contributions are 100% Vested.
- b. ☐ used to reduce future Employer contributions under this Plan.
- c. ☐ allocated to all Participants eligible to share in the allocations in the same proportion that each Participant's Compensation for the Plan Year bears to the Compensation of all Participants for the year.
- d. ☐ Other (must require use/exhaustion of forfeitures as soon as administratively feasible):

6. CONTRIBUTIONS AND FORFEITURES ALLOCATED TO TERMINATED PARTICIPANTS (Plan Section 4.03(e)):

For contributions described in Section G.2. only, a Terminated Participant shall share in the allocation of Employer matching contributions and forfeitures for the Plan Year as follows:

- a. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation.
- b. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement.
- c. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.)
- d. ☐ A Participant must be employed on the last day of the Plan Year in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement, and such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.)
- e. ☐ A Participant is not required to be employed on the last day of the Plan Year or work a minimum number of hours in order to share in the allocation.

For contributions described in Section G.3.a. only, a Terminated Participant shall share in the allocation of Employer contributions (other than Employer matching contributions) for the Plan Year or other allocation period as follows. Notwithstanding the period selected in Section G.3.a.(ii), forfeitures shall be allocated based on the Plan Year.

- a. ☐ A Participant must be employed on the last day of such Plan Year (or other applicable period as selected in Section G.3.a.(ii)) to share in the allocation of Employer contributions.
- b. ☐ A Participant must be employed on the last day of the Plan Year (or other allocation period as selected in Section G.3.a.(ii)) in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement. Notwithstanding the period selected in Section G.3.a.(ii), forfeitures shall be allocated to any Participant employed on the last day of the Plan Year, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement.
- c. ☐ A Participant must be employed on the last day of the Plan Year (or other applicable period as selected in Section G.3.a.(ii)) in order to share in the allocation, unless such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.) If Section G.3.a.(ii) is selected, then the Hours of Service requirement is applicable to allocation of forfeitures only.
- d. ☐ A Participant must be employed on the last day of the Plan Year (or other applicable period as selected in Section G.3.a.(ii)) in order to share in the allocation, unless termination was for reason of death, Total and Permanent Disability, early retirement or normal retirement, and such Participant worked at least _____ Hours of Service during such year. (May not exceed 2000 hours.) If Section G.3.a.(ii) is selected, then the Hours of Service requirement is applicable to allocation of forfeitures only.
- e. ☒ A Participant is not required to be employed on the last day of the Plan Year (or other applicable period as selected in Section G.3.a.(ii)) or work a minimum number of hours in order to share in the allocation.

7. FROZEN PLAN:

- a. ☐ N/A. Plan is not frozen.
- b. ☒ This Plan is a frozen plan effective June 30, 2006. No contributions will be made to the Plan with respect to any period following the stated date.

8. CONTINUED BENEFIT ACCRUALS FOR PARTICIPANTS ON MILITARY LEAVE (Plan Section 12.02). Continued benefit accruals for the HEART Act will not apply unless elected below:

- a. ☐ The provisions of Plan Section 12.02 apply effective as of: (select one)
- (i) ☐ the first day of the 2007 Plan Year
- (ii) ☐ _____ (may not be earlier than first day of the 2007 Plan Year)

However, the provisions no longer apply effective as of: (select if applicable)

- (iii) ☐ _____

H. COMPENSATION.

1. COMPENSATION with respect to any Participant means:

- a. ☒ Wages, tips and other Compensation on Form W-2.
- b. ☐ 415 safe-harbor compensation.
- c. ☐ Code section 3401 wages (wages for Federal income tax withholding).

However, Compensation shall exclude:

- (i) ☒ N/A. No exclusions
- (ii) ☐ overtime
- (iii) ☐ bonuses
- (iv) ☐ commissions
- (v) ☐ shift differential pay
- (vi) ☐ other _____
- (Must be objectively determinable and applied in a uniform, nondiscriminatory basis, e.g., taxable reimbursements or other fringe benefits.)

2. Compensation shall be based on:

- a. ☒ the Plan Year.
- b. ☐ the Fiscal Year ending with or within the Plan Year.
- c. ☐ the calendar year ending with or within the Plan Year.

3. However, for an Employee's first year of participation, Compensation shall be recognized as of:

- a. ☐ the first day of the period selected in 2. above.
- b. ☒ the Participant's Effective Date of Participation (Section F.3.).

4. In addition, Compensation shall include compensation that is not currently includible in the Participant's gross income (salary reduction amounts) by reason of the application of Code Sections 125, 402(g)(3) or 457, and 132(f)(4).

- a. ☒ Yes
- (i) ☒ Code Section 125 elective deferrals will include deemed Code Section 125 compensation.
- (ii) ☐ Code Section 125 elective deferrals will not include deemed Code Section 125 compensation.

- b. ☐ No

5. Compensation for purposes of calculating contributions to the Plan will be determined:

- a. ☒ on an annual basis.
- b. ☐ on a payroll period basis (must also check (i) or (ii) below).
- (i) ☐ Contributions will be adjusted, if necessary, to meet the Plan formula on an annual basis.
- (ii) ☐ Contributions will not be adjusted to meet the Plan formula on an annual basis.

6. Differential wage payments (as described in Plan Section 12.03) will be treated, for Plan Years beginning after December 31, 2008, as Compensation for all Plan benefit purposes unless a. is elected below:

- a. ☐ In lieu of the above default provision, the Employer elects the following (select all that apply):
- (i) ☐ The inclusion is effective for Plan Years beginning after _____ (may not be earlier than December 31, 2008).
- (ii) ☐ The inclusion only applies to Compensation for purposes of Employee nonelective contributions.
- (iii) ☐ Differential wage payments shall not be treated as Compensation for purposes of any Plan benefit accruals.

7. Compensation paid after severance from employment (Plan Section 4.04). Note: The Employer only needs to complete Section H.7.b. in order to override the default provisions set forth in H.7.a., below. If the Plan will use all of the default provisions, then Section H.7.b. should be skipped.

- a. Default provisions. Unless the Employer elects otherwise in Section H.7.b. below, the following defaults will apply:
- (i) The provisions of the Plan setting forth the definition of compensation for purposes of Code § 415 (hereinafter referred to as "415 Compensation") shall be modified (with respect to amounts paid after Severance from Employment) by (1) including payments for unused sick, vacation or other leave and payments from nonqualified unfunded deferred compensation plans (Plan Section 4.04(d)(2)(ii)), (2) excluding salary continuation payments for participants on military leave (Plan Section 4.04(d)(2)(iii)), and (3) excluding salary continuation payments for disabled participants (Plan Section 4.04(d)(2)(iv)).
 - (ii) The "first few weeks rule" does not apply for purposes of 415 Compensation (Plan Section 4.04(d)(2)).
 - (iii) The Plan's definition of compensation for allocation purposes (hereinafter referred to as "Plan Compensation") shall be modified to provide for the same adjustments to Plan Compensation (for all contribution types) that are made to 415 Compensation pursuant to this Section H.7.

- b. In lieu of the default provisions in H.7.a., above, the following apply (select all that apply; if no selections are made, then the defaults apply):

415 Compensation (select all that apply):

- (i) ☐ Exclude leave cashouts and deferred compensation (Plan Section 4.04(d)(2)(ii))
- (ii) ☐ Include military continuation payments (Plan Section 4.04(d)(2)(iii))
- (iii) ☐ Include disability continuation payments (Plan Section 4.04(d)(2)(iv)) for all participants, and the salary continuation will continue for the following fixed or determinable period: _____
- (iv) ☐ Apply the administrative delay ("first few weeks") rule (Plan Section 4.04(d)(2))

Plan Compensation (select all that apply):

- (v) ☐ No change from existing Plan provisions
- (vi) ☐ Exclude all post-severance compensation
- (vii) ☐ Exclude post-severance regular pay
- (viii) ☐ Exclude leave cashouts and deferred compensation
- (ix) ☐ Include post-severance military continuation payments
- (x) ☐ Include post-severance disability continuation payments for all participants, and the salary continuation will continue for the following fixed or determinable period: _____
- (xi) ☐ Other: _____

Plan Compensation Special Effective Date. The definition of Plan Compensation is modified as set forth herein effective as of the same date as the 415 Compensation change is effective unless otherwise specified:
(xii) ☐ _____ (enter the effective date)

I. TRANSFERS AND ROLLOVERS FROM OTHER EMPLOYER PLANS (Plan Section 4.06) will be allowed:

- 1. ☐ No.
- 2. ☒ Yes, for Participants only.
- 3. ☐ Yes, for all Employees. (Must be selected for plans which intend to accept transfers or rollovers from Code Section 414(k) accounts under defined benefit plans for all Employees, regardless of their status as Participants.)

If 1.2. or 1.3. is chosen:

Distributions from a Participant's Rollover Account may be made at any time, even if there is no distributable event which permits a distribution of other accounts.

- a. ☐ No
- b. ☒ Yes

J. VESTING. (Plan Section 6.04(b)).

1. The vesting schedule(s) for Employer contributions (other than those described in G.1., G.3.b. or G.3.c.), based on number of Years of Service (or twelve month Periods of Service, if Elapsed Time) shall be as follows:

Employer contributions (other than matching):

- a. ☒ 100% immediate
- b. ☐ _____ - Year Cliff (not to exceed 15 years)

Employer matching contributions:

- a. ☐ 100% immediate
- b. ☐ _____ - Year Cliff (not to exceed 15 years)

c. ☐ Graded:

Years of Service
(not to exceed 15)

Vesting Percentage

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

c. ☐ Graded:

Years of Service
(not to exceed 15)

Vesting Percentage

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	100%

d. ☐ Other (must provide for 100% vesting after no more than 15 years of service): _____

2. In determining Years of Service or Periods of Service for vesting purposes, the following service shall be EXCLUDED:

- a. ☒ N/A. All Years of Service or Periods of Service shall be counted.
- b. ☐ Service prior to the Effective Date of the Plan or a predecessor plan.
- c. ☐ Service prior to the time an Employee attained age 18.

3. Vesting Upon Death

- a. ☒ 100% vesting, or
- b. ☐ apply vesting schedule

4. Vesting Upon Disability

- a. ☒ 100% vesting, or
- b. ☐ apply vesting schedule

K. NORMAL RETIREMENT AGE; EARLY RETIREMENT AGE.

1. NORMAL RETIREMENT AGE ("NRA") means:

- a. ☒ attainment of age 65 (not to exceed 65).
- b. ☐ the later of attainment of age _____ (not to exceed 65) or the _____ (not to exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced.
- c. ☐ other: _____

2. EARLY RETIREMENT AGE ("ERA") means:

- a. ☐ no early retirement provision.
- b. ☒ attainment of age 55 (not to exceed 65).
- c. ☐ the later of attainment of age _____ (not to exceed 65) or the _____ (not to exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced.
- d. ☐ the later of attainment of age _____ (not to exceed 65) or completion of _____ (not to exceed 10) Years of Service or _____ (not to exceed 120) Months of Service.
- e. ☐ other: _____

L. IN-SERVICE DISTRIBUTIONS (Plan Section 6.10)

- 1. ☒ Except as provided in Sections I or M, no distribution may be made prior to termination of employment. (must be selected for plans that select G.3.b.)
- 2. ☐ Distributions may be made, at the Participant's election, from any accounts that are 100% Vested without requiring the Participant to terminate employment, provided the following condition(s) has been satisfied (must select at least one):
 - a. ☐ the Participant has attained age _____.
 - b. ☐ the amount distributed has accumulated for at least two (2) Plan Years.
 - c. ☐ the Participant has participated in the Plan for at least five (5) Plan Years.

M. HARDSHIP DISTRIBUTIONS (Plan Section 6.11)

- 1. Hardship distributions may be made from any accounts that are 100% Vested:
 - a. ☒ No (must be selected for plans that select G.3.b.)
 - b. ☐ Yes (must also complete item 2. below)

2. Hardship distributions for expenses of Beneficiaries will be allowed effective as of August 17, 2006, unless a. or b. is elected below (applies only to plans that allow hardship distributions):
 - a. ☐ Hardship distributions for Beneficiary expenses are allowed effective as of _____ (may not be earlier than August 17, 2006).
 - b. ☐ Hardship distributions for Beneficiary expenses are not allowed.

N. DISTRIBUTIONS UPON TERMINATION OF EMPLOYMENT (Plan Section 6.04(a)). Distributions upon termination of employment shall not be made unless the following conditions have been satisfied:

1. ☒ N/A. Immediate distributions may be made at Participant's election.
2. ☐ The Participant has incurred _____ (not to exceed five (5)) 1-Year Break(s) in Service.
3. ☐ The Participant has reached Early or Normal Retirement Age.
4. ☐ Distributions may be made at the Participant's election on or after the Anniversary Date following termination of employment.

O. RESTRICTIONS ON FORM OF DISTRIBUTIONS (Plan Sections 6.05 and 6.06). If the Employer has designated one or more annuity contracts as eligible investments under the Plan, distributions under the Plan may be made in the form of an annuity. In all cases, distributions under the Plan may be made:

1. ☐ in lump sums.
2. ☒ in lump sums or installments.

P. INVOLUNTARY DISTRIBUTIONS

An immediate distribution of a terminated Participant's Vested interest in the Plan may be made without the consent of the Participant. Note: If the Employer elects 3. or 4., below, the Employer must select an IRA provider for automatic rollovers. See Plan Section 6.05(b).

1. ☒ No.
2. ☐ Yes, but only if the distribution does not exceed \$1,000.
3. ☐ Yes, but only if the Participant's Vested interest does not exceed the cash-out limit in effect under Code Section 411(a)(11)(A) for the Plan Year that includes the date of distribution. For purposes of determining whether the Participant's Vested interest exceeds the cash-out limit, rollover contributions shall be (must select a. or b. below):
 - a. ☐ excluded
 - b. ☐ included
4. ☐ Yes, regardless of the amount. Note: If any portion of the Participant's Vested interest is attributable to contributions for Part-time, Seasonal or Temporary Employees under Section G.3.b., distribution may not be made without the Participant's consent if the Participant's Vested interest is greater than the cash-out limit in effect under Code Section 411(a)(11)(A) for the Plan Year that includes the date of distribution.
5. ☐ Other: _____

Q. NON-SPOUSAL ROLLOVERS (Plan Section 6.14(g)). Non-spousal rollovers are allowed after December 31, 2006 unless 1. or 2. is elected below (Plan Section 6.14(g) provides that such distributions are always allowed after December 31, 2009):

1. ☐ Non-spousal rollovers are not allowed prior to January 1, 2010.
2. ☐ Non-spousal rollovers are allowed effective _____ (not earlier than January 1, 2007 and not later than December 31, 2009).

R. IN-SERVICE DISTRIBUTIONS OF TRANSFERRED MONEY PURCHASE ASSETS (Plan Section 6.10). In-service distributions (of amounts transferred to this Plan from a money purchase pension plan) will not be allowed unless 1. is elected below:

1. ☐ In-service distributions (of amounts transferred to this Plan from a money purchase pension plan) will be allowed for Participants at age ____ (cannot be less than 62) effective as of the first day of the 2007 Plan Year unless another date is elected below:
 - a. ☐ ____ (may not be earlier than the first day of the 2007 Plan Year).

AND, the following limitations apply to such in-service distributions:

- b. ☐ The Plan already provides for in-service and the restrictions set forth in the Plan (e.g., minimum amount of distributions or frequency of distributions) are applicable to in-service distributions of amounts transferred from a money purchase plan.
- c. ☐ N/A. No limitations.
- d. ☐ The following elections apply to in-service distributions of transferred money purchase assets (select all that apply).
 - (i) ☐ The minimum amount of a distribution is \$ _____ (may not exceed \$1,000).
 - (ii) ☐ No more than _____ distribution(s) may be made to a Participant during a Plan Year.
 - (iii) ☐ Distributions may only be made from accounts that are fully Vested.
 - (iv) ☐ In-service distributions may be made subject to the following provisions: _____ (must be definitely determinable and not subject to discretion).

S. **QUALIFIED RESERVIST DISTRIBUTIONS** (Plan Section 6.12). Qualified Reservist Distributions will not be allowed unless 1. is elected below:

1. ☐ Qualified Reservist Distributions are allowed effective as of _____ (may not be earlier than September 12, 2001).

T. **DISTRIBUTIONS FOR "DEEMED" SEVERANCE OF EMPLOYMENT OF PARTICIPANT ON MILITARY LEAVE** (Plan Section 12.04). The Plan does not permit distributions pursuant to Plan Section 12.04 unless otherwise elected below:

1. ☐ The Plan permits such distributions, effective January 1, 2007.
2. ☐ The Plan permits such distributions effective as of _____ (may not be earlier than January 1, 2007).

U. **WRERA (RMD WAIVERS FOR 2009)** (Plan Section 6.16). The provisions of Plan Section 6.16(a) apply (RMDs continue in accordance with the terms of the Plan for Participants or Beneficiaries receiving installment payments unless such Participant or Beneficiary elects otherwise, whereas RMDs are suspended for all other Participants and Beneficiaries) unless otherwise elected below:

1. ☐ The provisions of Plan Section 6.16(b) apply (RMDs continue in accordance with the terms of the Plan for all Participants and Beneficiaries, unless otherwise elected by a Participant or Beneficiary).
2. ☐ The provisions of Plan Section 6.16(c) apply (RMDs continue in accordance with the terms of the Plan for all Participants and Beneficiaries, but only Participants or Beneficiaries receiving installment payments may elect otherwise).
3. ☐ Other: _____

For purposes of Plan Section 6.16, the Plan will also treat the following as eligible rollover distributions in 2009: (If no election is made, then a direct rollover will be offered only for distributions that would be eligible rollover distributions without regard to Code §401(a)(9)(H)):

4. ☐ 2009 RMDs (as defined in Section 6.16(a) of the Plan) and installment payments that include 2009 RMDs.
5. ☐ 2009 RMDs (as defined in Section 6.16(a) of the Plan) but only if paid with an additional amount that is an eligible rollover distribution without regard to Code §401(a)(9)(H).

V. **LOANS TO PARTICIPANTS** (Plan Section 11.01)

Loans to Participants shall be made:

1. ☐ No (must be selected for plans that select G.3.b.)
2. ☒ Yes, for any reason
3. ☐ Yes, but only on account of hardship or financial need

W. **DIRECTED INVESTMENT ACCOUNTS** (Plan Section 4.09) are permitted for the interest in any one or more accounts:

1. ☒ Yes, but subject to the following restrictions:

- a. ☒ No restrictions apply.
b. ☐ Only if accounts are 100% vested.

2. ☐ No

3. ☐ Other: _____

X. **DOMESTIC RELATIONS ORDERS** (Plan Section 6.13). Distributions to an "alternate payee" may be made prior to the time when the Participant is entitled to a distribution under the terms of the Plan:

1. ☐ No
2. ☒ Yes

Y. **TOTAL AND PERMANENT DISABILITY** (Plan Section 1.45). Total and Permanent Disability will be determined based on the definition in Section 1.45 of the Plan unless an alternate definition is elected and described below:

1. ☐ Alternate definition: _____

RESTRICTIONS ON USE OF ADOPTION AGREEMENT: This Adoption Agreement may be used solely in conjunction with the VALIC Retirement Services Company Retirement Plan for Governmental Employers (the Basic Plan Document). The Adoption Agreement and the Basic Plan Document together constitute the "volume submitter document" that is being adopted by the Employer.

APPROVAL BY VOLUME SUBMITTER PRACTITIONER REQUIRED: This volume submitter specimen document may be adopted only with the approval of the Volume Submitter Practitioner identified in Section A above. However, the adoption of this Plan, its qualification by the IRS, and the related tax consequences are the responsibility of the Employer and its independent tax and legal advisors. The Volume Submitter Practitioner will inform the adopting Employer of any amendments made to the volume submitter document, or of the discontinuance or abandonment of the volume submitter document.

RELIANCE ON VOLUME SUBMITTER PLAN: The adopting Employer may rely on an advisory letter issued to the Volume Submitter Practitioner by the Internal Revenue Service as evidence that the plan is qualified under Code Section 401 only if (1) the Employer's plan is identical to a volume submitter specimen plan with a currently valid favorable advisory letter, (2) the Employer has chosen only options permitted under the Adoption Agreement portion of the specimen document, (3) the Employer has followed the terms of the plan, and (4) all other conditions of section 19 of Revenue Procedure 2011-49 have been satisfied.

The Employer may not rely on an advisory letter in certain circumstances or with respect to certain qualification requirements as described in section 19 of Revenue Procedure 2011-49. For example, the Employer may not rely on an advisory letter with respect to the requirements of Section 415 if the Employer maintains or has ever maintained another plan covering some of the same participants. In those circumstances where an Employer is not permitted to rely on an advisory letter issued to the Volume Submitter Practitioner, either generally or with respect to a particular qualification requirement, the Employer may choose to apply to the Internal Revenue Service for a determination letter.

CAUTION: This volume submitter document has been designed for use solely by Employers that are state or local governmental entities. As such, it is designed solely for "governmental plans" that are exempt from Title I of ERISA and certain provisions of the Internal Revenue Code that otherwise apply to qualified plans. However, there may be restrictions under state or local law on a governmental Employer's right to establish its own qualified plan (or on the types of provisions that may be included in such plan). The Employer should consult with legal counsel to verify that the establishment of this plan (or the specific provisions elected in this Adoption Agreement) are not contrary to existing state law. Neither the Volume Submitter Practitioner nor its employees or representatives are authorized to provide legal or tax advice to the Employer or its employees or representatives. Failure to properly complete this Adoption Agreement may result in disqualification of the plan.

Signed this _____ day of _____, 20_____.

Name of Employer: Jersey Shore Area School District

Signed: _____

Printed name and title: _____

Name of Trustee*: _____

Signed: _____

Printed name and title: _____

Name of Co-Trustee*: _____

Signed: _____

Printed name and title: _____

Mailing Address of Trustee(s)*:

Approval of Volume Submitter Practitioner: The Employer's adoption of this volume submitter document is approved by the Volume Submitter Practitioner, VALIC Retirement Services Company.

By: _____

Name: _____

Title: _____

Date: _____

Appendix A

Special Effective Dates

Pursuant to Section 7.01(a) of the Basic Plan Document, the Employer may specify or change the effective date of one or more provisions of the Adoption Agreement by completing this Appendix A. The Employer may wish to specify one or more special effective dates if, for example, (i) certain Plan provisions will not be effective until a later date, or (ii) the Plan is being restated for the Pension Protection Act of 2006 (retroactive to the first day of the current Plan Year), and special effective dates are needed to reflect discretionary amendments to the Plan since the beginning of the Plan Year. However, no special effective date may be earlier than the Effective Date (or the Restated Effective Date, in the case of a restatement) of the Plan, and no special effective date shall result in the delay of a Plan provision beyond the permissible effective date under any applicable law. For periods prior to the special effective date(s) specified below, the Plan terms in effect prior to its restatement under this Adoption Agreement will control for purposes of the designated provisions.

SPECIAL EFFECTIVE DATES. The following special effective dates apply: (select a or all that apply)

- a. ☒ **N/A.** The Employer is not electing any special effective dates.
- b. ☐ **Eligibility Requirements.** The Eligibility and/or Entry Date provisions in Section F. are effective: _____
- c. ☐ **Contributions and Forfeitures.** The Contribution and/or Forfeiture provisions in Section G. are effective: _____
- d. ☐ **Compensation.** The Compensation provisions in Section H. are effective: _____
- e. ☐ **Vesting.** The Vesting provisions in Section J. are effective: _____
- f. ☐ **Other special effective date(s):** _____

PARTICIPATION AGREEMENT

[X] Check here if not applicable and do not complete this page

The undersigned, by executing this Participation Agreement, elects to become a Participating Employer in the Plan identified in Section B.1. of the accompanying Adoption Agreement, as if the Participating Employer were a signatory to that Adoption Agreement. The Participating Employer accepts, and agrees to be bound by, all of the elections granted under the provisions of the Plan as made by the Signatory Employer to the Adoption Agreement, except as otherwise provided in this Participation Agreement.

1. **EFFECTIVE DATE.** (Note: The Effective Date for a new Plan (or the Restated Effective Date for a restated plan) cannot be earlier than the first day of the Plan Year in which this plan is adopted (or restated). Restatements for the Pension Protection Act of 2006 ("PPA") may be effective as of the first day of the current Plan Year, as the Plan contains applicable retroactive effective dates with respect to provisions affected by PPA and subsequent legislation/guidance. Section 414(h) Pick-up contributions must relate solely to Compensation for services rendered after the later of the adoption or effective date of this Plan or restatement.)

The Effective Date (or Restated Effective Date) of the Plan for the Participating Employer is: _____.

2. **NEW PLAN/RESTATEMENT.** The Participating Employer's adoption of this Plan constitutes: (Choose one of (a) or (b))

- a. ☐ The adoption of a new plan by the Participating Employer.
b. ☐ The adoption of an amendment and restatement of a plan currently maintained by the Participating Employer identified as: _____ and having an original effective date of: _____.

3. **PREDECESSOR EMPLOYER SERVICE.** In addition to the predecessor service credited by reason of Section E.1. of the Adoption Agreement, the Plan credits as Service under this Plan, service with this Participating Employer for purposes of: (Choose one or more of (a) through (e) as applicable)

- a. ☐ Eligibility.
b. ☐ Vesting.
c. ☐ Contribution Accrual.
d. ☐ Early Retirement Age.
e. ☐ Normal Retirement Age.

Name of Plan: _____

Name of Participating Employer: _____

Signed: _____

Name: _____

Title: _____

Date: _____

Participating Employer's EIN: _____

Acceptance by the Signatory Employer of the Adoption Agreement and by the Trustee, if applicable.

Name of Signatory Employer: _____

Name(s) of Trustee: _____

Signed: _____

Signed: _____

Name/Title: _____

Name/Title: _____

Date: _____

Date: _____

[Note: Each Participating Employer must execute a separate Participation Agreement.]



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Plan Description: Volume Submitter Profit Sharing Plan
FFN: 31558340002-001 Case: 201200204 EIN: 76-0519990
Letter Serial No: J593778a
Date of Submission: 04/04/2012

VALIC RETIREMENT SERVICES COMPANY
2929 ALLEN PARKWAY, L11-40
HOUSTON, TX 77019

Contact Person:
Janell Hayes
Telephone Number:
513-263-3602
In Reference To: TEGE:EP:7621
Date: 03/31/2014

Dear Applicant:

In our opinion, the form of the plan identified above is acceptable under section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. This opinion relates only to the acceptability of the form of the plan under the Internal Revenue Code. It is not an opinion of the effect of other Federal or local statutes.

You must furnish a copy of this letter, a copy of the approved plan, and copies of any subsequent amendments to adopting employers if the practitioner is authorized to amend the plan on their behalf, to each employer who adopts this plan. Effective on or after 10/31/2011, interim amendments adopted by the practitioner on behalf of employers must provide the date of adoption by the practitioner.

This letter considers the changes in qualification requirements contained in the 2010 Cumulative List of Notice 2010-90, 2010-52 I.R.B. 909.

Our opinion on the acceptability of the form of the plan is not a ruling or determination as to whether an employer's plan qualifies under Code section 401(a). However, an employer that adopts this plan may rely on this letter with respect to the qualification of its plan under Code section 401(a), as provided for in Rev. Proc. 2011-49, 2011-44 I.R.B. 608, and outlined below. The terms of the plan must be followed in operation.

Except as provided below, our opinion does not apply with respect to the requirements of Code sections 401(a)(4), 401(l), 410(b), and 414(s). Our opinion does not apply for purposes of Code section 401(a)(10)(B) and section 401(a)(16) if an employer ever maintained another qualified plan for one or more employees who are covered by this plan. For this purpose, the employer will not be considered to have maintained another plan merely because the employer has maintained another defined contribution plan(s), provided such other plan(s) has been terminated prior to the effective date of this plan and no annual additions have been credited to the account of any participant under such other plan(s) as of any date within the limitation year of this plan. Also, for this purpose, an employer is considered as maintaining another plan, to the extent that the employer maintains a welfare benefit fund defined in Code section 419(e), which provides postretirement medical benefits allocated to separate accounts for key employees as defined in Code section 419A(d)(3), or an individual medical account as defined in Code section 416(l)(2), which is part of a pension or annuity plan maintained by the employer, or a simplified employee pension plan.

Our opinion does not apply for purposes of the requirement of section 1.401(a)-1(b)(2) of the regulations applicable to a money purchase plan or target benefit plan where the normal retirement age under the employer's plan is lower than age 62.

Letter 4333

VALIC RETIREMENT SERVICES COMPANY
FFN: 31558340002-001
Page: 2

This is not a ruling or determination with respect to any language in the plan that reflects Section 3 of the Defense of Marriage Act, Pub. L. 104-199, 110 Stat. 2419 (DOMA) or U.S. v. Windsor, 133 S. Ct. 2675 (2013), which invalidated that section.

This letter is not a ruling with respect to the tax treatment to be accorded contributions which are picked up by the governmental employing unit within the meaning of section 414(h)(2) of the Internal Revenue Code.

Our opinion applies with respect to the requirements of Code section 410(b) if 100 percent of all nonexcludable employees benefit under the plan. Employers that elect a safe harbor allocation formula and a safe harbor compensation definition can also rely on an advisory letter with respect to the nondiscriminatory amounts requirement under section 401(a)(4). If this plan includes a CODA or otherwise provides for contributions subject to sections 401(k) and/or 401(m), the advisory letter can be relied on with respect to the form of the nondiscrimination tests of 401(k)(3) and 401(m)(2) if the employer uses a safe harbor compensation definition. In the case of plans described in section 401(k)(12) or (13) and/or 401(m)(11) or (12), employers may also rely on the advisory letter with respect to whether the form of the plan satisfies the requirements of those sections unless the plan provides for the safe harbor contribution to be made under another plan.

The employer may request a determination (1) as to whether the plan, considered with all related qualified plans and, if appropriate, welfare benefit funds, individual medical benefit accounts, and simplified employee pension plans, satisfies the requirements of Code section 401(a)(16) as to limitations on benefits and contributions in Code section 415 and the requirements of Code section 401(a)(10)(B) as to the top-heavy plan requirements in Code section 416; (2) with respect to whether a money purchase or target benefit plan's normal retirement age which is earlier than age 62 satisfies the requirements of section 401(a)-1(b)(2) of the Income Tax Regulations; (3) that the plan is a multiple employer plan; (4) whether there has been a partial termination; and (5) to comply with published procedures of the Service (e.g. minimum funding waiver request). The employer may request a determination letter by filing an application with Employee Plans Determinations on Form 5307, with regard to item (1) above, and Form 5300, for items (2), (3), (4) and (5), without restating for the Cumulative List in effect when the application is filed.

If you, the volume submitter practitioner, have any questions concerning the IRS processing of this case, please call the above telephone number. This number is only for use of the practitioner. Individual participants and/or adopting employers with questions concerning the plan should contact the volume submitter practitioner. The plan's adoption agreement, if applicable, must include the practitioner's address and telephone number for inquiries by adopting employers.

If you write to the IRS regarding this plan, please provide your telephone number and the most convenient time for us to call in case we need more information. Whether you call or write, please refer to the Letter Serial Number and File Folder Number shown in the heading of this letter.

You should keep this letter as a permanent record. Please notify us if you modify or discontinue sponsorship of this plan.

Sincerely Yours,



Andrew E. Zuckerman
Director, Employee Plans Rulings and Agreements

Letter 4333

**VALIC RETIREMENT SERVICES COMPANY
RETIREMENT PLAN FOR GOVERNMENTAL EMPLOYERS
Basic Plan Document**

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ARTICLE I DEFINITIONS

As used in this Plan, the following words and phrases shall have the meanings set forth herein unless a different meaning is clearly required by the context:

1.01 "Administrator" means the Employer or such person(s) or entity designated by the Employer pursuant to Section 2.02 to administer the Plan on behalf of the Employer.

1.02 "Adoption Agreement" means the separate Agreement which is executed by the Employer and accepted by the Insurer (or Trustee, if applicable) and sets forth the elective provisions of this Plan and Trust as specified by the Employer.

1.03 "Affiliated Employer" means the Employer and any other entity that is required to be aggregated with the Employer under the provisions of the Code (or the Regulations or other IRS guidance) applicable to qualified retirement plans under Section 401(a) and/or Section 403(a) of the Code.

1.04 "Aggregate Account" means with respect to each Participant, the value of all accounts maintained on behalf of a Participant, whether attributable to Employer or Employee contributions.

1.05 "Anniversary Date" means the anniversary date specified in the Adoption Agreement.

1.06 "Beneficiary" means any person to whom a share of a deceased Participant's interest in the Plan is payable, subject to Sections 6.02 and 6.06.

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

1.08 "Compensation" with respect to any Participant means one of the following definitions, as selected in the Adoption Agreement:

(a) Compensation on Form W-2. Compensation is defined as wages, as defined in Code Section 3401(a), and all other payments of Compensation to an Employee by the Employer (in the course of the Employer's trade or business) for which the Employer is required to furnish the Employee a written statement under Code Sections 6041(d), 6051(a)(3) and 6052. Compensation must be determined without regard to any rules under Code Section 3401(a) that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)).

(b) Code Section 3401(a) Wages. Compensation is defined as wages within the meaning of Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)).

(c) 415 Safe-Harbor Compensation. Compensation is defined as wages, salaries, and fees for professional services and other amounts received (without regard to whether or not an amount is paid in cash) for personal services actually rendered in the course of employment with the Employer maintaining the Plan to the extent that the amounts are includible in gross income (including, but not limited to, commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips, bonuses, fringe benefits, and reimbursements, or other expense allowances under a nonaccountable plan (as described in Regulation Section 1.62-2(c)), and excluding the following:

(1) Employer contributions to a plan of deferred compensation which are not includible in the Employee's gross income for the taxable year in which contributed, or Employer

(g) Salary continuation payments for disabled Participants. Unless otherwise elected in the Adoption Agreement, Compensation does not include compensation paid to a participant who is permanently and totally disabled (as defined in Code Section 22(e)(3)). If elected, this provision shall apply to all participants for the period specified in the Adoption Agreement.

In addition, if specified in the Adoption Agreement, Compensation for all Plan purposes shall also include any elective deferral (as defined in Code Section 402(g)(3)), and any amount which is contributed or deferred by the Employer at the election of the Employee and which is not includible in the gross income of the Employee by reason of Code Section 125 or 457, and 132(f)(4).

If specified in the Adoption Agreement, amounts under Code Section 125 include any amounts not available to a Participant in cash in lieu of group health coverage because the participant is unable to certify that he or she has other health coverage (deemed Code Section 125 compensation). An amount will be treated as an amount under Code Section 125 only if the Employer does not request or collect information regarding the Participant's other health coverage as part of the enrollment process for the health plan.

The annual compensation of each Participant taken into account in determining allocations for any Plan Year shall not exceed \$200,000, as adjusted for cost-of-living increases in accordance with Section 401(a)(17)(B) of the Code (the "annual compensation limit"). Annual compensation means Compensation during the Plan Year or such other consecutive 12-month period over which compensation is otherwise determined under the Plan (the determination period). The cost-of-living adjustment in effect for a calendar year applies to annual compensation for the determination period that begins with or within such calendar year. If a determination period consists of fewer than twelve (12) months, the "annual compensation limit" will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).

Notwithstanding the previous paragraph, the "annual compensation limit" for "eligible participants" shall be the greater of (i) the "annual compensation limit" as described in the previous paragraph, or (ii) the amount of compensation that was allowed to be taken into account under the Plan as in effect on July 1, 1993. Therefore, if the Plan as in effect on July 1, 1993 determined benefits without any limit on compensation, then the "annual compensation limit" in effect under this Section 1.08 will not apply to any "eligible participant" in any future year. For purposes of this paragraph, an "eligible participant" is an individual who first became a participant in the Plan prior to the first day of the first Plan Year beginning after the earlier of: (i) the last day of the Plan Year by which a plan amendment to reflect the requirements of Section 13212 of the Omnibus Budget Reconciliation Act of 1993 was both adopted and effective; or (ii) December 31, 1995. However, this paragraph shall not apply unless (i) the Plan was in effect on July 1, 1993, and (ii) the Plan was amended to incorporate by reference the annual compensation limitation under Section 401(a)(17) of the Code, effective (with respect to all participants other than the "eligible participants") for Plan Years beginning after December 31, 1995 (or earlier, if the Plan so provided). Any reference in any other section of this Plan to the limitation under Code Section 401(a)(17) shall mean the "annual compensation limit" set forth in this Section 1.08, but taking into account the special provisions of this paragraph.

Notwithstanding the following paragraph or any election in the Adoption Agreement, if the Plan is a 401(k) plan, then participants may not make elective deferrals with respect to amounts that are not 415 Compensation. However, for this purpose, 415 Compensation is not limited to the annual compensation limit of Code Section 401(a)(17).

Compensation for purposes of allocations (hereinafter referred to as Plan Compensation) shall be adjusted, unless otherwise elected in the Adoption Agreement, in the same manner as 415 Compensation pursuant to Section 4.04, except in applying Section 4.04, the term "limitation year" shall be replaced with the term "plan year" and the term "415 Compensation" shall be replaced with the term "Plan Compensation."

The provisions of the two preceding paragraphs (and the provisions above regarding post-severance compensation) shall apply for Plan Years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with authority to amend the Plan) that begins on or after July 1, 2007, unless an earlier effective date is specified in the Adoption Agreement.

Notwithstanding the above, (i) no more than 501 Hours of Service are required to be credited to an Employee on account of any single continuous period during which the Employee performs no duties (whether or not such period occurs in a single computation period); (ii) an hour for which an Employee is directly or indirectly paid, or entitled to payment, on account of a period during which no duties are performed is not required to be credited to the Employee if such payment is made or due under a plan maintained solely for the purpose of complying with applicable worker's compensation, or unemployment compensation or disability insurance laws; and (iii) Hours of Service are not required to be credited for a payment which solely reimburses an Employee for medical or medically related expenses incurred by the Employee.

For purposes of this Section, a payment shall be deemed to be made by or due from the Employer regardless of whether such payment is made by or due from the Employer directly, or indirectly through, among others, a trust fund, or insurer, to which the Employer contributes or pays premiums and regardless of whether contributions made or due to the trust fund, insurer, or other entity are for the benefit of particular Employees or are on behalf of a group of Employees in the aggregate.

Hours of Service must be counted for the purpose of determining a Year of Service, a year of participation for purposes of accruing benefits, a 1-Year Break in Service, and employment commencement date (or reemployment commencement date).

Hours of Service will be credited for employment with all Affiliated Employers and for any individual considered to be a Leased Employee pursuant to Code Sections 414(n) or 414(o) and the Regulations thereunder.

Hours of Service will be determined on the basis of the method selected in the Adoption Agreement. If "actual hours" is selected, an Employee shall be credited on the basis of actual hours for which such Employee is paid or entitled to payment. If "days worked" is selected, an Employee shall be credited with ten (10) Hours of Service if under the Plan such Employee would be credited with at least one Hour of Service during the day. If "months worked" is selected, an Employee will be credited with one hundred ninety (190) Hours of Service if under the Plan such Employee would be credited with at least one (1) Hour of Service during the month.

Hours of Service with any predecessor Employer which maintained this Plan shall be recognized. Hours of Service with any other predecessor Employer shall be recognized as specified in the Adoption Agreement.

1.19 "Insurer" means The Variable Annuity Life Insurance Company (VALIC) and any affiliate or subsidiary thereof, or any legal reserve insurance company which shall issue one or more Contracts under the Plan.

1.20 "Leased Employee" means any person (other than an Employee of the Employer) who pursuant to an agreement between the Employer and any other person ("leasing organization") has performed services for the Employer (or for the Employer and related persons determined in accordance with Code Section 414(n)(6)) on a substantially full-time basis for a period of at least one year, and such services are performed under primary direction or control by the Employer. Contributions or benefits provided a leased employee by the leasing organization which are attributable to services performed for the Employer shall be treated as provided by the Employer.

A leased employee shall not be considered an Employee of the Employer if:

- (a) such employee is covered by a money purchase pension plan providing:
 - (1) a nonintegrated employer contribution rate of at least ten percent (10%) of compensation, as defined in Code Section 415(c)(3), but including amounts contributed pursuant to a salary reduction agreement which are excludable from the employee's gross income under Code Sections 125, 402(e)(3), 402(h)(1)(B) or 403(b), or for Plan Years beginning on or after January 1, 2001, 132(f)(4), and
 - (2) immediate participation, and

if the teacher normally teaches classroom hours of one-half or more of the number of classroom hours normally considered to be full time employment.

1.28 "Period of Service" means (except for periods of service which may be disregarded on account of the "rule of parity" described in Section 6.04(e)) the aggregate of all periods commencing with the Employee's first day of employment or reemployment with the Employer or Affiliated Employer and ending on the date a "Break in Service" begins. The first day of employment or reemployment is the first day the Employee performs an "Hour of Service." An Employee will also receive credit for any Period of Severance of less than twelve (12) consecutive months. Fractional periods of a year will be expressed in terms of days.

For purposes of this Section, "Hour of Service" means each hour for which an Employee is paid or entitled to payment for the performance of duties for the Employer and "Break in Service" means a Period of Severance of at least twelve (12) consecutive months.

Periods of Service with any predecessor Employer which maintained this Plan shall be recognized. Periods of Service with any other predecessor Employer shall be recognized as specified in the Adoption Agreement.

Periods of Service with any Affiliated Employer shall be recognized.

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

In the case of an individual who is absent from work for maternity or paternity reasons, the 12-consecutive month period beginning on the first anniversary of the first day of such absence shall not constitute a Period of Severance. For purposes of this paragraph, an absence from work for maternity or paternity reasons means an absence (a) by reason of the pregnancy of the individual, (b) by reason of the birth of a child of the individual, (c) by reason of the placement of a child with the individual in connection with the adoption of such child by such individual, or (d) for purposes of caring for such child for a period beginning immediately following such birth or placement.

1.30 "Plan" means this instrument (hereinafter referred to as VALIC Retirement Services Company Retirement Plan for Governmental Employers Basic Plan Document) including all amendments thereto, and the Adoption Agreement as adopted by the Employer.

This Plan is designed to qualify as a governmental plan as defined in Code Section 414(d). This Plan is established and maintained as a plan that is exempt from the requirements of Title I of the Employee Retirement Income Security Act (ERISA), as provided by Section 4 of such statute. While some provisions of the Plan may mirror provisions of ERISA, such provisions are included for the benefit of the Participants and are not intended to provide ERISA status or ERISA rights to Participants or their Beneficiaries.

1.31 "Plan Year" means the Plan's accounting year as specified in the Adoption Agreement.

1.32 "Qualified Voluntary Employee Contribution Account" means the account established and maintained by the Administrator for each Participant with respect to such Participant's total interest under the Plan resulting from the Participant's tax-deductible qualified voluntary Employee contributions made pursuant to Section 4.08.

1.33 "Regulation" means the Income Tax Regulations as promulgated by the Secretary of the Treasury or such Secretary of the Treasury's delegate, and as amended from time to time.

1.34 "Reclassified Employee" means an individual (including, but not limited to, independent contractors, persons the Employer pays outside of its payroll system and out-sourced workers) the Employer does not treat as an Employee for federal income tax withholding purposes under Code Section 3401(a), but who is later

1.47 "Trust Fund" (applies only to trusted portion of the Plan) means the assets of the Plan held in the Plan's Trust as the same shall exist from time to time.

1.48 "Vacation Pay Day" means a day (as determined under a separate plan or program maintained by the Employer or pursuant to applicable local or state law) for which the Employee is entitled to payment of one day's compensation by the Employer when the Employee is absent from work for vacation or holiday. Excluded from the term Vacation Pay Day is any day in which the Employee is entitled to the payment of compensation by the Employer while absent from work on account of jury duty, active military service, training or sabbatical.

1.49 "Valuation Date" means the Anniversary Date and each other date or dates deemed necessary or appropriate by the Administrator for the valuation of Participants' Accounts during the Plan Year, which may include any day that the Insurer (or Trustee, if applicable), any transfer agent appointed by the Trustee or the Employer, or any stock exchange used by such agent, are open for business.

1.50 "Vested" means the nonforfeitable portion of any account maintained on behalf of a Participant.

1.51 "Volume Submitter Practitioner" means VALIC Retirement Services Company, a wholly-owned subsidiary of The Variable Annuity Life Insurance Company ("VALIC").

1.52 "Voluntary Contribution Account" means the account established and maintained by the Administrator for each Participant with respect to such Participant's total interest in the Plan resulting from the Participant's nondeductible voluntary Employee contributions described in Section 4.07.

1.53 "Year of Service" means, except as otherwise specified in the Adoption Agreement and in the case of a Short Plan Year, the computation period of twelve (12) consecutive months, as herein set forth and in the Adoption Agreement, and during which an Employee has completed at least the number of Hours of Service specified in the Adoption Agreement.

The initial computation period shall begin with the date on which the Employee first performs an Hour of Service (employment commencement date). The computation period beginning after a 1-Year Break in Service shall be measured as elected in the Adoption Agreement. If an election is made to shift to the Plan Year, then after the initial computation period, the computation period shall shift to the current Plan Year which includes the anniversary of the date on which the Employee first performed an Hour of Service. An Employee who is credited with the number of Hours of Service specified in the Adoption Agreement in both the initial computation period and the first Plan Year which commences prior to the first anniversary of the Employee's initial computation period, will be credited with two Years of Service.

Years of Service and breaks in service will be measured on the same computation period.

Years of Service with any predecessor Employer which maintained this Plan shall be recognized. Years of Service with any other predecessor Employer shall be recognized as specified in the Adoption Agreement.

Years of Service with any Affiliated Employer shall be recognized.

Notwithstanding any provision of the Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with Code Section 414(u).

2.04 POWERS AND DUTIES OF THE ADMINISTRATOR

The primary responsibility of the Administrator is to administer the Plan for the exclusive benefit of the Participants and their Beneficiaries, subject to the specific terms of the Plan. The Administrator shall administer the Plan in accordance with its terms and shall have the power and discretion to construe the terms of the Plan and determine all questions arising in connection with the administration, interpretation, and application of the Plan. Any such determination by the Administrator shall be conclusive and binding upon all persons. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan; provided, however, that any procedure, discretionary act, interpretation or construction shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to be deemed a qualified plan under the terms of Code Sections 401(a) or 403(a), as amended from time to time. The Administrator shall have all powers necessary or appropriate to accomplish its duties under this Plan.

The Administrator shall be charged with the duties of the general administration of the Plan, including, but not limited to, the following:

- (a) to determine in the Administrator's sole discretion, all questions relating to the eligibility of Employees to participate or remain a Participant hereunder and to receive benefits under the Plan;
- (b) to compute, certify, and direct the Insurer (or Trustee, if applicable) with respect to the amount and the kind of benefits to which any Participant shall be entitled hereunder;
- (c) to authorize and direct the Insurer (or Trustee, if applicable) with respect to all nondiscretionary or otherwise directed disbursements from the Plan assets;
- (d) to maintain all necessary records for the administration of the Plan;
- (e) to interpret the provisions of the Plan and to make and publish such rules for regulation of the Plan as are consistent with the terms hereof;
- (f) to compute and certify to the Employer from time to time the sums of money necessary or desirable to be contributed to the Plan;
- (g) to consult with the Employer and to direct the Insurer (or Trustee, if applicable) regarding the short- and long-term liquidity needs of the Plan in order to implement those objectives;
- (h) if the Employer elects to allow Participants to direct the investment of their accounts under the Plan, to act as the party responsible for communications with Participants, including, but not limited to, the receipt and transmitting of Participants' directions as to the investment of their accounts under the Plan and the formulation of policies, rules, and procedures pursuant to which Participants may give investment instructions with respect to the investment of their accounts;
- (i) to assist Participants regarding their rights, benefits, or elections available under the Plan;
- and
- (j) to determine the validity of, and take appropriate action with respect to, any domestic relations order received by it.

2.05 RECORDS AND REPORTS

The Administrator shall keep a record of all actions taken and shall keep all other books of account, records, and other data that may be necessary for proper administration of the Plan and shall be responsible for supplying all information and reports to the Internal Revenue Service, Participants, Beneficiaries and others as required by law.

(90) days due to special circumstances, provided the delay and the special circumstances occasioning it are communicated to the claimant within the ninety (90) day period).

the terms of the Plan. Additionally, the Former Participant's interest in the Plan shall continue to share in the earnings.

3.05 ELECTION NOT TO PARTICIPATE

An Employee may, subject to the approval of the Employer, elect voluntarily not to participate in the Plan. The election not to participate must be communicated to the Employer, in writing, at least thirty (30) days before the beginning of a Plan Year. However, if the Employer elects, in Section G.3.b. of the Adoption Agreement, to make contributions for Part-time, Seasonal and Temporary Employees, such Employees may not elect not to participate. Furthermore, the foregoing election not to participate must be irrevocable and made either at Plan inception or when the Employee is first eligible to participate.

Notwithstanding any other provision of the Plan or the Adoption Agreement, if one or more qualified defined contribution plans ("Merged Plans") is/are merged into (or onto) this Plan after the first day of a Plan Year, any Employer contribution obligation under this Section 4.01 and/or Section G of the Adoption Agreement for the Plan Year of the merger that is based on a Participant's Compensation for the entire Plan Year shall be offset by any substantially similar Employer contributions that are made to, or on account of, the Merged Plans for such Plan Year.

4.02 TIME OF PAYMENT OF EMPLOYER'S CONTRIBUTION

The Employer shall pay to the Insurer (or Trustee, if applicable) its contribution to the Plan as soon as administratively feasible, but no later than the time required by law to be considered an Annual Addition (as defined in Section 4.04(d)) for the Plan Year to which the Employer contribution is attributed. For purposes of this section, contributions must be made to the Plan no later than the 15th day of the tenth calendar month following the end of the Plan Year with or within which the limitation year ends, or such other time as specified under Code Section 415 and the Regulations thereunder.

4.03 ALLOCATION OF CONTRIBUTIONS, FORFEITURES AND EARNINGS

(a) The Administrator shall establish and maintain an account in the name of each Participant to which the Administrator shall credit, as of each Anniversary Date, or other Valuation Date, all amounts allocated to each such Participant as set forth herein.

(b) The Employer shall provide the Administrator with all information required by the Administrator to make a proper allocation of the Employer's contributions, if any, for each Plan Year. Within a reasonable period of time after the date of receipt by the Administrator of such information, the Administrator shall allocate such contribution as follows:

(1) For a Money Purchase Plan:

(i) The Employer's contribution shall be allocated to each Participant's Account in the manner set forth in Section 4.01 herein and as specified in the Adoption Agreement.

(ii) Except, however, if elected in the Adoption Agreement for any Plan Year, the Employer shall not contribute on behalf of a Participant who performs less than the Hours of Service set forth in the Adoption Agreement during any Plan Year. The Employer may not make such an election for Employer nonelective contributions (other than matching contributions) if the Employer has elected to make Special Pay contributions.

(2) For a Profit Sharing Plan:

(i) If the Employer elects (in the Adoption Agreement) a discretionary profit sharing contribution formula, the Employer's contribution shall be allocated to each Participant's Account in the same proportion that each such Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for such Plan Year. If the Employer elects (in the Adoption Agreement) a fixed profit sharing contribution formula, the Employer's contribution shall be allocated in accordance with such formula. In the event that the Employer elects (in the Adoption Agreement) to make separate discretionary contributions for separate classifications of Participants, the Employer will annually notify the Trustee (or Insurer), in writing, of the amounts of the contribution(s), if any, that it is making for each classification of Participants described in the Adoption Agreement for the Plan Year. The Plan Administrator will allocate and credit for the Plan Year the Employer contribution (and forfeitures, if any) for a particular classification to the account of each Participant within

allocated to the Participant's accounts would cause the "Annual Additions" for the "Limitation Year" to exceed the "Maximum Permissible Amount," the amount contributed or allocated will be reduced so that the "Annual Additions" for the "Limitation Year" will equal the "Maximum Permissible Amount."

(2) Prior to determining the Participant's actual "415 Compensation" for the "Limitation Year," the Employer may determine the "Maximum Permissible Amount" for a Participant on the basis of a reasonable estimation of the Participant's "415 Compensation" for the "Limitation Year," uniformly determined for all Participants.

(3) As soon as is administratively feasible after the end of the "Limitation Year," the "Maximum Permissible Amount" for such "Limitation Year" shall be determined on the basis of the Participant's actual "415 Compensation" for such "Limitation Year."

(b) (1) This subsection (b) applies if, in addition to this Plan, the Participant is covered under another qualified defined contribution plan maintained by the Employer, or a welfare benefit fund (as defined in Code Section 419(e)) maintained by the Employer, or an individual medical account (as defined in Code Section 415(l)(2)) maintained by the Employer, or a simplified employee pension as defined in Code Section 408(k) maintained by the Employer which provides "Annual Additions" during any "Limitation Year." The "Annual Additions" which may be credited to a Participant's accounts under this Plan for any such "Limitation Year" shall not exceed the "Maximum Permissible Amount" reduced by the "Annual Additions" credited to a Participant's accounts under the other plans and welfare benefit funds, individual medical accounts, and simplified employee pensions for the same "Limitation Year." If the "Annual Additions" with respect to the Participant under other defined contribution plans, welfare benefit funds, individual medical accounts and simplified employee pensions maintained by the Employer are less than the "Maximum Permissible Amount" and the Employer contribution that would otherwise be contributed or allocated to the Participant's accounts under this Plan would cause the "Annual Additions" for the "Limitation Year" to exceed this limitation, the amount contributed or allocated will be reduced so that the "Annual Additions" under all such plans and welfare benefit funds for the "Limitation Year" will equal the "Maximum Permissible Amount." If the "Annual Additions" with respect to the Participant under such other defined contribution plans, welfare benefit funds, individual medical accounts and simplified employee pensions in the aggregate are equal to or greater than the "Maximum Permissible Amount," no amount will be contributed or allocated to the Participant's account under this Plan for the "Limitation Year."

(2) Prior to determining the Participant's actual "415 Compensation" for the "Limitation Year," the Employer may determine the "Maximum Permissible Amount" for a Participant in the manner described in Section 4.04(a)(2).

(3) As soon as is administratively feasible after the end of the "Limitation Year," the "Maximum Permissible Amount" for the "Limitation Year" will be determined on the basis of the Participant's actual "415 Compensation" for the "Limitation Year."

(4) If, pursuant to Section 4.04(b)(3) or Section 4.05, a Participant's "Annual Additions" under this Plan and such other plans would result in an "Excess Amount" for a "Limitation Year," the "Excess Amount" will be deemed to consist of the "Annual Additions" last allocated, except that "Annual Additions" attributable to a simplified employee pension will be deemed to have been allocated first, followed by "Annual Additions" to a welfare benefit fund or individual medical account, and then by "Annual Additions" to a plan subject to Code Section 412, regardless of the actual allocation date.

(5) If an "Excess Amount" was allocated to a Participant on an allocation date of this Plan which coincides with an allocation date of another plan, the "Excess Amount" attributed to this Plan will be the product of:

For this purpose, any "Excess Amount" applied under Sections 4.04(a)(4) and 4.04(b)(6) in the "Limitation Year" to reduce Employer contributions shall be considered "Annual Additions" for such "Limitation Year."

Effective for Limitation Years beginning more than ninety (90) days after the close of the first regular legislative session (of the legislative body with authority to amend the Plan) that begins on or after July 1, 2007, the Plan's definition of "Annual Additions" is modified as follows:

(1) Restorative payments. Annual additions for purposes of Code Section 415 shall not include restorative payments. A restorative payment is a payment made to restore losses to a plan resulting from actions by a fiduciary for which there is reasonable risk of liability for breach of a fiduciary duty under applicable federal or state law, where participants who are similarly situated are treated similarly with respect to the payments. Generally, payments are restorative payments only if the payments are made in order to restore some or all of the plan's losses due to an action (or a failure to act) that creates a reasonable risk of liability for such a breach of fiduciary duty (other than a breach of fiduciary duty arising from failure to remit contributions to the plan). This includes payments to a plan made pursuant to a court approved settlement to restore losses to a qualified defined contribution plan on account of the breach of fiduciary duty (other than a breach of fiduciary duty arising from failure to remit contributions to the plan). Payments made to the Plan to make up for losses due merely to market fluctuations and other payments that are not made on account of a reasonable risk of liability for breach of a fiduciary duty are not restorative payments and generally constitute contributions that are considered Annual Additions.

(2) Other Amounts. Annual additions for purposes of Code Section 415 shall not include: (i) The direct transfer of a benefit or employee contributions from a qualified plan to this Plan; (ii) Rollover contributions (as described in Code Section 401(a)(31), 402(c)(1), 403(a)(4), 403(b)(8), 408(d)(3), and 457(c)(16)); (iii) Repayments of loans made to a participant from the Plan; and (iv) Repayments of amounts described in Code Section 411(a)(7)(B) (in accordance with Code § 411(a)(7)(C)) and Code Section 411(a)(3)(D) or repayment of contributions to a governmental plan (as defined in Code Section 414(d)) as described in Code Section 415(k)(3), as well as Employer restorations of benefits that are required pursuant to such repayments.

(3) Date of tax-exempt Employer contributions. Notwithstanding anything in the Plan to the contrary, in the case of an Employer that is exempt from Federal income tax (including a governmental employer), Employer contributions are treated as credited to a Participant's Account for a particular Limitation Year only if the contributions are actually made to the Plan no later than the 15th day of the tenth calendar month following the end of the calendar year or fiscal year (as applicable, depending on the basis on which the Employer keeps its books) with or within which the particular Limitation Year ends.

(2) "415 Compensation" means a Participant's Compensation as elected in the Adoption Agreement. However, regardless of any selection made in the Adoption Agreement, 415 Compensation shall include any elective deferral (as defined in Code Section 402(g)(3)), and any amount which is contributed or deferred by the Employer at the election of the Employee and which is not includible in the gross income of the Employee by reason of Sections 125, 457, and 132(f)(4). Any exclusions from Compensation selected in the Adoption Agreement shall not apply for purposes of the definition of 415 Compensation.

Compensation for a limitation year shall include amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates, provided the amounts are paid during the first few weeks of the next limitation year, the amounts are included on a uniform and consistent basis with respect to all similarly situated participants, and no compensation is included in more than one limitation year.

If the Plan's definition of Compensation for purposes of Code Section 415 is the definition in Regulation Section 1.415(c)-2(b) (Regulation Section 1.415-2(d)(2) under the Regulations in effect for Limitation Years beginning prior to July 1, 2007) and the simplified compensation definition of Regulation Section 1.415(c)-2(d)(2) (Regulation Section 1.415-2(d)(10) under the Regulations in effect for Limitation Years prior to July 1, 2007) is not used, then 415 Compensation shall include amounts that are includible in the gross income of a Participant under the rules of Code Section 409A or Code Section 457(f)(1)(A) or because the amounts are constructively received by the Participant. [Note if the Plan's definition of Compensation is W-2 wages or wages for withholding purposes, then these amounts are already included in Compensation.]

(3) "Defined Contribution Dollar Limitation" means \$40,000 (as adjusted for increases in the cost-of-living under Code Section 415(d)).

(4) "Employer" means the Employer that adopts this Plan and all Affiliated Employers, except that for purposes of this Section, Affiliated Employers shall be determined pursuant to the modification made by Code Section 415(h).

(5) "Excess Amount" means the excess of the Participant's "Annual Additions" for the "Limitation Year" over the "Maximum Permissible Amount."

(6) "Limitation Year" means the Compensation year (a twelve (12) consecutive month period) as elected by the Employer in the Adoption Agreement. All qualified plans maintained by the Employer must use the same Limitation Year. If the Limitation Year is amended to a different twelve (12) consecutive month period, the new Limitation Year must begin on a date within the Limitation Year in which the amendment is made.

The Limitation Year may only be changed by a Plan amendment. Furthermore, if the Plan is terminated effective as of a date other than the last day of the Plan's limitation year, then the Plan is treated as if the Plan had been amended to change its limitation year.

(7) "Maximum Permissible Amount" means the maximum "Annual Addition" that may be contributed or allocated to a Participant's account under the Plan for any "Limitation Year." Except to the extent permitted under Section 414(v) of the Code, if applicable, the Annual Addition that may be contributed or allocated to a Participant's account under the Plan for any Limitation Year shall not exceed the lesser of:

- (i) the "Defined Contribution Dollar Limitation" or
- (ii) 100 percent of the Participant's 415 Compensation for the Limitation Year.

The compensation limit referred to in (ii) shall not apply to any contribution for medical benefits after separation from service (within the meaning of Section 401(h) or Section 419A(f)(2) of the Code) which is otherwise treated as an Annual Addition.

If a short "Limitation Year" is created because of an amendment changing the "Limitation Year" to a different twelve (12) consecutive month period, the Maximum Permissible Amount will not exceed the "Defined Contribution Dollar Contribution" multiplied by the following fraction:

If as a result of:

- (a) the allocation of Forfeitures,
- (b) a reasonable error in estimating a Participant's annual 415 Compensation,
- (c) a reasonable error in determining the amount of elective deferrals (within the meaning of Code Section 402(g)(3)) that may be made with respect to a Participant,
- (d) or other facts and circumstances to which Regulation Section 1.415-6(b)(6) shall be applicable, the "Annual Additions" under this Plan would cause the maximum provided in Section 4.04 to be exceeded, the Administrator shall treat the excess in accordance with Section 4.04(a)(4).

Notwithstanding any provision of the Plan to the contrary, if the Annual Additions (within the meaning of Code Section 415) are exceeded for any Participant, then the Plan may only correct such excess in accordance with the Employee Plans Compliance Resolution System (EPCRS) as set forth in Revenue Procedure 2008-50 or any superseding guidance, including, but not limited to, the preamble of the final Section 415 regulations.

4.06 TRANSFERS AND ROLLOVERS FROM OTHER EMPLOYER PLANS

(a) As specified in the Adoption Agreement and with the consent of the Administrator, amounts may be transferred or rolled over on behalf of any Employee from other employer plans or individual retirement accounts, provided that the employer plan or account from which such funds are transferred permits the transfer to be made and, in the opinion of legal counsel for the Employer, the transfer or rollover will not jeopardize the qualified status of the Plan (or the Tax-exempt status of the related Trust, if applicable) or create adverse tax consequences for the Employer. The amounts transferred or rolled over shall be set up in a separate account herein referred to as a Rollover Account. Such account shall be fully Vested at all times and shall not be subject to Forfeiture for any reason. No amounts attributable to deductible Employee contributions (as defined in Code Section 219) may be rolled over or transferred to this Plan.

(b) Amounts in a Rollover Account shall be held by the Insurer (or Trustee, if applicable) pursuant to the provisions of this Plan and may not be withdrawn by, or distributed to the Employee, in whole or in part, except as provided in Paragraphs (c), (d), (e) of this Section.

(c) Amounts attributable to elective contributions (as defined in Regulation Section 1.401(k)-1(g)(3), or for Plan Years beginning on or after January 1, 2006, Regulations section 1.401(k)-6), including amounts treated as elective contributions, which are transferred from another employer plan in a plan-to-plan transfer shall be subject to the distribution limitations provided for in Regulation Section 1.401(k)-1(d).

(d) A separate account will be maintained by the Administrator for any transferred voluntary Employee contributions of each Participant, and earnings and losses on such voluntary Employee contributions will be allocated to the separate account. A Participant may, upon a written request submitted to the Administrator, withdraw all or a portion of such transferred voluntary Employee contributions at any time. Such written request must be consistent with and satisfy all notice requirements of Code Section 402(f) and the Regulations thereunder.

(e) At Normal Retirement Age, or such other date when the Employee or the Employee's Beneficiary shall be entitled to receive benefits as set forth in the Plan and Adoption Agreement, the fair market value of the Rollover Account shall be used to provide additional benefits to the Employee or the Employee's Beneficiary. If elected in the Adoption Agreement, distributions of rollovers may be made at any time, even if there is no distributable event which permits distribution of other accounts. Any distributions of amounts held in a Rollover Account shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code

(b) A Participant may, upon written request delivered to the Administrator, make withdrawals from such Participant's Qualified Voluntary Employee Contribution Account. Any distribution shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f).

(c) At Normal Retirement Age, or such other date when the Participant or the Participant's Beneficiary shall be entitled to receive benefits, the fair market value of the Qualified Voluntary Employee Contribution Account shall be used to provide additional benefits to the Participant or the Participant's Beneficiary.

4.09 DIRECTED INVESTMENT ACCOUNT

(a) If elected in the Adoption Agreement, except as provided below, all Participants may direct the investment of all or a portion of their individual account balances within limits set by the Employer. Participants may direct the Insurer (or Trustee, if applicable) in writing to invest their account in specific assets, specific funds or other investments permitted under the Plan and the Participant Direction Procedures. That portion of the interest of any Participant which is subject to investment direction of such Participant will be considered a Participant Directed Investment Account. With respect to Participants under age 18 (or the applicable age of majority), the Administrator may direct that such Participant's accounts be invested in the Designated Investment Option available under the Plan that has the lowest risk of loss.

(b) As of each Valuation Date, all Participant Directed Investment Accounts shall be charged or credited with the net earnings, gains, losses and expenses as well as any appreciation or depreciation in the market value using publicly listed fair market values when available or appropriate as follows:

(1) To the extent that the assets in a Participant Directed Investment Account are accounted for as pooled assets or investments, the allocation of earnings, gains and losses of each Participant's Account shall be based upon the total amount of funds so invested, in a manner proportionate to the Participant's share of such pooled investment.

(2) To the extent that the assets in the Participant Directed Account are accounted for as segregated assets, the allocation of earnings, gains and losses from such assets shall be made on a separate and distinct basis.

(c) Any information regarding investments available under the Plan, to the extent not required to be described in the Participant Direction Procedures, may be provided to the Participant in one or more written documents which are separate from the Participant Direction Procedures and are not thereby incorporated by reference into this Plan.

(d) The Administrator may, at its discretion, include in or exclude by amendment or other action from the Participant Direction Procedure such instructions, guidelines or policies as it deems necessary or appropriate to ensure proper administration of the Plan, and may interpret the same accordingly.

(5) The Trustee may delegate the duty to execute such instructions to any nonfiduciary agent, which may be an affiliate of the Trustee or any Plan representative.

(6) The Trustee may refuse to comply with any direction from the Participant in the event the Trustee, in its sole and absolute discretion, deems such instructions improper by virtue of applicable law. The Trustee shall not be responsible or liable for any loss or expense which may result from the Trustee's refusal or failure to comply with any directions from the Participant.

(7) Any costs and expenses related to compliance with the Participant's directions shall be borne by the Participant Directed Investment Account, unless paid by the Employer.

(i) At the direction of the Administrator, the Trustee shall have the power to pay benefits required under the Plan to be paid to Participants, or, in the event of their death, to their Beneficiaries;

(ii) The Trustee shall maintain records of receipts and disbursements and furnish to the Employer and/or Administrator for each Plan Year a written annual report per Section 5.06; and

(iii) If there shall be more than one Trustee, they shall act by a majority of their number, but may authorize one or more of them to sign papers on their behalf.

5.02 INVESTMENT POWERS AND DUTIES OF THE TRUSTEE

The Trustee shall have the following investment powers and duties, which shall be exercisable in the Trustee's sole discretion (if the Trustee is a discretionary Trustee), or at the direction of the Employer, the Administrator, a designated investment manager or a Participant (if the Trustee is a directed, nondiscretionary Trustee):

(a) The Trustee shall, except as otherwise provided in this Plan, invest and reinvest the Trust Fund to keep the Trust Fund invested without distinction between principal and income and in such securities or property, real or personal, wherever situated, as the Trustee shall deem advisable, including, but not limited to, stocks, common or preferred, bonds and other evidences of indebtedness or ownership, and real estate or any interest therein. The Trustee shall at all times in making investments of the Trust Fund consider, among other factors, the short and long-term financial needs of the Plan on the basis of information furnished by the Employer. In making such investments, the Trustee shall not be restricted to securities or other property of the character expressly authorized by the applicable law for trust investments; however, the Trustee shall give due regard to any limitations imposed by the Code so that at all times this Plan may qualify as a qualified Plan and Trust.

(b) The Trustee may employ a bank or trust company pursuant to the terms of its usual and customary bank agency agreement, under which the duties of such bank or trust company shall be of a custodial, clerical and record-keeping nature.

(c) With respect to assets in a Participant's Directed Investment Account, the Participant or Beneficiary shall direct the Trustee with regard to any voting, tender and similar rights associated with the ownership of such assets, (i.e., the "Stock Right(s)") as follows:

(1) Each Participant or Beneficiary shall direct the Trustee to vote or otherwise exercise such Stock Rights in accordance with the provisions, conditions and terms of any such Stock Right(s);

(2) Such directions shall be provided to the Trustee by the Participant or Beneficiary in accordance with the procedure as established by the Administrator. The Trustee shall vote or

- (f) To keep such portion of the Trust Fund in cash or cash balances as the Trustee may, from time to time, deem to be in the best interests of the Plan, without liability for interest thereon;
- (g) To accept and retain for such time as it may deem advisable any securities or other property received or acquired by it as Trustee hereunder, whether or not such securities or other property would normally be purchased as investments hereunder;
- (h) To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;
- (i) To settle, compromise, or submit to arbitration any claims, debts, or damages due or owing to or from the Plan, to commence or defend suits or legal or administrative proceedings, and to represent the Plan in all suits and legal and administrative proceedings;
- (j) To employ suitable agents and counsel and to pay their reasonable expenses and compensation, and such agent or counsel may or may not be agent or counsel for the Employer;
- (k) To apply for and procure from the Insurer as an investment of the Trust Fund such Contracts as the Administrator shall deem proper; to exercise, at any time or from time to time, whatever rights and privileges may be granted under such Contracts; to collect, receive, and settle for the proceeds of all such Contracts as and when entitled to do so under the provisions thereof;
- (l) To invest funds of the Trust in time deposits or savings accounts bearing a reasonable rate of interest in the Trustee's bank;
- (m) To invest in Treasury Bills and other forms of United States government obligations;
- (n) To sell, purchase and acquire put or call options if the options are traded on and purchased through a national securities exchange registered under the Securities Exchange Act of 1934, as amended, or, if the options are not traded on a national securities exchange, are guaranteed by a member firm of the New York Stock Exchange;
- (o) To deposit monies in federally insured savings accounts or certificates of deposit in banks or savings and loan associations;
- (p) To pool all or any of the Trust Fund, from time to time, with assets belonging to any other qualified employee pension benefit trust created by the Employer or any Affiliated Employer, and to commingle such assets and make joint or common investments and carry joint accounts on behalf of this Plan and such other trust or trusts, allocating undivided shares or interests in such investments or accounts or any pooled assets of the two or more trusts in accordance with their respective interests;
- (q) To appoint an agent or agents to assist the Trustee in carrying out any investment instructions of Participants and any fiduciary or responsible party;
- (r) To do all such acts and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to carry out the purposes of the Plan.
- (s) To invest in shares of investment companies registered under the Investment Company Act of 1940.
- (t) Directed Investment Account. If elected in the Adoption Agreement, each Participant may direct the Trustee to separate and keep separate all or a portion of such Participant's interest in the Plan; and further each Participant is authorized and empowered, in such Participant's sole and absolute discretion, to give directions to the Trustee in such form as the Trustee may require concerning the

or claiming an interest in the Plan were parties; provided, however, that nothing herein contained shall deprive the Trustee of its right to have its accounts judicially settled if the Trustee so desires.

5.07 RESIGNATION, REMOVAL AND SUCCESSION OF TRUSTEE

(a) The Trustee may resign at any time by delivering to the Employer, at least sixty (60) days before its effective date, a written notice of resignation.

(b) The Employer may remove the Trustee by mailing by registered or certified mail, addressed to such Trustee at the Trustee's last known address, at least sixty (60) days before its effective date, a written notice of such Trustee's removal.

(c) Upon the death, resignation, incapacity, or removal of any Trustee, a successor may be appointed by the Employer; and such successor, upon accepting such appointment in writing and delivering same to the Employer, shall, without further act, become vested with all the estate, rights, powers, discretions, and duties of the predecessor with like respect as if such Trustee were originally named as a Trustee herein. Until such a successor is appointed, the remaining Trustee or Trustees shall have full authority to act under the terms of the Plan.

(d) The Employer may designate one or more successors prior to the death, resignation, incapacity, or removal of a Trustee. In the event a successor is so designated by the Employer and accepts such designation, the successor shall, without further act, become vested with all the estate, rights, powers, discretions, and duties of such successor's predecessor with the like effect as if such successor were originally named as Trustee herein immediately upon the death, resignation, incapacity, or removal of the predecessor.

(e) Whenever any Trustee hereunder ceases to serve as such, the Trustee shall furnish to the Employer and Administrator a written statement of account with respect to the portion of the Plan Year during which the individual or entity served as Trustee. This statement shall be either (i) included as part of the annual statement of account for the Plan Year required under Section 5.06 or (ii) set forth in a special statement. Any such special statement of account should be rendered to the Employer no later than the due date of the annual statement of account for the Plan Year. The procedures set forth in Section 5.06 for the approval by the Employer of annual statements of account shall apply to any special statement of account rendered hereunder and approval by the Employer of any such special statement in the manner provided in Section 5.06 shall have the same effect upon the statement as the Employer's approval of an annual statement of account. No successor to the Trustee shall have any duty or responsibility to investigate the acts or transactions of any predecessor who has rendered all statements of account required by Section 5.06 and this subsection.

5.08 TRUSTEE INDEMNIFICATION

To the extent permitted by law, the Employer agrees to indemnify and save harmless the Trustee against any and all claims, losses, damages, expenses and liabilities the Trustee may incur in the exercise and performance of the Trustee's powers and duties hereunder, unless the same are determined to be due to gross negligence or willful misconduct.

5.09 VALUATION OF THE TRUST FUND

The Administrator shall direct the Trustee, as of each Valuation Date, to determine the net worth of the assets comprising the Trust Fund as it exists on the Valuation Date prior to taking into consideration any contribution to be allocated for that Plan Year. In determining such net worth, the Trustee shall value the assets comprising the Trust Fund at their fair market value as of the Valuation Date.

**ARTICLE VI
DETERMINATION AND DISTRIBUTION OF BENEFITS**

6.01 DETERMINATION OF BENEFITS UPON RETIREMENT

Upon the Participant's attainment of Normal Retirement Age or Early Retirement Age, all amounts credited to a Participant's Account shall become fully Vested. However, a Participant may postpone the termination of employment with the Employer to a later date, in which event the participation of such Participant in the Plan, including the right to receive allocations pursuant to Section 4.03, shall continue until such Participant's Retirement Date. Upon a Participant's Retirement Date, or as soon thereafter as is practicable, all amounts credited to such Participant's Account shall be distributable in accordance with Section 6.05.

6.02 DETERMINATION OF BENEFITS UPON DEATH

(a) Upon the death of a Participant before the Participant's Retirement Date or other termination of employment, all amounts credited to such Participant's Account shall, if elected in the Adoption Agreement, become fully Vested. The Administrator shall direct the Insurer (or Trustee, if applicable), in accordance with the provisions of Sections 6.06 and 6.07, to distribute the value of the deceased Participant's Vested accounts to the Participant's Beneficiary.

(b) Upon the death of a Former Participant, the Administrator shall direct, in accordance with the provisions of Sections 6.06 and 6.07, the Insurer (or Trustee, if applicable), to distribute the value of any remaining Vested amounts credited to the accounts of such deceased Former Participant to such Former Participant's Beneficiary.

(c) The Administrator may require such proper proof of death and such evidence of the right of any person to receive payment of the value of the account of a deceased Participant or Former Participant as the Administrator may deem desirable. The Administrator's determination of death and of the right of any person to receive payment shall be conclusive.

(d) The designation of a Beneficiary shall be made on a form satisfactory to the Administrator. A Participant may at any time revoke a designation of a Beneficiary or change a Beneficiary by filing written notice of such revocation or change with the Administrator. In the event no valid designation of Beneficiary exists at the time of the Participant's death, the death benefit shall be payable to the Participant's estate.

(e) In the event of any conflict between the terms of this Plan and the terms of any Contract issued hereunder, the Plan provisions shall control.

6.03 DETERMINATION OF BENEFITS IN EVENT OF DISABILITY

In the event of a Participant's Total and Permanent Disability prior to the Participant's Retirement Date or other termination of employment, all amounts credited to such Participant's Account shall, if elected in the Adoption Agreement, become fully Vested. In such event, the Administrator, in accordance with the provisions of Sections 6.05 and 6.07, shall direct the Insurer (or Trustee, if applicable) to distribute to such Participant all Vested amounts credited to such Participant's Account in a manner consistent with Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f).

6.04 DETERMINATION OF BENEFITS UPON TERMINATION

(a) Distribution of the funds due to a Terminated Participant shall be made on the occurrence of an event which would result in the distribution had the Terminated Participant remained in the employ of the Employer (upon the Participant's death, Total and Permanent Disability, or Retirement Date). However, at the election of the Participant, the Administrator shall direct the Insurer (or Trustee, if applicable) to cause the entire Vested portion of the Terminated Participant's Account to be payable to such

Service previously occurred, but employment had not terminated), the Former Participant shall participate in the Plan retroactively from the first day of the Plan Year during which one (1) Year of Service (or Period of Service) is completed.

(f) In determining Years of Service (or Periods of Service) for purposes of vesting under the Plan, Years of Service (or Periods of Service) shall be excluded as specified in the Adoption Agreement.

6.05 DISTRIBUTION OF BENEFITS

(a) The Trustee (or Insurer) will make Plan distributions in the form of cash except where (1) the Plan is a restated Plan and under the prior Plan, distribution in the form of property ("in-kind distribution") is a Protected Benefit, or (2) the Employer is terminating the Plan, and in the reasonable judgment of the Administrator, some or all Plan assets may not within a reasonable time for making final distributions of Plan assets, be liquidated to cash or may not be so liquidated without undue loss in value. Under clause (2), the Administrator will direct the Trustee (or Insurer) to make Plan termination distributions to Participants and Beneficiaries in cash, in-kind or in a combination of these forms, in a reasonable and nondiscriminatory manner which may take into account the preferences of the distributees. All in-kind distributions will be made based on the current fair market value of the property, as determined by the Administrator.

(b) The portion of a Participant's benefit derived from Employer contributions will generally not be paid without the Participant's consent. If elected in the Adoption Agreement, the Administrator will distribute such benefit in a lump-sum without such Participant's consent. If any portion of the Participant's benefit is derived from contributions made for Part-time, Seasonal or Temporary Employees pursuant to Section 4.01(c), no distribution will be made without the Participant's consent if the Participant's Vested Interest is greater than the cash-out limit in effect under Code Section 411(a)(11)(A) for the Plan Year which includes the date of distribution. If, in the Adoption Agreement, the Employer elects to distribute a terminated Participant's Vested account without the Participant's consent, but only if the Participant's Vested account balance does not exceed \$1,000, then the value of the Participant's Vested account shall be determined by including the portion of the account balance that is attributable to rollover contributions (and earnings allocable thereto) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(c)(16).

For distributions on or after March 28, 2005, in the event of a mandatory distribution greater than \$1,000 (but not greater than the cash-out limit in effect under Code Section 411(a)(11)(A)) in accordance with the provisions of this Section 6.05(b) (or any other section of the Plan relating to involuntary distributions), if the Participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the Participant in a direct rollover or to receive the distribution directly, then the Administrator will direct the Trustee (or Insurer) to pay the distribution in a direct rollover to an individual retirement plan designated by the Administrator. In such event, the Administrator shall:

- (1) Select and enter into a written agreement with an IRA service provider that is willing to accept small account distributions as rollovers;
- (2) Select a default IRA investment that meets regulatory requirements;
- (3) Execute the necessary documents to establish an IRA on the Participant's behalf; and
- (4) Ensure that Participants are provided with a detailed written explanation of the default IRA, including a description of the investment, the fees associated with the IRA, notification that the distribution may be transferred by the Participant to another individual retirement plan, as well as the name, address, and phone number of a plan contact for additional information.

death, by the Participant's Beneficiary) subject to the rules specified in Section 6.06(b) and the selections made in the Adoption Agreement:

- (1) One lump-sum payment in cash;
- (2) In the form of an annuity over the life expectancy of the Participant's Beneficiary.
- (3) In the form of installments. In the event the death benefit is payable in
- (4) installments, then, upon the death of the Participant, the Administrator may direct that the death benefit be segregated and invested separately, and that the funds accumulated in the segregated account be used for the payment of the installments.

(b) Notwithstanding the above, if the Participant's Vested account balance as of the date of death does not exceed the amount selected in the Adoption Agreement (for involuntary distributions), the entire Vested account balance shall be distributed as soon as administratively practicable in a single lump sum subject to the mandatory rollover to IRA provisions of Section 6.05(b). The value of a Participant's Vested account balance shall be determined by including the portion of the account balance that is attributable to rollover contributions (and earnings allocable thereto) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(c)(16).

(c) Notwithstanding any provision in the Plan to the contrary, distributions upon the death of a Participant shall be made in accordance with Section 6.15 and shall otherwise comply with Code Section 401(a)(9) and the Regulations thereunder.

(d) In the event that less than 100% of a Participant's interest in the Plan is distributed to such Participant's spouse, the portion of the distribution attributable to the Participant's Voluntary Contribution Account shall be in the same proportion that the Participant's Voluntary Contribution Account bears to the Participant's total interest in the Plan.

6.07 TIME OF SEGREGATION OR DISTRIBUTION

Except as limited by Sections 6.05 and 6.06, whenever the Insurer (or Trustee, if applicable) is to make a distribution or commence a series of payments on or as of an Anniversary Date, the distribution or series of payments may be made or begun on such date or as soon thereafter as is practicable.

6.08 DISTRIBUTION FOR MINOR BENEFICIARY

In the event a distribution is to be made to a minor Beneficiary, then the Administrator may direct that such distribution be paid to the legal guardian or to the custodian for such Beneficiary under the applicable state Uniform Transfers (Gifts) to Minors Act, if such is permitted by the laws of the state in which said Beneficiary resides. Such a payment to the legal guardian or custodian of a minor Beneficiary shall fully discharge the Insurer (or Trustee, if applicable), Employer, and Plan from further liability on account thereof.

6.09 LOCATION OF PARTICIPANT OR BENEFICIARY UNKNOWN

In the event that all, or any portion, of the distribution payable to a Participant or Beneficiary hereunder shall, at the later of the Participant's attainment of age 62 or Normal Retirement Age, remain unpaid solely by reason of the inability of the Administrator to ascertain the whereabouts of such Participant or Beneficiary, the amount so distributable may, in the sole discretion of the Administrator, either be treated as a Forfeiture or be paid directly to an individual retirement account described in Code §408(a) or an individual retirement annuity described in Code §408(b). In addition, if the Plan provides for mandatory distributions, and the amount to be distributed to a Participant or Beneficiary does not exceed \$1,000, then the amount distributable may, in the sole discretion of the Administrator, either be treated as a Forfeiture or be paid directly to an individual retirement account described in

(4) Payment of tuition and related educational fees for the next twelve (12) months of post-secondary education for the Participant, the Participant's spouse, children, or dependents;

(5) The need to prevent the eviction of the Participant from the Participant's principal residence or foreclosure on the mortgage of the Participant's principal residence; or

(6) Expenses for the repair of damage to the Participant's principal residence that would qualify for the casualty deduction under Code Section 165 (determined without regard to whether the loss exceeds 10% of adjusted gross income).

(b) No such distribution shall be made from the Participant's Account until such account has become fully Vested.

(c) Any distribution made pursuant to this section shall be made in a manner which is consistent with and satisfies the provisions of Section 6.05, including, but not limited to, all notice requirements of Code Section 402(f).

(d) The provisions of the paragraph shall not apply to contributions made pursuant to Section G.3.b. of the Adoption Agreement on behalf of Part-time, Seasonal and Temporary Employees.

(e) Unless otherwise elected in the Adoption Agreement, then effective as of August 17, 2006, a Participant's hardship event, for purposes of the Plan's hardship distribution provisions, includes an immediate and heavy financial need of the Participant's primary Beneficiary under the Plan, that would constitute a hardship event if it occurred with respect to the Participant's spouse or dependent as defined under Code Section 152 (such hardship events being limited to educational expenses, funeral expenses and certain medical expenses). For purposes of this subparagraph (e), a Participant's "primary Beneficiary under the Plan" is an individual who is named as a Beneficiary under the Plan and has an unconditional right to all or a portion of the Participant's account balance under the Plan upon the Participant's death.

6.12 QUALIFIED RESERVIST DISTRIBUTIONS

If elected in the Adoption Agreement, then effective as of the date specified in the Adoption Agreement, the Plan permits a Participant to elect a Qualified Reservist Distribution, as defined in this Section 6.12.

A "Qualified Reservist Distribution" is any distribution to an individual who is ordered or called to active duty after September 11, 2001, if: (i) the distribution is from amounts attributable to elective deferrals in a 401(k) plan; (ii) the individual was (by reason of being a member of a reserve component, as defined in Section 101 of Title 37, United States Code) ordered or called to active duty for a period in excess of 179 days or for an indefinite period; and (iii) the Plan makes the distribution during the period beginning on the date of such order or call, and ending at the close of the active duty period.

6.13 LIMITATIONS ON BENEFITS AND DISTRIBUTIONS UNDER DOMESTIC RELATIONS ORDERS

All rights and benefits, including elections, provided to a Participant in this Plan shall be subject to the rights afforded to any "alternate payee" under a "domestic relations order" ("DRO") as defined in Code Section 414(p). Furthermore, if elected in the Adoption Agreement, a distribution to an "alternate payee" shall be permitted if such distribution is authorized by a DRO, even if the affected Participant is not yet entitled to a distribution under the terms of the Plan.

Effective April 6, 2007, a domestic relations order will not fail to be a DRO: (i) solely because the order is issued after, or revises, another domestic relations order or DRO; or (ii) solely because of the time at which the order is issued, including issuance after the annuity starting date or after the Participant's death. Such a domestic relations order is subject to the same requirements and protections that apply to DROs.

direct rollover requirements of Code Section 401(a)(31) (including Code Section 401(a)(31)(B), the notice requirements of Code Section 402(f) or the mandatory withholding requirements of Code Section 3405(c)). If a non-spouse Beneficiary receives a distribution from the Plan, the distribution is not eligible for a "60-day" rollover.

(2) If the Participant's named Beneficiary is a trust, the Plan may make a direct rollover to an individual retirement account on behalf of the trust, provided the trust satisfies the requirements to be a designated beneficiary within the meaning of Code Section 401(a)(9)(E).

(3) A non-spouse Beneficiary may not roll over an amount which is a required minimum distribution, as determined under applicable Treasury regulations and other Revenue Service guidance. If the Participant dies before his or her required beginning date and the non-spouse Beneficiary rolls over to an IRA the maximum amount for rollover, the beneficiary may elect to use either the 5-year rule or the life expectancy rule, pursuant to Treas. Reg. Section 1.401(a)(9)-3, A-4(c), in determining the required minimum distributions from the IRA that receives the non-spouse beneficiary's distribution.

(h) For distributions made after December 31, 2007, a Participant may elect to roll over directly an eligible rollover distribution to a Roth IRA described in Code Section 408A(b).

6.15 REQUIRED MINIMUM DISTRIBUTIONS

(a) Except as otherwise provided in Subsection (g) below, the provisions of this section will apply for purposes of determining required minimum distributions for calendar years beginning with the 2003 calendar year. The requirements of this section will take precedence over any inconsistent provisions of the Plan. All distributions required under this section will be determined and made in accordance with the Regulations under Section 401(a)(9) and the minimum distribution incidental benefit requirement of Section 401(a)(9)(G) of the Code. Notwithstanding the other provisions of this section, distributions may be made under a designation made before January 1, 1984, in accordance with Section 242(b)(2) of the Tax Equity and Fiscal Responsibility Act (TEFRA) and the provisions of the plan that relate to Section 242(b)(2) of TEFRA.

(b) The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(1) If the Participant's surviving spouse is the Participant's sole designated Beneficiary, then except as provided in subsection (f), below, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained age 70-1/2, if later.

(2) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then except as provided in subsection (f), below, distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(3) If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(4) If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the

(iii) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, the designated Beneficiary's remaining life expectancy is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(2) If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the year after the year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(3) Except as provided in subsection (f) below, if the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in paragraphs (d)(1) and (d)(2).

(4) If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(5) If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under paragraph (b)(1), paragraphs (d)(3) – (5) will apply as if the surviving spouse were the Participant.

(c) Definitions.

(1) "Designated Beneficiary" means the individual who is designated as the Beneficiary under Section 6.02 of the Plan and is the designated Beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Regulations.

(2) "Distribution calendar year" means a calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin under subsection (b). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(3) "Life expectancy" means life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9, Q&A-1 of the Regulations.

(4) "Participant's account balance" means the account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The

Agreement, then a direct rollover will be offered only for distributions that would be eligible rollover distributions without regard to Code Section 401(a)(9)(H).

ARTICLE VII
AMENDMENT and TERMINATION

7.01 AMENDMENT BY EMPLOYER

(a) The Employer shall have the right at any time to amend the Adoption Agreement, but limited to changes to the choice of options in the Adoption Agreement. The Employer may also add certain IRS sample or model amendments or other required good faith amendments which specifically provide that their adoption will not cause its Plan to be treated as individually designed. The Employer may specify or change the effective date of a provision as permitted under the Plan and correct obvious and unambiguous typographical errors and/or cross-references that merely correct a reference but that do not in any way change the original intended meaning of the provisions. However, no such amendment shall authorize or permit any part of the Plan's assets (other than such part as is required to pay administration expenses) to be used for or diverted to purposes other than for the exclusive benefit of the Participants or their Beneficiaries or estates; no such amendment shall cause any reduction in the account balance of any Participant or cause or permit any portion of the Plan's assets to revert to or become property of the Employer; and no such amendment which affects the rights, duties or responsibilities of the Insurer (or Trustee, if applicable) and Administrator may be made without the Insurer's (or Trustee's, if applicable) and Administrator's written consent. Any such amendment shall become effective upon delivery of a new duly executed Adoption Agreement, provided that the Insurer (or Trustee, if applicable) shall, in writing, consent to the terms of such amendment.

(b) Any other amendment of the Plan or the non-elective portions of the Adoption Agreement by the Employer shall result in this Plan's being treated as an individually-designed plan for which the Employer will have to apply to the appropriate key district of the Internal Revenue Service for a determination letter if the Employer wants assurance that the Plan meets the requirements of the Code.

7.02 AMENDMENT BY VOLUME SUBMITTER PRACTITIONER

(a) Effective as of the date of the advisory letter, the Volume Submitter Practitioner may, from time to time, amend the plan (without the Employer's consent) in order to conform the Plan to any requirement for qualification of the Plan (and the related Trust, if applicable) under the sections of the Code applicable to "governmental plans," as defined in Section 414(d) of the Code. Such amendments may address changes in the Code, the related Treasury regulations, revenue rulings, or other statements published by the Internal Revenue Service. The Volume Submitter Practitioner may not amend the Plan in any manner which would modify any election made by the Employer under the Plan without the Employer's written consent. Furthermore, the Volume Submitter Practitioner may not amend the Plan in any manner which would violate the proscriptions of Section 7.01(a), above. The Volume Submitter Practitioner's authority to amend the plan shall cease as of the date the Internal Revenue Service requires the Employer to file a Form 5300 as an individually designed plan because of substantial modifications of the specimen plan. If the Employer is required to obtain a determination letter in order to have reliance (for example, because the Employer has modified the specimen plan), the Volume Submitter Practitioner's authority to amend the Plan shall be conditioned on the Employer's plan being covered by a favorable determination letter.

(b) The Volume Submitter Practitioner shall furnish each adopting Employer with a copy of the approved Plan, copies of any subsequent amendments, and the most recently issued IRS advisory letter. The Volume Submitter Practitioner shall maintain, or have maintained on its behalf, a record of the names, business addresses and taxpayer identification numbers of all Employers that have adopted the Plan, and shall make reasonable and diligent efforts to ensure that adopting Employers have received and are aware of all Plan amendments and that such Employees adopt new documents as necessary. If the Volume Submitter Practitioner reasonably concludes that an Employer's plan may no longer be a qualified plan, the Volume Submitter Practitioner shall (i) notify the Employer accordingly, (ii) advise the Employer about the adverse tax consequences that may result from loss of the plan's qualified status, and (iii) inform the Employer about the availability of the Employee Plans Compliance Resolution System (EPCRS).

ARTICLE VIII MISCELLANEOUS

8.01 EMPLOYER ADOPTIONS

(a) Any state or local governmental entity may, with the approval of the Volume Submitter Practitioner, become the Employer hereunder by executing the Adoption Agreement in a form satisfactory to the Insurer (or Trustee, if applicable) and it shall provide such additional information as the Insurer (or Trustee, if applicable) may require.

(b) Except as otherwise provided in this Plan, the adoption of this Plan by the Employer and the participation of its Participants shall be separate and apart from that of any other employer and its participants hereunder.

8.02 PARTICIPANT'S RIGHTS

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

8.03 ALIENATION

(a) Subject to the exceptions provided below, no benefit which shall be payable to any person (including a Participant or the Participant's Beneficiary) shall be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, or charge, and any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber, or charge the same shall be void; and no such benefit shall in any manner be liable for, or subject to, the debts, contracts, liabilities, engagements, or torts of any such person, nor shall it be subject to attachment or legal process for or against such person, and the same shall not be recognized except to such extent as may be required by law.

(b) This provision shall not apply to the extent a Participant or Beneficiary is indebted to the Plan by reason of a loan made pursuant to Section 11.01. At the time a distribution is to be made to or for a Participant's or Beneficiary's benefit, such proportion of the amount to be distributed as shall equal such indebtedness shall be paid to the Plan, to apply against or discharge such indebtedness. Prior to making a payment, however, the Participant or Beneficiary must be given written notice by the Administrator that such indebtedness is to be so paid in whole or part from the Participant's Account. If the Participant or Beneficiary does not agree that the indebtedness is a valid claim against the Participant's Vested Account, the Participant or Beneficiary shall be entitled to a review of the validity of the claim in accordance with procedures provided in Sections 2.11 and 2.12.

(c) This provision shall not apply to amounts set aside or otherwise distributed to an "alternate payee" under a "domestic relations order," as defined in Code Section 414(p). The Administrator shall establish a written procedure to administer distributions under such domestic relations orders. Further, to the extent provided under a domestic relations order, a former spouse of a Participant shall be treated as the spouse or surviving spouse for all purposes under the Plan.

(d) Notwithstanding any provision of this section to the contrary, an offset to a Participant's accrued benefit against an amount that the Participant is ordered or required to pay the Plan with respect to a judgment, order, or decree issued, or a settlement entered into, on or after August 5, 1997, shall be permitted in accordance with Code Section 401(a)(13)(C) and (D).

extent thereof, be in full satisfaction of all claims hereunder against the Insurer (or Trustee, if applicable) and the Employer, either of whom may require such Participant, legal representative, Beneficiary, guardian or committee, as a condition precedent to such payment, to execute a receipt and release thereof in such form as shall be determined by the Insurer or Employer. Any authorization of, or request for, payment directed to the Insurer shall be signed by the Administrator and/or Participant or Beneficiary.

8.11 ACTION BY THE EMPLOYER

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

8.12 RESPONSIBLE PARTIES AND ALLOCATION OF RESPONSIBILITY

(a) The "responsible parties" of this Plan are (1) the Employer, (2) the Administrator and, if there is a discretionary Trustee, the Trustee. The responsible parties shall have only those specific powers, duties, responsibilities, and obligations as are specifically given them under the Plan, including but not limited to any agreement allocating or delegating their responsibilities, the terms of which are incorporated herein by reference. Unless otherwise indicated herein or pursuant to such agreement(s), the Employer shall have the duties specified in Article II hereof, as the same may be allocated or delegated thereunder, including but not limited to the responsibility for making the contributions provided for under Section 4.01, and shall have the authority:

- (1) to appoint and remove the Insurer (or Trustee); and
- (2) to amend or terminate, in whole or in part, the Plan.

(b) The Administrator shall have the responsibility for the administration of the Plan, including but not limited to the items specified in Article II of the Plan, as the same may be allocated or delegated thereunder.

(c) The Trustee (if any) shall have the responsibility of management and control of the Plan assets that are not held in Contracts, including but not limited to the acquisition and disposition of Plan assets except to the extent it shall act under the direction of the Employer, the Administrator, or Participants pursuant to Article II and Article V of the Plan.

Each responsible party warrants that any directions given, information furnished, or action taken by it shall be in accordance with the provisions of the Plan, authorizing or providing for such direction, information or action. Furthermore, each responsible party may rely upon any such direction, information or action of another responsible party as being proper under the Plan, and is not required under the Plan to inquire into the propriety of any such direction, information or action. It is intended under the Plan that each responsible party shall be responsible for the proper exercise of its own powers, duties, responsibilities and obligations under the Plan as specified or allocated hereunder. No responsible party shall guarantee the Plan assets in any manner against investment loss or depreciation in asset value. Any person or group may serve in more than one responsible party capacity.

8.13 HEADINGS

The headings and subheadings of this Plan have been inserted for convenience of reference and are to be ignored in any construction of the provisions hereof.

8.14 APPROVAL BY INTERNAL REVENUE SERVICE

Notwithstanding anything herein to the contrary, if, pursuant to an application timely filed by or on behalf of the Plan, the Commissioner of Internal Revenue Service or the Commissioner's delegate should determine that the Plan does not initially qualify as a qualified plan under Code Sections 401 and 501, and such determination is

ARTICLE IX PARTICIPATING EMPLOYERS

9.01 ELECTION TO BECOME A PARTICIPATING EMPLOYER

Notwithstanding anything herein to the contrary, with the consent of the Employer and Insurer (or Trustee, if applicable), any Affiliated Employer that is also a state or local governmental entity may adopt this Plan and all of the provisions hereof, and participate herein and be known as a Participating Employer, by a properly executed document evidencing said intent and will of such Participating Employer.

9.02 REQUIREMENTS OF PARTICIPATING EMPLOYERS

(a) Each Participating Employer shall be required to select the same Adoption Agreement provisions as those selected by the Employer other than the Plan Year, the Fiscal Year, and such other items that must, by necessity, vary among employers.

(b) Each such Participating Employer shall be required to use the same Insurer (or Trustee, if a trustee Plan) as provided in this Plan.

(c) The Insurer (or Trustee, if applicable) may, but shall not be required to, commingle, hold and invest as one fund all contributions made by Participating Employers, as well as all increments thereof.

(d) The transfer of any Participant from or to an Employer participating in this Plan, regardless of whether the Participant is an Employee of the Employer or a Participating Employer, shall not affect such Participant's rights under the Plan, and all amounts credited to such Participant's Account as well as accumulated service time with the transferor or predecessor, and length of participation in the Plan, shall continue to the credit of such Participant.

(e) Any expenses of the Plan which are to be paid by the Employer shall be paid by each Participating Employer in the same proportion that the total amount standing to the credit of all Participants employed by such Employer bears to the total standing to the credit of all Participants.

9.03 DESIGNATION OF AGENT

Each Participating Employer shall be deemed to be a part of this Plan; provided, however, that with respect to all of its relations with the Insurer (or Trustee, if applicable) and Administrator for purposes of this Plan, each Participating Employer shall be deemed to have designated irrevocably the Employer as its agent. Unless the context of the Plan clearly indicates the contrary, the word "Employer" shall be deemed to include each Participating Employer as related to its adoption of the Plan.

9.04 EMPLOYEE TRANSFERS

It is anticipated that an Employee may be transferred between Participating Employers, and in the event of any such transfer, accumulated service and eligibility shall be carried with the Employee involved. No such transfer shall effect a termination of employment hereunder, and the Participating Employer to which the Employee is transferred shall thereupon become obligated hereunder with respect to such Employee in the same manner as was the Participating Employer from whom the Employee was transferred.

9.05 PARTICIPATING EMPLOYER'S CONTRIBUTION AND FORFEITURES

Any contribution or Forfeiture subject to allocation during each Plan Year shall be allocated among all Participants of all Participating Employers in accordance with the provisions of this Plan. On the basis of the information furnished by the Administrator, the Insurer (or Trustee, if applicable) may keep separate books and records concerning the affairs of each Participating Employer hereunder and as to the accounts and credits of the Employees of each Participating Employer. The Insurer (or Trustee, if applicable) may, but need not, register

**ARTICLE X
CONTRACTS
(APPLIES ONLY TO ANNUITY CONTRACTS OR
PORTION OF PLAN FUNDED WITH ANNUITY CONTRACTS)**

10.01 PURCHASE OF CONTRACTS

The benefits provided under this Plan may be funded through the purchase of Contracts issued by The Variable Annuity Life Insurance Company (VALIC) or any other authorized Insurer. The provisions of this Article shall apply to any such Contracts which, as determined by the Employer, will not be held by the Trustee. The Employer shall pay within a reasonable period of time all contributions which are made to this Plan to the Insurer for the purchase of such Contracts.

10.02 EMPLOYER DESIGNATED AS OWNER

Each Contract shall designate the Employer as sole owner, with rights reserved to said Employer to exercise those rights or options contained therein that apply to the owner of the Contract. All such Contracts shall be held by the Employer who shall have the power and right to take such actions with respect to such Contracts as shall be in accordance with this Plan for purposes of providing benefits to Participants. The Employer shall be treated as trustee to the extent that the Contracts are treated as trusts pursuant to Code Section 401(f).

10.03 TYPE OF CONTRACT(S)

The Employer shall have the right to determine whether to have fixed or combination fixed and variable Contracts and whether to have group or individual Contracts. The Employer shall base its decision on which Contract(s) would be more beneficial for the Participants and on the administrative tasks imposed by each Contract. Such decision shall be in the sole discretion of the Employer.

10.04 VOTING RIGHTS

The Employer shall solicit and act in accordance with the instructions of the Participant in regard to any voting rights which pertain to a Contract for variable accumulation of benefits. During the accumulation period, Participants will have the right to instruct the Employer with respect to the votes attributable to any Vested interest they have in the Contract. All other votes entitled to be cast during the accumulation period may be cast by the Employer in its sole discretion. During the annuity period, every Participant will have the right to instruct the Employer with respect to all votes attributable to the amount of assets established in the appropriate separate account to meet the annuity obligations related to such Participant. The Insurer will provide all notices and proxy materials to the Employer for distribution to the Participants. The Employer may cast all votes for which instructions were not received in accordance with the Employer's sole discretion.

10.05 CERTIFICATE OF PARTICIPATION

The Insurer shall issue a certificate of participation and/or a Contract, as applicable, to each Participant. Each such certificate of participation shall set forth in substance the benefits or other rights to which such Participant is entitled under the Contract.

10.06 INSURER INDEMNIFICATION

To the extent permitted by law, the Employer agrees to indemnify and hold harmless the Insurer against any and all claims, losses, damages, expenses and liabilities the Insurer may incur in the exercise and performance of the Insurer's duties hereunder, unless the same are determined to be due to gross negligence or willful misconduct on the part of the Insurer.

(f) An assignment or pledge of any portion of a Participant's interest in the Plan and a loan, pledge, or assignment with respect to any Contract purchased under the Plan, shall be treated as a loan under this Section.

(g) Notwithstanding anything in this Plan to the contrary, if a Participant or Beneficiary defaults on a loan made pursuant to this section that is secured by the Participant's interest in the Plan, then a Participant's interest may be offset by the amount subject to the security to the extent there is a distributable event permitted by the Code or Regulations.

(h) A Participant loan program shall be established which must include, but need not be limited to, the following:

- (1) the identity of the person or positions authorized to administer the Participant loan program;
- (2) a procedure for applying for loans;
- (3) the basis on which loans will be approved or denied;
- (4) limitations, if any, on the types and amounts of loans offered, including what constitutes a hardship or financial need if selected in the Adoption Agreement;
- (5) the procedure under the program for determining a reasonable rate of interest;
- (6) the types of collateral which may secure a Participant loan; and
- (7) the events constituting default and the steps that will be taken to preserve Plan assets.

(i) Such Participant loan program shall be contained in a separate written document. Furthermore, such Participant loan program may be modified or amended in writing from time to time without the necessity of amending this Section. In the event of any conflict between the terms of this Plan and a separate loan program, the terms of the Plan will control.

11.02 TRANSFER OF INTEREST

Notwithstanding any other provision contained in this Plan, the Insurer (or Trustee, if applicable) at the direction of the Administrator may transfer the Vested interest, if any, of a Participant's Account to another trust or Contract forming part of a pension, profit sharing, or stock bonus plan meeting the requirements of Code Section 401(a) or 403(a), provided that the trust or Contract to which such transfers are made permits the transfer to be made.

Participant specifically elects to receive a benefit distribution hereunder. If a Participant elects to receive a distribution on account of this deemed severance, then the individual may not make an elective deferral or employee contribution to this Plan (or any other plan of the Employer) during the 6-month period beginning on the date of the distribution. If a Participant would be entitled to a distribution on account of a deemed severance, and a distribution on account of another Plan provision (such as a Qualified Reservist Distribution), then the other Plan provision will control and the 6-month suspension will not apply.

Participation Agreement for Enrollment for Education Solutions
Amendment ID CTM

Name of Participant : (please print)	Jersey Shore Area School District
Street Address	175 A and P Drive
City, State/Province, Zip	Jersey Shore, PA 17740
Contact Name	Bruce E. Boncal
Contact e-mail	bboncal@jsasd.org
Telephone	570.398.5096
Contact Fax	570.398.5089
Microsoft Campus and School Agreement Number (IU 13 will complete)	
Campus and School Agreement Customer Name (IU13 will complete)	

FTE Count for Participant identified above	324
Student Count based on 2016 enrollment for Participant identified	2510

Undersigned Participant acknowledges that Microsoft Licensing, GP, Microsoft Ireland Operations Limited or Microsoft Operations Pte Ltd (each, "Microsoft") and Lancaster Lebanon Intermediate Unit 13 ("Organization") have entered into the Microsoft Campus and School Agreement identified above and the Enrollment for Education Solutions (as amended, modified and supplemented to the date hereof, collectively, the "Agreement") under which Participant desires to sublicense Licenses to Products from and through Organization. All capitalized terms used but not defined herein will have the meanings assigned in the Agreement.

1. **Acknowledgment.** Participant hereby acknowledges that it may request and review a copy of the Agreement, which incorporates the Product use rights applicable to the Products acquired under the Agreement, which are located at <http://www.microsoft.com/licensing/default.mspx> and understood the terms and conditions of the foregoing documents.

2. **Agreement.** Participant agrees to be bound by all Agreement terms and conditions (including without limitation terms relating to Product use, compliance verification, notifications to users, LIMITED WARRANTY AND DISCLAIMERS, LIMITATION OF LIABILITY, NO LIABILITY FOR CERTAIN DAMAGES) just as if it had executed the Agreement itself as a sole, original licensee of the Products; EXCEPT, however, Participant --

- a. will submit orders using the enrollment number assigned for such purpose;
- b. will not have the right to submit enrollments under Organization's Campus and School Agreement;
- c. will be subject to a minimum order requirement of Desktop with eCAL and MDOP for faculty/staff (Package A) at individual Participant Level
- d. will be subject to a minimum of 10 FTE for faculty/staff and/or Student Count of 10 at individual Participant Level
- e. will be subject to the Enrollment Licensed Period
- f. will have its Product use based on the Agreement and this Participation Agreement and any expiration or termination thereof;
- g. will notify its Users of the terms of the Agreement and this Participation Agreement;
- h. will not have its own "Participants" as defined in the Agreement nor in any other way act as a sub-licensor under the Agreement;
- i. will not have the right to amend, renew, extend, or terminate the Agreement ; and
- j. will not be liable to Microsoft based solely on the acts or omissions of any other Participants or of the Organization under the Agreement.

3. Additional Notification. Participant will notify Microsoft immediately if and when it becomes aware of any actual or potential violation of the Agreement or this Participation Agreement.

4. Survival. All sections above except for those providing for use rights shall survive termination or expiration of the Agreement and/or this Participation Agreement. This Participation Agreement shall not survive any termination or expiration of the Agreement.

Participant's violation of the above-referenced terms and conditions shall be deemed to be a breach of this Participation Agreement and shall be grounds for immediate termination of all rights granted hereunder.

<i>Participant</i>	
Name of Entity	Jersey Shore Area School District
Signature	
Printed name	David Hines
Printed title	School Board President
Signature date	

Jersey Shore Area School District

AED Protocol and Procedures

Coordinator: Doreen Eisenhauer CSN
Administrator: Jon Jean Assistant Principal

Guidelines for use of AED

- Purpose:** The purpose of this document is to establish consistent guidelines for application, location, maintenance, and various other components herein involving the JSASD AED program.
- Goal:** To provide the appropriate defibrillator coverage with a response time of 3 minutes from time of incident to first shock to increase the likelihood of survival in the event of sudden cardiac arrest (SCA).
- Certification:** There will be staff members trained in CPR/ AED throughout the district. District staff will be offered opportunities for annual training and retraining by staff members that have instructional training/certificates from an approved site
- Response Team:** Each district building will have a list of staff certified in CPR/AED and location of AED. Those certified and able will respond to emergency.
- Coordinator:** A Certified School Nurse (CSN) will coordinate the AED program. The CSN will participate in case reviews, training and retraining, data collection, and other quality assurance activities.
An administrator will communicate with the coordinator any costs or resource allocated to the AED program.
- Equipment:** AEDs will be maintained according to the manufacturer's guidelines.
AEDs will be inspected monthly by the CSN or designee and will report any discrepancies, device defects, missing, or expired accessories to the coordinator.

Early Defibrillation Response Plan

Any employee who recognizes a medical emergency initiates the emergency response plan:

- A: Yell for help
- B: If no one in hearing range or after school and no one available, use cell phone to call main office/ 911 for help, or run to nearest phone and call main office or 911 (depending if school in session/people in building)
- C: Main office to notify school nurse and principal of type of emergency and location of Emergency.
- D: If people in building, request assistance from persons certified in CPR/AED

Info needed for 911:

- A. Person reporting the emergency's name
- B. Type of emergency
- C. Location of emergency
- D. Brief description of patient symptoms

Persons trained in CPR/AED

- A. Check that scene is safe
- B. Assess: Breathing? Responding? Signs of circulation? Etc.
- C. If patient conscious request to help (stay with patient if refuses help)
- D. Have available person call 911 and give pertinent info (see above)
- E. Have specific person get AED
- F. Begin CPR if no breathing or response
- G. Attach AED as soon as possible
- H. Follow AED prompts, do not remove AED electrodes, even if not needed. Leave for EMS to remove

Transfer of Care:

- A: Once EMS arrives transfer care to EMS
- B: Report to EMS:
 - Initial time of event
 - Patient's present condition
 - All treatment rendered to patient
 - Any available medical information about the patient
- C: Assist EMS if they request

Post-Use Procedure

- *Take the defibrillator and the Defibrillation Incident Report to the Certified School Nurse within 24 hours post-event for downloading data from internal memory.
- * Check the defibrillator and replace any used supplies as soon as possible following the event so that the defibrillator may be returned to service. Perform the after-patient-use maintenance on the defibrillator.
- * Coordinator to conduct employee incident debriefing, as needed.
- * Coordinator to complete the incident follow-up report and forward to administrator.

Defibrillator Maintenance after Each Patient Use

- *Inspect the exterior, pads connector port or pads cartridge well for dirt or contamination.
- *Check supplies, accessories and spares for expiration dates and damage.
- *Check operation of the defibrillator by removing and reinstalling the battery and running a battery insertion test.
- *Download data from defibrillator to a PC then erase the defibrillator memory to ensure adequate capacity for recording data when next used.

Confidentiality:

All information related to the incident, victim, reports, etc. are confidential to the patient and the facility. Discussion of all aspects of the event is limited to team members in debriefing and training sessions. Anyone involved in the incident should refrain from discussing any aspect of the medical event.

Early Defibrillation Incident Report

Date of incident: _____ Time: _____

Shocks Delivered: _____ Device ID: _____

Device Type: _____

Patient Detail

Last Name: _____ First Name: _____ MI: _____

DOB: _____ Age: _____

Gender: _____ Race: _____

Additional Information

Defibrillator Operator: _____

Comments: _____

Report Completed By: _____ Date: _____

How was Team alerted? _____ Time alerted: _____:_____

Post-Incident Critique Form

How was certified personnel dispatched? _____ Dispatch time: _____

Who initiated 911 call? _____ Time called: _____

AED arrival time: _____

Bystander CPR started: _____ Certified person take over CPR: _____

EMS dispatched: _____

SCA Event Report

ERT Team arrival: _____ AED arrival: ____ : ____

Patient unresponsive: Yes / No Documented time: _____

Rescue breathing started: Yes / No Documented time: _____

CPR started: Yes / No Documented time: _____

AED applied: Yes / No Documented time: _____

First shock advised: Yes / No Documented time: _____

Additional shocks: Yes / No Total # of shocks delivered: _____

Return of circulation: Yes / No Documented time: _____

Return of respiration: Yes / No Documented time: _____

EMS scene arrival: _____ EMS arrival at patient: _____

Patient condition at EMS hand-off: _____

Care Given by EMS: _____

Patient transported to _____ Time: _____

Report Completed by: _____ Date: _____

Follow Up:

Patient condition at hospital: _____

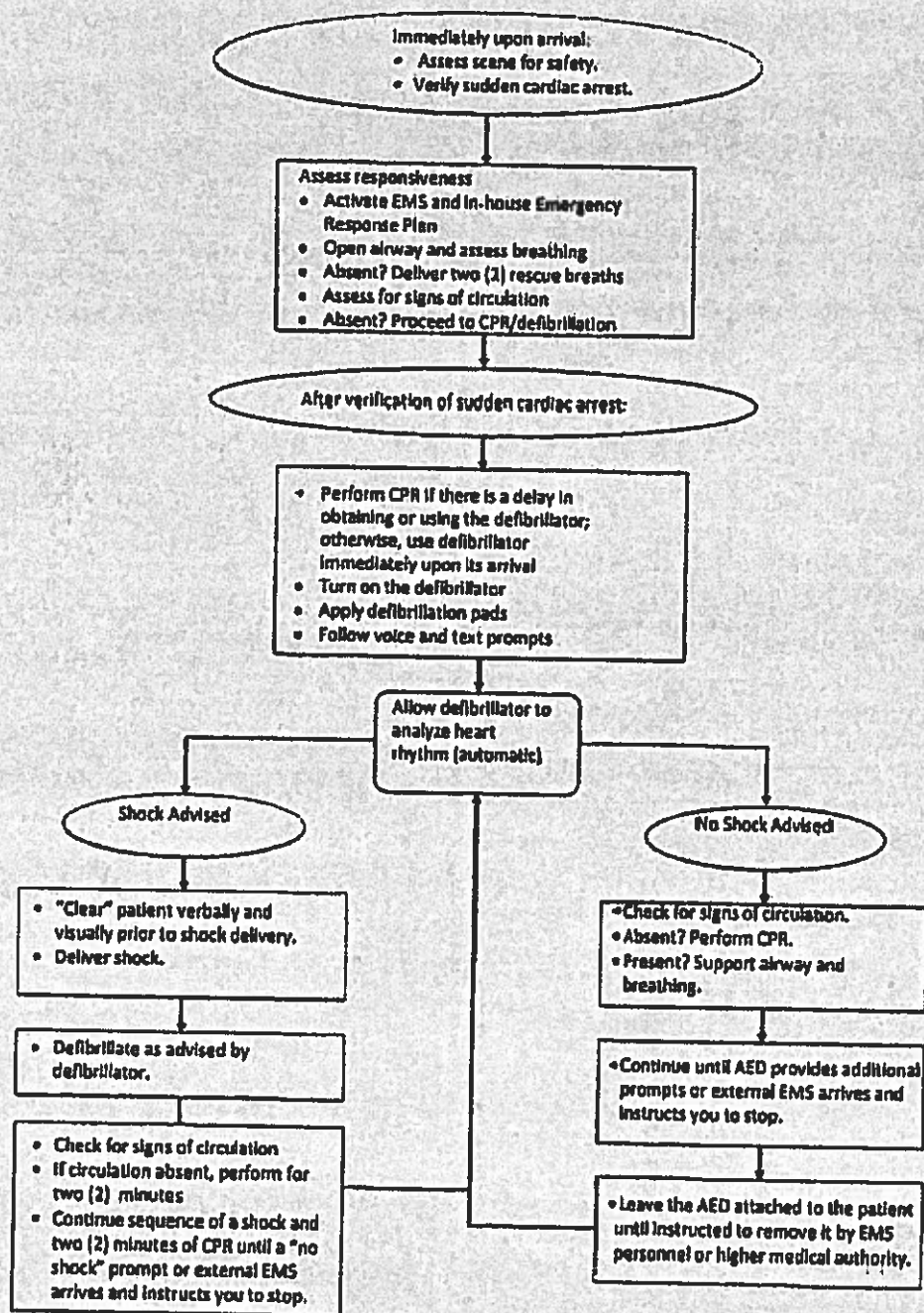
AED placement

	Serial #	JSASD #	Location school + hall/area
1	X14I709897	008646	SH: Between water fountains near door to courtyard
2	X14I709860	008647	SH: Outside pool area
3	X14I709892	008646	SH: E wing 2 nd floor across from elevator
4	X14I709753	008649	With Jacquie George
5	X14I709955	008655	JSE outside cafeteria
6	X14I709961	008654	JSE in back room of nurse office
7	X14I709899	008656	JSE outside gymnasium
8	X14I709798	008645	Main hallway of building
9			Davey building
10	X14I709842	008652	SALL Outside Office
11	X14I709840	008653	AVIS Outside Office
12	X14I709795	008651	MS Outside Gymnasium
13	X14I709759	008650	MS Outside Auditorium



AED
brands

Early Defibrillation Response Protocol Flow Chart



Certified in CPR + AED

2015-2016

Jersey Shore Elementary

Doreen Eisenhower RN
Chris Fink RN
Dawn Stiffler 6/16
Vince Shearer 6/16
Caroline Hufnagle 6/16
Chris Lahr 11/16
Chris Eck 6/17
Crystal Quiggle 11/16
Tammy Englert 11/16
Ann Koon 6/17

Salladasburg

Judy Morlock RN
Tammy Wheeler LP
Becky Shutts LPN
Vince Shearer 6/17
Cindy Davis 6/17
Linda Knauff 6/17
Kara Henry

Avis

Judy Morlock RN
Valli Danley LPN
Chris Fink RN
Kathy Conklin RN
Karen Smith 6/16
Tara Phlegar 11/17
Vince Shearer
Heather Carlin 6/16

Administration:

Joanne Knepp 11/16
Patrick McCormick 6/17
Chad Krape 6/17
Jeremy Black 6/17

Maintenance

Matt Brown

Security

Steven Conway 11/16

Middle School

Judy Morlock RN
Tammy Wheeler LPN
Nancy Roadabaugh 11/16
Dawn Gardner 6/16
Lori Stamm 6/16
Donna Askins-Nelson 6/16
Tammy Welshans 6/16
Darrin Bischoff 11/16
Christine Naugle 6/16
Haley Enders 6/16
Jennie Welsh 6/17
Barb Fedele 6/17
Sean Grubb 6/17
Sarah Kuehne 6/17
Nikki Eoute 6/17

Senior High

Doreen Eisenhower RN
Becky Shutts LPN
Jacque George
Eric Eiswerth
Patty Hess 6/17
Eric Hess
Tony Owens
Julie Hartman 6/16
Debbie Dawes 6/16
Edward Haltenhoff 6/16
Tracey Killion 6/16
Sheena Armbruster
Nicola Paulhamus 6/17
Scott Vairo 6/16
Steve Alexander 6/17
Stephanie Machmer 11/16
Melissa Williamson 11/16
Melissa Rogers 11/16
Daniel Robinson 11/16
Chris Lahr 11/16
Sherry Brown 11/16
Lisa Tibbens 6/16
Jonathan Palumbo

AED Locations

SH: (3)

Main lobby, between water fountains

Outside pool, across from Wall of Honor

2nd floor E wing, across from elevator

Middle School: (2)

Nurse office

Outside gymnasium

JSE: (3)

Outside cafeteria

Outside gymnasium

Nurse office

Sall: Outside main office

Avis: Large group area

Administration: Main hall, inside 2nd entrance doors

Maintenance (Davey) Building: garage work area

Jacquie George: Carries with her to games