

Jersey Shore Area School District
Board of Education – Regular Meeting
Minutes of July 23, 2018

A. Opening

1. Call to Order: Mrs. Kelley Wasson, President, called the meeting to order at 7:01 p.m.

2. Roll Call:

Members Present: Mr. Craig Allen, Mr. Harry Brungard, Mr. Christopher Fravel, Mr. John Pecchia, Mrs. Michelle Stemler, Mrs. Karen Stover, Mr. Merrill Sweitzer, Mrs. Mary Thomas, Mrs. Kelley Wasson and Dr. Jill Wenrich, Superintendent

Others Present: Christopher Kenyon, Esq., Solicitor, Mr. Benjamin Enders, Board Secretary and Emilianna George, Student Representative

3. Pledge of Allegiance

B. Approvals

1. Minutes:

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

- | | |
|------------------|-----------------|
| a. June 11, 2018 | Regular Meeting |
| b. June 25, 2018 | 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 Harry Brungard to approve the following Treasurer's Reports as listed on the Agenda:

- | | |
|--|---------------|
| a. June 2018 Treasurer's Report | |
| b. June 2018 Investment Report | |
| c. Student Activity Report June 30, 2018 | |
| d. Board Summary Report 6-30-18 | (Attachments) |

The vote was a unanimous Yes. Motion carried.

3. Approval of Bills:

Motion: A motion was made by Christopher Fravel and seconded by Karen Stover to approve the following Bills as listed on the Agenda:

<u>Description/Filename</u>	<u>Check Totals to Report</u>
General Fund Month End Checks	\$ 632,696.64
General Fund Month End Checks 17-18 POs	38,786.08
General Fund Manual Checks	88,473.49
General Fund PLGIT Electronic Payments	2,036,104.87
General Interfund Cash Transfers	1,878,081.91
Activity Fund Checks	26,843.43
Food Service Checks	73,234.75
Food Service Interfund Cash Transfer	99,505.53
Athletic Fund Checks	11,874.16
Athletic Interfund Cash Transfer	12,135.51
Payroll C&N Electronic Payments	12,628.06
Payroll PLGIT Electronic Payments	570,516.36
Payroll Checks	99,297.81
Total	5,580,178.60

The vote was a unanimous Yes. Motion carried.

C. Presentations

1. Communications:

- a. TSA National Conference – 2 Second place finishes
- b. Isabelle Hale crowned Queen Tiadaghton
- c. AP Social Studies Scores
- d. Pre K Counts Grant received

2. President's Report: None

3. Intermediate Unit Report: None

4. Superintendent's Report:

(Attachments)

- a. Source 4 Teachers presentation - Dawn Mahoney
- b. Xerox Copier Renewals - Ben Enders
- c. Long Term Financial Outlook - Ben Enders

(Attachment)

D. Courtesy of the Floor:

Dave Becker-Piatt Twp. – commented Source 4 Teachers

Justin Wall-Anthony Twp. – commented on Source 4 Teachers, substitute fill rate

K. Executive Session: An Executive Session was held beginning at 7:38 p.m. for personnel matters after which business was conducted.

The meeting resumed at 8:38 p.m.

Motion: A motion was made by John Pecchia and seconded by Christopher Fravel to add the following Addendum Items to the agenda:

E.1. Personnel Item

- r. move of Mr. Keith Veldhuis to the Middle School Principal position, remaining at his current salary as per the Act 93 salary schedule, effective August 1, 2018.
- s. Mrs. Adrienne Johnston be elevated to Principal status at Jersey Shore Area Elementary, annual salary of \$104,967.00 as per the Act 93 salary schedule, effective August 1, 2018.

The vote was a unanimous Yes. Motion carried.

E. Personnel Items

1. Personnel Items:

Motion: A motion was made by Karen Stover and seconded by Mary Thomas to approve the following Personnel items as listed on the agenda and addendum:

- a. acknowledgement that Nicholas Eischeid has attained a Master of Arts degree with salary increase to be effective for the 2018-2019 school year.
- b. acknowledgement that Nicole Kephart has attained a Master of Science in Education degree with salary increase to be effective for the 2018-2019 school year.
- c. acknowledgement that Krista Callahan has attained a Master of Science in Education degree with salary increase to be effective for the 2018-2019 school year.
- d. acknowledgement that Emily Buttorff has reached Master's+30 level, salary increase to be effective for the 2018-2019 school year.
- e. accepting a letter of resignation from Kathy Miller, Head Cook at the High School, effective June 28, 2018.
- f. appointment of Denise Rice as full time head cook at the Senior High School at a rate of \$18.35/hour, effective July 24, 2018.
- g. appointment of Julia Welshans to a 5 hour food service position at the Senior High School at a rate of \$9.90/hour, effective July 24, 2018.
- h. appointment of Cynthia Mantle to a 4 hour food service position at the Senior High School at a rate of \$9.90/hour, effective July 24, 2018.

- i. appointment of Janet Callahan to a 4 hour food service position at Jersey Shore Area Elementary at a rate of \$9.90/hour, effective July 24, 2018.
- j. accepting a letter of resignation from Nicole Bower, Learning Support/Emotional Support Teacher at the Middle School, effective July 5, 2018.
- k. accepting a letter of retirement from Laura Milarch, Middle School Principal with 25 years of service, effective July 20, 2018.
- l. accepting a letter of resignation from Andrew Baker, CTE Manufacturing/Engineering teacher at the High School.
- m. addition of a lunch monitor position at the Middle School, beginning the 2018-2019 school year, at an estimated annual cost of \$7,405.86.
- n. accepting a letter of resignation from Nicholas Eischeid as High School Band Front Advisor, effective May 17, 2018.
- o. accepting a letter of resignation from Jessica Dorner as High School Band Front Advisor, effective July 3, 2018.
- p. Keith Neece as a Volunteer Varsity Girls Soccer coach, effective July 24, 2018.
- q. accepting a letter of resignation from Lindsey Eischeid, Elementary Music teacher, effective July 19, 2018.
- r. move of Mr. Keith Veldhuis to the Middle School Principal position, remaining at his current salary as per the Act 93 salary schedule, effective August 1, 2018.
- s. Mrs. Adrienne Johnston be elevated to Principal status at Jersey Shore Area Elementary, annual salary of \$104,967.00 as per the Act 93 salary schedule, effective August 1, 2018

The vote was a unanimous Yes. Motion carried.

F. Curriculum and Instruction: None

G. Building and Grounds: None

H. Finance:

1. Finance Item:

Motion: A motion was made by Christopher Fravel and seconded by Merrill Sweitzer to approve the following Finance items as listed on the agenda:

- a. the 403(b) adoption agreement and the 403(b) plan document. (Attachment)
- b. the 457(b) adoption agreement and the 457(b) plan document. (Attachment)
- c. the SAGE Scholars Tuition Rewards program. (Attachment)
- d. a Full Service and Maintenance 60 month lease agreement with Xerox Corporation for copiers. (Attachment)

The vote was a unanimous yes. Motion carried.

Motion: A motion was made by Christopher Fravel and seconded by Karen Stover to add the following Addendum Item to the agenda:

I.1. Miscellaneous Item

- g. a lease agreement between Jersey Shore Borough and Jersey Shore Area School District for property use in connection with activities related to Middle School Soccer practices as outlined in the agreement. (Attachment)

The vote was a unanimous Yes. Motion carried

I. Miscellaneous

1. Miscellaneous Items:

Item c. as listed on the agenda was tabled:

- c. an MOU between Jersey Shore Area School District and Reed B. Mellinger. (Attachment)

Motion: A motion was made by John Pecchia and seconded by Mary Thomas to approve Miscellaneous items a., b., d., f.,g. as listed on the agenda and addendum:

- a. adoption of PSBA's Principles for Governance and Leadership for the 2018-2019 year. (Attachment)
- b. a Settlement Agreement and Release with the parent of student number 2018-2019-1.
- d. a Title I agreement between JSASD, Keystone Central School District and the Lock Haven Catholic School. (Attachment)
- f. the football boosters having RIP's Kettle Corn trailer at all home varsity football games.
- g. a lease agreement between Jersey Shore Borough and Jersey Shore Area School District for property use in connection with activities related to Middle School Soccer practices as outlined in the agreement. (Attachment)

The vote was a unanimous Yes. Motion carried.

Motion: A motion was made by Merrill Sweitzer and seconded by Harry Brungard to approve Miscellaneous item e. as listed on the agenda, a roll call vote was held:

- e. awarding the Timber Harvest project and agreement to TSC Hardwoods as bid in the amount of \$36,752.00. (Attachment)

The vote was as follows:

Craig Allen	Yes	Harry Brungard	Yes
Christopher Fravel	Yes	John Pecchia	Yes
Michelle Stemler	Yes	Karen Stover	Yes
Merrill Sweitzer	Yes	Mary Thomas	Yes
Kelley Wasson	Yes		

The vote was 9–yes and 0–no. Motion carried.

Motion: A motion was made by Christopher Fravel and seconded by Mary Thomas to approve Tennis Court repair at the Middle School for \$14,924.85 from the Capital Projects Fund.

The vote was a unanimous Yes. Motion carried.

Motion: A motion was made by Mary Thomas and seconded by Merrill Sweitzer to approve a 2 year warranty extension to the Salladasburg roof at \$10,086.13 from the General Fund.

The vote was a unanimous Yes. Motion carried.

J. Old Business:

1. Discussion

- a. Courtesy of the Floor – a committee was formed comprised of Mary Thomas, John Pecchia, Merrill Sweitzer and Craig Allen.
- b. Safe Schools Grant information.

K. Executive Session: An Executive Session was held beginning at 9:42 p.m. for personnel matters after which no business was conducted.

The meeting resumed at 10:39 p.m.

L. Adjournment

The July 23, 2018 Regular Board meeting was adjourned at 10:40 p.m.

Respectfully submitted,

Benjamin J. Enders
Board Secretary

Jersey Shore Area School District
Treasurer's Report - Cash and Cash Equivalents
June, 2018

<u>Bank Accounts</u>	Beginning Balance	Received	Disbursed	Ending Balance
General Fund - FNB	\$ 49,542.87 \$	75.64 \$	122.42 \$	49,496.09
General Fund - PSDLAF	50,949.90	66.30	-	51,016.20
General Fund - JSSB	63,971.40	979,008.43	977,977.10	65,002.73
Activity/Other Trust Funds - JSSB	100.78	6,374.87	7,022.86	(547.21)
Athletics Fund - JSSB	100.07	1,482.91	1,482.95	100.03
Food Service Fund - JSSB	3,374.72	81,512.38	81,127.68	3,759.42
Payroll Fund - JSSB	-	-	-	-
Payroll Fund - C & N	1,037.08	186,928.61	12,628.06	175,337.63
General Fund - PLGIT Class	1,073,365.23	6,549,345.79	6,447,760.97	1,174,950.05
General Fund - PLGIT Plus/Class	3,555,734.33	2,000,000.00	700,000.00	4,855,734.33
Accounts Payable Fund - PLGIT Class	10,245.54	13.63	-	10,259.17
Activity/Other Trust Fund - PLGIT Class	184,729.47	6,598.16	26,451.63	164,876.00
Athletics Fund - PLGIT Class	11,918.82	16,456.92	24,369.67	4,006.07
Capital Reserve Fund - PLGIT Class	490,129.25	796.94	-	490,926.19
Capital Reserve Fund - PLGIT Plus/Class	35,025.06	-	-	35,025.06
Food Service Fund - PLGIT Class	194,433.61	171,924.11	172,714.79	193,642.93
Ramsey Fund - PLGIT Class	63,168.32	84.04	-	63,252.36
Payroll Fund - PLGIT Class	100,071.03	1,727,332.83	1,707,988.29	119,415.57
Sechrist Scholarship Fund - PLGIT Class	109,709.31	145.96	-	109,855.27
Totals	\$ 5,997,606.79 \$	11,728,147.52 \$	10,159,646.42 \$	7,566,107.89

PLGIT Class - A money market account; no minimum balance; unlimited check processing

PLGIT/PLUS-Class - a money market account for investments of 30 days or longer; \$50,000 minimum initial deposit; \$5,000 minimum for additional deposits

JERSEY SHORE AREA SCHOOL DISTRICT
 TREASURER'S REPORT - INVESTMENTS
 FOR THE MONTH ENDED JUNE 30, 2018

<u>Certificates of Deposit</u>	<u>Rate</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Investment Purchased</u>	<u>Investment Redeemed</u>	<u>Ending Balance</u>	<u>Net Interest Earned</u>
<u>General Fund</u>							
PLGIT	1.60%	7/30/2018	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00
Jersey Shore State Bank	1.70%	8/2/2018	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>	<u>\$0.00</u>
			\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00
Total Certificates of Deposit							<u><u>\$2,000,000.00</u></u>

Jersey Shore Area School District
Activities Year to Date Report
For the Year Ending June 30, 2018

Account	Beginning Balance	Receipts	Disbursements	Transfer	Interest	Ending Balance
SENIOR HIGH						
American Heart Association	-	3,728.50	3,745.38	583.57	13.46	580.15
Automotive & Powersports Club	3.65	-	-	-	-	3.65
Band	176.29	550.00	726.29	-	2.65	2.65
Chorus	97.98	-	-	-	-	97.98
Class of 2017	1,624.97	-	-	(1,624.97)	-	-
Class of 2018	4,342.02	750.00	4,841.35	(250.67)	-	0.00
Class of 2019	4,516.63	8,098.00	9,423.38	250.67	54.66	3,496.58
Class of 2020	2,148.07	2,521.00	1,649.60	-	31.61	3,051.08
Class of 2021	-	2,611.00	1,623.17	1,624.97	18.15	2,630.95
Construction Club	314.62	-	300.96	-	3.06	16.72
Dance	521.22	-	-	-	6.12	527.34
Democratic Club	45.16	82.38	-	-	-	127.54
Diversity	77.01	-	-	-	-	77.01
Drama	763.37	1,366.50	477.25	-	15.09	1,667.71
Epicurean Palate	81.76	47.00	-	-	1.22	129.98
Family Consumer Science	633.57	-	-	(583.57)	2.24	52.24
Flicky Acalours	934.23	-	-	-	11.01	945.24
FBLA	3,714.62	25,939.16	26,432.15	(75.00)	82.81	3,229.44
FBLA 9th Grade	164.08	580.00	597.53	-	3.26	149.81
Hopeful Hands Shore to Shore	236.51	-	-	-	2.86	239.37
Information Technology Club	3.91	1,364.35	-	-	5.71	1,393.97
Ira Grugan National Honor Society	-	70.00	-	-	-	70.00
Key Club	222.72	2,187.50	2,192.15	-	10.81	228.88
Library Club	777.94	-	-	-	9.18	787.12
Manufacturing	367.26	50.00	401.85	-	2.65	18.06
Musical	12,784.40	10,030.00	10,981.09	(300.00)	135.22	11,668.53
National Art Honor Society	2.53	554.00	546.02	-	1.22	11.73
National English Honor Society	480.94	2,684.00	2,446.36	-	8.77	727.35
National German Honor Society	20.38	350.00	299.66	-	-	70.72
National Spanish Honor Society	251.58	505.00	698.34	-	2.86	61.10
Orange & Black	9,480.09	4,978.00	4,916.67	(100.30)	107.48	9,548.60
Outdoor Club	1,691.43	1,499.00	1,608.79	-	19.58	1,601.22
Pep Club	492.36	46.00	-	-	6.32	544.68
Red Cross	932.35	2,428.00	2,029.96	-	15.70	1,346.09
Relay for Life	-	-	-	-	-	-
Rho-Kappa Nat'l Honor Society	8.00	-	-	-	-	8.00
S.A.D.D.	909.80	-	454.00	500.00	10.40	966.20
Sign Club	75.08	-	-	-	-	75.08
Skills USA - VICA	3.94	-	-	-	-	3.94
Spectrum	9.01	408.00	10.00	-	2.86	409.87
Student Ambassador	251.72	549.00	501.72	-	3.67	302.87
Student Council	7,687.49	4,620.44	6,098.15	(100.00)	63.02	6,172.80
Technology Student Assoc TSA	1,966.24	13,933.07	15,541.18	(28.70)	23.66	353.09
Wrestling Fund	132.24	-	-	-	1.63	133.87
TOTAL SENIOR HIGH	58,947.17	92,549.90	98,543.00	(104.00)	678.94	53,529.01

Jersey Shore Area School District
Activities Year to Date Report
For the Year Ending June 30, 2018

MIDDLE SCHOOL

Band	130.46	-	-	-	1.63	132.09
Builders Club	12.29	3,510.29	3,437.10	-	-	85.48
Bulldog Memories	5,209.07	2,572.89	1,483.44	-	58.74	6,357.26
C3 Club	586.87	722.25	90.68	-	8.57	1,227.01
Chorus	5,710.76	12,330.20	10,450.64	-	95.25	7,685.57
Diversity Club	-	-	-	-	-	-
Library Club	-	-	-	-	-	-
Literary Club	-	-	-	-	-	-
MS FBLA	1,789.72	3,924.00	4,459.28	-	24.88	1,279.12
Maker Club	442.87	-	-	-	5.30	448.17
Military Support	857.96	3,601.00	3,531.48	-	20.19	947.67
MS Outdoor Club	1,069.35	500.00	452.21	-	15.91	1,133.05
Rock Out for Bullying	1,002.40	-	802.93	-	5.51	204.98
School Spirit Club	-	-	-	-	-	-
Science Olympiad	647.92	1,242.00	1,871.20	-	6.73	25.45
Ski Club	45.57	-	-	-	-	45.57
Student Council	2,884.63	6,979.55	6,961.48	-	28.96	2,931.66
Tag	2,637.56	7,257.75	9,015.94	-	37.12	916.49
TOTAL MIDDLE SCHOOL	23,027.43	42,639.93	42,556.38	-	308.59	23,419.57

TOTAL ACTIVITY FUND

81,974.60	135,189.83	141,099.38	(104.00)	987.53	76,948.58
------------------	-------------------	-------------------	-----------------	---------------	------------------

SCHOLARSHIP ACCOUNTS

Jason D. Bariges	45.99	10,000.00	10,000.00	-	-	45.99
Carson	170.04	-	10.00	-	2.04	162.08
Alan & Art Cipriany Scholar	44,283.38	-	2,000.00	-	521.36	42,804.74
Commencement Prize	-	9,321.00	9,435.00	114.00	-	-
Derr	434.07	-	50.00	-	5.10	389.17
Eckert	1,007.82	-	-	-	12.03	1,019.85
Future Nurses	1,008.25	-	-	-	12.03	1,020.28
Bernard Gaines	35.55	-	-	-	-	35.55
Greene	4,751.05	-	250.00	-	55.88	4,556.93
Heively	504.29	-	-	-	5.91	510.20
Judy	1,018.49	-	-	-	12.03	1,030.52
Lansberry	155.36	-	-	(10.00)	1.84	147.20
Muthier	2,153.50	-	100.00	-	25.29	2,078.79
Clawson	507.17	-	-	-	5.91	513.08
Croyle	25,740.89	1,000.00	1,000.00	-	308.38	26,049.27
Lavallee	7,132.33	-	200.00	-	84.23	7,016.56

MISC. ACCOUNTS

Interest	-	-	2,039.56	-	2,039.56	-
Scholarship/Misc. Totals	88,948.18	20,321.00	25,084.56	104.00	3,091.59	87,380.21
Grand Total	\$170,922.78	\$ 155,510.83	\$ 166,183.94	\$ (0.00)	\$ 4,079.12	\$ 164,328.79

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
100 REGULAR PROGRAMS					
100 Salaries and Wages	9,780,788.00	0.00	9,641,875.98	138,912.02	98.57
200 Benefits	6,740,463.00	0.00	6,694,475.23	45,987.77	99.31
300 Prof Services	521,330.00	0.00	567,867.25	-46,537.25	108.92
400 Property Services	62,920.00	300.91	101,203.55	-38,584.46	161.32
500 Other Services	926,408.00	7,330.00	1,890,074.36	-970,996.36	204.81
600 SUPPLIES	430,192.00	1,997.39	376,947.77	51,246.84	88.08
700 Equipment	550,807.00	0.00	521,153.51	29,653.49	94.61
800 Other	2,475.00	0.00	1,632.00	843.00	65.93
Totals for - 1100's	19,015,383.00	9,628.30	19,795,229.65	-789,474.95	104.15
200 SPECIAL PROGRAMS					
100 Salaries and Wages	2,230,059.00	0.00	2,214,383.01	15,675.99	99.29
200 Benefits	1,739,704.00	0.00	1,768,442.59	-28,738.59	101.65
300 Prof Services	769,550.00	0.00	762,898.43	6,651.57	99.13
400 Property Services	500.00	0.00	0.00	500.00	0.00
500 Other Services	683,550.00	0.00	52,315.33	631,234.67	7.65
600 SUPPLIES	27,051.00	1,573.53	33,238.50	-7,761.03	128.69
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	1,500.00	0.00	450.00	1,050.00	30.00
900 Transfers	0.00	0.00	0.00	0.00	0.00
Totals for - 1200's	5,451,914.00	1,573.53	4,831,727.86	618,612.61	88.65
300 VOCATIONAL EDUCATION					
100 Salaries and Wages	539,420.00	0.00	528,559.61	10,860.39	97.98
200 Benefits	358,538.00	0.00	394,656.91	-36,118.91	110.07
300 Prof Services	20,000.00	0.00	13,981.40	6,018.60	69.90
400 Property Services	7,050.00	314.75	1,001.71	5,733.54	18.67
500 Other Services	7,800.00	0.00	3,072.10	4,727.90	39.38
600 SUPPLIES	115,404.00	3,399.92	81,012.71	30,991.37	73.14
700 Equipment	4,675.00	0.00	4,776.24	-101.24	102.16

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
800 Other	3,200.00	0.00	823.00	2,377.00	25.71
Totals for - 1300's	1,056,087.00	3,714.67	1,027,883.68	24,488.65	97.68
100 OTHER INSTRUCTIONAL PRG					
100 Salaries and Wages	27,000.00	0.00	13,338.00	13,662.00	49.40
200 Benefits	10,995.00	0.00	2,648.54	8,346.46	24.08
300 Prof Services	77,000.00	0.00	56,204.74	20,795.26	72.99
400 Property Services	0.00	0.00	0.00	0.00	0.00
500 Other Services	64,500.00	0.00	10,598.79	53,901.21	16.43
600 SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	0.00	0.00	800.00	-800.00	0.00
Totals for - 1400's	184,495.00	0.00	83,590.07	100,904.93	45.30
300 PRE-KINDERGARTEN					
100 Salaries and Wages	0.00	0.00	15,786.00	-15,786.00	0.00
200 Benefits	0.00	0.00	6,334.00	-6,334.00	0.00
300 Prof Services	0.00	0.00	1,000.00	-1,000.00	0.00
500 Other Services	170,000.00	0.00	42,960.00	127,040.00	25.27
800 Other	0.00	0.00	273,920.00	-273,920.00	0.00
Totals for - 1800's	170,000.00	0.00	340,000.00	-170,000.00	200.00
100 SUPPORT SRVS-STUDENTS					
100 Salaries and Wages	774,022.00	0.00	769,098.68	4,923.32	99.36
200 Benefits	505,513.00	0.00	549,763.03	-44,250.03	108.75
300 Prof Services	139,900.00	0.00	10,000.00	129,900.00	7.14
400 Property Services	3,000.00	0.00	0.00	3,000.00	0.00
500 Other Services	5,075.00	0.00	4,180.54	894.46	82.37
600 SUPPLIES	12,305.00	93.36	10,761.77	1,449.87	88.21
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	1,069.00	0.00	770.00	299.00	72.02

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
Totals for - 2100's	1,440,884.00	93.36	1,344,574.02	96,216.62	93.32
200 SUPP SRVS-INSTRCT STAFF					
100 Salaries and Wages	554,555.00	0.00	546,525.82	8,029.18	98.55
200 Benefits	520,949.00	0.00	517,047.61	3,901.39	99.25
300 Prof Services	94,168.00	4,275.00	70,017.70	19,875.30	78.89
400 Property Services	14,850.00	5,000.00	16,891.27	-7,041.27	147.41
500 Other Services	46,150.00	0.00	35,260.02	10,889.98	76.40
600 SUPPLIES	44,309.00	31.63	27,043.31	17,234.06	61.10
700 Equipment	62,775.00	0.00	23,780.17	38,994.83	37.88
800 Other	2,330.00	0.00	1,090.00	1,240.00	46.78
Totals for - 2200's	1,340,086.00	9,306.63	1,237,655.90	93,123.47	93.05
300 SUPPORT SRVS-ADMINISTRN					
100 Salaries and Wages	1,272,490.00	0.00	1,219,233.46	53,256.54	95.81
200 Benefits	799,646.00	0.00	882,760.29	-83,114.29	110.39
300 Prof Services	262,460.00	0.00	284,752.89	-22,292.89	108.49
400 Property Services	520.00	0.00	1,254.50	-734.50	241.25
500 Other Services	62,038.00	0.00	52,099.09	9,938.91	83.97
600 SUPPLIES	12,140.00	636.82	6,268.37	5,234.81	56.87
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	21,030.00	0.00	23,084.59	-2,054.59	109.76
Totals for - 2300's	2,430,324.00	636.82	2,469,453.19	-39,766.01	101.63
100 SUPP SRVS-PUPIL HEALTH					
100 Salaries and Wages	196,827.00	0.00	198,566.97	-1,739.97	100.88
200 Benefits	174,363.00	0.00	190,158.54	-15,795.54	109.05
300 Prof Services	2,500.00	0.00	5,441.95	-2,941.95	217.67
400 Property Services	400.00	0.00	0.00	400.00	0.00
500 Other Services	0.00	0.00	0.00	0.00	0.00
600 SUPPLIES	3,135.00	0.00	2,242.12	892.88	71.51
700 Equipment	0.00	0.00	0.00	0.00	0.00

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
800 Other	265.00	0.00	0.00	265.00	0.00
Totals for - 2400's	377,490.00	0.00	396,409.58	-18,919.58	105.01
500 SUPP SRVS-BUSINESS OFFC					
100 Salaries and Wages	388,866.00	0.00	390,497.00	-1,631.00	100.41
200 Benefits	302,872.00	0.00	299,042.64	3,829.36	98.73
300 Prof Services	32,000.00	0.00	38,797.75	-6,797.75	121.24
400 Property Services	63,100.00	0.00	59,277.33	3,822.67	93.94
500 Other Services	32,000.00	9,303.66	17,801.79	4,894.55	84.70
600 SUPPLIES	15,650.00	0.00	18,013.16	-2,363.16	115.10
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	2,945.00	0.00	4,549.25	-1,604.25	154.47
Totals for - 2500's	837,433.00	9,303.66	827,978.92	150.42	99.98
500 OPERATION, MNT OF PLANT					
100 Salaries and Wages	1,077,442.00	0.00	1,050,704.76	26,737.24	97.51
200 Benefits	820,148.00	0.00	851,061.89	-30,913.89	103.76
300 Prof Services	70,440.00	0.00	34,276.94	36,163.06	48.66
400 Property Services	746,555.00	6,150.00	590,802.05	149,602.95	79.96
500 Other Services	175,350.00	0.00	218,025.49	-42,675.49	124.33
600 SUPPLIES	371,268.00	5,000.53	324,591.14	41,676.33	88.77
700 Equipment	5,900.00	0.00	24,267.30	-18,367.30	411.31
800 Other	1,725.00	0.00	2,814.00	-1,089.00	163.13
Totals for - 2600's	3,268,828.00	11,150.53	3,096,543.57	161,133.90	95.07
700 STUDENT TRANSPORTN SRVS					
100 Salaries and Wages	18,160.00	0.00	55,814.45	-37,654.45	307.34
200 Benefits	16,816.00	0.00	41,656.42	-24,840.42	247.71
300 Prof Services	0.00	0.00	3,274.50	-3,274.50	0.00
400 Property Services	150.00	0.00	854.43	-704.43	569.62
500 Other Services	1,817,661.00	0.00	1,641,387.20	176,273.80	90.30
600 SUPPLIES	3,600.00	0.00	9.13	3,590.87	0.25

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
700 Equipment	8,000.00	0.00	5,387.81	2,612.19	67.34
Totals for - 2700's	1,864,387.00	0.00	1,748,383.94	116,003.06	93.77
300 SUPPORT SRVS-CENTRAL					
100 Salaries and Wages	0.00	0.00	11,643.00	-11,643.00	0.00
200 Benefits	0.00	0.00	4,724.88	-4,724.88	0.00
300 Prof Services	1,500.00	0.00	1,490.58	9.42	99.37
400 Property Services	0.00	0.00	0.00	0.00	0.00
500 Other Services	2,500.00	0.00	5,756.91	-3,256.91	230.27
600 SUPPLIES	0.00	0.00	0.00	0.00	0.00
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	0.00	0.00	0.00	0.00	0.00
Totals for - 2800's	4,000.00	0.00	23,615.37	-19,615.37	590.38
300 SUPPORT SERVICES-OTHER					
500 Other Services	0.00	0.00	0.00	0.00	0.00
Totals for - 2900's	0.00	0.00	0.00	0.00	0.00
100 FOOD SERVICES					
800 Other	0.00	0.00	0.00	0.00	0.00
Totals for - 3100's	0.00	0.00	0.00	0.00	0.00
200 STUDENT ACTIVITIES					
100 Salaries and Wages	376,805.00	0.00	74,280.00	302,525.00	19.71
200 Benefits	185,230.00	0.00	29,553.30	155,676.70	15.95
300 Prof Services	37,935.00	0.00	1,000.00	36,935.00	2.63
400 Property Services	10,900.00	40.00	1,844.00	9,016.00	17.28
500 Other Services	100,719.00	0.00	18,894.23	81,824.77	18.75
600 SUPPLIES	69,034.00	111.92	14,191.48	54,730.60	20.71
700 Equipment	0.00	0.00	3,856.90	-3,856.90	0.00
800 Other	13,350.00	0.00	2,355.00	10,995.00	17.64

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
Totals for - 3200's	793,973.00	151.92	145,974.91	647,846.17	18.40
500 BUILD IMPROV SVCS-REPL					
700 Equipment	0.00	0.00	0.00	0.00	0.00
Totals for - 4600's	0.00	0.00	0.00	0.00	0.00
100 OTHER EXPENDITURES					
800 Other	500.00	0.00	25,519.20	-25,019.20	5103.84
900 Transfers	0.00	0.00	0.00	0.00	0.00
Totals for - 5100's	500.00	0.00	25,519.20	-25,019.20	5103.84
200 Transfers					
800 Other	0.00	0.00	0.00	0.00	0.00
900 Transfers	3,299,220.00	0.00	3,546,717.02	-247,497.02	107.50
Totals for - 5200's	3,299,220.00	0.00	3,546,717.02	-247,497.02	107.50
100					
900 Transfers	0.00	0.00	0.00	0.00	0.00
Totals for - 5400's	0.00	0.00	0.00	0.00	0.00
300 SUSPENSE ACCOUNT					
100 Salaries and Wages	0.00	0.00	0.00	0.00	0.00
200 Benefits	0.00	0.00	917.95	-917.95	0.00
300 Prof Services	0.00	0.00	0.00	0.00	0.00
500 Other Services	0.00	0.00	0.00	0.00	0.00
600 SUPPLIES	0.00	30.80	0.00	-30.80	0.00
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	0.00	0.00	0.00	0.00	0.00
900 Transfers	0.00	0.00	0.00	0.00	0.00
Totals for - 5800's	0.00	30.80	917.95	-948.75	0.00
300 BUDGETARY RESERVE					
800 Other	135,000.00	0.00	0.00	135,000.00	0.00

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated		Expend/Received	Balance	% Used
		Encumbrances				
Totals for - 5900's	135,000.00	0.00	0.00	0.00	135,000.00	0.00
EXPENDITURE Totals	41,670,004.00	45,590.22	40,942,174.83		682,238.95	98.36

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
100					
000	-15,794,283.00	0.00	-15,704,606.55	-89,676.45	99.43
Totals for - 6100's	-15,794,283.00	0.00	-15,704,606.55	-89,676.45	99.43
200					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 6200's	0.00	0.00	0.00	0.00	0.00
300					
000	0.00	0.00	-17,639.46	17,639.46	0.00
Totals for - 6300's	0.00	0.00	-17,639.46	17,639.46	0.00
400					
000	-700,000.00	0.00	-747,547.49	47,547.49	106.79
Totals for - 6400's	-700,000.00	0.00	-747,547.49	47,547.49	106.79
500					
000	-45,000.00	0.00	-112,061.25	67,061.25	249.02
Totals for - 6500's	-45,000.00	0.00	-112,061.25	67,061.25	249.02
600					
000	-77,500.00	0.00	0.00	-77,500.00	0.00
Totals for - 6700's	-77,500.00	0.00	0.00	-77,500.00	0.00
700					
000	-500,000.00	0.00	-406,427.46	-93,572.54	81.28
Totals for - 6800's	-500,000.00	0.00	-406,427.46	-93,572.54	81.28
800					
000	-70,000.00	0.00	-90,502.60	20,502.60	129.28
Totals for - 6900's	-70,000.00	0.00	-90,502.60	20,502.60	129.28
900					
000	-13,145,973.00	0.00	-13,041,318.25	-104,654.75	99.20

As of 06/30/2018

Abstract

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
TOTALS for - 7100's	-13,145,973.00	0.00	-13,041,318.25	-104,654.75	99.20
200					
000	-2,128,247.00	0.00	-2,224,994.58	96,747.58	104.54
TOTALS for - 7200's	-2,128,247.00	0.00	-2,224,994.58	96,747.58	104.54
300					
000	-3,288,884.00	0.00	-2,996,667.30	-292,216.70	91.11
TOTALS for - 7300's	-3,288,884.00	0.00	-2,996,667.30	-292,216.70	91.11
300					
000	-489,271.00	0.00	-496,447.21	7,176.21	101.46
TOTALS for - 7500's	-489,271.00	0.00	-496,447.21	7,176.21	101.46
300					
000	-4,173,742.00	0.00	-2,993,495.88	-1,180,246.12	71.72
TOTALS for - 7800's	-4,173,742.00	0.00	-2,993,495.88	-1,180,246.12	71.72
500					
000	-641,802.00	0.00	-512,372.90	-129,429.10	79.83
TOTALS for - 8500's	-641,802.00	0.00	-512,372.90	-129,429.10	79.83
300					
000	0.00	0.00	0.00	0.00	0.00
TOTALS for - 8800's	0.00	0.00	0.00	0.00	0.00
100					
000	0.00	0.00	0.00	0.00	0.00
TOTALS for - 9100's	0.00	0.00	0.00	0.00	0.00
100					
000	-10,000.00	0.00	0.00	-10,000.00	0.00
TOTALS for - 9400's	-10,000.00	0.00	0.00	-10,000.00	0.00

Board Summary Report

Fund: 10 GENERAL FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
REVENUE Totals	-41,064,702.00	0.00	-39,344,080.93	-1,720,621.07	95.81
FUND 10 - TOTALS:					
Total Expenditure	38,235,284.00	45,559.42	37,369,020.66	820,703.92	97.85
Total Other Expenditure	3,434,720.00	30.80	3,573,154.17	-138,464.97	104.03
Total Revenue	-41,054,702.00	0.00	-39,344,080.93	-1,710,621.07	95.83
Total Other Revenue	-10,000.00	0.00	0.00	-10,000.00	0.00
	605,302.00	45,590.22	1,598,093.90	-1,038,382.12	271.54

Board Summary Report

Fund: 29 ATHLETIC FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
200 STUDENT ACTIVITIES					
100 Salaries and Wages	309,726.00	0.00	322,526.73	-12,800.73	104.13
200 Benefits	157,915.00	0.00	151,910.37	6,004.63	96.19
300 Prof Services	36,435.00	0.00	30,141.00	6,294.00	82.72
400 Property Services	7,950.00	0.00	5,435.97	2,514.03	68.37
500 Other Services	82,369.00	0.00	68,444.90	13,924.10	83.09
600 SUPPLIES	53,710.00	739.04	43,694.83	9,276.13	82.72
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	8,455.00	0.00	7,875.00	580.00	93.14
900 Transfers	0.00	0.00	0.00	0.00	0.00
Totals for - 3200's	656,560.00	739.04	630,028.80	25,792.16	96.07
EXPENDITURE Totals	656,560.00	739.04	630,028.80	25,792.16	96.07

Board Summary Report

Fund: 29 ATHLETIC FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
500					
000	0.00	0.00	-288.72	288.72	0.00
Totals for - 6500's	0.00	0.00	-288.72	288.72	0.00
700					
000	-77,500.00	0.00	-65,460.00	-12,040.00	84.46
Totals for - 6700's	-77,500.00	0.00	-65,460.00	-12,040.00	84.46
800					
000	0.00	0.00	-1,433.01	1,433.01	0.00
Totals for - 6900's	0.00	0.00	-1,433.01	1,433.01	0.00
900					
000	-44,988.00	0.00	0.00	-44,988.00	0.00
Totals for - 7800's	-44,988.00	0.00	0.00	-44,988.00	0.00
300					
000	-534,072.00	0.00	-415,000.00	-119,072.00	77.70
Totals for - 9300's	-534,072.00	0.00	-415,000.00	-119,072.00	77.70
500					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 9500's	0.00	0.00	0.00	0.00	0.00
REVENUE Totals	-656,560.00	0.00	-482,181.73	-174,378.27	73.44

Board Summary Report

Fund: 29 ATHLETIC FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
FUND 29 - TOTALS:					
Total Expenditure	656,560.00	739.04	630,028.80	25,792.16	96.07
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00
Total Revenue	-122,488.00	0.00	-67,181.73	-55,306.27	54.84
Total Other Revenue	-534,072.00	0.00	-415,000.00	-119,072.00	77.70
	0.00	739.04	147,847.07	-148,586.11	0.00

Board Summary Report

Fund: 32 CAPITAL RES FUND (2932)

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
200 SITE IMPROVMENT SVCS					
700 Equipment	0.00	38,569.70	0.00	-38,569.70	0.00
Totals for - 4200's	0.00	38,569.70	0.00	-38,569.70	0.00
100 A,E & ES DEV SVCS-REPL					
300 Prof Services	0.00	0.00	0.00	0.00	0.00
Totals for - 4400's	0.00	0.00	0.00	0.00	0.00
300 BUILD IMPROV SVCS-REPL					
300 Prof Services	0.00	0.00	0.00	0.00	0.00
400 Property Services	0.00	0.00	0.00	0.00	0.00
700 Equipment	0.00	0.00	235,783.07	-235,783.07	0.00
Totals for - 4600's	0.00	0.00	235,783.07	-235,783.07	0.00
EXPENDITURE Totals	0.00	38,569.70	235,783.07	-274,352.77	0.00

Board Summary Report

Fund: 32 CAPITAL RES FUND (2932)

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
500					
000	0.00	0.00	-6,582.60	6,582.60	0.00
Totals for - 6500's	0.00	0.00	-6,582.60	6,582.60	0.00
100 SALE OF BONDS					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 9100's	0.00	0.00	0.00	0.00	0.00
300					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 9300's	0.00	0.00	0.00	0.00	0.00
100 SALE-COMP FIXED ASSETS					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 9400's	0.00	0.00	0.00	0.00	0.00
REVENUE Totals	0.00	0.00	-6,582.60	6,582.60	0.00
FUND 32 - TOTALS:					
Total Expenditure	0.00	38,569.70	235,783.07	-274,352.77	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	-6,582.60	6,582.60	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00
	0.00	38,569.70	229,200.47	-267,770.17	0.00

Board Summary Report

Fund: 40 Debt Refinancings

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
100 OTHER EXPENDITURES					
300 Prof Services	0.00	0.00	66,920.16	-66,920.16	0.00
500 Other Services	0.00	0.00	613.40	-613.40	0.00
900 Transfers	0.00	0.00	9,927,275.14	-9,927,275.14	0.00
Totals for - 5100's	0.00	0.00	9,994,808.70	-9,994,808.70	0.00
200 Transfers					
900 Transfers	0.00	0.00	191.30	-191.30	0.00
Totals for - 5200's	0.00	0.00	191.30	-191.30	0.00
EXPENDITURE Totals	0.00	0.00	9,995,000.00	-9,995,000.00	0.00

Board Summary Report

Fund: 40 Debt Refinancings

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
100 SALE OF BONDS					
000	0.00	0.00	-9,995,000.00	9,995,000.00	0.00
Totals for - 9100's	0.00	0.00	-9,995,000.00	9,995,000.00	0.00
REVENUE Totals	0.00	0.00	-9,995,000.00	9,995,000.00	0.00
FUND 40 - TOTALS:					
Total Expenditure	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	0.00	0.00	9,995,000.00	-9,995,000.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	0.00	0.00	-9,995,000.00	9,995,000.00	0.00
	0.00	0.00	0.00	0.00	0.00

Board Summary Report

Fund: 50 FOOD SERVICE FUND
As of 06/30/2018

fabrdreg

account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
100 FOOD SERVICES					
100 Salaries and Wages	0.00	0.00	348,534.42	-348,534.42	0.00
200 Benefits	0.00	0.00	307,952.89	-307,952.89	0.00
300 Prof Services	0.00	0.00	574,343.14	-574,343.14	0.00
400 Property Services	0.00	0.00	6,235.17	-6,235.17	0.00
500 Other Services	0.00	0.00	24,317.76	-24,317.76	0.00
600 SUPPLIES	0.00	0.00	8,404.95	-8,404.95	0.00
700 Equipment	0.00	0.00	0.00	0.00	0.00
800 Other	0.00	0.00	0.00	0.00	0.00
900 Transfers	0.00	0.00	0.00	0.00	0.00
Totals for - 3100's	0.00	0.00	1,269,788.33	-1,269,788.33	0.00
EXPENDITURE Totals	0.00	0.00	1,269,788.33	-1,269,788.33	0.00

Board Summary Report

Fund: 50 FOOD SERVICE FUND

As of 06/30/2018

fabdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
500					
000	0.00	0.00	-1,166.32	1,166.32	0.00
Totals for - 6500's	0.00	0.00	-1,166.32	1,166.32	0.00
500					
000	0.00	0.00	-422,915.56	422,915.56	0.00
Totals for - 6600's	0.00	0.00	-422,915.56	422,915.56	0.00
500					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 6900's	0.00	0.00	0.00	0.00	0.00
500					
000	0.00	0.00	-40,032.72	40,032.72	0.00
Totals for - 7600's	0.00	0.00	-40,032.72	40,032.72	0.00
500					
000	0.00	0.00	-39,759.49	39,759.49	0.00
Totals for - 7800's	0.00	0.00	-39,759.49	39,759.49	0.00
500					
000	0.00	0.00	-641,211.81	641,211.81	0.00
Totals for - 8500's	0.00	0.00	-641,211.81	641,211.81	0.00
500					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 9300's	0.00	0.00	0.00	0.00	0.00
100					
000	0.00	0.00	0.00	0.00	0.00
Totals for - 9400's	0.00	0.00	0.00	0.00	0.00
500					
000	0.00	0.00	0.00	0.00	0.00

SUBSI MLK, LUN, BRK PROG

SALE-COMP FIXED ASSETS

REFUNDS PRIOR YRS EXPDT

Board Summary Report

Fund: 50 FOOD SERVICE FUND

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
Totals for - 9500's	0.00	0.00	0.00	0.00	0.00
REVENUE Totals	0.00	0.00	-1,145,085.90	1,145,085.90	0.00
FUND 50 - TOTALS:					
Total Expenditure	0.00	0.00	1,269,788.33	-1,269,788.33	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	-1,145,085.90	1,145,085.90	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	124,702.43	-124,702.43	0.00

Board Summary Report

Fund: 72 RAMSEY EXPEND TRUST

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
300 COMMUNITY SERVICES					
800 Other	0.00	0.00	57,200.00	-57,200.00	0.00
Totals for - 3300's	0.00	0.00	57,200.00	-57,200.00	0.00
EXPENDITURE Totals	0.00	0.00	57,200.00	-57,200.00	0.00

Board Summary Report

Fund: 72 RAMSEY EXPEND TRUST

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
500					
000	0.00	0.00	-596.75	596.75	0.00
Totals for - 6500's	0.00	0.00	-596.75	596.75	0.00
300					
000	0.00	0.00	-52,000.00	52,000.00	0.00
Totals for - 6900's	0.00	0.00	-52,000.00	52,000.00	0.00
REVENUE Totals	0.00	0.00	-52,596.75	52,596.75	0.00
FUND 72 - TOTALS:					
Total Expenditure	0.00	0.00	57,200.00	-57,200.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	-52,596.75	52,596.75	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	4,603.25	-4,603.25	0.00

Board Summary Report

Fund: 74 Sechrist Schlrsip Fund

As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
300 COMMUNITY SERVICES					
000	0.00	0.00	48,500.00	-48,500.00	0.00
Totals for - 3300's	0.00	0.00	48,500.00	-48,500.00	0.00
EXPENDITURE Totals	0.00	0.00	48,500.00	-48,500.00	0.00

Board Summary Report

Fund: 74 Sechrist Schlrsip Fund
As of 06/30/2018

fabrdreg

Account Description	Current Budget	Unliquidated Encumbrances	Expend/Received	Balance	% Used
500					
000	0.00	0.00	-1,098.03	1,098.03	0.00
Totals for - 6500's	0.00	0.00	-1,098.03	1,098.03	0.00
300					
000	0.00	0.00	-46,554.00	46,554.00	0.00
Totals for - 6900's	0.00	0.00	-46,554.00	46,554.00	0.00
REVENUE Totals	0.00	0.00	-47,652.03	47,652.03	0.00
FUND 74 - TOTALS:					
Total Expenditure	0.00	0.00	48,500.00	-48,500.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	-47,652.03	47,652.03	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	847.97	-847.97	0.00

Grand Totals	Current Budget	Encumbered	Expend/Rec	Balance	% Used
Total Expenditure	38,891,844.00	84,868.16	39,610,320.86	-803,345.02	102.06
Total Other Expenditure	3,434,720.00	30.80	13,568,154.17	-10,133,464.97	395.03
Total All Expenditures	42,326,564.00	84,898.96	53,178,475.03	-10,936,809.99	125.83
Total Revenue	-41,177,190.00	0.00	-40,663,179.94	-514,010.06	98.75
Total Other Revenue	-544,072.00	0.00	-10,410,000.00	9,865,928.00	1913.34
Total All Revenues	-41,721,262.00	0.00	-51,073,179.94	9,351,917.94	122.41
	605,302.00	84,898.96	2,105,295.09	-1,584,892.05	361.83

Jersey Shore Area School District
Monthly Interfund Cash Transfers
June, 2018

<u>Date</u>	<u>Amount</u>	<u>Reason</u>
General Fund Transfers:		
6/12/18	\$ 140.10	To Food Service - Due to/Due from
6/29/18	259.25	To Payroll - Due to/Due from
6/29/18	174,300.00	To Payroll - Due to/Due from
6/14/18	15,000.00	Athletic Fund Support
6/7/18	902,836.78	Gross Payroll
6/7/18	66,703.12	FICA Employer Share
6/21/18	668,920.86	Gross Payroll
6/21/18	49,561.57	FICA Employer Share
6/25/18	334.63	Gross Payroll
6/25/18	25.60	FICA Employer Share
Total:	<u>\$ 1,878,081.91</u>	
Athletic Fund Transfers:		
6/7/18	\$ 6,630.05	Gross Payroll
6/7/18	503.28	FICA Employer Share
6/21/18	4,652.91	Gross Payroll
6/21/18	349.27	FICA Employer Share
Total:	<u>\$ 12,135.51</u>	
Food Service Fund Transfers:		
6/28/18	\$ 73,000.00	To General Fund - Due to/Due from
6/7/18	16,160.55	Gross Payroll
6/7/18	1,197.52	FICA Employer Share
6/21/18	8,533.44	Gross Payroll
6/21/18	614.02	FICA Employer Share
Total:	<u>\$ 99,505.53</u>	

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048266	07/19/2018	C3834000001	19000200	1306167	10-0480-000-120-00-000-000-0000	110480-120	316.00
Vendor: 101270 - ASSETGENIE, INC. dba/AG iREPAIR							
048267	07/17/2018	C3832300001	18000103	1806-259639	Remit # 1 Check Date: 07/24/2018	Check Amount:	316.00
048267	07/17/2018	C3832300002	18000103	1806-259616	10-2620-610-000-30-020-000-000-0000	310228	16.29 #
048267	07/17/2018	C3832300002	18000103	1806-259616	10-2620-610-000-10-030-000-000-0000	310319	35.39 #
048267	07/19/2018	C3834000004	19000107	1807-260600	10-2620-610-000-00-000-000-000-0000	310939	23.99
Vendor: 108815 - BLUETARP FINANCIAL, INC.							
048268	07/17/2018	C3832300003		5809492	Remit # 2 Check Date: 07/24/2018	Check Amount:	75.67
048269	07/19/2018	C3833800001	18000871	707479	10-2620-610-000-30-010-000-000-0000	310135	23.84 #
Vendor: 109025 - BDS-WILLIAMSPORT							
048269	07/19/2018	C3833800001	18000871	707479	Remit # 1 Check Date: 07/24/2018	Check Amount:	23.84
048270	07/17/2018	L3832800037	19000123	N7197133	10-2220-756-000-00-000-023-000-0000	340734	5,698.00 #
Vendor: 109108 - MAILFINANCE, INC.							
048271	07/17/2018	C3832300004		BT1284577	Remit # 1 Check Date: 07/24/2018	Check Amount:	516.87
048272	07/19/2018	C3834000005		EDLDR 585	10-2310-330-000-00-000-000-000-0000	310819	11,750.00 #
Vendor: 110625 - HARVEY S BARNHART JR							
048273	07/17/2018	L3832800027	19000004	50319	Remit # 1 Check Date: 07/24/2018	Check Amount:	11,750.00
048273	07/17/2018	L3832800028	19000103	50656	10-2270-240-000-00-000-000-000-0000	310811	2,592.00
048273	07/17/2018	L3832800029	19000122	50655	Check Date: 07/24/2018	Check Amount:	2,592.00
Vendor: 110670 - HASSINGER & COMPANY INC.							
048274	07/18/2018	C3833500001		1801519	10-2620-610-000-00-000-000-000-0000	310939	291.69
048274	07/18/2018	C3833500002		1900007	10-2620-610-000-00-000-000-000-0000	310939	16,182.35
048274	07/19/2018	C3834000006		19000142	10-2620-610-000-00-000-000-000-0000	310939	1,154.88
Vendor: 115900 - BLAST INTERMEDIATE UNIT 17							
048275	07/18/2018	C3833500003		WS1806-0011	Remit # 1 Check Date: 07/24/2018	Check Amount:	17,628.92
048276	07/17/2018	C3832300005	18000104	64766	10-1110-580-444-00-000-018-000-0000	340735-18	75.00 #
048276	07/17/2018	C3832300006	18000104	64153	10-2220-538-000-00-000-023-000-0000	311079	678.40 #
048276	07/17/2018	C3832300007	18000104	64767	10-2360-580-000-00-000-000-000-0000	310845	1,000.00
048276	07/17/2018	C3832300008	18000104	64768	Remit # 2 Check Date: 07/24/2018	Check Amount:	1,753.40
048276	07/17/2018	C3832300009	18000104	64770	10-1233-322-000-30-000-000-000-0000	340724	11,738.60 #
048276	07/17/2018	C3832300010	18000104	63884	Check Date: 07/24/2018	Check Amount:	11,738.60
048277	07/17/2018	L3832800001	19000073	269235A	10-2620-610-000-00-000-000-000-0000	310939	71.51 #
048277	07/17/2018	L3832800001	19000073	269235A	10-2620-610-000-00-070-000-000-0000	311758	27.94 #
048277	07/17/2018	L3832800001	19000073	269235A	10-2620-610-000-30-010-000-000-0000	310135	39.45 #
048277	07/17/2018	L3832800001	19000073	269235A	10-2620-610-000-30-020-000-000-0000	310228	100.84 #
048277	07/17/2018	L3832800001	19000073	269235A	10-2620-610-000-10-040-000-000-0000	310424	41.28 #
048277	07/17/2018	L3832800001	19000073	269235A	10-2620-610-000-10-030-000-000-0000	310319	20.68 #
Vendor: 121100 - BUTTOREFFS HARDWARE							
048277	07/17/2018	L3832800001	19000073	269235A	Remit # 1 Check Date: 07/24/2018	Check Amount:	301.70
048277	07/17/2018	L3832800001	19000073	269235A	10-1110-610-000-30-010-000-000-0000	310102	9.95

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 07/24/2018 TO 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048277	07/17/2018	L3832800002	19000073	269235A	10-1110-640-000-30-010-000-000-0000	310103	91.75
Vendor: 122800 - CARLEX INC							
048278	07/18/2018	L3833600001	19000141	50327801 RI	Remit # 1 Check Date: 07/24/2018	Check Amount:	101.70
048278	07/18/2018	L3833600002	19000130	50326275 RI	10-1110-610-000-30-010-000-000-0000	310102	2,331.81
Vendor: 122900 - CAROLINA BIOLOGICAL SUPPLY CO							
048279	07/17/2018	L3832800003	19000057	47398	10-1110-610-000-30-010-000-000-0000	310102	61.85
048279	07/17/2018	L3832800004	19000054	47397	Remit # 1 Check Date: 07/24/2018	Check Amount:	2,393.66
048279	07/17/2018	L3832800005	19000050	47396	10-5800-610-000-00-000-000-000-SUSP	999999	26.78
048279	07/17/2018	L3832800006	19000045	47395	10-5800-610-000-00-000-000-000-SUSP	999999	102.42
048279	07/17/2018	L3832800007	19000038	47394	10-5800-610-000-00-000-000-000-SUSP	999999	37.82
048279	07/17/2018	L3832800008	19000030	47393	10-5800-610-000-00-000-000-000-SUSP	999999	12.95
Vendor: 123360 - CASCADE SCHOOL SUPPLIES							
048280	07/19/2018	C3834000007		18-INV1058	Remit # 1 Check Date: 07/24/2018	Check Amount:	55.91
048280	07/19/2018	C3834000007		18-INV1058	10-2220-348-000-00-000-023-000-0000	311511	93.22
Vendor: 124700 - CENTRAL SUSQUEHANNA IU							
048281	07/17/2018	C3832300011	18000105	INV52341	Remit # 1 Check Date: 07/24/2018	Check Amount:	329.10
048281	07/17/2018	C3832300011	18000105	INV52341	10-2620-610-000-30-020-000-000-0000	310228	4,200.00
Vendor: 127200 - CLARKSON CHEMICAL CO INC							
048282	07/19/2018	C3834000009		AUGUST 2018	Remit # 1 Check Date: 07/24/2018	Check Amount:	495.25
048282	07/19/2018	C3834000010		AUGUST 2018	10-0462-213-000-00-000-000-000-0000	110462-213	495.25
048282	07/19/2018	C3834000011		AUGUST 2018	29-0462-213-000-00-000-000-000-0000	129462-213	1,064.09
Vendor: 128250 - CM REGENT INSURANCE COMPANY							
048283	07/19/2018	C3834000008		1065481	50-0462-213-000-00-000-000-000-0000	150462-213	27.82
048283	07/19/2018	C3834000008		1065481	Remit # 1 Check Date: 07/24/2018	Check Amount:	16.10
Vendor: 129750 - COMMONWEALTH OF PENNSYLVANIA							
048284	07/19/2018	L3833900001	19000172	20133143	Remit # 1 Check Date: 07/24/2018	Check Amount:	1,108.01
048284	07/19/2018	L3833900002	19000172	20133143	10-2620-810-000-00-000-000-000-0000	311062	250.00
048284	07/19/2018	L3833900003	19000172	20133143	Remit # 1 Check Date: 07/24/2018	Check Amount:	250.00
048284	07/19/2018	L3833900004	19000172	20133143	10-2380-348-000-10-030-023-000-0000	310391	461.37
048284	07/19/2018	L3833900005	19000172	20133143	10-2380-348-000-10-040-023-000-0000	311723	1,153.43
Vendor: 129925 - COMPUTER RESOURCES INC							
048285	07/17/2018	C3832300012		34608	10-2380-348-000-10-060-023-000-0000	310668	461.37
048285	07/17/2018	C3832300012		34608	10-2380-348-000-30-010-023-000-0000	312140	1,384.10
Vendor: 129927 - CONDO'S INC.							
048286	07/17/2018	L3832800009	19000063	185233	10-2380-348-000-30-020-023-000-0000	312229	1,153.43
048286	07/17/2018	L3832800010	19000064	185236	Remit # 1 Check Date: 07/24/2018	Check Amount:	4,613.70
048286	07/17/2018	L3832800011	19000066	185240	10-2620-610-000-00-070-000-000-0000	311758	24.00
048286	07/19/2018	C3834000014		185254	Check Date: 07/24/2018	Check Amount:	24.00
048286	07/19/2018	C3834000014		185254	10-2620-430-000-30-010-000-000-0000	310133	24.00
					10-2620-430-000-30-020-000-000-0000	310226	2,865.00
					10-2620-430-000-10-030-000-000-0000	310316	1,675.00
					10-2620-430-000-30-020-000-000-0000	310226	1,675.00
							975.00

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expended Amt
Vendor: 130795 - CORECOMM SOLUTIONS INC								
048287	07/17/2018	L3832800051	19000124	3382931995	Remit # 1 Check Date: 07/24/2018 10-2540-610-000-00-000-000-0000	310897	7,190.00	49.60
Vendor: 130830 - CORPORATE EXPRESS								
048288	07/18/2018	C3833500004	3		Remit # 2 Check Date: 07/24/2018 10-2620-331-000-00-000-000-0000	340732	49.60	1,214.16 #
Vendor: 133220 - CRABTREE, ROHRBAUGH & ASSOCIATES ARCHITECTS								
048289	07/18/2018	C3833500005		CONFERENCE MILE	Check Date: 07/24/2018 10-1110-580-444-00-000-018-000-0000	340735-18	207.10	207.10 #
Vendor: 135865 - DR. KENNETH J DADY JR								
048290	07/17/2018	C3832300013		CT39582	Remit # 2 Check Date: 07/24/2018 10-2620-610-000-00-000-000-0000	310939	207.10	2.80 #
048290	07/19/2018	C3834000015		CT39785	10-2620-610-000-00-000-000-0000	310939	19.48	2.49
048290	07/19/2018	C3834000016		CT39893	10-2620-610-000-30-010-000-000-0000	310135	24.77	60.00 #
Vendor: 141725 - THOMAS L DUNLAP LLC								
048291	07/17/2018	C3832300014		8331414	Remit # 1 Check Date: 07/24/2018 10-2620-430-000-00-070-000-000-0000	311757	42.00 #	102.00
048291	07/17/2018	C3832300015		8294337	10-2620-430-000-30-010-000-000-0000	310133	510.00	564.00
Vendor: 141881 - J.C. EHRLICH CO., INC.								
048292	07/19/2018	C3834000017		R249266	Remit # 1 Check Date: 07/24/2018 10-2620-430-000-10-030-000-000-0000	310316	510.00	564.00
048292	07/19/2018	C3834000018		R249415	10-2620-430-000-30-020-000-000-0000	310226	510.00	564.00
048292	07/19/2018	C3834000019		R249265	10-2620-430-000-00-070-000-000-0000	311757	564.00	414.00
048292	07/19/2018	C3834000020		R249267	10-2620-430-000-30-010-000-000-0000	310133	2,562.00	7,850.00
048292	07/19/2018	C3834000021		R249414	10-2620-430-000-10-060-000-000-0000	310619	5,700.00	13,550.00
Vendor: 142400 - EASTERN SECURITY SERVICES								
048293	07/17/2018	L3832800013	19000175	48090	Remit # 1 Check Date: 07/24/2018 10-1110-348-000-30-010-023-000-0000	312122	1,185.00	1,185.00
048293	07/17/2018	L3832800014	19000175	48090	10-1110-348-000-30-020-023-000-0000	312214	2,370.00	25.13 #
Vendor: 142443 - eBackPack Inc.								
048294	07/19/2018	C3834000022		MUED 568	Check Date: 07/24/2018 10-2270-240-000-00-000-000-000-0000	310811	13,550.00	1,185.00
048294	07/19/2018	C3834000023		MUED 596	10-2270-240-000-00-000-000-000-0000	310811	1,185.00	2,370.00
Vendor: 146695 - NICHOLAS EISCHEID								
048295	07/17/2018	C3832300016		MILEAGE	Check Date: 07/24/2018 10-2130-581-000-00-000-000-000-0000	310792M	25.13	25.13 #
Vendor: 148600 - ROBERT FARLEY								
048296	07/18/2018	L3833600003	19000132	2230372	Check Date: 07/24/2018 10-1110-610-000-30-020-000-000-0000	310203	25.13	1,209.15
Vendor: 151150 - FLINN SCIENTIFIC INC								
048297	07/17/2018	L3832800015	19000177	1314730	Remit # 1 Check Date: 07/24/2018 10-2250-348-000-10-030-023-000-0000	310385	1,209.15	929.96
048297	07/17/2018	L3832800016	19000177	1314730	10-2250-348-000-10-040-023-000-0000	310496	929.96	929.96
048297	07/17/2018	L3832800017	19000177	1314730	10-2250-348-000-10-060-023-000-0000	310681	929.96	929.96

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 07/24/2018 TO 07/24/2018

fackrgc

ieck #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048297	07/17/2018	L3832800018	19000177	1314730	10-2250-348-000-30-010-023-000-0000	312163	929.96
048297	07/17/2018	L3832800019	19000177	1314730	10-2250-348-000-30-020-023-000-0000	312224	929.96
048297	07/17/2018	L3832800020	19000178	1310839	10-2250-348-000-10-030-023-000-0000	310385	1,188.66
048297	07/17/2018	L3832800021	19000178	1310839	10-2250-348-000-10-040-023-000-0000	310496	1,188.66
048297	07/17/2018	L3832800022	19000178	1310839	10-2250-348-000-10-060-023-000-0000	310681	1,188.66
048297	07/17/2018	L3832800023	19000178	1310839	10-2250-348-000-30-010-023-000-0000	312163	1,188.66
048297	07/17/2018	L3832800024	19000178	1310839	10-2250-348-000-30-020-023-000-0000	312224	1,188.66
Vendor: 151730 - FOLLETT SCHOOL SOLUTIONS, INC.							
048298	07/18/2018	C3833500006		HLTH 541	Remit # 1 Check Date: 07/24/2018	Check Amount:	10,593.10
048298	07/18/2018	C3833500007		HLTH 515	10-2270-240-000-00-000-000-0000-0000	310811	1,500.00 #
Vendor: 154128 - JACK GALER							
048299	07/19/2018	C3834000047		UNIFORMS	10-2270-240-000-00-000-000-0000-0000	310811	1,500.00 #
Vendor: 156425 - ROBIN THOMPSON							
048300	07/17/2018	C3832300017	18000108	9821233492	Check Date: 07/24/2018	Check Amount:	3,000.00
Vendor: 158000 - GRAINGER							
048301	07/17/2018	L3832800025	19000179	14281323	10-2620-610-000-00-000-000-0000-0000	310939	82.46
048301	07/17/2018	L3832800026	19000180	14281324	Check Date: 07/24/2018	Check Amount:	82.46
Vendor: 162219 - HARLAND TECHNOLOGY SERVICES							
048302	07/17/2018	L3832800030	19000181	67151	Remit # 3 Check Date: 07/24/2018	Check Amount:	104.05 #
048302	07/17/2018	L3832800031	19000182	67152	10-1110-348-000-30-020-023-000-0000	312214	104.05
Vendor: 164450 - HEALTH SCIENCES LIBRARIES CONSORTIUM							
048303	07/17/2018	C3832300018	18000112	193033744-1	10-1110-348-000-30-010-023-000-0000	312122	766.00
Vendor: 166500 - THE HITE CO							
048304	07/17/2018	C3832300019		MN00004314	Remit # 2 Check Date: 07/24/2018	Check Amount:	1,532.00
Vendor: 171600 - INFOCON CORPORATION							
048305	07/17/2018	L3832800032	19000168	30914	10-2250-810-000-30-010-000-000-0000	310180	295.00
048305	07/17/2018	L3832800033	19000168	30914	10-2250-810-000-30-020-000-000-0000	310291	295.00
048305	07/17/2018	L3832800034	19000168	30914	Check Date: 07/24/2018	Check Amount:	590.00
048305	07/17/2018	L3832800035	19000168	30914	10-2620-610-000-00-070-000-000-0000	311758	74.16 #
048305	07/17/2018	L3832800036	19000168	30914	Remit # 1 Check Date: 07/24/2018	Check Amount:	74.16
Vendor: 171730 - INTEGRITEC INC.							
048306	07/19/2018	C3834000024		17570	10-2330-330-000-00-000-000-0000-0000	311810	182.88 #
Vendor: 172875 - INTERSTATE TAX SERVICE INC.							
048307	07/17/2018	C3832300020		9FL4962	Remit # 1 Check Date: 07/24/2018	Check Amount:	182.88
Vendor: 171600 - INFOCON CORPORATION							
048305	07/17/2018	L3832800032	19000168	30914	10-2620-430-000-10-030-000-000-0000	310316	860.00
048305	07/17/2018	L3832800033	19000168	30914	10-2620-430-000-10-040-000-000-0000	310421	470.00
048305	07/17/2018	L3832800034	19000168	30914	10-2620-430-000-10-060-000-000-0000	310619	370.00
048305	07/17/2018	L3832800035	19000168	30914	10-2620-430-000-30-010-000-000-0000	310133	870.00
048305	07/17/2018	L3832800036	19000168	30914	10-2620-430-000-30-020-000-000-0000	310226	870.00
Vendor: 171730 - INTEGRITEC INC.							
048306	07/19/2018	C3834000024		17570	Remit # 1 Check Date: 07/24/2018	Check Amount:	3,440.00
Vendor: 172875 - INTERSTATE TAX SERVICE INC.							
048307	07/17/2018	C3832300020		9FL4962	10-2833-390-000-00-000-000-0000-0000	310955	410.01
Vendor: 172875 - INTERSTATE TAX SERVICE INC.							
048307	07/17/2018	C3832300020		9FL4962	Remit # 1 Check Date: 07/24/2018	Check Amount:	410.01
Vendor: 172875 - INTERSTATE TAX SERVICE INC.							
048307	07/17/2018	C3832300020		9FL4962	10-2380-330-000-30-010-000-000-0000	340530	717.82 #

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048307	07/17/2018	C3832300021		ACNV230	10-2380-330-000-30-010-000-000-0000	340530	176.59 #
Vendor: 173225 - IRON MOUNTAIN							
048308	07/17/2018	C3832300022		284	Remit # 1 Check Date: 07/24/2018 10-2380-635-000-30-020-000-000-0000	Check Amount: 333110	894.41 25.90 #
Vendor: 174275 - J S A S D CAFETERIA ACCOUNT							
048309	07/17/2018	L3832800045	19000089	20270589	Remit # 1 Check Date: 07/24/2018 10-2620-430-000-30-010-000-000-0000	Check Amount: 310133	25.90 3,287.00
048309	07/17/2018	L3832800046	19000090	20270262	10-2620-430-000-10-040-000-000-0000	310421	686.00
048309	07/17/2018	L3832800047	19000091	20270040	10-2620-430-000-10-030-000-000-0000	310316	687.00
048309	07/17/2018	L3832800048	19000092	20270300	10-2620-430-000-10-060-000-000-0000	310619	930.00
048309	07/17/2018	L3832800049	19000093	20270215	10-2620-430-000-00-070-000-000-0000	311757	982.00
048309	07/17/2018	L3832800050	19000099	20270271	10-2620-430-000-30-020-000-000-0000	310226	1,999.00
048309	07/19/2018	C3834000025	19000199	20341833	10-2220-348-000-00-000-023-000-0000	311511	13,213.00
Vendor: 176000 - JOHNSON CONTROLS FIRE PROTECTION LP							
048310	07/18/2018	C3833500008		13308	Remit # 1 Check Date: 07/24/2018 10-1241-323-000-30-000-000-000-0000	Check Amount: 311711	21,784.00 668.00 #
048310	07/18/2018	C3833500009		13317	10-1241-323-000-30-000-000-000-0000	311711	10.80 #
048310	07/18/2018	C3833500010		13308	10-1442-323-000-30-000-000-000-0000	311703	1,208.00 #
048310	07/18/2018	C3833500011		13317	10-1442-323-000-30-000-000-000-0000	311703	5.40 #
Vendor: 176600 - JUSTICEWORKS YOUTHCARE INC							
048311	07/17/2018	C3832300023		62018120	Check Date: 07/24/2018 10-2590-810-000-00-000-000-000-0000	Check Amount: 310917	1,892.20 52.00 #
Vendor: 177151 - KADES-MARGOLIS CORPORATION							
048312	07/17/2018	C3832300024		24812	Remit # 2 Check Date: 07/24/2018 10-2620-430-000-00-070-000-000-0000	Check Amount: 311757	52.00 810.00 #
Vendor: 181005 - KNISELY MOBILE SHREDDING							
048313	07/17/2018	C3832300025		INSTTECH.583	Check Date: 07/24/2018 10-2220-240-000-00-000-000-000-0000	Check Amount: 312834	810.00 1,785.50 #
048313	07/17/2018	C3832300026		INSTTECH.540	10-2220-240-000-00-000-000-000-0000	312834	285.50 #
048313	07/17/2018	C3832300027		INSTTECH.584	10-2220-240-000-00-000-000-000-0000	312834	285.50 #
048313	07/17/2018	C3832300028		INSTTECH.570	10-2220-240-000-00-000-000-000-0000	312834	275.75 #
048313	07/17/2018	C3832300029		INSTTECH.550	10-2220-240-000-00-000-000-000-0000	312834	275.75 #
Vendor: 181300 - CHAD KRAPE							
048314	07/18/2018	L3833600004	19000144	1917200718	Check Date: 07/24/2018 10-1342-610-000-30-010-025-000-0000	Check Amount: 312938	2,908.00 137.94
Vendor: 182300 - LAKESHORE LEARNING MATERIALS							
048315	07/17/2018	C3832300030		MILEAGE	Remit # 1 Check Date: 07/24/2018 10-2260-581-000-00-000-000-000-0000	Check Amount: 311969M	137.94 294.85 #
048315	07/17/2018	C3832300031		SPLD 503A	10-2260-240-000-00-000-000-000-0000	313770	86.00 #
048315	07/17/2018	C3832300032		SPLD 503B	10-2260-240-000-00-000-000-000-0000	313770	86.00 #
Vendor: 183870 - MARGARET LEEDY							
048316	07/18/2018	C3833500012		050751	Check Date: 07/24/2018 10-2310-549-000-00-000-000-000-0000	Check Amount: 310825	466.85 -130.25 #

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048316	07/18/2018	C38333500020		060737	10-2310-549-000-00-000-000-0000	310825	467.00 #
048316	07/19/2018	C3834000026		0124MTR6300	10-2360-640-000-00-000-000-0000	310847	154.45
Vendor: 186200 - LOCK HAVEN EXPRESS							
048317	07/17/2018	C3832300035	18000737	59423518	Remit # 1 Check Date: 07/24/2018	Check Amount:	491.20
048317	07/17/2018	C3832300036	18000624	64356629	10-2620-610-000-10-030-000-000-0000	310319	-126.84 #
					10-2620-610-000-30-010-000-000-0000	310135	167.04 #
Vendor: 189325 - MSC INDUSTRIAL SUPPLY CO.							
048318	07/18/2018	L3833600005	19000081	IN0640530	Remit # 1 Check Date: 07/24/2018	Check Amount:	40.20
048318	07/18/2018	L3833600006	19000083	IN0640422	10-2400-610-000-10-040-000-000-0000	310433	324.54
048318	07/18/2018	L3833600007	19000085	IN0640408	10-2400-610-000-10-060-000-000-0000	310635	180.14
048318	07/18/2018	L3833600008	19000100	IN0640433	10-2400-610-000-10-030-000-000-0000	310342	171.30
048318	07/18/2018	L3833600009	19000101	IN0640520	10-2400-610-000-30-020-000-000-0000	310221	358.90
					10-1200-610-000-30-020-000-000-0000	310295	83.52
Vendor: 189500 - WILLIAM V MACGILL & CO							
048319	07/17/2018	C3832300033		13057643	Remit # 1 Check Date: 07/24/2018	Check Amount:	1,118.40
					10-2350-330-000-00-000-000-000-0000	310835	382.50 #
Vendor: 191493 - MARSHALL, DENNEHEY, WARNER, COLEMAN & GOGGIN							
048320	07/17/2018	C3832300034		23451	Remit # 2 Check Date: 07/24/2018	Check Amount:	382.50
					10-2350-330-000-00-000-000-000-0000	310835	12,500.00 #
Vendor: 191950 - MCANDREWS LAW OFFICES, P.C.							
048321	07/19/2018	C3834100001		570398-8200	Check Date: 07/24/2018	Check Amount:	12,500.00
048321	07/19/2018	C3834100002		570398-8200	10-2620-531-000-00-070-000-000-0000	311756	132.93 #
048321	07/19/2018	C3834100003		570398-8200	10-2620-531-000-30-010-000-000-0000	310134	110.77 #
048321	07/19/2018	C3834100004		570398-8200	10-2620-531-000-30-020-000-000-0000	310227	88.61 #
048321	07/19/2018	C3834100005		570398-8200	10-2620-531-000-10-040-000-000-0000	310422	66.46 #
048321	07/19/2018	C3834100006		570398-8200	10-2620-531-000-10-060-000-000-0000	310620	22.15 #
048321	07/19/2018	C3834100007		570398-7972	10-2620-531-000-10-030-000-000-0000	310317	22.15 #
					10-2620-531-000-00-000-000-000-0000	311510	35.35 #
Vendor: 193200 - MCI COMM SERVICE							
048322	07/19/2018	C3834000027		ED 626	Check Date: 07/24/2018	Check Amount:	478.42
048322	07/19/2018	C3834000028		ED 683	10-2270-240-000-00-000-000-000-0000	310811	1,500.00
048322	07/19/2018	C3834000029		ED 632	10-2270-240-000-00-000-000-000-0000	310811	1,500.00
048322	07/19/2018	C3834000030		ED 679	10-2270-240-000-00-000-000-000-0000	310811	1,500.00
Vendor: 193300 - JENNIFER MCKEE							
048323	07/19/2018	C3834000031		271386	Check Date: 07/24/2018	Check Amount:	6,000.00
048323	07/19/2018	C3834000032		271385	10-2620-522-000-00-000-000-000-0000	310935	9,456.00
048323	07/19/2018	C3834000033		271388	10-2620-521-000-00-000-000-000-0000	310934	7,821.00
048323	07/19/2018	C3834000034		271389	10-2310-523-000-00-000-000-000-0000	310823	17,617.00
					10-2620-521-000-00-000-000-000-0000	310934	9,182.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

fackrgc**fackrgc**

*** Denotes Non-Negotiable Transaction**

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048335	07/18/2018	C38333500015		36220-67004	10-2620-422-000-00-070-000-000-0000	311785	1,539.70 #
048335	07/18/2018	C38333500016		83670-61003	10-2730-422-000-00-000-000-000-0000	311365	27.16 #
Vendor: 210800 - PPL ELECTRIC UTILITIES							
048336	07/18/2018	C38333500017		0000776125	Remit # 2 Check Date: 07/24/2018	Check Amount:	2,103.59
Vendor: 210850 - PA ONE CALL SYSTEM INC							
048337	07/19/2018	C3834000002		500007688	Remit # 1 Check Date: 07/24/2018	Check Amount:	53.60
048337	07/19/2018	C3834000003		000002447114	10-2380-810-000-30-020-000-000-0000	310247	595.00
Vendor: 210860 - PA PRINCIPALS ASSOCIATION							
048338	07/19/2018	C3834000012		AUGUST 2018	10-2380-810-000-30-020-000-000-0000	310247	154.00
048338	07/19/2018	C3834000013		AUGUST 2018	10-0462-214-000-00-000-000-000-0000	110462-214	749.00
Vendor: 210900 - CM-REGENT, LLC							
048339	07/19/2018	C3834000042		2018140	29-0462-214-000-00-000-000-000-0000	129462-214	436.68
Vendor: 210900 - PA SCHOOL BOARDS ASSOCIATION							
048340	07/18/2018	L38333600017	19000128	5157840000	Remit # 1 Check Date: 07/24/2018	Check Amount:	38.31
Vendor: 212350 - PHONAK, LLC							
048341	07/17/2018	C3832300038		1828	10-2360-810-000-00-000-000-000-0000	310848	474.99
Vendor: 213333 - PLOCINSKI TREE SERVICE							
048342	07/19/2018	C3834000043		AUGUST 2018	10-2150-610-000-10-000-000-000-0000	340205	12,816.41
048342	07/19/2018	C3834000044		AUGUST 2018	Remit # 3 Check Date: 07/24/2018	Check Amount:	2,415.99
Vendor: 215990 - PSEA HEALTH AND WELFARE FUND							
048343	07/18/2018	L38333600018	19000006	S1367078.002	Remit # 1 Check Date: 07/24/2018	Check Amount:	400.00 #
048343	07/18/2018	L38333600019	190000017	S1369825.002	10-0462-215-000-00-000-000-000-0000	110462-215	400.00
048343	07/18/2018	L38333600020	190000032	S1369451.006	10-0480-215-000-00-000-000-000-CPAY	110480V	530.16
048343	07/18/2018	L38333600021	190000032	S136951.004	29-3250-610-009-00-000-000-000-0000	329044	432.58
048343	07/18/2018	L38333600022	190000040	S1369450.004	10-5800-610-000-00-000-000-000-SUSP	999999	962.74
048343	07/18/2018	L38333600023	190000051	S1369452.002	10-5800-610-000-00-000-000-000-SUSP	999999	460.80
048343	07/18/2018	L38333600024	190000055	S1369458.002	10-5800-610-000-00-000-000-000-SUSP	999999	207.60
Vendor: 216376 - PYRAMID SCHOOL PRODUCTS							
048344	07/17/2018	C3832300039		80518	Remit # 1 Check Date: 07/24/2018	Check Amount:	93.00
Vendor: 216500 - QUALITY AIR MECHANICAL, INC.							
048345	07/18/2018	L38333600025	190000068	8414871	10-5800-610-000-00-000-000-000-SUSP	999999	48.00
Vendor: 216600 - QUILL CORPORATION							
048346	07/18/2018	L38333600026	190000072	10339854	10-5800-610-000-00-000-000-000-SUSP	999999	79.56
Vendor: 222700 - S & S WORLDWIDE INC							
048346	07/18/2018	L38333600026	190000072	10339854	Remit # 1 Check Date: 07/24/2018	Check Amount:	119.73
048346	07/18/2018	L38333600026	190000072	10339854	10-1110-610-000-30-010-000-000-0000	310102	112.47
Vendor: 222700 - S & S WORLDWIDE INC							
048346	07/18/2018	L38333600026	190000072	10339854	Remit # 2 Check Date: 07/24/2018	Check Amount:	1,121.16
048346	07/18/2018	L38333600026	190000072	10339854	10-2620-430-000-30-010-000-000-0000	310133	1,522.25 #
Vendor: 222700 - S & S WORLDWIDE INC							
048346	07/18/2018	L38333600026	190000072	10339854	29-3250-610-009-00-000-000-000-0000	329044	1,522.25
Vendor: 222700 - S & S WORLDWIDE INC							
048346	07/18/2018	L38333600026	190000072	10339854	Remit # 1 Check Date: 07/24/2018	Check Amount:	89.18
048346	07/18/2018	L38333600026	190000072	10339854	10-1110-610-000-30-010-000-000-0000	310102	89.18
Vendor: 222700 - S & S WORLDWIDE INC							
048346	07/18/2018	L38333600026	190000072	10339854	Remit # 2 Check Date: 07/24/2018	Check Amount:	148.06
048346	07/18/2018	L38333600026	190000072	10339854	10-1110-610-000-30-010-000-000-0000	310102	148.06
Vendor: 222700 - S & S WORLDWIDE INC							
048346	07/18/2018	L38333600026	190000072	10339854	Remit # 2 Check Date: 07/24/2018	Check Amount:	148.06
048346	07/18/2018	L38333600026	190000072	10339854	10-1110-610-000-30-010-000-000-0000	310102	148.06

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048347	07/17/2018	L3832800012	19000188	INV-27113	10-2620-430-000-00-000-000-0000	310932	6,781.38
Vendor: 224250 - SCHOOLDUDE.COM, INC.							
048348	07/18/2018	L3833600027	19000077	0691143-IN	Remit # 1 Check Date: 07/24/2018 10-1200-610-000-30-010-000-000-0000	Check Amount: 312102	6,781.38 249.49
Vendor: 224950 - SCHOOL NURSE SUPPLY INC							
048349	07/17/2018	L3832800041	19000043	208120686515	Check Date: 07/24/2018 10-5800-610-000-00-000-000-000-SUSP	Check Amount: 999999	249.49 245.52
048349	07/17/2018	L3832800042	19000048	51745939	10-5800-610-000-00-000-000-000-SUSP	999999	128.68
048349	07/17/2018	L3832800043	19000052	308103032287	10-5800-610-000-00-000-000-000-SUSP	999999	209.99
048349	07/17/2018	L3832800044	19000056	208120686517	10-5800-610-000-00-000-000-000-SUSP	999999	83.94
048349	07/18/2018	L3833600028	19000028	208120686520	10-5800-610-000-00-000-000-000-SUSP	999999	2,715.74
Vendor: 225103 - SCHOOL SPECIALTY							
048350	07/18/2018	L3833600038	19000018	901635	Remit # 1 Check Date: 07/24/2018 10-5800-610-000-00-000-000-000-SUSP	Check Amount: 999999	3,383.87 850.40
Vendor: 226000 - SCOTT ELECTRIC							
048351	07/17/2018	C3832300061		2193-4	Remit # 1 Check Date: 07/24/2018 10-2620-610-000-00-070-000-000-0000	Check Amount: 311758	850.40 139.71 #
Vendor: 227300 - SHERWIN WILLIAMS CO.							
048352	07/17/2018	C3832300040		285681	Check Date: 07/24/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	139.71 24.73 #
048352	07/17/2018	C3832300041		287174	10-2620-610-000-00-000-000-000-0000	310939	89.88 #
048352	07/19/2018	C3834000045		289791	10-2620-610-000-00-000-000-000-0000	310939	49.45
Vendor: 228000 - SHORE AUTO PARTS INC							
048353	07/19/2018	C3834000046		UNIFORMS	Remit # 1 Check Date: 07/24/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	164.06 104.00
Vendor: 232700 - SUSAN STABLEY							
048354	07/17/2018	C3832300042		18-580	Check Date: 07/24/2018 10-1241-561-000-30-000-000-000-0000	Check Amount: 311655S	104.00 170.07 #
Vendor: 233642 - STATE COLLEGE AREA SCHOOL DISTRICT							
048355	07/18/2018	C3833500018		JUNE 2018	Check Date: 07/24/2018 10-1110-562-000-00-000-000-000-0000	Check Amount: 312839	170.07 42,858.57 #
Vendor: 234835 - SUGAR VALLEY RURAL CHARTER SCHOOL							
048356	07/17/2018	C3832300043		048927	Remit # 1 Check Date: 07/24/2018 10-2832-549-000-00-000-000-000-0000	Check Amount: 310956	42,858.57 554.80 #
048356	07/17/2018	C3832300044		049687	10-2310-549-000-00-000-000-000-0000	310825	535.02 #
Vendor: 235050 - SUN-GAZETTE COMPANY							
048357	07/18/2018	L3833600029	19000129	2358566A	Remit # 1 Check Date: 07/24/2018 10-2150-610-000-10-000-000-000-0000	Check Amount: 340205	1,089.82 434.94
Vendor: 235400 - SUPER DUPER PUBLICATIONS							
048358	07/17/2018	C3832300045		00186913	Remit # 1 Check Date: 07/24/2018 10-2620-430-000-00-070-000-000-0000	Check Amount: 311757	434.94 458.87 #
048358	07/17/2018	C3832300046		00186914	10-2620-430-000-30-010-000-000-0000	310133	1,200.95 #
048358	07/17/2018	C3832300047		00186911	10-2620-430-000-30-020-000-000-0000	310226	305.66 #
048358	07/17/2018	C3832300048		00186912	10-2620-430-000-10-040-000-000-0000	310421	443.85 #
048358	07/17/2018	C3832300049		00186910	10-2620-430-000-10-030-000-000-0000	310316	274.65 #

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 07/24/2018 TO 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expend Amt
Vendor: 235750 - SUSQUEHANNA FIRE EQUIPMENT COMPANY								
048359	07/18/2018	L3833600030	19000138	R1731876	Remit # 1 Check Date: 07/24/2018 10-1110-610-000-30-010-000-000-0000	310102	2,683.98	100.61
048359	07/18/2018	L3833600031	19000078	R1729599	10-1200-610-000-30-010-000-000-0000	312102	97.11	
Vendor: 235972 - THAT FISH PLACE - THAT PET PLACE								
048360	07/17/2018	C3832300051	18000266	91285	Remit # 1 Check Date: 07/24/2018 10-0171-000-000-00-000-000-000-0000	110171	197.72	1,887.75 #
Vendor: 236699 - T.L.C. FUELS INC.								
048361	07/17/2018	C3832300050		M201815	Check Date: 07/24/2018 10-2620-430-000-10-060-000-000-0000	310619	1,887.75	357.42 #
Vendor: 239665 - TIADAGHTON VALLEY MUNICIPAL AUTHORITY								
048362	07/18/2018	L3833600032	19000029	41156	Check Date: 07/24/2018 10-5800-610-000-00-000-000-000-SUSP	999999	357.42	131.16
048362	07/18/2018	L3833600033	19000037	43093	10-5800-610-000-00-000-000-000-SUSP	999999	39.36	
048362	07/18/2018	L3833600034	19000044	43092	10-5800-610-000-00-000-000-000-SUSP	999999	62.85	
048362	07/18/2018	L3833600035	19000049	43091	10-5800-610-000-00-000-000-000-SUSP	999999	4.47	
048362	07/18/2018	L3833600036	19000053	43090	10-5800-610-000-00-000-000-000-SUSP	999999	8.94	
Vendor: 240701 - TRIARCO ARTS & CRAFTS								
048363	07/18/2018	C3833500019		27334	Remit # 1 Check Date: 07/24/2018 10-2620-424-000-00-070-000-000-0000	311911	246.78	18.00 #
Vendor: 241300 - TULPEHOCKEN WATER								
048364	07/19/2018	C3834000048		POSTAGE	Remit # 1 Check Date: 07/24/2018 10-2540-532-000-00-000-000-000-0000	340721	18.00	2,000.00
Vendor: 242305 - U S POSTAL SERVICE								
048365	07/19/2018	C3834000049		570753-5221	Remit # 4 Check Date: 07/24/2018 10-2620-531-000-10-030-000-000-0000	310317	2,000.00	315.51
Vendor: 243970 - VERIZON								
048366	07/19/2018	C3834000050		UNIFORMS	Remit # 2 Check Date: 07/24/2018 10-2620-610-000-00-000-000-000-0000	310939	315.51	108.95
Vendor: 245145 - PAUL WAGNER								
048367	07/17/2018	C3832300053		IN81050	Remit # 1 Check Date: 07/24/2018 10-2620-610-000-00-070-000-000-0000	311758	108.95	169.62 #
Vendor: 245300 - CH WALTZ SONS INC								
048368	07/17/2018	C3832300054		JERSHOSCH1806	Check Date: 07/24/2018 10-2620-610-000-30-010-000-000-0000	310135	169.62	85.00 #
048368	07/17/2018	C3832300055		JERSHOSCH1806	Check Date: 07/24/2018 10-1380-610-000-30-010-025-000-000-0000	312978	382.50	467.50
Vendor: 247500 - WELD TEC SERVICE & SALES								
048369	07/17/2018	C3832300056		MILEAGE	Check Date: 07/24/2018 10-2360-581-000-00-000-000-000-0000	310845M	117.39	117.39 #
Vendor: 247750 - JILL WENRICH								
048370	07/19/2018	C3834000051		ED 5082	Check Date: 07/24/2018 10-2270-240-000-00-000-000-000-0000	310811	117.39	1,416.00
048370	07/19/2018	C3834000052		ESL 509	Check Date: 07/24/2018 10-2270-240-000-00-000-000-000-0000	310811	1,416.00	2,832.00
Vendor: 248880 - KATIE WERT								
048371	07/18/2018	L3833600037	19000076	84538	Check Date: 07/24/2018 10-1200-610-000-30-010-000-000-0000	312102	178.08	178.08
Vendor: 249200 - WIESER EDUCATIONAL								
					Remit # 1 Check Date: 07/24/2018	Check Amount:	178.08	

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

fackrqc

fackrqc

* Denotes Non-Negotiable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

ieck #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expend Amt
					Grand Total Direct Deposits:		0.00
					Grand Total Credit Card Payments:		0.00
					Grand Total All Checks :		632,696.64

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

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 07/24/2018 TO 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048243	06/30/2018	L3832000001	18000911	1624	10-1290-648-522-00-110-018-000-0000	340538-18	7,250.00
Vendor: 100550 - ACTIVELY LEARN, INC.							
048244	06/30/2018	L3832000005	18000874	1301567	10-0480-000-120-00-000-000-0000	110480-120	237.00
048244	06/30/2018	L3832000006	18000874	1300575	10-0480-000-120-00-000-000-0000	110480-120	219.00
048244	06/30/2018	L3832000007	18000874	1300532	10-0480-000-120-00-000-000-0000	110480-120	438.00
Vendor: 101270 - ASSETGENIE, INC. dba/AG iREPAIR							
048245	06/30/2018	L3832000002	18000915	INV0026034	Remit # 1 Check Date: 07/24/2018	Check Amount:	894.00
048245	06/30/2018	L3832000003	18000906	INV0026006	10-1290-648-522-00-110-018-000-0000	340538-18	699.00
048245	06/30/2018	L3832000004	18000923	INV0026033	10-1290-610-522-00-110-018-000-0000	340537-18	699.00
Vendor: 106615 - APPLIED EDUCATIONAL SYSTEMS							
048246	06/30/2018	L3833300007	18000926	NJN4662	10-1290-648-522-00-110-018-000-0000	340538-18	1,470.00
Vendor: 121413 - CDW GOVERNMENT, INC							
048247	06/30/2018	L3832000009	18000887	6934583	Remit # 2 Check Date: 07/24/2018	Check Amount:	2,868.00
048247	06/30/2018	L3832000010	18000887	6934583	10-1290-610-522-00-110-018-000-0000	340537-18	2,150.60
Vendor: 135299 - CXTEC							
048248	06/30/2018	L3833300002	18000870	V2113874	Check Date: 07/24/2018	Check Amount:	2,150.60
048248	06/30/2018	L3833300003	18000870	V2113874	10-1110-756-149-00-000-018-000-0000	340094-18	2,985.00
Vendor: 141885 - E PLUS TECHNOLOGY INC							
048249	06/30/2018	L3832000011	18000836	5425-323889	10-2220-756-000-00-000-023-000-0000	340734	311.00
Vendor: 143250 - ECONOMY AUTO PARTS INC							
048250	06/30/2018	L3832000013	18000921	310119	Remit # 1 Check Date: 07/24/2018	Check Amount:	3,296.00
Vendor: 153860 - FUN and FUNCTION							
048251	06/30/2018	L3832000014	18000912	36650	10-2220-610-000-00-000-023-000-0000	311788	787.41
Vendor: 154025 - G I ELECTRIC							
048252	06/30/2018	L3832000012	18000914	INV-0255	10-1110-610-000-30-010-023-000-0000	312124	524.94
Vendor: 170150 - EDUTYPING							
048253	06/30/2018	L3832000015	18000925	1800211086	Remit # 3 Check Date: 07/24/2018	Check Amount:	1,312.35
Vendor: 175970 - JOHNS HOPKINS							
048254	06/30/2018	L3832000017	18000905	29137	10-1380-610-000-30-010-025-000-0000	312978	2,029.41
Vendor: 182093 - LITERACY RESOURCES INC.							
048255	06/30/2018	L3832000016	18000927	1722810618	Remit # 1 Check Date: 07/24/2018	Check Amount:	2,029.41
Vendor: 182300 - LAKESHORE LEARNING MATERIALS							
048256	06/30/2018	L3832000018	18000808	27167	10-1110-810-521-10-000-018-000-0000	340565-18	993.64
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Check Date: 07/24/2018	Check Amount:	993.64
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	10-2620-610-000-10-060-000-000-0000	310622	1,030.13
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Remit # 1 Check Date: 07/24/2018	Check Amount:	1,030.13
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	10-1290-648-522-00-110-018-000-0000	340538-18	330.23
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Remit # 1 Check Date: 07/24/2018	Check Amount:	330.23
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	10-1110-810-521-10-000-018-000-0000	340565-18	250.00
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Remit # 1 Check Date: 07/24/2018	Check Amount:	250.00
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	10-1110-610-411-10-110-018-000-0000	343980-18	385.95
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Check Date: 07/24/2018	Check Amount:	385.95
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	10-1110-610-521-10-000-018-000-0000	340560-18	1,664.50
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Remit # 1 Check Date: 07/24/2018	Check Amount:	1,664.50
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	10-1110-610-000-30-020-023-000-0000	312216	90.00
Vendor: 214480 - PrinterMech							
048256	06/30/2018	L3832000018	18000808	27167	Check Date: 07/24/2018	Check Amount:	90.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

FLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048257	06/30/2018	L3832000019	18000903	6440904	10-1110-610-411-10-110-018-000-0000	343980-18	648.84
Vendor: 217775 - REALLY GOOD STUFF INC							
048258	06/30/2018	L3832000020	18000904	24637697	Remit # 1 Check Date: 07/24/2018	Check Amount:	648.84
048258	06/30/2018	L3832000021	18000904	24637699	10-1110-610-411-10-110-018-000-0000	343980-18	128.00
048258	06/30/2018	L3832000022	18000904	2463702	10-1110-610-411-10-110-018-000-0000	343980-18	300.00
048258	06/30/2018	L3832000023	18000904	24637696	10-1110-610-411-10-110-018-000-0000	343980-18	50.00
048258	06/30/2018	L3832000024	18000904	24637701	10-1110-610-411-10-110-018-000-0000	343980-18	160.00
048258	06/30/2018	L3832000025	18000904	24637698	10-1110-610-411-10-110-018-000-0000	343980-18	168.00
048258	06/30/2018	L3832000026	18000904	24637700	10-1110-610-411-10-110-018-000-0000	343980-18	112.00
Vendor: 224075 - SCHOLASTIC INC.							
048259	06/30/2018	L3832000027	18000907	SI129876	Remit # 4 Check Date: 07/24/2018	Check Amount:	1,022.00
Vendor: 230825 - SOCIAL STUDIES SCHOOL SERVICE							
048260	06/30/2018	L3833300004	18000928	3935309	10-1290-640-522-00-110-018-000-0000	340540-18	2,425.48
Vendor: 237190 - TEACHERS COLLEGE PRESS							
048261	06/30/2018	L3832000028	18000902	1060342	Check Date: 07/24/2018	Check Amount:	2,425.48
Vendor: 240120 - ToolTopia.com							
048262	06/30/2018	L3833300005	18000861	9021262943	Remit # 1 Check Date: 07/24/2018	Check Amount:	148.83
Vendor: 242200 - VERITIV OPERATING COMPANY, FORMERLY XPEDX							
048263	06/30/2018	L3832000029	18000195	093627275	10-1380-610-243-30-010-018-000-0000	340610-18	766.33
048263	06/30/2018	L3832000030	18000195	093627277	Check Date: 07/24/2018	Check Amount:	148.83
048263	06/30/2018	L3832000031	18000195	093627276	10-2620-610-000-30-020-000-000-0000	310228	766.33
048263	06/30/2018	L3832000032	18000196	093627288	Remit # 2 Check Date: 07/24/2018	Check Amount:	519.63
048263	06/30/2018	L3832000033	18000196	093627278	10-1110-442-000-30-010-000-000-0000	312110	375.07
048263	06/30/2018	L3832000034	18000196	093627289	10-1110-442-000-30-010-000-000-0000	312110	299.50
048263	06/30/2018	L3832000035	18000197	093627280	10-1110-442-000-30-010-000-000-0000	312110	299.50
048263	06/30/2018	L3832000036	18000197	093627282	10-2540-442-000-00-000-000-000-0000	311024	1,659.27
048263	06/30/2018	L3832000037	18000197	093627281	10-2540-442-000-00-000-000-000-0000	311024	1,057.85
048263	06/30/2018	L3832000038	18000206	093627286	10-2540-442-000-00-000-000-000-0000	311024	1,682.24
048263	06/30/2018	L3832000039	18000231	093627283	10-1110-442-000-10-040-000-000-0000	310402	301.11
048263	06/30/2018	L3832000040	18000231	093627290	10-1110-442-000-10-040-000-000-0000	310402	334.01
048263	06/30/2018	L3832000041	18000232	093627284	10-1110-442-000-10-040-000-000-0000	310402	247.24
048263	06/30/2018	L3832000042	18000233	093627279	10-1110-442-000-10-040-000-000-0000	310402	186.77
048263	06/30/2018	L3832000043	18000233	093627287	10-2540-442-000-00-000-000-000-0000	311024	376.92
					10-2540-442-000-00-000-000-000-0000	311024	251.70
					10-1110-442-000-10-060-000-000-0000	310602	336.04
					10-1110-442-000-30-020-000-000-0000	310242	335.72
					10-1110-442-000-30-020-000-000-0000	310242	300.79

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 07/24/2018 To 07/24/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048263	06/30/2018	L3832000044	18000234	093627285	10-1110-442-000-10-030-000-000-0000	310302	336.04
Vendor: 253200 - XEROX CORPORATION							
048264	06/30/2018	L3833300006	18000885	9021301999	Remit # 1 Check Date: 07/24/2018 10-2620-610-000-30-020-000-000-0000	Check Amount: 310228	8,379.77
Vendor: 253301 - VERITIV OPERATING COMPANY							
048265	06/30/2018	L3832000008	18000924	7306-847	Remit # 1 Check Date: 07/24/2018 10-1110-610-184-00-000-000-000-0000	Check Amount: 340729	62.94
Vendor: 402191 - FITNESS ON THE JOB, INC.							
10-GENERAL FUND							38,786.08
Grand Total Manual Checks :							
Grand Total Regular Checks :							0.00
Grand Total Direct Deposits:							38,786.08
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							0.00
							38,786.08

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048084	06/06/2018	C3812400001		063884	10-2620-411-000-00-070-000-000-0000	311303	451.85
048084	06/06/2018	C3812400002		063884	10-2620-411-000-10-030-000-000-0000	310311	291.90
048084	06/06/2018	C3812400003		063884	10-2620-411-000-10-040-000-000-0000	310417	967.66
048084	06/06/2018	C3812400004		063884	10-2620-411-000-10-060-000-000-0000	310638	218.34
048084	06/06/2018	C3812400005		063884	10-2620-411-000-30-020-000-000-0000	310223	1,020.49
048084	06/06/2018	C3812400006		063884	10-2620-411-000-30-010-000-000-0000	310129	2,100.44
Vendor: 161775 - FRED HAMM INC							
048085	06/06/2018	C3812400007		UNIFORMS	10-2620-610-000-00-000-000-000-0000	310939	5,050.68
Vendor: 167605 - GERALD HOLTER							
048086	06/06/2018	C3812400008		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	12.25
048086	06/06/2018	C3812400009		570753-8179	10-2620-531-000-00-000-000-000-0000	311510	12.25
Vendor: 193200 - MCI COMM SERVICE							
048087	06/06/2018	C3812400010		38150-58008	10-2620-422-000-30-010-000-000-0000	310131	69.02
048087	06/06/2018	C3812400011		36950-58017	10-2620-422-000-30-010-000-000-0000	310131	10,513.95
048087	06/06/2018	C3812400012		39560-57009	10-2620-422-000-10-060-000-000-0000	310616	63.71
048087	06/06/2018	C3812400013		76757-04003	10-2620-422-000-10-060-000-000-0000	310616	2,006.57
048087	06/06/2018	C3812400014		39160-57007	10-2620-422-000-10-060-000-000-0000	310616	30.37
Vendor: 210800 - PPL ELECTRIC UTILITIES							
048088	06/06/2018	C3812400015		08475-00	Remit # 2 Check Date: 06/06/2018	Check Amount:	12,757.63
048088	06/06/2018	C3812400015		08475-00	10-2620-424-000-10-030-000-000-0000	310315	234.87
Vendor: 212700 - PINE CREEK MUNICIPAL AUTHORITY							
048089	06/06/2018	C3812400043		UNIFORMS	Remit # 1 Check Date: 06/06/2018	Check Amount:	234.87
048089	06/06/2018	C3812400043		UNIFORMS	10-2620-610-000-00-000-000-000-0000	310939	73.95
Vendor: 232700 - SUSAN STABLEY							
048090	06/06/2018	C3812400016		570398-5058	Check Date: 06/06/2018	Check Amount:	73.95
048090	06/06/2018	C3812400017		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	816.55
048090	06/06/2018	C3812400018		570398-5560	10-2620-531-000-00-070-000-000-0000	311756	34.89
048090	06/06/2018	C3812400019		570398-5560	10-2620-531-000-30-010-000-000-0000	310134	679.67
048090	06/06/2018	C3812400020		570398-5560	10-2620-531-000-30-020-000-000-0000	310227	566.39
048090	06/06/2018	C3812400021		570398-5560	10-2620-531-000-10-040-000-000-0000	310422	453.11
048090	06/06/2018	C3812400022		570398-5560	10-2620-531-000-10-060-000-000-0000	310620	339.83
048090	06/06/2018	C3812400023		570398-5560	10-2620-531-000-10-030-000-000-0000	310317	113.28
Vendor: 243970 - VERIZON							
048091	06/06/2018	C3812400024		9807995143	Remit # 2 Check Date: 06/06/2018	Check Amount:	3,117.00
048091	06/06/2018	C3812400025		9807995143	10-2620-531-000-00-070-000-000-0000	311756	2,959.54
048091	06/06/2018	C3812400026		9807995143	10-2620-531-000-00-070-000-000-0000	311756	-239.84
048091	06/06/2018	C3812400026		9807995143	10-2620-531-000-30-010-000-000-0000	310134	309.58

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048091	06/06/2018	C3812400027		9807995143	10-2620-531-000-30-020-000-000-0000	310227	339.59
048091	06/06/2018	C3812400028		9807995143	10-2620-531-000-10-040-000-000-0000	310422	342.84
048091	06/06/2018	C3812400029		9807995143	10-2620-531-000-10-060-000-000-0000	310620	102.34
048091	06/06/2018	C3812400030		9807995143	10-2620-531-000-10-030-000-000-0000	310317	157.23
048091	06/06/2018	C3812400031		9807995143	29-3250-531-009-00-000-000-000-0000	329137	189.80
048091	06/06/2018	C3812400032		9807995143	10-2130-531-000-00-000-000-000-0000	311264	94.90
048091	06/06/2018	C3812400033		9807995143	10-1290-531-000-00-000-000-000-0000	340061	54.89
048091	06/06/2018	C3812400034		9807995143	10-1110-610-431-00-000-018-000-0000	340696	200.05
Vendor: 243975 - VERIZON WIRELESS							
048092	06/06/2018	C3812400035		4095	10-1225-610-000-10-040-000-000-0000	310460SP	4.99
048092	06/06/2018	C3812400036		0495	10-1110-610-000-30-010-000-000-0000	310102	69.45
048092	06/06/2018	C3812400037		9778	10-2620-610-000-30-010-000-000-0000	310135	115.00
048092	06/06/2018	C3812400038		3057	10-1110-348-000-00-000-023-000-0000	310702	34.00
048092	06/06/2018	C3812400039		1183	10-2360-580-000-00-000-000-000-0000	310845	137.64
048092	06/06/2018	C3812400040	18000826	6467	10-2120-610-000-30-010-000-000-0000	310114	162.10
048092	06/06/2018	C3812400041		1547	10-2590-580-000-00-000-000-000-0000	310913	80.00
048092	06/06/2018	C3812400042		9872	10-1225-610-000-10-040-000-000-0000	310460SP	4.99
048092	06/06/2018	L3812500001	18000847	0083	10-2120-610-187-10-030-000-000-0000	310362A	10.00
048092	06/06/2018	L3812500002	18000854	4686	10-2120-610-187-10-060-000-000-0000	310650A	10.00
048092	06/06/2018	L3812500003	18000749	3410	10-1225-610-891-00-000-000-000-0000	340018-18	3.99
Vendor: 244275 - CARDMEMBER SERVICES							
048093	06/12/2018	C3816100001		TITLE TRANSFER			
Vendor: 108290 - CHERI AUNGST, NOTARY							
048094	06/12/2018	C3816100002		39220-67028	10-2620-422-000-00-080-000-000-0000	311382	144.76
048094	06/12/2018	C3816100003		75230-67000	10-2620-422-000-10-040-000-000-0000	310418	4,621.58
048094	06/12/2018	C3816100004		36220-67004	10-2620-622-000-00-070-000-000-0000	311859	376.65
048094	06/12/2018	C3816100005		36220-67004	10-2620-422-000-00-070-000-000-0000	311785	1,506.58
Vendor: 210800 - PPL ELECTRIC UTILITIES							
048095	06/12/2018	C3816100006		411006713795	10-2620-621-000-30-010-000-000-0000	312158	6,649.57
048095	06/12/2018	C3816100007		411006774003	10-2620-621-000-00-070-000-000-0000	310962	569.67
048095	06/12/2018	C3816100008		411006774250	10-2620-621-000-10-060-000-000-0000	310657	252.98
048095	06/12/2018	C3816100009		411006774458	10-2620-621-000-30-020-000-000-0000	310229	369.75
048095	06/12/2018	C3816100010		411006713647	10-2620-621-000-10-030-000-000-0000	310375	484.58
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							
					Check Date: 06/12/2018	Check Amount:	281.32
					Check Date: 06/12/2018	Check Amount:	1,958.30

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048096	06/13/2018	C3817400001		AP EXAMS	10-1110-610-000-30-010-000-000-0000	310102	6,536.00
Vendor: 100042 - AP EXAMS							
048097	06/13/2018	C3817400002		CONFERENCE REG	Remit # 3 Check Date: 06/13/2018 10-1380-580-000-30-010-025-000-0000	Check Amount: 312977	6,536.00
Vendor: 201625 - NACAT CONFERENCE							
048098	06/18/2018	C3818700007		HS8690896	Check Date: 06/13/2018 10-2620-621-000-00-070-000-000-0000	Check Amount: 310962	425.00
048098	06/18/2018	C3818700008		HS8690895	10-2620-621-000-30-010-000-000-0000	312158	43.51
048098	06/18/2018	C3818700009		HS8690894	10-2620-621-000-30-020-000-000-0000	310229	492.88
048098	06/18/2018	C3818700010		HS8690893	10-2620-621-000-10-060-000-000-0000	310657	391.99
048098	06/18/2018	C3818700011		HS8690892	10-2620-621-000-10-030-000-000-0000	310375	264.30
Vendor: 140060 - DIRECT ENERGY BUSINESS							
048099	06/18/2018	C3818700001		91500277381805	Check Date: 06/18/2018 10-2620-531-000-00-070-000-000-0000	Check Amount: 311756	1,285.77
048099	06/18/2018	C3818700002		91500277381805	10-2620-531-000-30-010-000-000-0000	310134	170.00
048099	06/18/2018	C3818700003		91500277381805	10-2620-531-000-30-020-000-000-0000	310227	6.21
048099	06/18/2018	C3818700004		91500277381805	10-2620-531-000-10-030-000-000-0000	310317	3.26
048099	06/18/2018	C3818700005		91500277381805	10-2620-531-000-10-030-000-000-0000	310317	2.67
Vendor: 189200 - VERIZON BUSINESS SERVICES							
048100	06/18/2018	C3818700012		UNIFORMS	Remit # 1 Check Date: 06/18/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	0.40
048100	06/18/2018	C3818700013		UNIFORMS	10-2620-610-000-00-000-000-000-0000	310939	182.54
Vendor: 220780 - CRAIG RODGERS							
048101	06/18/2018	C3818700006		570753-5221	Check Date: 06/18/2018 10-2620-531-000-10-030-000-000-0000	Check Amount: 310317	76.50
Vendor: 243970 - VERIZON							
048215	06/28/2018	L3822800001	18000873	843777454554	Remit # 2 Check Date: 06/18/2018 10-2120-610-187-10-040-000-000-0000	Check Amount: 310448A	102.50
048215	06/28/2018	L3822800002	18000892	988664839454	10-2120-610-187-10-040-000-000-0000	310448A	179.00
048215	06/28/2018	L3822800003	18000900	934779878398	10-2120-610-187-10-030-000-000-0000	310362A	315.14
048215	06/28/2018	C3822900001		447784445835	10-2120-610-187-30-010-000-000-0000	310114A	315.14
048215	06/28/2018	C3822900002		447784445835	10-0171-000-000-00-000-000-000-0000	110171	10.00
048215	06/28/2018	C3822900003	18000894	469755345763	10-2120-610-187-10-060-000-000-0000	310650A	10.00
048215	06/28/2018	L3822800004	18000913	966536484448	10-2620-610-000-00-000-000-000-0000	310939	70.00
Vendor: 104200 - SYNCHRONY BANK/AMAZON							
048216	06/28/2018	C3822900004		UNIFORMS	Remit # 2 Check Date: 06/28/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	20.00
Vendor: 119198 - SHERRIE BROWN							
048217	06/28/2018	C3822900005		UNIFORMS	Check Date: 06/28/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	20.00
Vendor: 129937 - KEITH CONFAIR							
048218	06/28/2018	C3822900009		HS8712443	Check Date: 06/28/2018 10-2620-621-000-10-040-000-000-0000	Check Amount: 310488	20.97
Vendor: 104200 - SYNCHRONY BANK/AMAZON							
048216	06/28/2018	C3822900004		UNIFORMS	Remit # 2 Check Date: 06/28/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	300.97
Vendor: 119198 - SHERRIE BROWN							
048217	06/28/2018	C3822900005		UNIFORMS	Check Date: 06/28/2018 10-2620-610-000-00-000-000-000-0000	Check Amount: 310939	230.00
Vendor: 129937 - KEITH CONFAIR							
048218	06/28/2018	C3822900009		HS8712443	Check Date: 06/28/2018 10-2620-621-000-10-040-000-000-0000	Check Amount: 310488	230.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 06/01/2018 TO 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expend Amt
Vendor: 140060 - DIRECT ENERGY BUSINESS								
048219	06/28/2018	C38222900010		HRA EMPLOYR CONT	10-0180-000-000-000-000-0000	110180	160.99	5,000.00
Vendor: 140145 - DISCOVERY BENEFITS, INC.								
048220	06/28/2018	C38222900011		70834143	10-2620-531-000-00-070-000-000-0000	311756	5,000.00	288.08
048220	06/28/2018	C38222900012		70834143	10-2620-531-000-30-010-000-000-0000	310134	240.08	
048220	06/28/2018	C38222900013		70834143	10-2620-531-000-30-020-000-000-0000	310227	192.06	
048220	06/28/2018	C38222900014		70834143	10-2620-531-000-10-040-000-000-0000	310422	144.05	
048220	06/28/2018	C38222900015		70834143	10-2620-531-000-10-060-000-000-0000	310620	48.02	
048220	06/28/2018	C38222900016		70834143	10-2620-531-000-10-030-000-000-0000	310317	48.02	
Vendor: 189200 - VERIZON BUSINESS SERVICES								
048221	06/28/2018	C38222900017		570398-0365	Remit # 1 Check Date: 06/28/2018	Check Amount:	960.31	
048221	06/28/2018	C38222900018		570753-8179	10-2620-531-000-00-070-000-000-0000	311756	34.51	
Vendor: 193200 - MCI COMM SERVICE								
048222	06/28/2018	C38222900019		36950-58017	Check Date: 06/28/2018	Check Amount:	69.02	
048222	06/28/2018	C38222900020		38150-58008	10-2620-422-000-30-010-000-000-0000	310131	52.63	
048222	06/28/2018	C38222900021		3960-57007	10-2620-422-000-10-060-000-000-0000	310616	10,560.68	
048222	06/28/2018	C38222900022		05120-58007	10-2620-422-000-10-030-000-000-0000	310313	104.97	
048222	06/28/2018	C38222900023		76757-04003	10-2620-422-000-10-060-000-000-0000	310616	3,018.61	
048222	06/28/2018	C38222900024		34774-31005	10-2620-422-000-30-010-000-000-0000	310131	30.19	
048222	06/28/2018	C38222900025		39560-57009	10-2620-422-000-10-060-000-000-0000	310616	31.79	
Vendor: 210800 - PPL ELECTRIC UTILITIES								
048223	06/28/2018	C38222900006		UNIFORMS	Remit # 2 Check Date: 06/28/2018	Check Amount:	15,530.51	
Vendor: 220540 - DANIEL ROBINSON								
048224	06/28/2018	C38222900007		UNIFORMS	10-2620-610-000-00-000-000-000-0000	310939	230.00	
Vendor: 227340 - HARRY SHIELDS								
048225	06/28/2018	C38222900008		UNIFORMS	Check Date: 06/28/2018	Check Amount:	230.00	
Vendor: 247300 - JEFFREY WEIDLER								
048226	06/29/2018	C38223600001		20172018-011	Check Date: 06/28/2018	Check Amount:	155.80	
048226	06/29/2018	C38223600002		20172018-011	10-2620-610-000-00-000-000-000-0000	310939	185.95	
Vendor: 103450 - ALL THINGS BRIGHT & BEAUTIFUL								
048227	06/29/2018	L3824000001	18000891	6396	Check Date: 06/28/2018	Check Amount:	185.95	
048227	06/29/2018	L3824000002	18000895	2400	10-1807-899-217-10-000-018-000-ATBB	340056-18	6,086.00	
048227	06/29/2018	L3824000003	18000890	2654	10-1807-899-217-10-000-018-000-ATBB	340056-18	10,700.00	
048227	06/29/2018	L3824000004	18000899	0706	Check Date: 06/29/2018	Check Amount:	16,786.00	
					10-2120-610-187-10-060-000-000-0000	310650A	10.00	
					10-2120-610-187-30-010-000-000-0000	310114A	150.00	
					10-2120-610-187-10-030-000-000-0000	310362A	10.00	
					10-2120-610-187-10-030-000-000-0000	310362A	70.00	

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
048227	06/29/2018	L3824000005	18000888	3029	10-2590-610-000-00-000-000-0000	310914	18.00
048227	06/29/2018	L3824000006	18000901	9287	10-2120-610-187-30-020-000-000-0000	310214A	150.00
048227	06/29/2018	L3824000007	18000749	0465	10-1225-610-891-00-000-000-000-0000	340018-18	3.99
048227	06/29/2018	L3824000008	18000916	3671	10-1380-610-243-30-010-018-000-0000	340610-18	299.00
048227	06/29/2018	L3824000009	18000916	2139	10-1380-610-243-30-010-018-000-0000	340610-18	9.97
048227	06/29/2018	L3824000010	18000919	5139	10-1290-610-522-00-110-018-000-0000	340537-18	79.90
048227	06/29/2018	L3824000011	18000920	0046	10-1290-610-522-00-110-018-000-0000	340537-18	79.90
048227	06/29/2018	L3824000012	18000918	4263	10-1290-610-522-00-110-018-000-0000	340537-18	119.85
048227	06/29/2018	C3824200001		7301	10-1110-348-000-00-000-023-000-0000	310702	34.00
048227	06/29/2018	C3824200002		1133	10-0153-000-000-00-000-000-0000	110153	84.00
048227	06/29/2018	C3824200003		5320	10-2620-610-000-30-010-000-000-0000	310135	36.20
048227	06/29/2018	C3824200004		6787	10-1225-610-000-10-040-000-000-0000	310460SP	4.99
048227	06/29/2018	C3824200005	18000908	4650	10-1290-610-522-00-110-018-000-0000	340537-18	2,109.15
048227	06/29/2018	C3824200006		4925	10-2620-610-000-30-010-000-000-0000	310135	2.17
048227	06/29/2018	C3824200008		0011	10-2360-810-000-00-000-000-000-0000	310848	1,385.00

Vendor: 244275 - CARDMEMBER SERVICES

Remit # 1 Check Date: 06/29/2018 Check Amount: 4,656.12

10-GENERAL FUND

88,283.69

29-ATHLETIC FUND

189.80

Grand Total Manual Checks :

0.00

Grand Total Regular Checks :

88,473.49

Grand Total Direct Deposits:

0.00

Grand Total Credit Card Payments:

0.00

Grand Total All Checks :

88,473.49

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
046305	06/30/2018	M3829700001			10-0421-000-000-000-000-0000	110421	-147.82
Vendor: 129750 - COMMONWEALTH OF PENNSYLVANIA					Remit # 20 Check Date: 06/30/2018	Check Amount:	-147.82
048227	06/30/2018	M3826000001	18000891	6396	10-2120-610-187-10-060-000-000-0000	310650A	-10.00
048227	06/30/2018	M3826000002	18000895	2400	10-2120-610-187-30-010-000-000-0000	310114A	-150.00
048227	06/30/2018	M3826000003	18000890	2654	10-2120-610-187-10-030-000-000-0000	310362A	-10.00
048227	06/30/2018	M3826000004	18000899	0706	10-2120-610-187-10-030-000-000-0000	310362A	-70.00
048227	06/30/2018	M3826000005	18000888	3029	10-2590-610-000-00-000-000-000-0000	310914	-18.00
048227	06/30/2018	M3826000006	18000901	9287	10-2120-610-187-30-020-000-000-0000	310214A	-150.00
048227	06/30/2018	M3826000007	18000749	0465	10-1225-610-891-00-000-000-000-0000	340018-18	-3.99
048227	06/30/2018	M3826000008	18000916	3671	10-1380-610-243-30-010-018-000-0000	340610-18	-299.00
048227	06/30/2018	M3826000009	18000916	2139	10-1380-610-243-30-010-018-000-0000	340610-18	-9.97
048227	06/30/2018	M3826000010	18000919	5139	10-1290-610-522-00-110-018-000-0000	340537-18	-79.90
048227	06/30/2018	M3826000011	18000920	0046	10-1290-610-522-00-110-018-000-0000	340537-18	-79.90
048227	06/30/2018	M3826000012	18000918	4263	10-1290-610-522-00-110-018-000-0000	340537-18	-119.85
048227	06/30/2018	M3826000013		7301	10-1110-348-000-00-000-023-000-0000	310702	-34.00
048227	06/30/2018	M3826000014		1133	10-0153-000-000-00-000-000-000-0000	110153	-84.00
048227	06/30/2018	M3826000015		5320	10-2620-610-000-30-010-000-000-0000	310135	-36.20
048227	06/30/2018	M3826000016		6787	10-1225-610-000-10-040-000-000-0000	310460SP	-4.99
048227	06/30/2018	M3826000017	18000908	4650	10-1290-610-522-00-110-018-000-0000	340537-18	-2,109.15
048227	06/30/2018	M3826000018		4925	10-2620-610-000-30-010-000-000-0000	310135	-2.17
048227	06/30/2018	M3826000019		0011	10-2360-810-000-00-000-000-000-0000	310848	-1,385.00
Vendor: 244275 - CARDMEMBER SERVICES					Remit # 1 Check Date: 06/29/2018	Check Amount:	-4,656.12
FT00254	06/12/2018	M3821200064		BE002857720C	10-0462-212-000-00-000-000-000-0000	110462-212	6,408.94
FT00254	06/12/2018	M3821200065		BE002857720C	29-0462-212-000-00-000-000-000-0000	129462-212	48.55
FT00254	06/12/2018	M3821200066		BE002857720C	50-0462-212-000-00-000-000-000-0000	150462-212	194.21
FT00254	06/12/2018	M3821200067		BE002857720C	10-0462-212-000-00-000-000-000-RTRE	110462-212R	948.00
Vendor: 137700 - DELTA DENTAL					Remit # 2 Check Date: 06/12/2018	Check Amount:	7,599.70
FT00255	06/12/2018	M3821200016		INV073095	10-1110-329-000-00-000-000-000-0000	310700-4	1,055.20
FT00255	06/12/2018	M3821200017		INV073095	10-1110-329-000-10-000-000-000-0000	310704-4	6,067.40
FT00255	06/12/2018	M3821200018		INV073095	10-1110-329-000-30-000-000-000-0000	310705-4	4,484.60
FT00255	06/12/2018	M3821200019		INV073095	10-1342-329-000-30-000-000-000-0000	312994-4	659.50
FT00255	06/12/2018	M3821200020		INV073095	10-1370-329-000-30-000-000-000-0000	312997-4	131.90
FT00255	06/12/2018	M3821200021		INV073095	10-1380-329-000-30-000-000-000-0000	312998-4	131.90
FT00255	06/12/2018	M3821200022		INV073095	10-1241-329-000-10-000-000-000-0000	340325-4	791.40

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00255	06/12/2018	M3821200023		INV073095	10-1241-329-000-30-000-000-000-0000	340326-4	329.75
FT00255	06/12/2018	M3821200024		INV073096	50-3100-599-000-00-000-000-000-0000	350002-4	817.43
FT00255	06/12/2018	M3821200025		INV073097	50-3100-599-000-00-000-000-000-0000	350002-4	163.67
FT00255	06/12/2018	M3821200026		INV073098	10-2420-329-000-00-000-000-000-0000	360001-4	527.60
FT00255	06/12/2018	M3821200027		INV073099	10-2620-413-000-00-000-000-000-0000	310919-4	351.10
FT00255	06/12/2018	M3821200028		INV073100	10-1290-599-000-00-000-000-000-0000	310900-4	844.34
FT00255	06/12/2018	M3821200029		INV073100	10-1211-599-000-10-000-000-000-0000	340311-4	78.69
FT00255	06/12/2018	M3821200030		INV073100	10-1211-599-000-30-000-000-000-0000	340312-4	79.93
FT00255	06/12/2018	M3821200031		INV073100	10-1241-599-000-10-000-000-000-0000	340315-4	216.81
FT00255	06/12/2018	M3821200032		INV073100	10-1241-599-000-30-000-000-000-0000	340316-4	80.15
FT00255	06/12/2018	M3821200033		INV074110	10-1110-329-000-00-000-000-000-0000	310700-4	857.35
FT00255	06/12/2018	M3821200034		INV074110	10-1110-329-000-10-000-000-000-0000	310704-4	4,946.25
FT00255	06/12/2018	M3821200035		INV074110	10-1110-329-000-30-000-000-000-0000	310705-4	3,033.70
FT00255	06/12/2018	M3821200036		INV074110	10-1342-329-000-30-000-000-000-0000	312994-4	659.50
FT00255	06/12/2018	M3821200037		INV074110	10-1380-329-000-30-000-000-000-0000	312998-4	131.90
FT00255	06/12/2018	M3821200038		INV074110	10-1211-329-000-10-000-000-000-0000	340321-4	131.90
FT00255	06/12/2018	M3821200039		INV074110	10-1241-329-000-10-000-000-000-0000	340325-4	593.55
FT00255	06/12/2018	M3821200040		INV074110	10-1241-329-000-30-000-000-000-0000	340326-4	263.80
FT00255	06/12/2018	M3821200041		INV074111	10-2120-599-000-30-000-000-000-0000	310998-4	84.41
FT00255	06/12/2018	M3821200042		INV074111	10-2380-599-000-30-000-000-000-0000	311000-4	88.90
FT00255	06/12/2018	M3821200043		INV074112	50-3100-599-000-00-000-000-000-0000	350002-4	642.34
FT00255	06/12/2018	M3821200044		INV074113	50-3100-599-000-00-000-000-000-0000	350002-4	131.27
FT00255	06/12/2018	M3821200045		INV074114	10-2420-329-000-00-000-000-000-0000	360001-4	263.80
FT00255	06/12/2018	M3821200046		INV074115	10-2620-413-000-00-000-000-000-0000	310919-4	313.88
FT00255	06/12/2018	M3821200047		INV074116	10-1290-599-000-00-000-000-000-0000	310900-4	484.71
FT00255	06/12/2018	M3821200048		INV074116	10-1110-599-000-10-000-000-000-0000	310996-4	42.04
FT00255	06/12/2018	M3821200049		INV074116	10-2250-599-000-10-000-000-000-0000	311004-4	45.62
FT00255	06/12/2018	M3821200050		INV074116	10-2250-599-000-30-000-000-000-0000	311005-4	80.38
FT00255	06/12/2018	M3821200051		INV074116	10-1211-599-000-10-000-000-000-0000	340311-4	161.76
FT00255	06/12/2018	M3821200052		INV074116	10-1231-599-000-30-000-000-000-0000	340314-4	42.04
FT00255	06/12/2018	M3821200053		INV074116	10-1241-599-000-10-000-000-000-0000	340315-4	163.33
FT00255	06/12/2018	M3821200054		INV074116	10-1241-599-000-30-000-000-000-0000	340316-4	132.17
Vendor: 231001 - Source4teachers							30,105.97
FT00257	06/21/2018	M3821200056			10-0471-000-000-00-000-000-000-0000	110471	1,518,309.35

Check Date: 06/12/2018 Check Amount:

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 216000 - PSERS							
FT00263	06/20/2018	M3821200068			Remit # 1 Check Date: 06/21/2018	Check Amount: 1,518,309.35	
FT00263	06/20/2018	M3821200069			50-0462-211-000-00-000-000-0000	150462-211	12,058.04
FT00263	06/20/2018	M3821200070			29-0462-211-000-00-000-000-0000	129462-211	1,526.64
FT00263	06/20/2018	M3821200071			10-0462-211-000-00-000-000-0000	110462-211	383,366.97
FT00263	06/20/2018	M3821200072			10-0480-211-000-00-000-000-CPAY	110480C	38,072.55
FT00263	06/20/2018	M3821200073			10-0462-211-000-00-000-000-0000	110462-211	22,425.10
FT00263	06/20/2018	M3821200073			10-0153-211-000-00-000-000-BCBS	110153BC	-101.12
Vendor: 188650 - LYCOMING COUNTY INSURANCE CONSORTIUM							
FT00265	06/22/2018	M3821200091		INV075827	10-1110-329-000-00-000-000-0000	310700-4	457,348.18
FT00265	06/22/2018	M3821200092		INV075827	10-1110-329-000-10-000-000-0000	310704-4	527.60
FT00265	06/22/2018	M3821200093		INV075827	10-1110-329-000-30-000-000-0000	310705-4	2,901.80
FT00265	06/22/2018	M3821200094		INV075827	10-1342-329-000-30-000-000-0000	312994-4	3,363.45
FT00265	06/22/2018	M3821200095		INV075827	10-1380-329-000-30-000-000-0000	312998-4	527.60
FT00265	06/22/2018	M3821200096		INV075827	10-1241-329-000-10-000-000-0000	340325-4	131.90
FT00265	06/22/2018	M3821200097		INV075827	10-1241-329-000-30-000-000-0000	340326-4	725.45
FT00265	06/22/2018	M3821200098		INV075828	10-2120-599-000-30-000-000-0000	310998-4	263.80
FT00265	06/22/2018	M3821200099		INV075829	50-3100-599-000-00-000-000-0000	350002-4	85.42
FT00265	06/22/2018	M3821200100		INV075830	50-3100-599-000-00-000-000-0000	350002-4	579.67
FT00265	06/22/2018	M3821200101		INV075831	10-2620-413-000-00-000-000-0000	310919-4	96.07
FT00265	06/22/2018	M3821200102		INV075832	10-1290-599-000-00-000-000-0000	310900-4	365.79
FT00265	06/22/2018	M3821200103		INV075832	10-2250-599-000-10-000-000-0000	311004-4	300.87
FT00265	06/22/2018	M3821200104		INV075832	10-1211-599-000-10-000-000-0000	340311-4	82.73
FT00265	06/22/2018	M3821200105		INV075832	10-1241-599-000-10-000-000-0000	340315-4	321.73
FT00265	06/22/2018	M3821200106		INV070511	10-1110-329-000-00-000-000-0000	310700-4	45.63
FT00265	06/22/2018	M3821200107		INV070511	10-1110-329-000-10-000-000-0000	310704-4	1,516.85
FT00265	06/22/2018	M3821200108		INV070511	10-1110-329-000-30-000-000-0000	310705-4	3,561.30
FT00265	06/22/2018	M3821200109		INV070511	10-1342-329-000-30-000-000-0000	312994-4	2,044.45
FT00265	06/22/2018	M3821200110		INV070511	10-1231-329-000-10-000-000-0000	340323-4	395.70
FT00265	06/22/2018	M3821200111		INV070511	10-1241-329-000-10-000-000-0000	340325-4	131.90
FT00265	06/22/2018	M3821200112		INV070512	50-3100-599-000-00-000-000-0000	350002-4	527.60
FT00265	06/22/2018	M3821200113		INV070513	50-3100-599-000-00-000-000-0000	350002-4	460.85
FT00265	06/22/2018	M3821200114		INV070514	10-2420-329-000-00-000-000-0000	360001-4	65.13
FT00265	06/22/2018	M3821200115		INV070515	10-2620-413-000-00-000-000-0000	310919-4	131.90
FT00265	06/22/2018	M3821200116		INV070516	10-1290-599-000-00-000-000-0000	310900-4	179.36

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00265	06/22/2018	M3821200117		INV070516	10-1211-599-000-10-000-000-000-0000	340311-4	79.03
FT00265	06/22/2018	M3821200118		INV070516	10-1211-599-000-30-000-000-000-0000	340312-4	78.69
FT00265	06/22/2018	M3821200119		INV070516	10-1241-599-000-10-000-000-000-0000	340315-4	80.15
FT00265	06/22/2018	M3821200120		INV070516	10-1241-599-000-30-000-000-000-0000	340316-4	164.23
Vendor: 231001 - Source4Teachers							
FT00266	06/22/2018	M3821200082		BE002867162C	10-0462-212-000-00-000-000-000-0000	110462-212	20,273.61
FT00266	06/22/2018	M3821200083		BE002867162C	29-0462-212-000-00-000-000-000-0000	129462-212	6,755.12
FT00266	06/22/2018	M3821200084		BE002867162C	50-0462-212-000-00-000-000-000-0000	150462-212	261.00
FT00266	06/22/2018	M3821200085		BE002867162C	10-0462-212-000-00-000-000-000-RTRE	110462-212R	51.18
Vendor: 137700 - DELTA DENTAL							
				Remit #	2	Check Date: 06/22/2018	Check Amount: 7,272.00
10-GENERAL FUND							
29-ATHLETIC FUND							
50-FOOD SERVICE FUND							
Grand Total Manual Checks :							
Grand Total Regular Checks :							
Grand Total Direct Deposits:							
Grand Total Credit Card Payments:							
Grand Total All Checks :							

2,019,008.82
1,836.19
15,259.86

2,036,104.87
0.00
0.00
0.00
2,036,104.87

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

Fund Accounting Check Register

PLUGIT ACTIVITY FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
005119	06/05/2018	C3812200001		DENNIS DERR	80-0496-000-00-000-000-0000	180496	25.00
Vendor: 402800 - EMMA WAXMUNSKY							
005120	06/05/2018	C3812200002		DENNIS DERR	80-0496-000-00-000-000-0000	180496	25.00
Vendor: 402801 - ZACCHEUS MILLER							
005121	06/06/2018	C3813200001		DONATION	80-0496-000-00-000-000-0000	180496	25.00
Vendor: 104472 - AMERICAN HEART ASSOCIATION							
005122	06/06/2018	C3813200002		REFUND	Remit # 2 Check Date: 06/06/2018	Check Amount:	1,500.00
Vendor: 125100 - LYNNANN CHARNEGO							
005123	06/06/2018	C3813200003		REFUND	80-0496-000-00-000-000-0000	180496	206.50
Vendor: 143000 - V RUTH VIERRA							
005124	06/06/2018	C3813200004		REFUND	80-0496-000-00-000-000-0000	180496	206.50
Vendor: 152300 - ROBERT H FOX JR							
005125	06/06/2018	C3813200005		18-536	Remit # 1 Check Date: 06/06/2018	Check Amount:	1,500.00
Vendor: 174325 - JSASD GENERAL FUND							
005126	06/06/2018	C3813200006		SOLO, SHOW DOGS	80-0496-000-00-000-000-0000	180496	206.50
Vendor: 221780 - THE ROXY THEATER							
005127	06/06/2018	C3813200007		REFUND	Remit # 2 Check Date: 06/06/2018	Check Amount:	37.81
Vendor: 227160 - MICHELE PERSON							
005128	06/06/2018	C3813200008		439633	80-0496-000-00-000-000-0000	180496	64.54
Vendor: 233848 - BARB STEPPE							
005129	06/06/2018	C3813200009		LENNY'S ROASTING	Check Date: 06/06/2018	Check Amount:	64.54
Vendor: 402305 - LEONARD FRYE							
005130	06/07/2018	C3814000002		60478	80-0496-000-00-000-000-0000	180496	178.50
005130	06/07/2018	C3814000003		60477	Check Date: 06/06/2018	Check Amount:	178.50
Vendor: 222075 - RUSSELL'S FLORIST							
005131	06/07/2018	C3814000001			Check Date: 06/06/2018	Check Amount:	212.50
Vendor: 234830 - SUBWAY #25693							
005132	06/12/2018	C3815900001		265	80-0496-000-00-000-000-0000	180496	212.50
005132	06/12/2018	C3815900002		264	Check Date: 06/06/2018	Check Amount:	243.76
Vendor: 174275 - J S A S D CAFETERIA ACCOUNT							
005133	06/12/2018	C3815900003		18-533	Remit # 1 Check Date: 06/07/2018	Check Amount:	800.00
005133	06/12/2018	C3815900004		18-045	80-0496-000-00-000-000-0000	180496	800.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	Remit # 1 Check Date: 06/07/2018	Check Amount:	1,120.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	80-0496-000-00-000-000-0000	180496	350.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	Remit # 1 Check Date: 06/07/2018	Check Amount:	1,470.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	80-0496-000-00-000-000-0000	180496	815.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	Remit # 1 Check Date: 06/07/2018	Check Amount:	815.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	80-0496-000-00-000-000-0000	180496	96.75
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	Remit # 1 Check Date: 06/07/2018	Check Amount:	34.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	80-0496-000-00-000-000-0000	180496	130.75
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	Remit # 1 Check Date: 06/07/2018	Check Amount:	255.00
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	80-0496-000-00-000-000-0000	180496	268.98
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	Remit # 1 Check Date: 06/07/2018	Check Amount:	523.98
Vendor: 174325 - JSASD GENERAL FUND							
005134	06/12/2018	C3815900005		DONATION	80-0496-000-00-000-000-0000	180496	1,400.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ACTIVITY FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expend Amt
Vendor: 180300 - KIWANIS INTERNATIONAL FOUNDATION								
005135	06/12/2018	C3815900008		12568	Remit # 1 Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	1,400.00
Vendor: 235850 - SUSQUEHANNA TRAILWAYS COMPANY								
005136	06/12/2018	C3815900009		321	Remit # 1 Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	300.00
Vendor: 250840 - WINDECKER ENTERPRISES, INC.								
005137	06/12/2018	C3815900006		AWARD	Remit # 1 Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	298.80
005137	06/12/2018	C3815900007		AWARD	Remit # 1 Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	298.80
Vendor: 401798 - KAITLYN SMITH								
005138	06/18/2018	C3819100001		18-064	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	200.00
005138	06/18/2018	C3819100002		18-532	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	1,000.00
Vendor: 174325 - JSASD GENERAL FUND								
005139	06/18/2018	C3819100004		REFUND	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	1,200.00
Vendor: 184360 - RUTH LEVAN								
005140	06/18/2018	C3819100005		TSA LODGING	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	7,690.94
Vendor: 206545 - OMNI HOTEL AT CNN CENTER								
005141	06/18/2018	C3819100006		MEMBERSHIP	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	908.00
Vendor: 207619 - PASC								
005142	06/18/2018	C3819100007		REFUND	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	8,598.94
Vendor: 400567 - JASON WILLITS								
005143	06/18/2018	C3819100003		REFUND	Check Date: 06/12/2018	80-0496-000-00-000-000-0000	180496	788.76
Vendor: 402777 - PAMELA GARRETT								
005144	06/29/2018	C3823100001		18-058	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	788.76
005144	06/29/2018	C3823100002		18-052	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	4,487.76
005144	06/29/2018	C3823100003		TEACHER APPR	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	65.00
005144	06/29/2018	C3823100004		TEACHER APPR	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	65.00
Vendor: 174325 - JSASD GENERAL FUND								
005145	06/29/2018	C3823100005		SCHOLAR REIMB	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	156.05
005145	06/29/2018	M3823300001		SCHOLAR REIMB	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	156.05
Vendor: 175050 - JERSEY SHORE AREA EDUCATION FOUNDATION								
005146	06/29/2018	C3823400001		SCHOLAR REIMB	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	395.56
Vendor: 175055 - JERSEY SHORE EDUCATION ASSOCIATION								
005146	06/29/2018	C3823400001		SCHOLAR REIMB	Check Date: 06/18/2018	80-0496-000-00-000-000-0000	180496	395.56

80-ACTIVITY FUND

26,483.43

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

PLGIT ACTIVITY FUND - From 06/01/2018 To 06/30/2018

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
					Grand Total Manual Checks :		-100.00
					Grand Total Regular Checks :		26,583.43
					Grand Total Direct Deposits:		0.00
					Grand Total Credit Card Payments:		0.00
					Grand Total All Checks :		26,483.43

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT CAFETERIA FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
004571	06/01/2018	C3811700001		PAULHAMUS, JODY	50-3100-230-000-00-000-000-0000	350009	2,268.89
Vendor: 216000 - PSERS							
004572	06/01/2018	L3811600001	18000817	A2640537 SI	Remit # 1 Check Date: 06/01/2018	Check Amount:	2,268.89
					50-3100-610-000-00-000-000-0000	350015	295.68
Vendor: 229120 - SINGER EQUIPMENT COMPANY							
004573	06/12/2018	C3815700016		207454	Remit # 1 Check Date: 06/01/2018	Check Amount:	295.68
					50-3100-430-000-00-000-000-0000	350012	163.35
Vendor: 177015 - K & D Factory Service, Inc.							
004574	06/12/2018	C3815700011		BOOB, JORDAN	Remit # 1 Check Date: 06/12/2018	Check Amount:	163.35
					50-0480-000-00-000-482-000-0000	150480R	22.04
Vendor: 401224 - LISA URBINE							
004575	06/12/2018	C3815700001		KOCH, HEIDI	Check Date: 06/12/2018	Check Amount:	22.04
					50-0480-000-00-000-482-000-0000	150480R	5.02
Vendor: 402802 - M/M JOHN KOCH							
004576	06/12/2018	C3815700002		FEIST, ALAN	Check Date: 06/12/2018	Check Amount:	5.02
					50-0480-000-00-000-482-000-0000	150480R	5.48
Vendor: 402803 - M/M SCOTT FEIST							
004577	06/12/2018	C3815700003		BOWER, JACOB	Check Date: 06/12/2018	Check Amount:	5.48
					50-0480-000-00-000-482-000-0000	150480R	6.62
Vendor: 402804 - M/M PETER BOWER							
004578	06/12/2018	C3815700004		WIRTH, TYLER	Check Date: 06/12/2018	Check Amount:	6.62
					50-0480-000-00-000-482-000-0000	150480R	7.70
Vendor: 402805 - SHIRLEY WIRTH							
004579	06/12/2018	C3815700005		NIENHUESER, P	Check Date: 06/12/2018	Check Amount:	7.70
					50-0480-000-00-000-482-000-0000	150480R	8.27
Vendor: 402806 - KATHERINE SHEETS							
004580	06/12/2018	C3815700006		GREENE, SAVANNAH	Check Date: 06/12/2018	Check Amount:	8.27
					50-0480-000-00-000-482-000-0000	150480R	9.80
Vendor: 402807 - MELANIE GREENE							
004581	06/12/2018	C3815700007		HANLEY, KENDALL	Check Date: 06/12/2018	Check Amount:	9.80
					50-0480-000-00-000-482-000-0000	150480R	9.82
Vendor: 402808 - JOSEPH HANLEY							
004582	06/12/2018	C3815700008		CORSON, JEREMY	Check Date: 06/12/2018	Check Amount:	9.82
					50-0480-000-00-000-482-000-0000	150480R	10.00
Vendor: 402809 - JEFFREY CORSON							
004583	06/12/2018	C3815700009		UNGARD, NOLAN	Check Date: 06/12/2018	Check Amount:	10.00
					50-0480-000-00-000-482-000-0000	150480R	12.05
Vendor: 402810 - M/M RICHARD UNGARD							
004584	06/12/2018	C3815700010		MOSES, MORGAN	Check Date: 06/12/2018	Check Amount:	12.05
					50-0480-000-00-000-482-000-0000	150480R	15.08
Vendor: 402811 - M/M MARK MOSES							
004585	06/12/2018	C3815700012		LAUBSCHER, M	Check Date: 06/12/2018	Check Amount:	15.08
					50-0480-000-00-000-482-000-0000	150480R	22.05
Vendor: 402812 - JENNIFER PARKS							
004586	06/12/2018	C3815700013		LAUB, TYLER	Check Date: 06/12/2018	Check Amount:	22.05
					50-0480-000-00-000-482-000-0000	150480R	31.08
Vendor: 402813 - M/M ROGER LAUB							
004587	06/12/2018	C3815700014		BALDWIN, DEREK	Check Date: 06/12/2018	Check Amount:	31.08
					50-0480-000-00-000-482-000-0000	150480R	33.98
Vendor: 402814 - BARB STROUSE							
					Check Date: 06/12/2018	Check Amount:	33.98

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

FLGIT CAFETERIA FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expend Amt
004588	06/12/2018	C3815700015		BARKER, BRANDON	50-0480-000-00-000-482-000-0000	150480R	40.75
Vendor: 402815 - M/M ROBERT BARKER							
004589	06/18/2018	C3818900001		8053806	50-3100-430-000-00-000-000-0000	350012	40.75
Vendor: 141881 - J.C. EHRLICH CO., INC.							
004590	06/18/2018	C3818900002		MAY 2018	Remit # 1 50-3100-330-000-00-000-000-0000	350033	278.00
Vendor: 205950 - NUTRITION, INC.							
004591	06/19/2018	C3819300001		BALDWIN, DEREK	50-0480-000-00-000-482-000-0000	150480R	69,934.11
Vendor: 402814 - BARB STROUSE							
004592	06/19/2018	C3819300002		ZYDALLAS, JEREMY	50-0480-000-00-000-482-000-0000	150480R	27.49
Vendor: 402816 - M/M JOHN ZYDALLAS							
50-FOOD SERVICE FUND							73,234.75
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							73,234.75
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							73,234.75

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

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
012594	06/06/2018	C3813600003		122249	29-3250-610-009-00-000-000-0000	329044	40.00
Vendor: 101300 - AGWAY							
012595	06/06/2018	C3813600001		SPRT 614	Remit # 1 Check Date: 06/06/2018	Check Amount:	40.00
012595	06/06/2018	C3813600002		SPRT 615	29-3250-240-000-00-000-000-0000	329240	1,500.00
					29-3250-240-000-00-000-000-0000	329240	1,500.00
Vendor: 102000 - STEPHEN ALEXANDER							
012596	06/06/2018	L3813400001	18000821	763779744563	Check Date: 06/06/2018	Check Amount:	3,000.00
012596	06/06/2018	L3813400002	18000821	434777998343	29-3250-610-009-00-000-000-0000	329044	46.78
012596	06/06/2018	L3813400003	18000852	539847799879	29-3250-610-009-00-000-000-0000	329044	298.00
Vendor: 104200 - SYNCHRONY BANK/AMAZON							
012597	06/06/2018	C3813600005		SOFTBALL	Remit # 2 Check Date: 06/06/2018	Check Amount:	237.55
					29-3250-390-009-00-000-000-0000-SOFT	329204	582.33
Vendor: 156375 - PHILLIP GINGERY							
012598	06/06/2018	C3813600004		SOFTBALL	Check Date: 06/06/2018	Check Amount:	75.00
Vendor: 222780 - CHARLES SAFFEL							
012599	06/14/2018	C3817700001		MILEAGE	Check Date: 06/06/2018	Check Amount:	75.00
Vendor: 102000 - STEPHEN ALEXANDER							
012600	06/14/2018	C3817700002		64155	29-3250-581-009-00-000-000-0000	329040M	231.08
Vendor: 121100 - BUTTORFFS HARDWARE							
012601	06/14/2018	C3817700003		48345	Check Date: 06/14/2018	Check Amount:	13.98
012601	06/14/2018	C3817700004		48344	Remit # 1 Check Date: 06/14/2018	Check Amount:	13.98
					29-3250-610-009-00-000-000-0000	329044	98.00
Vendor: 158100 - GRAND RENTAL STATION							
012602	06/14/2018	C3817700005		12579	Check Date: 06/14/2018	Check Amount:	98.00
012602	06/14/2018	C3817700006		12580	29-3250-513-009-00-000-000-BASE	329101	196.00
012602	06/14/2018	C3817700007		12581	29-3250-513-009-00-000-000-BASE	329101	137.92
012602	06/14/2018	C3817700008		12582	29-3250-513-009-00-000-000-BASE	329101	378.62
012602	06/14/2018	C3817700009		12583	29-3250-513-009-00-000-000-BASE	329101	128.72
012602	06/14/2018	C3817700010		12584	29-3250-513-009-00-000-000-BASE	329101	250.56
012602	06/14/2018	C3817700011		12585	29-3250-513-009-00-000-000-BASE	329101	379.40
Vendor: 235850 - SUSQUEHANNA TRAILWAYS COMPANY							
012603	06/14/2018	C3817700012		TRACK & FIELD	Remit # 1 Check Date: 06/14/2018	Check Amount:	212.28
					29-3250-810-009-00-000-000-0000	329056	233.70
Vendor: 250225 - WILLIAMSPORT AREA SCHOOL DISTRICT							
012604	06/14/2018	C3817700013		317	Remit # 4 Check Date: 06/14/2018	Check Amount:	1,721.20
012604	06/14/2018	C3817700014		316	29-3250-513-009-00-000-000-SOFT	329104	150.00
012604	06/14/2018	C3817700015		315	29-3250-513-009-00-000-000-SOCC	329103	2,401.23
					29-3250-513-009-00-000-000-TRAC	329107	1,086.60
Vendor: 250840 - WINDECKER ENTERPRISES, INC.							
					Remit # 1 Check Date: 06/14/2018	Check Amount:	1,841.77
					29-3250-513-009-00-000-000-0000	329107	5,329.60

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

FLGIT ATHLETIC FUND - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
012605	06/28/2018	C38222600001		122655	29-3250-610-009-00-000-000-0000	329044	145.00
Vendor: 101300 - AGWAY							
012606	06/28/2018	C38222600002		MILEAGE	Remit # 1 Check Date: 06/28/2018	Check Amount:	145.00
					29-3250-581-009-00-000-000-0000	329040M	144.97
Vendor: 165078 - MATTHEW HEYDRICH							
012607	06/28/2018	C38222600003		SOFTBALL	Check Date: 06/28/2018	Check Amount:	144.97
					29-3250-390-009-00-000-000-0000-SOFT	329204	85.00
Vendor: 179785 - PATRICK KIMBLE							
012608	06/28/2018	C38222600004		SOFTBALL	Check Date: 06/28/2018	Check Amount:	85.00
					29-3250-390-009-00-000-000-0000-SOFT	329204	85.00
Vendor: 211920 - ANTHONY PERROTTA							
012609	06/29/2018	C38238000001		2148	Check Date: 06/28/2018	Check Amount:	85.00
					29-3250-580-009-00-000-000-0000	329040	531.84
012609	06/30/2018	M3826100001		2148	Check Date: 06/28/2018	Check Amount:	-531.84
					29-3250-580-009-00-000-000-0000	329040	-531.84
Vendor: 244275 - CARDMEMBER SERVICES							
					Remit # 1 Check Date: 06/29/2018	Check Amount:	0.00
29-ATHLETIC FUND							
							11,874.16
Grand Total Manual Checks :							
							-531.84
Grand Total Regular Checks :							
							12,406.00
Grand Total Direct Deposits:							
							0.00
Grand Total Credit Card Payments:							
							0.00
Grand Total All Checks :							
							11,874.16

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

CEN PAYROLL - From 06/01/2018 To 06/30/2018

fackrgc

ieck #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00249	06/07/2018	M3821200009			78-0479-000-000-00-000-000-069-0000	178479 HSA	5,495.29
Vendor: 140145 - DISCOVERY BENEFITS, INC.							
FT00251	06/08/2018	M3821200011			78-0479-000-000-00-000-000-046-0000	178479DR	5,495.29
Vendor: 148125 - EXPERTPAY							
FT00258	06/21/2018	M3821200057			78-0479-000-000-00-000-000-069-0000	178479 HSA	1,378.82
Vendor: 140145 - DISCOVERY BENEFITS, INC.							
FT00259	06/22/2018	M3821200058			78-0479-000-000-00-000-000-046-0000	178479DR	1,378.82
Vendor: 148125 - EXPERTPAY							
FT00261	06/25/2018	M3821200062			10-2590-810-000-00-000-000-000-0000	310917	4,115.29
Vendor: 140145 - DISCOVERY BENEFITS, INC.							
FT00269	06/29/2018	M3821200090			10-0180-000-000-00-000-000-000-0000	110180	4,115.29
FT00269	06/30/2018	M3827100001			10-0180-000-000-00-000-000-000-0000	110180	1,379.41
Vendor: 140145 - DISCOVERY BENEFITS, INC.							
					Check Date: 06/22/2018	Check Amount:	1,379.41
					Check Date: 06/25/2018	Check Amount:	259.25
					Check Date: 06/25/2018	Check Amount:	259.25
					Check Date: 06/25/2018	Check Amount:	174,300.00
					Check Date: 06/29/2018	Check Amount:	-174,300.00
					Check Date: 06/29/2018	Check Amount:	0.00
10-GENERAL FUND							
							259.25
78-PAYROLL FUND							
							12,368.81
Grand Total Manual Checks :							
							12,628.06
Grand Total Regular Checks :							
							0.00
Grand Total Direct Deposits:							
							0.00
Grand Total Credit Card Payments:							
							0.00
Grand Total All Checks :							
							12,628.06

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

PLGIT PAYROLL - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00248	06/06/2018	M3821200001			78-0479-000-00-000-000-002-0000	178479AMER	2,485.00
FT00248	06/06/2018	M3821200002			78-0479-000-00-000-000-007-0000	178479HOMA	1,925.00
FT00248	06/06/2018	M3821200003			78-0479-000-00-000-000-060-0000	178479KAMG	15,919.00
FT00248	06/06/2018	M3821200004			78-0479-000-00-000-000-054-0000	178479TLG	2,075.00
FT00248	06/06/2018	M3821200005			78-0479-000-00-000-000-008-0000	178479LINI	50.00
FT00248	06/06/2018	M3821200006			78-0479-000-00-000-000-010-0000	178479METR	100.00
FT00248	06/06/2018	M3821200007			78-0479-000-00-000-000-018-0000	178479SBLI	3,465.00
FT00248	06/06/2018	M3821200008			78-0479-000-00-000-000-017-0000	178479SYME	400.00
Vendor: 148003 - EPARS							
FT00250	06/08/2018	M3821200010			78-0471-000-00-000-000-000-0000	178471	26,419.00
Vendor: 216000 - PSERS							
FT00252	06/08/2018	M3821200012			Remit # 1 Check Date: 06/08/2018	Check Amount:	103,399.00
					78-0479-000-00-000-000-040-0000	178479PS	21.84
Vendor: 216000 - PSERS							
FT00253	06/11/2018	M3821200013			Remit # 1 Check Date: 06/08/2018	Check Amount:	21.84
					78-0478-000-00-000-000-028-0000	178478FED	80,701.76
FT00253	06/11/2018	M3821200014			78-0472-000-00-000-000-000-0000	178472	25,930.95
FT00253	06/11/2018	M3821200015			78-0472-000-00-000-000-000-0000	178472	110,877.16
Vendor: 141900 - EFTPS							
FT00256	06/13/2018	M3821200055			Check Date: 06/11/2018	Check Amount:	217,509.87
					78-0478-000-00-000-000-031-0000	178478STAT	27,463.20
Vendor: 141960 - E-TIDES							
FT00260	06/25/2018	M3821200059			Check Date: 06/13/2018	Check Amount:	27,463.20
					78-0478-000-00-000-000-028-0000	178478FED	59,500.81
FT00260	06/25/2018	M3821200060			78-0472-000-00-000-000-000-0000	178472	19,153.21
FT00260	06/25/2018	M3821200061			78-0472-000-00-000-000-000-0000	178472	81,896.46
Vendor: 141900 - EFTPS							
FT00262	06/27/2018	M3821200063			Check Date: 06/25/2018	Check Amount:	160,550.48
					78-0478-000-00-000-000-031-0000	178478STAT	20,311.71
Vendor: 141960 - E-TIDES							
FT00264	06/21/2018	M3821200074			Check Date: 06/27/2018	Check Amount:	20,311.71
					78-0479-000-00-000-000-002-0000	178479AMER	985.00
FT00264	06/21/2018	M3821200075			78-0479-000-00-000-000-007-0000	178479HOMA	1,175.00
FT00264	06/21/2018	M3821200076			78-0479-000-00-000-000-060-0000	178479KAMG	8,479.00
FT00264	06/21/2018	M3821200077			78-0479-000-00-000-000-054-0000	178479TLG	1,325.00
FT00264	06/21/2018	M3821200078			78-0479-000-00-000-000-008-0000	178479LINI	50.00
FT00264	06/21/2018	M3821200079			78-0479-000-00-000-000-010-0000	178479METR	100.00
FT00264	06/21/2018	M3821200080			78-0479-000-00-000-000-018-0000	178479SBLI	2,265.00
FT00264	06/21/2018	M3821200081			78-0479-000-00-000-000-017-0000	178479SYME	400.00
Vendor: 148003 - EPARS							
					Check Date: 06/21/2018	Check Amount:	14,779.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT PAYROLL - From 06/01/2018 To 06/30/2018

fackrgc

ieck #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expendd Amt
FT00267	06/27/2018	M3821200086			78-0478-000-000-00-000-000-028-0000	178478FED	0.79
FT00267	06/27/2018	M3821200087			78-0472-000-000-00-000-000-000-0000	178472	41.50
FT00267	06/27/2018	M3821200088			78-0472-000-000-00-000-000-000-0000	178472	9.70
Vendor: 141900 - EFTPS							
FT00268	06/27/2018	M3821200089			78-0478-000-000-00-000-000-031-0000	178478STAT	51.99
Vendor: 141960 - E-TIDES							
					78-PAYROLL FUND		10.27
							10.27
							570,516.36
					Grand Total Manual Checks :		570,516.36
					Grand Total Regular Checks :		0.00
					Grand Total Direct Deposits:		0.00
					Grand Total Credit Card Payments:		0.00
					Grand Total All Checks :		570,516.36

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

Fund Accounting Check Register

PLGIT PAYROLL - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
058326	06/07/2018	C3813800001			78-0479-000-00-00-00-00-023-0000	178479CD	443.07
Vendor: 101250	-	AFSCME COUNCIL 13			Remit # 1 Check Date: 06/08/2018	Check Amount:	443.07
058327	06/07/2018	C3813800002			78-0479-000-00-00-00-00-024-0000	178479AFSC	30.50
Vendor: 101255	-	AFSCME COUNCIL 13			Remit # 1 Check Date: 06/08/2018	Check Amount:	30.50
058328	06/07/2018	C3813800003			78-0479-000-00-00-00-00-036-0000	178479JSEA	8,441.34
058328	06/07/2018	C3813800004			78-0479-000-00-00-00-00-037-0000	178479PSEA	42.44
Vendor: 174953	-	JSAEA, JULIE WAGNER			Check Date: 06/08/2018	Check Amount:	8,483.78
058329	06/07/2018	C3813800005			78-0479-000-00-00-00-00-072-0000	178479USDE	76.79
Vendor: 242564	-	US DEPARTMENT OF EDUCATION			Remit # 1 Check Date: 06/08/2018	Check Amount:	76.79
058330	06/07/2018	C3813800006			78-0479-000-00-00-00-00-026-0000	178479WTCU	6,505.50
Vendor: 250800	-	WMSPT TEACHERS CREDIT UNION			Remit # 1 Check Date: 06/08/2018	Check Amount:	6,505.50
058331	06/20/2018	C3820300001			78-0479-000-00-00-00-00-023-0000	178479CD	443.07
Vendor: 101250	-	AFSCME COUNCIL 13			Remit # 1 Check Date: 06/22/2018	Check Amount:	443.07
058332	06/20/2018	C3820300002			78-0479-000-00-00-00-00-024-0000	178479AFSC	30.50
Vendor: 101255	-	AFSCME COUNCIL 13			Remit # 1 Check Date: 06/22/2018	Check Amount:	30.50
058333	06/20/2018	C3820300003			78-0479-000-00-00-00-00-007-0000	178479HOMA	14.48
Vendor: 168350	-	HORACE MANN LIFE INS CO			Remit # 1 Check Date: 06/22/2018	Check Amount:	14.48
058334	06/20/2018	C3820300004			78-0479-000-00-00-00-00-057-0000	178479125I	41,941.06
058334	06/20/2018	C3820300005			78-0479-000-00-00-00-00-075-0000	178479VSIN	495.90
058334	06/20/2018	C3820300006			78-0479-000-00-00-00-00-071-0000	178479FC	65.00
058334	06/20/2018	C3820300007			78-0479-000-00-00-00-00-035-0000	178479JU	45.00
Vendor: 174325	-	JSASD GENERAL FUND			Remit # 3 Check Date: 06/22/2018	Check Amount:	42,546.96
058335	06/20/2018	C3820300008			78-0479-000-00-00-00-00-036-0000	178479JSEA	5,694.97
Vendor: 174953	-	JSAEA, JULIE WAGNER			Check Date: 06/22/2018	Check Amount:	5,694.97
058336	06/20/2018	C3820300013			78-0479-000-00-00-00-00-067-0000	178479BDP	149.50
Vendor: 175050	-	JERSEY SHORE AREA EDUCATION FOUNDATION			Check Date: 06/22/2018	Check Amount:	149.50
058337	06/20/2018	C3820300011			78-0479-000-00-00-00-00-042-0000	178479UF	294.00
Vendor: 188950	-	LYCOMING UNITED WAY			Remit # 1 Check Date: 06/22/2018	Check Amount:	294.00
058338	06/20/2018	C3820300010			78-0479-000-00-00-00-00-076-0000	178479LTD	3,254.12
Vendor: 189758	-	MADISON NATIONAL LIFE INS. CO., INC.			Check Date: 06/22/2018	Check Amount:	3,254.12
058339	06/20/2018	C3820300012			78-0478-000-00-00-00-00-029-0000	178478LOC	25,214.48
Vendor: 200800	-	MUNICIPAL & SCHOOL INCOME TAX			Remit # 1 Check Date: 06/22/2018	Check Amount:	25,214.48
058340	06/20/2018	C3820300009			78-0479-000-00-00-00-00-050-0000	178479PHEA	383.80
Vendor: 207625	-	PHEAA			Remit # 1 Check Date: 06/22/2018	Check Amount:	383.80

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT PAYROLL - From 06/01/2018 To 06/30/2018

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
058341	06/20/2018	C3820300014			78-0479-000-000-00-000-000-072-0000	178479USDE	76.79
Vendor: 242564 - US DEPARTMENT OF EDUCATION							
058342	06/20/2018	C3820300015			78-0479-000-000-00-000-000-026-0000	178479WTCU	5,655.50
Vendor: 250800 - WMSPT TEACHERS CREDIT UNION							
					78-PAYROLL FUND		99,297.81
Grand Total Manual Checks :							
							0.00
Grand Total Regular Checks :							
							99,297.81
Grand Total Direct Deposits:							
							0.00
Grand Total Credit Card Payments:							
							0.00
Grand Total All Checks :							
							99,297.81

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

Conferences Attendees

Date	Name of Conference	Conference Facility	Conference Location	Attendees
6/15-20/2018	NASA Goddard STEM Training	NASA Goddard	Greenbelt, MD	SaraSmith
7/16-19/2018	45th Annual NACAT Conference	Penn College of Technology	Williamsport, PA	Young
7/16-20/2018	NASA Goddard STEM Workshop	NASA Goddard	Goddard, MD	English/Reeder
7/26/2018	PACTA	Nittany Lion Inn	State College, PA	Keen
8/9/2018	Para Conference	Loyalsock Twp High School	Williamsport, PA	Confair/Tibbens/Npaulhamus
8/16-17/2018	Edugaming Conf and Workshop	Penn State Berks Campus	Reading, PA	McKee
10/18/18-4/4/19	Leading Organizations That Learn	BlaST IU 17	Williamsport, PA	Veldhuis

Field Trips				
Date	Student Group	Destination Facility	Destination Location	Chaperones
None				

Vandalism Report

Date	Building	Damage	Outcome	Dollar Amount for Repair
7/11/2018	Maintenance	Damage to the red steiner deck on the ventral	Under Investigation	Being researched

**Jersey Shore Area School District
Long Term Financial Outlook
18/19 Tax Increase to the Index**

6/25/18

Adjustments for State Retirement & Social Security Subsidy

	2018-2019	2019-2020	2020-2021	2021-2022
	Budget	Projection	Projection	Projection
Salaries	\$ 16,490,822	\$ 17,070,819	\$ 17,635,748	\$ 18,525,782
Employee Benefits	12,387,146	13,016,367	13,699,993	14,558,850
Professional Services	2,179,213	2,179,213	2,179,213	2,179,213
Property Services	907,080	907,080	907,080	907,080
Other Services	4,155,174	4,155,174	4,155,174	4,155,174
Supplies	1,025,987	1,025,987	1,025,987	1,025,987
Equipment	431,971	431,971	431,971	431,971
Other Expenses	1,159,353	1,159,353	1,159,353	1,159,353
Other Uses	<u>2,650,000</u>	<u>2,650,000</u>	<u>2,650,000</u>	<u>2,650,000</u>
 Total Expenditures	 \$ 41,386,746	 \$ 42,595,964	 \$ 43,844,519	 \$ 45,593,410
 Local Revenue	 \$ 17,583,701	 \$ 17,583,701	 \$ 17,583,701	 \$ 17,583,701
State Revenue	23,150,648	23,434,896	23,629,621	23,906,960
Federal Revenue	536,898	536,898	536,898	536,898
Other Revenue	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
 Total Revenue	 \$ 41,276,247	 \$ 41,560,495	 \$ 41,755,220	 \$ 42,032,559
 Deficit	 (110,499)	 (1,035,469)	 (2,089,299)	 (3,560,851)
 Fund Balance @ Beginning of Fiscal Year	 \$ 6,341,583	 \$ 5,625,782	 \$ 4,590,313	 \$ 2,501,014
Budget Deficit for Fiscal Year 2017-2018	<u>(605,302)</u>			
Projected Fund Balance @ 6.30.18	<u>\$ 5,736,281</u>			
 Fund Balance @ End of Fiscal Year	 <u>\$ 5,625,782</u>	 <u>\$ 4,590,313</u>	 <u>\$ 2,501,014</u>	 <u>\$ (1,059,837)</u>
	14%	11%	6%	-2%
 R/E Tax Increase to Index in 18/19				
R/E Tax Increase to Index in 19/20 *		350,000	350,000	350,000
R/E Tax Increase to Index in 20/21 *			350,000	350,000
R/E Tax Increase to Index in 21/22 *				350,000
 Fund Balance @ End of Fiscal Year w/ Tax Increases	 <u>\$ 5,625,782</u>	 <u>\$ 4,940,313</u>	 <u>\$ 3,201,014</u>	 <u>\$ (9,837)</u>
	14%	12%	7%	0%

* R/E Tax Increase to the Index is estimated to be approximately \$350,000 per year.

Assumptions:

- Tax Increase to the index in 18/19 (\$453,173)
- Revenue Growth with only the State Retirement & Social Security Subsidy
- No Changes in Expenditures other than Salaries & Benefits
- 2% increase on expiring contracts
- No future attritional savings
- Health Insurance increases of 8% per year

Volume Submitter 403(b) Adoption Agreement

#04002

Jersey Shore Area School District - PA

© 2018 TSA Consulting Group, Inc. All Rights Reserved.

**Non-ERISA VOLUME SUBMITTER 403(b) PLAN DOCUMENT
FOR PUBLIC SCHOOLS, ADOPTION AGREEMENT #04002**

The undersigned Employer hereby adopts a section 403(b) plan in the form a Volume Submitter 403(b) plan attached hereto, and agrees that the following terms, definitions, and elections shall be part of such 403(b) Plan. Where applicable, certain Items have a Default Provision indicated below the Item number that will apply if no election is made by the Employer.

EMPLOYER INFORMATION

1. Employer Name: Jersey Shore Area School District
 Address: 175 A & P Dr
 City: Jersey Shore State: PA Zip Code: 17740 Phone: 570-398-5050
 2. Contact Person: Benjamin Enders Phone: 570-398-5050 Email: benders@jsasd.org
 3. Employer Identification Number: 24-6002552

4. The Administrator shall be (entity that administers the Plan):

- ☐ (a) The Employer ☐ (b) The Employer Jointly with the Vendors
☒ (c) A designated Administrator (specify): TSA Consulting Group, Inc.

PLAN INFORMATION

5. Sponsor of the 403(b) Volume Submitter Plan: TSA Consulting Group, Inc.

Address: 15 Yacht Club Dr. NE Fort Walton Beach, FL 32548

Phone: 888-777-5827

E-mail: programs@tsacg.com

6. (a) Name of Plan: Jersey Shore Area School District 403(b) Plan

(b) This Plan is a Multiple Employer Plan ☐ Yes; ☒ No. If Yes, name of Plan Sponsor: _____

7. (a) Plan Year:

- ☒ (1) The calendar year;
☐ (2) The 12-consecutive month period beginning on _____; or
☐ (3) An initial short Plan Year beginning on _____ and ending on _____ and thereafter the 12-consecutive month period beginning on _____ and ending on _____
☐ (4) A short Plan Year beginning on _____ and ending on _____

(b) Limitation Year:

- ☐ (1) The Plan Year
☒ (2) The calendar year
☐ (3) The 12-consecutive month period beginning on _____
☐ (4) An initial short Plan Year beginning on _____ and ending on _____ and thereafter the 12-consecutive month period beginning on _____ and ending on _____
☐ (5) A short Plan Year beginning on _____ and ending on _____

8. Effective Date: The Employer has completed and signed this Adoption Agreement in order to:

		Initial Effective Date	Amendment/Restatement Effective Date
<input type="checkbox"/> (a)	Establish a new 403(b) plan (not earlier than the 1 st day of current Plan Year)		N/A
<input checked="" type="checkbox"/> (b)	Restate a 403(b) plan previously adopted by the Employer (restatement date cannot be earlier than 1-01-2009, but not later than 1-01-2010 unless the initial effective date is after 1-01-2010)	01/01/2009	01/01/2010
<input type="checkbox"/> (c)	Amend a 403(b) plan previously adopted by the Employer (Amendments made, if applicable: _____)		_____

9. The Plan shall accept the following contribution types (check all that apply and complete the corresponding section(s) of the Adoption Agreement, if applicable):

- | | |
|--|--|
| <input checked="" type="checkbox"/> (a) Pre-Tax Elective Deferrals | <input checked="" type="checkbox"/> (j) Rollovers |
| <input checked="" type="checkbox"/> (b) Post-Tax Roth Elective Deferrals | <input checked="" type="checkbox"/> (k) Plan-to-Plan Transfers |
| <input checked="" type="checkbox"/> (c) Age 50 Catch-up Contributions | <input checked="" type="checkbox"/> (l) Exchanges (as outlined in the Administrative Appendix) |

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

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

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

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

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

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

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

ELIGIBILITY AND PARTICIPATION – ELECTIVE DEFERRALS

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

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

- Plan. Once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the Plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or her behalf in any later year under this standard.
- ☐ (3) Employees who are eligible to make Elective Deferrals under another plan, including an IRC section 457(b) eligible governmental plan; a 401(k) qualified cash or deferred arrangement of the Employer or another section 403(b) Plan of the Employer
- ☒ (4) Employees who are students performing services described in section 3121(b)(10) of the Code.

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

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

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

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

- ☐ (a) On the first day of the month following date of employment;
- ☐ (b) After the completion of _____ days (may be 30 or 60 days, if Employee receives information on the Plan within the first 30 days of employment)
- ☒ (c) Entry Date shall mean the Employee's employment commencement date and deferrals elections shall be effective in the next pay period.
- ☐ (d) Other (Specify. May not exceed 60 days from satisfaction of eligibility requirements): _____

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

- ☒ (a) Elective Deferrals of up to the maximum amount permitted under sections 403(b) and 415 of the Code are permitted.
- ☐ (b) Elective Deferrals of up to _____ % (not to exceed 100%) of a Participant's Compensation are permitted.

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

- ☒ (a) regular Pre-tax Elective Deferral Account; or
- ☐ (b) Roth Elective Account
- ☐ (c) N/A.

AUTOMATIC ENROLLMENT

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

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

- ☒ (a) shall not apply
- ☐ (b) shall apply and the Default Percentage indicated below shall be automatically withheld and contributed to the Plan as a Pre-Tax Elective Deferral.

18. (a) Covered Employee for Purposes of Eligible Automatic Contribution Arrangement (EACA):

Employees covered under the EACA are (Check one of the options below.):

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

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

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

ROLLOVER/TRANSFER AND OTHER EMPLOYEE CONTRIBUTION PROVISIONS

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

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

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

20. Participant Rollover Contributions

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

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

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

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

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

21. In-Plan Roth Rollovers:

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

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

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

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

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

DISTRIBUTION PROVISIONS

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

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

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

(b) The following transactions are permitted:

<input checked="" type="checkbox"/> (1)	Plan-to-Plan transfers to another Employer Plan
<input checked="" type="checkbox"/> (2)	Transfers to a State Retirement Plan to purchase service credits
<input checked="" type="checkbox"/> (3)	Distribution of Rollover Contributions at any time

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

<input checked="" type="checkbox"/> (1)	Attained Age of 59 1/2
<input type="checkbox"/> (2)	After _____ Years of Service

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

EMPLOYER CONTRIBUTIONS

26. Employer Contributions

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

- ☐ (7) Employees hired after _____ where such Employees are making a Mandatory Employee Contribution of _____%, shall receive an Employer Nonelective Contribution of _____% of Compensation.

ELIGIBILITY AND PARTICIPATION – EMPLOYER CONTRIBUTIONS

27. All Employees of the Employer (including employers required to be aggregated under sections 414(b), (c), (m), or (o) of the Code) will be eligible to participate in this Plan except the following:

		Nonelective	Matching
<input checked="" type="checkbox"/> (a)	N/A. There is no age or service requirement.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Employees who have not attained age _____ (cannot exceed age 21)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Employees who have not completed _____ Year(s) of Service; or _____ Month(s) of Service; or _____ Day(s) of Service. (Cannot exceed 1 year unless the Plan provides a nonforfeitable right to 100% of the Participant's account balance derived from Employer contributions after not more than 2 years of service in which case up to 2 years is permissible. If the Year(s) of Service selected is or includes a fractional year, an employee will not be required to complete any specified number of Hours of Service to receive credit for such fractional year.)	<input type="checkbox"/>	<input type="checkbox"/>

28. All Employees who are members of eligible classes of employees shall be eligible to participate in the Plan except:

		Nonelective	Matching
<input checked="" type="checkbox"/> (a)	N/A. There are no exclusions	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Nonresident Aliens (see Section 2.28 of the Plan)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Employees who become Employees as the result of a "section 410(b)(6)(C) transaction"	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d)	Employees of the following employer(s) aggregated with the Employer under section 414(b), (c), (m), or (o) of the Code:	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (e)	Hourly Rated Employees	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (f)	Other (specify): _____ (Note: Insert an exclusion category, e.g. Division A Employees.)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (g)	Nonresident Aliens (see Section 2.28 of the Plan)	<input type="checkbox"/>	<input type="checkbox"/>

29. (a) Eligibility under the Plan will be extended to all Employees who satisfied the eligibility requirements of this Plan with the following prior unrelated employer(s): ☐ (1) _____; ☒ (2) N/A

(b) The eligibility and service requirements in Item #27 above ☐ (1) are ☐ (2) are not waived with respect to Employees employed on the Effective Date of this Plan. If these requirements are waived, such Employees shall become Participants in the Plan as of the Effective Date of the Plan.

30. Service for eligibility and vesting will be determined on the basis of the method selected below. Only one method may be selected and such method will be applied to all Employees covered under the Plan.

- ☐ (a) On the basis of actual hours for which an Employee is paid or entitled to payment
- ☐ (b) On the basis of days worked. An Employee will be credited with ten (10) hours of service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the day
- ☐ (c) On the basis of weeks worked. An Employee will be credited with forty-five (45) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the week
- ☐ (d) On the basis of semi-monthly payroll periods. An Employee will be credited with ninety-five (95) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the semi-monthly payroll period
- ☐ (e) On the basis of months worked. An Employee will be credited with one hundred ninety (190) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the month
- ☐ (f) On the basis of Elapsed Time, as provided for in Section 2.43(b)(2) of the Plan

<p>31. (a) Subsequent Eligibility Computation Periods shall commence with:</p> <p><input type="checkbox"/> (1) the anniversary of the Employee's employment commencement date; or</p> <p><input type="checkbox"/> (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.</p> <p>(b) Subsequent Vesting Computation Periods shall commence with:</p> <p><input type="checkbox"/> (1) the anniversary of the Employee's employment commencement date; or</p> <p><input type="checkbox"/> (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.</p>																			
<p>32. An Employee who has completed the eligibility requirements shall enter the Plan on the following Entry Date:</p>																			
		Nonelective	Matching																
<input type="checkbox"/> (a)	There are no age and service requirements. Entry Date shall mean the Employee's employment commencement date.	<input type="checkbox"/>	<input type="checkbox"/>																
<input checked="" type="checkbox"/> (b)	The day on which the Employee satisfies the eligibility requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (c)	The first day of the Plan Year in which the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (d)	The first day of the first month or the first day of the 7th month of the Plan Year coinciding with or next following the satisfaction of the Plan's eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (e)	The first day of the month in which the Participant satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (f)	The first day of the following months after the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																
<p>33. All of an Employee's Years of Service with the Employer are counted to determine the Vested Percentage in the Participant's Employer Contribution except:</p> <p><input type="checkbox"/> (a) N/A. All Years of Service will count toward Vesting</p> <p><input type="checkbox"/> (b) Years of Service before age 18</p> <p><input type="checkbox"/> (c) Years of Service before the Employer maintained this Plan or a predecessor plan</p>																			
<p>34. Each Participant's Vested Percentage in his Employer Contribution Account shall be determined as follows:</p>																			
		Nonelective	Matching																
<input type="checkbox"/> (a)	Vesting Formula #1 - 100% vested at all times	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (b)	Vesting Formula #2 - 100% vested after _____ (not to exceed three) Years of Service	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (c)	Vesting Formula #3:	<input type="checkbox"/>	<input type="checkbox"/>																
	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; width: 30%;">Years of Service</th> <th style="text-align: left;">Vested Percentage</th> </tr> <tr> <td>Less than 1</td> <td>_____</td> </tr> <tr> <td>1</td> <td>_____</td> </tr> <tr> <td>2</td> <td>_____ (not less than 20%)</td> </tr> <tr> <td>3</td> <td>_____ (not less than 40%)</td> </tr> <tr> <td>4</td> <td>_____ (not less than 60%)</td> </tr> <tr> <td>5</td> <td>_____ (not less than 80%)</td> </tr> <tr> <td>6 or more</td> <td>100%</td> </tr> </table>	Years of Service	Vested Percentage	Less than 1	_____	1	_____	2	_____ (not less than 20%)	3	_____ (not less than 40%)	4	_____ (not less than 60%)	5	_____ (not less than 80%)	6 or more	100%		
Years of Service	Vested Percentage																		
Less than 1	_____																		
1	_____																		
2	_____ (not less than 20%)																		
3	_____ (not less than 40%)																		
4	_____ (not less than 60%)																		
5	_____ (not less than 80%)																		
6 or more	100%																		
<p><input type="checkbox"/> (d) Notwithstanding the Vesting Formula selected above, all Participants as of _____ will be 100% vested.</p>																			
<p>35. Forfeitures not used to restore Participant's Accounts or pay expenses will be (choose one):</p>																			
		Nonelective	Matching																
<input type="checkbox"/> (a)	allocated in addition to the Employer Contributions	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (b)	used to reduce any required Employer contributions	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (c)	used to reduce Employer Matching Contributions and any remainder allocated in addition to the Employer Contribution	<input type="checkbox"/>	<input type="checkbox"/>																

<input type="checkbox"/> (d) used to reduce Employer Contributions in the following order and manner: <input type="checkbox"/> (1) for the current Plan Year <input type="checkbox"/> (2) for the subsequent Plan Year <input type="checkbox"/> (3) Other (describe; must be determined on a nondiscriminatory basis): _____	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (e) N/A. 100% vesting has been elected and there are no forfeitures under the Plan.		
36. Forfeitures arising on account of termination of employment shall be allocated as of the last day of the Plan Year which is concurrent with or next follows:		
<input type="checkbox"/> (a) <input type="checkbox"/> (b) <input type="checkbox"/> (c) <input type="checkbox"/> (d) <input type="checkbox"/> (e) <input checked="" type="checkbox"/> (f)	Employee's termination of employment Employee having incurred a 1-year Break in Service Employee having incurred 2 consecutive 1-year Breaks in Service Employee having incurred 5 consecutive 1-year Breaks in Service The later of the payment of the vested benefit or the Employee having incurred 5 consecutive 1-year Breaks in Service N/A. 100% vesting has been elected and there are no forfeitures under the Plan.	
OVERRIDING LANGUAGE FOR MULTIPLE PLANS		
37. If the Participant is covered under another Section 403(b) plan of the Employer, other than a Section 403(b) Volume submitter or prototype plan, the provisions of Section 5.01 of Article V will apply as if the other plan were a Section 403(b) volume submitter or prototype 403(b) plan.		
RELIANCE ON ADVISORY LETTER AND ACKNOWLEDGEMENTS		
38. Reliance and Acknowledgements: <ul style="list-style-type: none"> This Adoption Agreement may be used only in conjunction with basic Plan Document #04. The Sponsor will inform the adopting Employer of any amendments it makes to the Plan or of its discontinuance or abandonment of the Plan. The Employer must complete a new signature page if it modifies any prior elections or makes new elections in its Adoption Agreement. Failure to properly complete this Adoption Agreement may result in loss of favorable tax treatment for the Plan. The Employer's tax advisor should review the Plan and this Adoption Agreement prior to the Employer adopting such plan. The Employer may rely on the Advisory Letter issued for the approved specimen plan, except to the extent that the Employer's Plan is not identical to the approved specimen plan, disregarding any differences attributable solely to the Employer's choices of options provided under the specimen plan. 		
AUTHORIZED SIGNATURE AND CERTIFICATION		
39. The undersigned Employer acknowledges receipt of a copy of the Plan, Administrative Appendix and this Adoption Agreement on the date indicated below. The adopting Employer by signing below certifies that: <ul style="list-style-type: none"> The Employer is an educational organization described in section 170(b)(1)(A)(ii); and For purposes of the nondiscrimination requirements of section 403(b)(12) the Plan is a Governmental Plan within the meaning of section 414(d) of the Code of a Public School; or a Governmental Plan of an organization described in section 501(c)(3) of the Code. 		
Name of Employer: Jersey Shore Area School District		
Signature of Employer: _____	Date: _____	
Name of Signer: _____	Title: _____	

ADMINISTRATIVE APPENDIX

EMPLOYER NAME: Jersey Shore Area School District - PA

PART A: RESPONSIBILITIES

The following checklist outlines responsibilities associated with the Plan and the entity obligated to each item. If there is an item without an assignment of responsibility, such item becomes the duty of the Employer as the sponsor of the plan.

		TPA	Vendor(s)	Employer	Other (specify)	N/A
I. PLAN FINANCIAL REPORTING						
1.	Review and verify accuracy of Spark File or other Data Sharing Information and notify Vendor of errors. (This includes an annual audit to make sure that all amounts and sourcing did get credited to the proper participant in the Plan.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
II. ENROLLMENT OF PARTICIPANTS						
2.	If applicable, provide Employee census information prior to each entry date to determine eligibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
3.	Evaluate eligibility to determine who enters the plan on each entry date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
4.	Provide enrollment forms to eligible employee (for deferral elections, investment elections, and beneficiary designations)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
5.	Provide mandatory notices at enrollment for Universal Availability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
6.	Provide other required notices at enrollment, such as "deemed" control group (owning outside business)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
7.	Verify deferral percentage for new participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
8.	Analyze eligibility service and vesting service to be credited to rehired employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
9.	If Plan does not provide for full and immediate vesting, determine forfeitures that must be restored for rehired participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
10.	If certain types of compensation is excluded, evaluate compensation types for participant and ensure that deferrals are being removed from all relevant compensation types (check exclusions, e.g., stipends, coaching bonuses, club sponsorships)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
11.	Confirm that proposed deferrals do not exceed plan defined limits or legal maximums	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

		TPA	Vendor(s)	Employer	Other (specify)	N/A
12.	Verify entry and commencement of deferrals for new participants	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
13.	Provide completed enrollment forms to Vendor (Agent)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
14.	Maintain copies of deferral and investment elections and all changes made	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
15.	Collect and maintain copies of beneficiary designations and changes to same	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
16.	If Plan does not provide for full and immediate vesting, determine initial vesting computation period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
III. CONTRIBUTION DETERMINATION						
17.	Identify census parameters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
18.	Provide census information to determine contribution limits, vesting	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
19.	If Employees are not immediately eligible, determine employees eligible to participate in each type of contribution allocation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
20.	Verify type of contributions made (pre-tax deferral, Roth, employer, rollovers, etc.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
21.	If compensation is excluded, determine includible compensation for participant for each type of contribution, if different	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
22.	Determine amount of each type of employer contribution for each participant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
23.	If Plan accepts Employer contributions, determine amount of true-up matching contribution at year end (if any)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
24.	If Plan accepts Employer contributions, verify that matching contributions do not exceed plan defined limits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
25.	If Plan accepts Employer contributions, determine maximum contribution under IRC §415 and verify that contributions do not exceed that limit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
26.	Determine and maintain records of separate accounting for all types of contributions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

		TPA	Vendor(s)	Employer	Other (specify)	N/A
IV. VESTING AND FORFEITURES						
27.	Determine and maintain records of vesting service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
28.	Determine and maintain records of vested percent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
29.	Determine timing of forfeiture from a participant's account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
30.	Determine use of forfeiture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
31.	Determine amount to be contributed based on use of forfeitures to reduce employer contribution (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
V. OTHER ALLOCATIONS						
32.	Allocate investment gains/losses	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
33.	Allocate contribution	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
VI. ANNUAL COMPLIANCE LIMITATIONS						
34.	Prepare annual Universal Availability Notice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
35.	Deliver annual Universal Availability Notice	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
36.	Monitor statutory limits – Annual 415 limit, Compensation §401(a)(17), Elective Deferrals §402(g), Age 50 Catch-up §414(v), 15 year Catch-up	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
37.	Determine if additional plans must be aggregated with this Plan for overall limits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
VII. ELECTIVE DEFERRALS						
38.	Process and verify deferral elections each payroll period to ensure proper deferral by participant, including deferral changes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
39.	Reconcile deferral changes made between payrolls	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
40.	Provide annual mandatory notices (Universal Availability, Automatic Enrollment, Other _____) (if applicable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
41.	If Universal Availability failed, determine amount to be contributed with lost earnings. Amounts are contributed as earmarked as a QNEC (employer contribution). Amend plan to accept QNECs if necessary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>

ADMINISTRATIVE APPENDIX

		TPA	Vendor(s)	Employer	Other (specify)	N/A
42.	Ensure deposits of salary deferrals are made to Vendor within required timeframe	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
VIII. DISTRIBUTIONS OF BENEFITS						
43.	Prepare and maintain distribution notices and elections	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
44.	Provide distribution forms to participant, including 402(f) notice for rollover information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
45.	Review distribution forms to see if fully completed and signed by appropriate parties	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
46.	Evaluate eligibility to receive a distribution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
47.	Authorize distributions and other transactions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
48.	Confirm vested interest on termination of employment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
49.	Determine amount to be distributed	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
50.	If Plan permits Roth Deferrals, determine basis in Roth Distributions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
51.	If Plan permits Roth Deferrals, determine and maintain beginning date for Roth qualification period	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
52.	If Plan permits Roth Deferrals, determine whether Roth distribution is qualified	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
53.	Proper Income tax withholding deposit made and IRS reporting on Form 945	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
54.	Form 1099-R provided to participant and IRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
55.	Determine cash-out amounts for the year (e.g., accounts for terminated participants with less than \$1,000 value). Only available for Group Annuities or Group Custodial Agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
56.	If elected under the Plan, determine amounts to be moved to an automatic IRA rollover (e.g., amounts for terminated participants with \$1,000 to \$5,000 in value)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
57.	If permitted under the Plan, evaluate eligibility for hardship distribution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
58.	If permitted under the Plan, notify of ceasing deferrals for 6 months, confirm that deferrals have ceased, solicit new deferral form after 6 months	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

		TPA	Vendor(s)	Employer	Other (specify)	N/A
59.	Evaluate proposed QDRO to determine if it qualifies as such	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
60.	Communicate to participant/former spouse regarding QDRO receipt (and provide copy of QDRO Policy) and QDRO determination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Legal Counsel	<input type="checkbox"/>
61.	Segregate account and initiate distribution to Alternate Payee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
62.	Authorize and verify requirements for Exchanges, 403(b) Transfers and Transfers to State DB Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
IX. PARTICIPANT LOAN, IF AVAILABLE						
63.	Provide copy of loan procedure/policies to participants	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
64.	Prepare and retain loan documents (e.g., promissory note, etc.) for each participant loan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
65.	Determine maximum amount that may be borrowed	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
66.	Provide Loan Request Forms to participants	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
67.	Confirm proper completion of loan application	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
68.	Approve loan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
69.	Verify that proper loan payment procedures are in place	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
70.	Determine defaulted and offset loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
71.	Prepare Form 1099-R on defaulted loan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
X. MISCELLANEOUS						
72.	Identify participants required to take a Required Minimum Distribution (RMD), including terminated employees, beneficiaries	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
73.	Provide timely notice of RMD requirement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
74.	Determine minimum distribution amount	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
75.	Annually review of all Vendor documents including distribution forms, custodial agreements, annuity contracts, withholding notices and elections, etc.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

		TPA	Vendor(s)	Employer	Other (specify)	N/A
XI. PLAN QUALIFICATION						
76.	Prepare Plan document	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
77.	Prepare Amendments, Required and optional	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
78.	Prepare written procedures/policies, where applicable	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

PART B: PLAN VENDOR SCHEDULE

This Schedule may be amended from time to time and must be completed and executed by the Employer. Complete multiple pages if necessary.

Please note the following procedures for Transfer/Exchanges:

- The minimum amount for Transfers/Exchanges shall be \$0.00 (*the default shall be \$0*).
- Exchanges will be permitted between all Approved Vendors in section I and from Deselected Vendors in section II unless otherwise restricted. Please specify any restrictions here: Exchanges are permitted from any plan vendor into Approved Vendors in section I.
- Transfers are permitted at any time unless restricted as follows: NA.

I. LIST OF APPROVED VENDORS

These Vendors are authorized to receive ongoing contributions and incoming Transfers and Exchanges (unless restricted above) from Approved Vendors and Deselected Vendors.

Name of Vendor	Funding Vehicle	
	Custodial Agreement	Annuity Contract
Ameriprise Financial	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Horace Mann Insurance Company	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kades-Margolis Corp.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Lincoln Investment Planning, LLC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Metropolitan Life Insurance Company	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PlanMember Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Security Benefit Group	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
The Legend Group-A Lincoln Investment Co	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
VALIC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

II. LIST OF GRANDFATHERED VENDORS

Exchanges will be permitted from section II Vendors to section I Vendors. However, section II Vendors may not receive Exchanges and Transfers and the assets are not available for Participant Loans and Hardship Distributions unless other procedures apply; specify: The consistent receipt of electronic plan level information is required.

Name of Vendor	Funding Vehicle	
	Custodial Agreement	Annuity Contract
Symetra Financial	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

Employer Name: Jersey Shore Area School District - PA

Effective Date of Plan Vendor Schedule: ☒ Immediate; or ☐ on _____, 20____.

Note: The Plan Vendor Schedule is no longer a part of the 403(b) Plan document. Employers may therefore change the investment providers without completing a new Adoption Agreement.

KEEP FOR YOUR RECORDS



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

IRS Letter Serial No. J500460a

Jersey Shore Area School District - PA

© 2018 TSA Consulting Group, Inc. All Rights Reserved.

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

Article I – Purpose

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

Article II- Definitions

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

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

2.08 **Alternate Payee:** A spouse, former spouse, child or other dependent of a Participant who is assigned under a qualified domestic relations order (as defined in §414(p) of the Code) a right to receive all or a portion of the benefits payable with respect to a Participant.

2.09 **Annuity Contract:** A nontransferable group or individual contract as defined in sections 403(b)(1) and 401(g) of the Code, established for each Participant by the Employer, or by each Participant individually, that is issued by an insurance company qualified to issue annuities under any applicable State law and that includes payment in the form of an annuity.

2.10 **Beneficiary:** The designated person or persons entitled to receive benefits under the Plan after the death of a Participant, subject to such additional rules as may be set forth in the Individual Agreements. If no designation has been made, or if no beneficiary is living at the time of a Participant's death, his Beneficiary shall be:

- (a) His surviving spouse; but if he has no surviving spouse, then
- (b) His surviving children, in equal shares; but if he has no surviving children, then
- (c) His estate.

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

2.11 **Break in Service**

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

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

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

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

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

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

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

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

2.14 Compensation:

- (a) All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election under Article III made to reduce compensation in order to have Elective Deferrals under the Plan). Such Compensation shall be determined under the most recent year of service pursuant to Section 403(b)(4) of the Code and which precedes the taxable year by no more than five years.
- (b) Notwithstanding section 2.14(a) above, if elected in the Adoption Agreement, the Employer may exclude certain forms of compensation for purposes of determining the maximum permitted Elective Deferrals, Employer Contributions, or any other contributions being made to this Plan.

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

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

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

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

2.26 Hour of Service:

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

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

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

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

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

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

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

2.45 Definitions Related to Limitation on Annual Additions:

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

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

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

(b) Includible Compensation:

- (1) An Employee's actual wages that are included in the Participant's gross income for Federal income tax purposes (computed without regard to section 911 of the Code, relating to United States citizens or residents living abroad), including differential wage payments under section 3401(h) of the Code for the most recent period that is a Year of Service. Includible Compensation also includes any Elective Deferral or other amount contributed or deferred by the Employer at the election of the Employee that would be includible in gross income but for the rules of section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k), or 457(b) of the Code. Includible Compensation does not include any compensation received during a period when the Employer was not an eligible employer within the meaning of section 1.403(b)-2(b)(8) of the Treasury Regulations. The amount of Includible Compensation is determined without regard to any community property laws. Except as provided in section 1.401(a)(17)-1(d)(4)(ii) of the Treasury Regulations with respect to eligible Participants in governmental plans, the amount of Includible Compensation of each Participant taken into account in determining contributions shall not exceed \$265,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Code for periods after 2016.
- (2) For purposes of applying the limitations on Annual Additions to nonelective Employer contributions pursuant to section 415 of the Code, Includible Compensation for a Participant who is permanently and totally disabled (as defined in section 72(m)(7) of the Code) is the compensation such Participant would have received for the Limitation Year if the Participant had been paid at the rate of compensation paid immediately before becoming permanently and totally disabled.

(c) Limitation Year: The Limitation Year means the Plan Year selected in the Adoption Agreement. However, if the Participant is in control of an Employer pursuant to section 5.01(c) above, the Limitation Year shall be the Limitation Year in the defined contribution plan controlled by the Participant.

(d) Maximum Annual Addition: The Annual Addition that may be contributed or allocated to a Participant's account under the Plan for any Limitation Year shall not exceed the lesser of:

- (1) \$53,000, as adjusted for increases in the cost-of-living under section 415 (d) of the Code for 2015 or 2016 periods, or
- (2) 100 percent of the Participant's Includible Compensation for the Limitation Year.

(e) Contributions for Medical Benefits After Separation of Service: The Includible Compensation limit referred to in referred to in (d)(2) above shall not apply to any contribution for medical benefits after separation from service (within the meaning of section 401(h) or section 419A(f)(2) of the Internal Revenue Code) which is otherwise treated as an Annual Addition.

(f) Section 403(b) Prototype Plan: A Section 403(b) Prototype Plan means a section 403(b) plan the form of which is the subject of a favorable opinion letter from the Internal Revenue Service.

(g) Employer: Solely for purposes of this Article, "Employer" means the employer that has adopted the Plan and any employer required to be aggregated with that employer under section 414(b) and (c) (taking into account section 415(h)), (m), (o), of the Internal Revenue Code and section 1.414(c)-5 of the Treasury Regulations.

(h) Excess Annual Addition. "Excess Annual Addition" means the excess of the Annual Additions credited to the Participant for the Limitation Year under the Plan and plans aggregated with the Plan under sections 5.01(b) (c) over the Maximum Annual Addition for the Limitation Year under section 5.01(d)

2.46 Definitions Related to Employer Contributions:

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

Article III - Participation and Contributions

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

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

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

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

3.02 Compensation Reduction Election:

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

3.03 Eligible Automatic Contribution Arrangement (EACA)

(a) Rules of Application

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

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

(c) Uniformity Requirement

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

(d) Notice Requirement

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

(e) Withdrawal of Default Elective Deferrals

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

3.04 Roth 403(b) Elective Deferrals

(a) General Application

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

(b) Separate Accounting

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

(c) Direct Rollovers

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

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

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

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

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

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

4.06 Correction of Excess Elective Deferrals in Multiple Plans:

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

4.07 Return of Excess 415 Contributions:

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

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

4.09 Amounts Paid after Severance Treated as Compensation:

- (a) **Effective Date:** The provisions of this Section 4.10 shall apply to limitation years beginning on or after July 1, 2007.
- (b) **Compensation paid after severance from employment:** If elected by the Employer in the Adoption Agreement, Compensation shall be adjusted, as set forth herein and as otherwise elected in this Section 4.10, for the following types of compensation paid after a Participant's severance from employment with the Employer maintaining the Plan (or any other entity that is treated as the Employer pursuant to sections 414(b), (c), (m) or (o)). However, amounts described in subsections (1i) and (2) below may only be included in Compensation to the extent such amounts are paid by the later of 2 1/2 months after severance from employment or by the end of the limitation year that includes the date of such severance from employment. Any other payment of compensation paid after severance of employment that is not described in the following types of compensation is not considered Compensation within the meaning of section 415(c)(3), even if payment is made within the time period specified above.
- (1) **Regular pay:** Compensation shall include regular pay after severance of employment if (1) the payment is regular compensation for services during the participant's regular working hours, or compensation for services outside the participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and (2) the payment would have been paid to the participant prior to a severance from employment if the Participant had continued in employment with the Employer.
 - (2) **Leave cashouts and deferred compensation:** Leave cashouts shall be included in Compensation, unless otherwise elected in the Adoption Agreement, if those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's severance from employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued. In addition, deferred compensation shall be included in Compensation, unless otherwise elected in the Adoption Agreement, if the compensation would have been included in the definition of Compensation if it had been paid prior to the Participant's severance from employment, and the compensation is received pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid at the same time if the Participant had continued in employment with the Employer and only to the extent that the payment is includible in the Participant's gross income.
- 4.10 **Salary continuation payments for military service participants:** Compensation does not include, unless otherwise elected in the Adoption Agreement, payments to an individual who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code section 414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.
- 4.11 **Administrative delay ("the first few weeks") rule:** Compensation for a limitation year shall not include, unless otherwise elected in the Adoption Agreement, amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates. However, if elected, Compensation for a limitation year shall include amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates, provided the amounts are paid during the first few weeks of the next limitation year, the amounts are included on a uniform and consistent basis with respect to all similarly situated Participants, and no compensation is included in more than one limitation year.

Article V – Limitation on Annual Additions

5.01 Limitations on Aggregate Annual Additions

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

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

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

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

Article VI – Loans

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

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

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

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

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

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

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

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

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

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

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

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

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

Article VII - Benefit Distributions

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

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

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

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

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

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

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

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

7.05 Hardship Withdrawals:

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

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

7.06 Rollover Distributions:

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

7.07 Nonspouse Beneficiary Direct Rollover

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

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

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

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

(e) Determination of Required Minimum Distributions:

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

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

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

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

7.08 Qualified Reservist Distribution:

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

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

8.01 Eligible Rollover Contributions to the Plan:

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

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

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

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

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

8.04 Contract and Custodial Account Exchanges:

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

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

8.05 Permissive Service Credit Transfers:

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

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

Article IX - Investment of Contributions

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

Article X - Amendment and Plan Termination

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

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

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

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

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

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

Article XI – Miscellaneous and Administration of the Plan

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

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

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

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

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

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

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

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

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

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

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

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

Article XII – Employer Contributions

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

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

12.02 Correction of Allocations:

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

12.03 Employer Contributions for former Employees:

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

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

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

12.05 Eligibility Computation Periods:

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

period and the first Plan Year which commences prior to the first anniversary of the Employee's initial eligibility computation period will be credited with two Years of Service for purposes of eligibility to participate.

- (b) **Elapsed Time Method** - If the Employer has specified in the Adoption Agreement (or if the Adoption Agreement default is) that service will be credited under the elapsed time method, an Employee will receive credit for the aggregate of all time periods commencing with the Employee's first day of employment or reemployment and ending on the date a Break in Service begins. The first day of employment or reemployment is the first day an Employee performs an Hour of Service. An Employee shall also receive credit for any Period of Severance of less than twelve consecutive months. Fractional periods of a year will be expressed in terms of days. For purposes of this paragraph, Hour of Service shall mean each hour for which an Employee is paid or entitled to payment for the performance of duties for the Employer.

12.06 Use of Computation Periods: Years of Service and Breaks in Service shall be measured on the same eligibility computation period.

12.07 Eligibility Break in Service: In the case of any Participant who has a 1-year Break in Service, years of eligibility service before such break will not be taken into account until the Employee has completed a Year of Service after returning to employment. Pursuant to the Employer's election in the Adoption Agreement, such Year of Service will be measured by the 12-consecutive month period beginning on an Employee's reemployment commencement date and, if necessary, either:

- (a) subsequent 12-consecutive month periods beginning on anniversaries of the reemployment commencement date; or
- (b) Plan Years beginning with the Plan Year which includes the first anniversary of the reemployment commencement date. The reemployment commencement date is the first day on which the Employee is credited with an Hour of Service for the performance of duties after the first eligibility computation period in which the Employee incurs a one year Break in Service.

If a Participant completes a Year of Service in accordance with this provision, his or her participation will be reinstated as of the reemployment commencement date.

12.08 Entry into Plan: Each Employee who is a member of an eligible class of employees specified in the Adoption Agreement will participate on the Entry Date selected by the Employer in the Adoption Agreement after such Employee has met the minimum age and service requirements, if any, in the Adoption Agreement.

12.09 Participation upon Return to Eligible Class: In the event a Participant is no longer a member of an eligible class of employees and becomes ineligible to participate but has not incurred a Break in Service, such Employee will participate immediately upon returning to an eligible class of employees. If such Participant incurs a Break in Service, eligibility will be determined under the Break in Service rules of the Plan.

In the event an Employee who is not a member of an eligible class of employees becomes a member of an eligible class, such Employee will participate immediately if such Employee has satisfied the minimum age and service requirements and would have otherwise previously become a Participant.

12.10 Participation during an Authorized Leave of Absence: All contributions on behalf of the Participant shall be suspended, but membership in the Plan shall be deemed to be continuous, unless otherwise terminated, for the period of any Authorized Leave of Absence, provided that the Employee returns to work for the Employer upon completion of such Authorized Leave of Absence.

12.11 Eligibility upon Reemployment:

- (a) A former Participant will become a Participant immediately upon returning to the employ of the Employer if such former Participant had a nonforfeitable right to all or a portion of his accrued benefit attributable to Employer Contributions at the time of termination from service.
- (b) For a former Participant who did not have a nonforfeitable right to any portion of his accrued benefit attributable to Employer Contributions or for a former Employee (other than an Employee required to complete more than one Year of Service in order to become eligible to participate in the Plan) who had not yet become a Participant at the time of termination from service, the Participant's Years of Service prior to the Break(s) in Service will be disregarded if the number of consecutive 1-year Breaks in Service equal or exceed the greater of five (5) or the aggregate number of Years of Service before such Breaks in Service.

- (c) If an Employee is required to complete more than one Year of Service for in order to become eligible to participate in the Plan, and such an Employee incurs a 1-year Break in Service before satisfying the Plan's eligibility requirements, service prior to such 1-year Break in Service shall not be taken into account in the determination of the Employee's eligibility to participate in the Plan upon reemployment.
- (d) A former Participant who's Years of Service before termination from service cannot be disregarded pursuant to Section 12.11(b) shall participate immediately upon reemployment.
- (e) A former Employee who had met the eligibility requirements specified in the Adoption Agreement before termination from service but who had not become a Participant and who's Years of Service before termination from service cannot be disregarded pursuant to Section 12.11(b) will become a Participant as of the later of:
 - (1) his date of reemployment; or
 - (2) the Entry Date next following his date of termination from service.
- (f) A former Employee (including a former Participant) who's Years of Service before termination from service can be disregarded pursuant to Section 12.11(b) will be treated as a new Employee for eligibility purposes and will be eligible to participate once he has met the requirements under the Plan following his most recent date of employment.

12.12 Vesting and Forfeitures

- (a) Each type of contribution made by the Employer on behalf of a Participant that is subject to a different vesting schedule will be credited to a separate bookkeeping account. Any portion of such account in which the participant is not vested shall be accounted for separately and treated as a contract to which section 403(c) (or another applicable provision under the Internal Revenue Code) applies.
- (b) Employee Contribution Accounts: A Participant's Elective Deferral Account, After-Tax Employee Contribution Account and Rollover/Transfer Account, and all earnings, appreciations, and additions thereto, less any losses, depreciation, and distributions allocable thereto, shall be fully vested and nonforfeitable at all times.
- (c) Employer Contribution Account: A Participant's Vested Percentage in his Employer Contribution Account shall be determined as follows:
 - (1) Death or Disability: A Participant's interest in his Employer Contribution Account shall become fully vested upon his death or Disability prior to Retirement Age.
 - (2) Termination of Employment: A Participant's Vested Percentage in his Employer Contribution Account shall be determined according to the vesting formula specified in the Adoption Agreement when the Participant terminates his employment.
 - (3) Plan Termination: A Participant's interest in his Employer Contribution Account shall become fully vested in the event of termination or partial termination (but only if the partial termination applies to the Participant) of this Plan.

12.13 Vesting at Termination: When a Participant's employment is terminated on account of retirement, death, disability, or otherwise, the Vested Percentage of his Employer Contribution Account (after all required adjustments thereto) shall be determined in accordance with this Article and the vesting formula specified in the Adoption Agreement as of termination of employment. The difference between the balance of the Participant's Employer Contribution Account and the Participant's Vested Percentage shall be forfeiture and shall be allocated pursuant to Section 12.15 below.

12.14 Computation of Vested Account Balance:

- (a) Service will be computed on the basis designated by the Employer in the Adoption Agreement. Except where specifically excluded under this Article XII, all of the Employee's Years of Service will be taken into account for purposes of vesting, including:
 - (1) Years of service for employment with an employer required to be aggregated with the Employer under section 414(b), (c), (m), or (o) of the Code;
 - (2) Years of Service for an employee required under section 414(n) or 414(o) of the Code to be considered any employee of any employer aggregated with the Employer under section 414(b), (c), or (m) of the Code;
 - (3) Years of Service with the predecessor Employer, if the Adoption Agreement allows and the Employer so specifies; and

- (4) Years of Service with the predecessor employer during the time a qualified plan was maintained, if the Adoption Agreement allows and the Employer so specifies.
 - (b) The Employer shall designate in the Adoption Agreement the period described in either (1) or (2) below as the Vesting Computation Period:
 - (1) For purposes of computing the Employee's nonforfeitable right to the account balance derived from Employer Contributions, Years of Service and Breaks in Service will be measured by the Plan Year.
 - (2) For purposes of determining Years of Service and Breaks in Service for purposes of computing an Employee's nonforfeitable right to the account balance derived from Employer Contributions, the 12-consecutive month period will commence on the date the Employee first performs an Hour of Service and each subsequent 12-consecutive month period will commence on the anniversary of such date.
 - (c) In the case of a Participant who has incurred a 1-year Break in Service, Years of Service before such break will not be taken into account until the Participant has completed a Year of Service after such Break in Service.
- 12.15 **Forfeitures:** Notwithstanding the Employer's election in the Adoption Agreement, Forfeitures may be allocated as follows:
- (a) to restore Participant's Employer Contribution Accounts pursuant to the buy-back provisions of Section 12.18;
 - (b) used to pay any expenses of administration of the Plan; and/or
 - (c) used to make or reduce Employer Contributions required under the terms of the Plan.
- 12.16 **Forfeitures - Withdrawal of Employee Contributions:** No Forfeitures will occur solely as a result of an Employee's withdrawal of Employee Contributions.
- 12.17 **Vesting for Pre-Break and Post-Break Account:** In the case of a Participant who has 5 or more consecutive 1-year Breaks in Service, all service after such Breaks in Service will be disregarded for the purpose of vesting the employer-derived account balance that accrued before such Breaks in Service. Such Participant's pre-break service will count in vesting the post-break employer-derived account balance only if either:
- (a) such Participant has any nonforfeitable interest in the account balance attributable to Employer Contributions at the time of separation from service; or
 - (b) upon returning to service, the number of consecutive 1-year Breaks in Service is less than the number of Years of Service.
- Separate accounts will be maintained for the Participant's pre-break and post-break employer derived account balance. Both accounts will share in the earnings and losses of the fund..
- 12.18 **Buy-back:** If a former Participant is reemployed by the Employer before the former Participant incurs five consecutive 1-year Breaks in Service, and such former Participant has received a distribution of the entire Vested Percentage of his Employer Contribution Account prior to his reemployment, any forfeited amounts shall be reinstated only if he repays the full amount of his Employer Contribution Account distributed to him before he incurs five consecutive 1-year Breaks in Service after the date of the distribution. In the event the former Participant does repay the full amount distributed to him, his Employer Contribution Account balance will be restored to the amount on the date of distribution.
- 12.19 **Missing Participants:** If a benefit is forfeited because the Participant or Beneficiary cannot be found, such benefit will be reinstated if a claim is made by the Participant or Beneficiary.
- 12.20 **Definitions:** Refer to Article II, Section 2.45 for definitions related to Employer Contributions.

Article XIII - Deemed IRAs

- 13.01 **Applicability and Effective Date:** This section shall apply if elected by the Employer in the Adoption Agreement and shall be effective for Plan Years beginning after the date specified in the Adoption Agreement.
- 13.02 **Definitions**
- (a) **Deemed IRAs:** Each Participant may make voluntary employee contributions to the Participant's "traditional" or "Roth" IRA under the Plan, as elected by the Employer in the Adoption Agreement. The Plan shall establish a separate account or annuity for the designated IRA contributions of each Participant and any earnings properly allocable to the contributions, and maintain separate recordkeeping with respect to each such IRA.

- (b) **Deemed IRA contributions:** For purposes of this section, Deemed IRA contributions means any contribution (other than a mandatory contribution within the meaning of section 411(c)(2) of the Code) that is made by the Participant and which the Participant has designated, at or prior to the time of making the contribution, as a contribution to which this section applies.
- (c) **Deemed IRA Participant:** Any Participant or Employee or group of Employees eligible to make Deemed IRA Contributions to the Plan.
- (d) **IRA Trustee (or Custodian or Issuer):** The entity that provides the separate trust agreement, custodial agreement or annuity contract which the Participant executes to establish the IRA account. Throughout this document where IRA Trustee is mentioned, it shall also include an IRA Custodian; or if applicable an Issuer of the IRA Annuity Contract.

13.03 Separate Accounting

- (a) IRAs established pursuant to this Article XIII shall be held in a trust, custodial account or an annuity (as evidenced by the separate trust, custodial agreement or annuity contract established by the Participant and shall be separate from the Trust established under this Plan to hold contributions other than deemed IRA contributions and shall satisfy the applicable requirements of sections 408 and 408A of the Code, which requirements are set forth in sections 13.04 through 13.16 below.

- (b) Separate records will be maintained for the interest of each Participant or Beneficiary.

13.04 Individual's Interest is Nonforfeitable: The interest of an individual in the balance in his or her Deemed IRA account is nonforfeitable at all times.

13.05 Prohibited Investments:

- (a) If the trust acquires collectibles within the meaning of Code § 408(m) after December 31, 1981, trust assets will be treated as a distribution in an amount equal to the cost of such collectibles.
- (b) No part of the trust funds will be invested in life insurance contracts.

13.06 Reporting Duties:

- (a) The Trustee, Custodian or Issuer of the Deemed IRA shall be subject to the reporting requirements of section 408(i) of the Internal Revenue Code with respect to all Deemed IRAs that are established and maintained under the plan.
- (b) The Trustee, Custodian or Issuer of a Deemed IRA shall furnish annual calendar-year reports concerning the status of the account and such information concerning required minimum distributions as is prescribed by the Commissioner of Internal Revenue.

13.07 Non-Bank Trustee or Custodian: If the Deemed IRA is held by a non-bank Trustee or Custodian, the non-bank Trustee or Custodian shall substitute another trustee or custodian if the non-bank Trustee or Custodian receives notice from the Commissioner of Internal Revenue that such substitution is required because it has failed to comply with the requirements of § 1.408-2(e) of the Income Tax Regulations.

13.08 Traditional IRA Maximum Permissible Annual Contributions:

- (a) Except in the case of a rollover contribution (as permitted by Internal Revenue Code §§ 402(c), 402(e)(6), 403(a)(4), 403(b)(8), 403(b)(10), 408(d)(3) and 457(e)(16)) or a contribution made in accordance with the terms of a Simplified Employee Pension (SEP) as described in § 408(k), no contributions will be accepted unless they are in cash, and the total of such contributions shall not exceed \$5,000 for any taxable year beginning in 2008 and years thereafter. After 2008, the limit will be adjusted by the Secretary of the Treasury for cost-of-living increases under Code § 219(b)(5)(D). Such adjustments will be in multiples of \$500.
- (b) In the case of an individual who is 50 or older, the annual cash contribution limit is increased by \$1,000 for any taxable year beginning in 2006 and years thereafter.
- (c) In addition to the amounts described in paragraphs (a) and (b) above, an individual may make additional contributions specifically authorized by statute – such as repayments of qualified reservist distributions,

repayments of certain plan distributions made on account of federally declared disasters and certain amounts received in connection with the Exxon Valdez litigation.

- (d) No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to § 408(p). Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is, an IRA used in conjunction with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the individual first participated in that employer's SIMPLE IRA plan.
- (e) If this is an inherited IRA within the meaning of § 408(d)(3)(C), no contributions will be accepted.

13.09 Roth IRA Maximum Permissible Annual Contributions:

- (a) Except in the case of a qualified rollover contribution (as defined in (g) below) or a recharacterization (as defined in (f) below), no contribution will be accepted unless it is in cash and the total of such contributions to all the individual's Roth IRAs for a taxable year does not exceed the applicable amount (as defined in (b) below), or the individual's compensation (as defined in (h) below), if less, for that taxable year. The contribution described in the previous sentence that may not exceed the lesser of the applicable amount or the individual's compensation is referred to as a "regular contribution." However, notwithstanding the preceding limits on contributions, an individual may make additional contributions specifically authorized by statute – such as repayments of qualified reservist distributions, repayments of certain plan distributions made on account of a federally declared disaster and certain amounts received in connection with the Exxon Valdez litigation. Contributions may be limited under (c) through (e) below.
- (b) Applicable Amount: The applicable amount is determined below:
 - (1) If the individual is under age 50, the applicable amount is \$5,000 for any taxable year beginning in 2008 and years thereafter. After 2008, the \$5,000 amount will be adjusted by the Secretary of the Treasury for cost-of-living increases under Code §219(b)(5)(D). Such adjustments will be in multiples of \$500.
 - (2) If the individual is 50 or older, the applicable amount under paragraph (1) above is increased by \$1,000 for any taxable year beginning in 2006 and years thereafter.
- (c) Regular Contribution Limit. The maximum regular contribution that can be made to all the individual's Roth IRAs for a taxable year is the smaller amount determined under (1) or (2) below.
 - (1) The maximum regular contribution is phased out ratably between certain levels of modified adjusted gross income in accordance with the following table:

Filing Status	Full Contribution	Phase-out Range	No Contribution
Single or Head of Household	\$95,000 or less	Between \$95,000-\$110,000	\$110,000 or more
Joint Return or Qualifying Widow(er)	\$150,000 or less	Between \$150,000-\$160,000	\$160,000 or more
Married- Separate Return	\$0	Between \$0-\$10,000	\$10,000 or more

An individual's modified adjusted gross income ("modified AGI") for a taxable year is defined in Code § 408A(c)(3) and does not include any amount included in adjusted gross income as a result of a qualified rollover contribution. If the individual's modified AGI for a taxable year is in the phase-out range, the maximum regular contribution determined under this table for that taxable year is rounded up to the next multiple of \$10 and is not reduced below \$200. After 2006, the dollar amounts above will be adjusted by the Secretary of the Treasury for cost-of-living increases under Code § 408A(c)(3). Such adjustments will be in multiples of \$1,000.

- (2) If the individual makes regular contributions to both Roth and non-Roth IRAs for a taxable year, the maximum regular contribution that can be made to all of the individual's Roth IRAs for that taxable year is reduced by the regular contributions made to the individual's non-Roth IRAs for the taxable year.
- (d) SIMPLE IRA Limits: No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to §408(p). Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is, an IRA used in conjunction

with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the individual first participated in that employer's SIMPLE IRA plan.

- (e) **Inherited Roth IRA.** If this is an inherited Roth IRA within the meaning of § 408(d)(3)(C), no contributions will be accepted.
- (f) **Recharacterization.** A regular contribution to a non-Roth IRA may be recharacterized pursuant to the rules in § 1.408A-5 of the regulations as a regular contribution to this Roth IRA, subject to the limits in (c) above.
- (g) **Qualified Rollover Contribution.** A "qualified rollover contribution" is a rollover contribution of a distribution from an eligible retirement plan described in § 402(c)(8)(B). If the distribution is from an IRA, the rollover must meet the requirements of Code § 408(d)(3), except the one-rollover-per-year rule of § 408(d)(3)(B) does not apply if the distribution is from a non-Roth IRA. If the distribution is from an eligible retirement plan other than an IRA, the rollover must meet the requirements of Code § 402(c), 402(e)(6), 403(a)(4), 403(b)(8), 403(b)(10), 408(d)(3) or 457(e)(16), as applicable. A qualified rollover contribution also includes (1) and (2) below.
 - (1) All or part of a military death gratuity or service members' group life insurance ("SGLI") payment may be contributed if the contribution is made within 1 year of receiving the gratuity or payment. Such contributions are disregarded for purposes of the one-rollover-per-year rule under § 408(d)(3)(B).
 - (2) All or part of an airline payment (as defined in § 125 of the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"), Pub. L. 110-458) received by certain airline employees may be contributed if the contribution is made within 180 days of receiving the payment, or such other dates as provided by the Treasury Department.
- (h) **Compensation.** For purposes of (a) above, compensation is defined as wages, salaries, professional fees, or other amounts derived from or received for personal services actually rendered (including, but not limited to commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips, and bonuses) and includes earned income, as defined in Code §401(c)(2) (reduced by the deduction the self-employed individual takes for contributions made to a self-employed retirement plan). For purposes of this definition, §401(c)(2) shall be applied as if the term trade or business for purposes of §1402 included service described in subsection (c)(6). Compensation does not include amounts derived from or received as earnings or profits from property (including but not limited to interest and dividends) or amounts not includible in gross income (determined without regard to §112). Compensation also does not include any amount received as a pension or annuity or as deferred compensation. The term "compensation" shall include any amount includible in the individual's gross income under §71 with respect to a divorce or separation instrument described in subparagraph (A) of §71(b)(2). In the case of a married individual filing a joint return, the greater compensation of his or her spouse is treated as his or her own compensation, but only to the extent that such spouse's compensation is not being used for purposes of the spouse making an IRA contribution. The term "compensation" also includes any differential wage payments as defined in §3401(h)(2).

13.10 Deemed IRA Annuity Contract Requirements for Roth and Traditional IRAs:

- (a) This contract is nontransferable by the individual.
- (b) Any refund of premiums (other than those attributable to excess contributions) will be applied, before the close of the calendar year following the year of the refund, toward the payment of future premiums or the purchase of additional benefits.
- (c) If the premium payments are interrupted, the contract will be reinstated at any date prior to maturity upon payment of a premium to the Company, and the minimum premium amount for reinstatement shall be determined by the underlying Individual Agreement of the Annuity Contract; however, the Issuer may at its option either accept additional future payments or terminate the contract by payment in cash of the then present value of the paid up benefit if no premiums have been received for two full consecutive policy years and the paid up annuity benefit at maturity would be less than \$20 per month.

13.11 Required Minimum Distributions from a Traditional IRA:

- (a) Notwithstanding any provision of this IRA to the contrary,
 - (1) The distribution of the individual's interest in the Deemed IRA Custodial Account shall be made in accordance with the requirements of Code §408(a)(6) and the regulations thereunder, the provisions of

which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of Q&A-4 of § 1.401(a)(9)-6 of the Income Tax Regulations, rather than paragraphs (b), (c) and (d) below and section 13.12. The required minimum distributions calculated for this IRA may be withdrawn from another IRA of the individual in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

- (2) The distribution of the individual's interest in the Deemed IRA Annuity Contract shall be made in accordance with the requirements of Code § 408(b)(3) and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are not made in the form of an annuity on an irrevocable basis (except for acceleration), then distribution of the interest in the IRA (as determined under section 13.13(c) must satisfy the requirements of Code §408(a)(6) and the regulations thereunder, rather than paragraphs (b), (c) and (d) below and section 13.13.
- (b) The entire value or interest of the Deemed IRA Account of the individual for whose benefit the account is maintained will commence to be distributed no later than:
- (1) In the case of a Trust or Custodial Account, the first day of April following the calendar year in which such individual attains age 70½ (the "required beginning date") over the life of such individual or the lives of such individual and his or her designated beneficiary.
 - (2) In the case of an Annuity Contract, the first day of April following the calendar year in which such individual attains age 70½ (the "required beginning date") over (A) the life of such individual or the lives of such individual and his or her designated beneficiary or (B) a period certain not extending beyond the life expectancy of such individual or the joint and last survivor expectancy of such individual and his or her designated beneficiary. Payments must be made in periodic payments at intervals of no longer than 1 year and must be either nonincreasing or they may increase only as provided in Q&As-1 and -4 of §1.401(a)(9)-6 of the Income Tax Regulations. In addition, any distribution must satisfy the incidental benefit requirements specified in Q&A-2 of §1.401(a)(9)-6. If this is an Inherited IRA within the meaning of §408(d)(3)(C), this paragraph and paragraphs (c) & (d) below do not apply.
- (c) The amount to be distributed each year, beginning with the calendar year in which the individual attains age 70½ and continuing through the year of death, shall not be less than the quotient obtained by dividing the value of the IRA (as determined under section 13.12(c) as of the end of the preceding year by the distribution period in the Uniform Lifetime Table in Q&A-2 of §1.401(a)(9)-9 of the Income Tax Regulations, using the individual's age as of his or her birthday in the year. However, if the individual's sole designated beneficiary is his or her surviving spouse and such spouse is more than 10 years younger than the individual, then the distribution period is determined under the Joint and Last Survivor Table in Q&A-3 of § 1.401(a)(9)-9, using the ages as of the individual's and spouse's birthdays in the year.
- (d) The required minimum distribution for the year the individual attains age 70½ can be made as late as April 1 of the following year.
- (1) For distributions from a Custodial Account, the required minimum distribution for any other year must be made by the end of such year
 - (2) For distributions from an Annuity Contract, the first required payment can be made as late as April 1 of the year following the year the individual attains age 70½ and must be the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval.
 - (3) In the case of an Annuity Contract, the distribution periods described in paragraph (b) above cannot exceed the periods specified in § 1.401(a)(9)-6 of the Income Tax Regulations.

13.12 Distributions Due to Death from a Traditional Deemed IRA Custodial Account:

- (a) Death On or After Required Beginning Date: If the individual dies on or after the required beginning date, the remaining portion of his or her interest will be distributed at least as rapidly as follows:
- (1) If the designated beneficiary is someone other than the individual's surviving spouse, the remaining interest will be distributed over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the beneficiary's age as of his or her birthday in the year following the year of the individual's death, or over the period described in paragraph (a)(3) below if longer.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the remaining interest will be distributed over such spouse's life expectancy or over the period described in paragraph (a)(3) below if longer. Any interest remaining after such spouse's death will be distributed over such spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the

- spouse's death, or, if the distributions are being made over the period described in paragraph (a)(3) below, over such period.
- (3) If there is no designated beneficiary, or if applicable by operation of paragraph (a)(1) or (a)(2) above, the remaining interest will be distributed over the individual's remaining life expectancy determined in the year of the individual's death.
 - (4) The amount to be distributed each year under paragraph (a)(1), (2) or (3), beginning with the calendar year following the calendar year of the individual's death, is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's or individual's age in the year specified in paragraph (a)(1), (2) or (3) and reduced by 1 for each subsequent year.
- (b) **Death Before Required Beginning Date:** If the individual dies before the required beginning date, his or her entire interest will be distributed at least as rapidly as follows:
- (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under §402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before distributions are required to begin, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) The amount to be distributed each year under paragraph (b)(1) or (2) is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) **IRA Value:** The "value" of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations.
- (d) **Spouse as Sole Beneficiary:** If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
- (e) **Distribution may be met in another IRA:** The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of §1.408-8 of the Income Tax Regulations.

13.13 Distributions Due to Death from a Traditional Deemed IRA Annuity Contract:

- (a) **Death On or After Required Distributions Commence.** If the individual dies on or after required distributions commence, the remaining portion of his or her interest will continue to be distributed under the contract option chosen.
- (b) **Death Before Required Distributions Commence.** If the individual dies before required distributions commence, his or her entire interest will be distributed at least as rapidly as follows:
 - (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before required distributions commence to him or her, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after required distributions commence to him or her, any remaining interest will continue to be distributed under the contract option chosen.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) The "interest" in the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations and the actuarial value of any other benefits provided under the IRA, such as guaranteed death benefits.
- (d) For purposes of paragraphs (a) and (b) above, required distributions are considered to commence on the individual's required beginning date or, if applicable, on the date distributions are required to begin to the surviving spouse under paragraph (b)(2) above. However, if distributions start prior to the applicable date in the preceding sentence, on an irrevocable basis (except for acceleration) under an annuity contract meeting the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations, then required distributions are considered to commence on the annuity starting date.
- (e) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
- (f) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

13.14 No Required Minimum Distribution from Roth Deemed IRA Account: No amount is required to be distributed prior to the death of the individual for whose benefit the account was originally established. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C), this paragraph does not apply.

13.15 Distributions Due to Death from a Roth Deemed IRA Custodial Account:

- (a) Notwithstanding any provision of this IRA to the contrary, the distribution of the individual's interest in the account shall be made in accordance with the requirements of Code § 408(a)(6), as modified by § 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations (taking into account Code § 408A(c)(5)), rather than the distribution rules in paragraphs (b), (c) and (d) below.
- (b) Upon the death of the individual, his or her entire interest will be distributed at least as rapidly as follows:
 - (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before distributions are required to begin, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) The amount to be distributed each year under paragraph (b)(1) or (2) is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) The "value" of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations.
- (d) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
- (e) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

13.16 Distributions Due to Death from a Roth Deemed IRA Annuity Contract:

- (a) Notwithstanding any provision of this IRA to the contrary, the distribution of the individual's interest in the IRA shall be made in accordance with the requirements of Code § 408(b)(3), as modified by § 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are not made in the form of an annuity on an irrevocable basis (except for acceleration), then distribution of the interest in the IRA (as determined under section 13.16(c) must satisfy the requirements of Code § 408(a)(6), as modified by § 408A(c)(5), and the regulations thereunder, rather than the distribution rules in paragraphs (b), (c), (d) and (e) below.
- (b) Upon the death of the individual, his or her entire interest will be distributed at least as rapidly as follows:
- (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before required distributions commence to him or her, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after required distributions commence to him or her, any remaining interest will continue to be distributed under the contract option chosen.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
- (c) The "interest" in the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations and the actuarial value of any other benefits provided under the IRA, such as guaranteed death benefits.
- (d) For purposes of paragraph (b)(2) above, required distributions are considered to commence on the date distributions are required to begin to the surviving spouse under such paragraph. However, if distributions start prior to the applicable date in the preceding sentence, on an irrevocable basis (except for acceleration) under an annuity contract meeting the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations, then required distributions are considered to commence on the annuity starting date.
- (e) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary
- (f) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

Article XIV - Multiple Employer Plans

- 14.01 **Multiple Employer Plans:** If elected by the Employer in the Adoption Agreement, the Plan may also be adopted, by other employers that are not aggregated with the Employer under §414(b), (c), (m), or (o) of the Code. Such employers shall adopt the Plan by executing a separate Participation Agreement. In this case, the adopting Employer and each Participating Employer acknowledge that the Plan is a multiple employer plan subject to the rules of §413(c) and the regulations thereunder which are herein incorporated by reference, specific annual reporting requirements, and different procedures for obtaining determination letters from the Internal Revenue Service regarding the qualified status of the plan.
- 14.02 **Plan Participation and Vesting:** For purposes of plan participation and vesting, the adopting Employer and all Participating Employers shall be considered a single employer. An Employee's service includes all service with the adopting Employer or any Participating Employer (or with any employer aggregated with the adopting or Participating Employer under §414(b), (c), (m), or (o)). An Employee who discontinues service with a Participating Employer but then resumes service with another Participating Employer shall not be considered to have severed employment.
- 14.03 **Separate Elections:** Except to the extent that the Participation Agreement allows, and the Participating Employer makes, separate elections with respect to its employees, the Participating Employer shall be bound by the terms of the Plan and Trust, including amendments thereto and any elections made by the adopting Employer.
- 14.04 **Plan Limitations:** The limitation under the Plan relating to the requirements of §§415, 402(g) and 414(v) of the Code shall be applied to the plan as a whole. The requirements of §§410(b), 401(a)(4), 401(m)(2)(A), and 414(q), where applicable shall be applied separately to each Participating Employer.
- 14.05 **Forfeitures:** If elected by the Adopting Employer in the Adoption Agreement, Forfeitures shall be applied to the Participating Employer who incurred the Forfeiture.

457(b) Adoption Agreement

Jersey Shore Area School District, PA

© 2017 TSA Consulting Group, Inc. All Rights Reserved

**Adoption Agreement For
Jersey Shore Area School District, PA
457(b) Deferred Compensation Plan
For Governmental Employers**

The undersigned Employer hereby establishes this 457(b) Deferred Compensation Plan for Governmental Employers, as modified by this Adoption Agreement and agrees that the following provisions shall be included as part of the Plan document.

PLAN IDENTIFICATION:

Name of Plan: The Jersey Shore Area School District, PA 457(b) Deferred Compensation Plan

Effective Date: This Adoption Agreement of the 457(b) Deferred Compensation Plan for Governmental Employers:

- ☒ Establishes a new Plan effective as of August 1, 2018 (the "Effective Date").
- ☐ Constitutes an amendment and restatement in its entirety of a previously established 457(b) Plan of the Employer. Unless otherwise specified in the Plan, the effective date of this amended and restated Plan is ____ (hereinafter called the "Effective Date")

Administrator: *The Employer shall be the Administrator of the Plan unless another party is named below:*

Alternate Administrator: TSA Consulting Group, Inc.

Applicable Law: This Plan shall be interpreted under the laws of the state in which Employer's principal office is located unless another state is designated:

State of Applicable Law: _____

EMPLOYER INFORMATION

IMPORTANT NOTE: If Employer is NOT a governmental organization, this Adoption Agreement may not be used.

Name of Employer: Jersey Shore Area School District

Address of Employer's Principal Office:

175 A & P Dr Jersey Shore, PA 17740

Telephone Number: 570-398-5050

Name of Contact Person: Benjamin Enders

Contact Person's Telephone Number/Extension: 570-398-5050

Email for Contact Person: benders@jsasd.org

PLAN INFORMATION

Eligibility

I. Eligible Individuals for Purposes of Participant Deferral Contributions:

- ☒ All Employees
- ☐ All Employees other than the following group or groups of Employees elected below:
- ☐ Nonresident aliens with no U.S. source of income,

DISTRIBUTIONS

Defaults

8. If a Participant fails to select an authorized Investment Product under Section 4.1 of the Plan:

Default Option: ☐ Employer shall deposit contributions made on his behalf into the following Investment Product: _____

No Default ☒ the Participation Agreement shall be deemed to be incomplete and shall be considered null and void.

Beneficiary Rights

9. A beneficiary of a deceased Participant's account ☒ may ☐ may not designate his own beneficiary.

Unforeseeable Emergency Withdrawals

10. Unforeseeable Emergency Withdrawals ☒ will ☐ will not be permitted under the Plan.

Loans

11. Loans ☒ are permitted from the Plan, or ☐ are NOT permitted under the Plan.

CERTIFICATION AND SIGNATURE

Employer represents and warrants that it is a unit of a State or local government or an agency or instrumentality of one or more units of a State or local government as described in Section 457(e)(1)(A) of the Code. Employer further acknowledges receipt of a copy of the 457(b) Plan for Governmental Employers Plan document, and by affixing its signature hereto, adopts that Plan of which this Adoption Agreement is a part thereof.

EMPLOYER: Jersey Shore Area School District

Authorized Representative: _____

By: _____ Dated: _____
Authorized Representative/Title

- ☐ Employees who normally work less than 20 hours per week,
- ☐ Students performing services for the Employer whose Compensation is not subject to wages under the Federal Insurance Contributions Act ("FICA"),
- ☐ Collectively bargained employees

☐ Only the following Employees (by Classification or Title): _____

2. For purposes of eligibility to participate in the Plan, Independent Contractors:

- ☒ Are NOT eligible to participate in the Plan
- ☐ Are eligible to participate in the Plan

CONTRIBUTIONS AND ALLOCATIONS

Employee Contributions

3. Roth Contributions Choose one option below:

- ☒ Roth 457(b) contributions to the Plan are permitted on or after a specific date determined solely by the Plan Sponsor and upon written communication to the plan administrator and each provider of Roth investment products.
- ☐ Roth Contributions are NOT permitted under the Plan.

4. The Final Three Year Catch Up limit ☐ will ☒ will not be available to Participants under the Plan. If this option is selected, then the Normal Retirement Age for purposes of the catch up will be:

- ☐ Any age specified by the participant in the participation agreement provided such declared age is not before the earliest date at which a participant is entitled to an unreduced normal retirement benefit under the Employer's defined benefit pension nor later than age 70 1/2.
- ☐ Age 65
- ☐ Age 70 1/2
- ☐ Other: _____ NOTE: Age specified for this option may not be less than age 65 or more than age 70 1/2.

Employer Contributions

(check box 5 or 6)

- 5. ☐ Employer Contributions will NOT be made to the Plan, or
- 6. ☒ Employer contributions, as indicated below are permitted under the Plan, provided that the sum of Employer and Participant Contributions shall not exceed the limits of Section 457(b)(2) of the Code.

☐ *Matching Contributions* equal to _____ % of each Active Participant's deferral subject to a maximum of \$_____ or _____ %.

☐ *Matching Contributions* as described hereafter: _____

☒ *Discretionary Contributions* if authorized and determined solely by the Employer.

☒ *Contributions* as required by separate contract or collective bargaining agreement.

☐ *Other:* (please describe) _____

IMPORTANT NOTE: ALL contributions to the Plan are always 100% vested to avoid problems with applicable annual contribution limits.

Investments

- 7. ☒ Employer hereby authorizes investment of Plan Accounts in annuity contracts and/or custodial accounts offered by the organizations listed on Appendix I.

APPENDIX I

Authorized Vendors under the Plan Are:

Horace Mann Insurance Company

Kudes-Margolis Corp.

Lincoln Investment Planning, LLC

PlanMember Services

Security Benefit Group

The Legend Group-A Lincoln Investment Co

VALIC

* Vendor also offers Roth 457(b) accounts.

Important Note:

As provided under the Plan, any authorized Vendor named above agrees to share information necessary for compliance purposes with Employer, an Administrator and/or with any other 457(b) provider as may be required or desirable to facilitate compliance with the Plan and all applicable laws and regulations.

This Appendix is dated: August 2018

KEEP FOR YOUR RECORDS



457(b) Plan Document

Jersey Shore Area School District, PA

© 2017 TSA Consulting Group, Inc. All Rights Reserved

457(b) DEFERRED COMPENSATION PLAN
FOR
GOVERNMENTAL EMPLOYERS

The Employer whose name and signature appear on the Adoption Agreement for the 457(b) Deferred Compensation Plan for Governmental Employers (the "Adoption Agreement") hereby establishes a deferred compensation plan (the "Plan") which is established pursuant to applicable state law and is intended to comply with Section 457(b) of the Internal Revenue Code of 1986, as amended, and any regulations issued thereunder. The Plan shall include the provisions set forth in this Plan document, the Adoption Agreement and any contracts, custodial agreements, and trusts as may be established or maintained by a provider of Investment Products available hereunder.

ARTICLE I. DEFINITIONS

As used in this Plan, the specific words and phrases shall have the following meanings, unless a different meaning is plainly required by the context and the following rules of interpretation shall apply in reading this instrument. The masculine pronoun shall include the feminine and the singular shall include the plural. All references herein to specific Sections shall mean Sections of this document unless otherwise qualified.

- 1.1 Account means the separate account or accounts established and maintained by the Trustee for each Participant under the terms of the Plan. 457 Rollover Account means that portion of a Participant's Account attributable to Rollover Contributions received from another eligible retirement plan.
- 1.2 Administrator means Employer or the alternate Administrator appointed under Section 6.2 of the Plan to act as such under this Plan.
- 1.3 Adoption Agreement means the separate agreement as executed by Employer and which sets forth the elective provisions of the Plan. The Adoption Agreement shall be included as part of the Plan.
- 1.4 Beneficiary means the person(s), trust(s), or other entities designated by the Participant to receive the balance of the Participant's Accounts, if any, upon the Participant's death. Elections made by a Participant hereunder shall be binding on any such Beneficiary(s).
- 1.5 Code means the Internal Revenue Code of 1986, as amended and any regulations issued thereunder.
- 1.6 Contribution means all contributions made hereunder by or for the benefit of each Participant and deposited into each Participant's Account. A Rollover Contribution means a contribution of an eligible rollover distribution made by a Participant from another eligible deferred compensation 457(b) plan sponsored by a Governmental Employer.
- 1.7 Eligible Individual means any individual who qualifies for eligibility in accordance with the applicable provisions of the Adoption Agreement and under Section 2.1 of the Plan. Individuals who do not perform services for Employer may not defer compensation under the Plan.
- 1.8 Employee means any individual in the employ of the Employer who is designated on the payroll records of the Employer as a common law employee. Even if a subsequent determination by a court of competent jurisdiction or governmental agency reclassifies any individual as a common law employee, such individual shall be excluded from "Employee" status hereunder. "Leased employees" described in Code Section 414(n) of the Code shall not be included as Employees hereunder.
- 1.9 Employer means the governmental organization identified as Employer in the Adoption Agreement, any successor thereto that elects to maintain this Plan, and any predecessor which has maintained this Plan.
- 1.10 Governmental Employer means any entity described in Section 457(e) (1) (A) of the Code.
- 1.11 Includible Compensation means the remuneration paid by Employer to an Eligible Individual that qualifies as "includible compensation" under Section 457(e) (5) of the Code. Beginning in 2009 and thereafter, such term also includes any "differential pay" that may be received from the Employer while performing qualified military service under Code Section 414(u).

- 1.12 **Independent Contractor** means any person receiving cash remuneration from the Employer for services rendered to Employer pursuant to one or more contracts, if such person is not an Employee.
- 1.13 **Investment Product** means any investment product specifically approved and authorized by Employer to be offered to Participants under the Plan, provided that such products are held in an annuity contract, custodial account or trust that qualifies as a trust to hold 457(b) plan assets under Section 401(f) of the Code.
- 1.14 **Participant** means any Eligible Individual who has executed a Participation Agreement and has not become ineligible to participate in the Plan and any Employee for whom the Employer has made a direct contribution to the Plan. An "Active Participant" is any Participant who is currently deferring compensation under a Participation Agreement or who is receiving direct Employer contributions to his Account. An "Inactive Participant" is any former Participant who is not currently deferring compensation hereunder or who is not receiving direct Employer contributions to his Account.
- 1.15 **Participation Agreement** means an agreement by which an Eligible Individual agrees to defer current remuneration otherwise payable from the Employer into the Plan and the Employer agrees to deposit such deferred amount into the Plan in accordance with the terms of the agreement.
- 1.16 **Plan** means this 457(b) Deferred Compensation Plan for Governmental Employers and the related Adoption Agreement as executed by the Employer, along with any custodial account, Trust or annuity contract as may be established or maintained by a provider of Investment Products available hereunder.
- 1.17 **Trust** means any trust established under applicable state law by the Employer to hold Participant Accounts hereunder as provided in Article IV, and any other account, contract or instrument that qualifies as a trust under the terms of Section 401(f) of the Code.
- 1.18 **Trustee** means the person, entity or organization, if any, designated to act as Trustee of the Plan in the Adoption Agreement. If the assets of the Plan are held in annuity contracts and/or custodial accounts, then the issuer of such annuity contracts and/or custodial accounts must qualify under Sections 457(g) and 401(f) of the Code. The term "Trustee" shall include an insurer issuing such annuity contracts and/or the issuer of such custodial accounts.

ARTICLE II. ELIGIBLE INDIVIDUALS

- 2.1 **ELIGIBILITY.** The Administrator shall determine the eligibility of each Eligible Individual based upon the eligibility requirements selected in the Adoption Agreement. Such determination shall be conclusive and binding upon all persons.
- 2.2 **PARTICIPATION.** An Eligible Individual may participate and become an Active Participant by executing a valid Participation Agreement and delivering such agreement to Employer. The Participation Agreement shall specify:
- (a) the amount of the Active Participant's Includible Compensation which the Employer and the Active Participant agree to defer, and
 - (b) the date as of which reduction and deferral of compensation pursuant to the Participation Agreement shall begin, which date shall be as early as administratively practicable but not earlier than the first day of the first calendar month following the execution of the Participation Agreement.

If, in the Adoption Agreement, Employer has elected to make an Employer contribution to the Plan, any individual who is eligible to receive the contribution shall be deemed to be an Active Participant for all purposes of the Plan as of the first day of the first calendar month following satisfaction of the eligibility requirements for receiving the Employer contribution, provided that all required administrative forms necessary to open an Account and have such amounts contributed into an Investment Product have been executed by such date. The participation date shall default to the first

day of each succeeding calendar month until all required forms are received by Employer or designated Administrator.

- 2.3 **TERMINATION OF ELIGIBILITY.** In the event a Participant ceases to be an Eligible Individual, the Participant shall become an Inactive Participant and all Contributions shall immediately cease.
- 2.4 **AMENDMENTS OF PARTICIPATION AGREEMENTS.** Participation Agreements are irrevocable as to all amounts previously deferred under the Participation Agreement. A Participant may modify a Participation Agreement, on forms approved by the Administrator, to do any of the following:
- (a) change the investment of any Contributions to the Account;
 - (b) terminate the election to be an Active Participant; and
 - (c) change prospectively the amount of compensation to be deferred.

An amendment or termination shall be effective as soon as administratively practicable, but not earlier than the first day of the following calendar month.

ARTICLE III. CONTRIBUTIONS AND ALLOCATIONS

- 3.1 **CONTRIBUTIONS.** Except as provided in Sections 3.2 and 3.3, the maximum amount that may be contributed into the Plan by or on behalf of a Participant during any taxable year shall not exceed the limits of Section 457(b)(2) of the Code. Subject to such limitation, nothing herein shall prohibit an Employer from making Contributions into the Plan for a Participant in accordance with the terms of the Adoption Agreement. If, in any taxable year, the total amount contributed by or on behalf of a Participant exceeds the limits of Section 457(b)(2) of the Code, (as modified by Section 3.2 and 3.3 of the Plan) then any such excess, plus earnings thereon, shall be distributed from the applicable Investment Products as soon as practicable upon discovery of the excess contribution.
- 3.2 **FINAL THREE (3) YEARS OF SERVICE CATCH-UP DEFERRAL LIMIT.** If elected by the Employer in the Adoption Agreement, an Active Participant may in any of his final three (3) years of employment, ending before the year in which the Participant attains Normal Retirement Age as defined in the Adoption Agreement, elect to defer from compensation an amount not exceeding the limits of Section 457(b)(3) of the Code, and applicable regulations issued thereunder. For purposes of this Section 3.2, a prior year shall be taken into account only if such year began after December 31, 1978, and the Participant was eligible to participate in the Plan during all or a portion of the prior year.
- 3.3 **OLDER WORKER CATCH-UP CONTRIBUTION LIMIT.** A Participant who has attained age 50 on or before the last day of the calendar year may elect to increase his deferrals in accordance with the limits of Section 414(v) of the Code. Such contributions are in addition to the limitations of Section 457(b)(2) of the Code, but may not be used in any taxable year in which the special limits described in Section 3.2 of the Plan provide for a larger contribution limit.
- 3.4 **TRANSFERS FROM OTHER 457 PLANS.** This Plan shall accept transfers from Participant accounts held in a previous Governmental Employer's eligible 457(b) deferred compensation plan.
- 3.5 **ROLLOVERS INTO THE PLAN.**
To the extent provided in the Individual Agreements, any Employee or Participant who is entitled to receive an eligible rollover distribution from another eligible retirement plan may request to have all or a portion of the eligible rollover distribution paid to the Plan.

ARTICLE IV. INVESTMENTS

- 4.1 **PARTICIPANT DIRECTION.** Participants shall provide investment instructions, on such forms as may be required by the Administrator, for Contributions to be deposited into Investment Products as directed by each Participant. If a Participant fails to instruct the Administrator where to invest Contributions made to his Account, or if instructions are not clear, complete or understandable, as determined solely by the Administrator, then any Contributions shall follow the default provisions as selected by the Employer in the Adoption Agreement.
- 4.2 **AUTHORIZED INVESTMENT PRODUCTS.** Employer shall authorize Investment Products in which Participants may invest their Accounts, provided that any authorized Investment Product must be held for the exclusive benefit of Participants and their Beneficiaries in a Trust or alternate funding vehicle that qualifies as a Trust pursuant to Section 1.17 of the Plan. Accounts may only be invested in Investment Products approved and authorized by the Employer.
- 4.3 **ESTABLISHMENT OF ACCOUNTS.** Appropriate Accounts shall be established for each Participant. These Accounts shall reflect the Contributions, if any, made for each Participant, and investment earnings or losses of the Investment Products utilized by the Participant to reflect any appreciation or depreciation in the fair market value of the Participants' Accounts. The fair market value of each Participant's Account shall represent the fair market value of all assets held, plus deposits and accrued earnings, less accrued expenses and proper charges against each Participant's Account as of each valuation. Each Account shall be valued at least once per calendar year.
- 4.4 **TRUST REQUIREMENT.** Accounts shall be held in trust for the exclusive benefit of Participants in a Trust or alternative instrument that qualifies as a trust under Section 401(f) of the Code. Any investment made hereunder shall be subject to the terms and conditions of the Trust to the extent such terms are not inconsistent with the terms of the Plan or applicable law (including regulations and other guidance provided thereunder). In such instance, the terms of the Plan shall control.
- 4.5 **ADMINISTRATION OF INVESTMENTS.** Contributions made by or on behalf of Participants (including Inactive Participants) shall continue to be invested in the manner selected by the Participant until the Administrator has received new investment instructions. Unless otherwise restricted by the Trust or alternate instrument, a designation filed by a Participant changing his investment option may apply to investment of future Contributions and/or to amounts already accumulated in his Account as the Participant elects. A Participant may change his investment options only as permitted under the terms of the applicable Trust or alternate instrument.
- 4.6 **CONDITIONS OF INVESTMENTS.** Amounts allocated to each Participant's Account shall be invested in the Investment Product selected by the Participant, or, if selected by Employer in the Adoption Agreement, in accordance with the default investment(s) so indicated. Participants invest their Accounts subject to the terms and conditions of any agreements governing the Investment Product in which their Accounts are invested. The terms and conditions of such Investment Products are considered part of, and shall be construed as having been incorporated into this Plan except to the extent any provision of an Investment Product agreement is inconsistent with the terms of the Plan or applicable law (including regulations and other guidance provided thereunder). In such instance, the terms of the Plan shall control.

ARTICLE V. DISTRIBUTIONS AND TRANSFERS OF BENEFITS

- 5.1 **DISTRIBUTIONS UNDER THE PLAN.** Except as provided in Section 5.2, a Participant's Account may not be distributed to a Participant (or, if applicable, the Beneficiary) until one of the following events has occurred:

- (a) the Participant has severed employment with the Employer,
- (b) the Participant has attained age 70 ½,
- (c) the Participant has died, or
- (d) the Plan has been terminated by Employer.

Notwithstanding the above, a Participant who is on active duty for a period of at least 30 days while performing qualified military service and who is receiving differential pay from the Employer while on active duty may elect to receive a distribution of the Participant's deferrals into the Plan as permitted under Code Section 414(u). If a distribution of the Participant's deferrals is taken, then no deferrals into the Plan may be made by the Participant for a period of at least six (6) months from the date of the distribution.

- 5.2 **UNFORESEEABLE EMERGENCY WITHDRAWALS.** This Section shall apply only if selected by the Employer in the Adoption Agreement and if permitted by the Investment Products in which a Participant's Account is invested. Notwithstanding Section 5.1, a Participant may request an Unforeseeable Emergency withdrawal by submitting that request, in writing on the Plan's approved form, to the Administrator. After considering all information provided by the Participant, the Administrator shall approve or deny the request. If a request for an Unforeseeable Emergency withdrawal is approved, the Administrator shall direct the provider of the applicable Investment Products to distribute the approved amount from the Participant's Account. For purposes of this Section, "Unforeseeable Emergency" is defined in Section 457(d) (1) (A) (iii) and the regulations issued thereunder.
- 5.3 **TIMING OF DISTRIBUTIONS.** Upon the occurrence of an event described in Section 5.1, but no later than the mandatory distribution date determined under Section 5.4, a Participant may elect any benefit distribution option as permitted by the Investment Products in which the Participant's Account is invested. Such an election will be effective only if made on forms provided by the Administrator and received in the office of the Administrator in accordance with such procedures as the Administrator may establish. If a Participant fails to make an election as to the form or timing of his distribution, the Participant's benefit will be paid in installments calculated by the providers of the Investment Products to satisfy the requirements of Section 5.4.
- 5.4 **MANDATORY DISTRIBUTION.** Notwithstanding any other provision of this Plan, a Participant's Account shall begin distribution by April 1 of the calendar year following the calendar year in which occurs the later of the Participant's attainment of age 70-1/2 or severance from employment, unless a later date is authorized under the Code or applicable regulations. The Participant's Account shall then be distributed (both in determining the timing of subsequent distributions and the amount of all required distributions) in a manner consistent with Sections 457(d) and 401(a) (9) of the Code and in conformity with the requirements of Treas. Regs. 1.401(a) (9)-1 through 1.401(a) (9)-9. For the calendar year 2009 only, a Participant who would have been required to receive a distribution under this Section 5.4 but for the enactment of WREDA ("2009" mandatory distribution"), and who would have satisfied that requirement by receiving a distribution from the Plan will not receive a 2009 mandatory distribution. However, the Participant may affirmatively elect to receive such amount in 2009 which shall not be a mandatory distribution under this Section of the Plan.
- 5.5 **DEATH DISTRIBUTIONS.** A Participant's Beneficiary shall be entitled to receive the Participant's Account balance in the event of the Participant's death. A Beneficiary entitled to payment hereunder may elect in what form distributions shall be made, provided that any such distribution form is offered at that time and satisfies the requirements of Sections 457(d) and 401(a)(9) of the Code and regulations applicable thereunder. If a Participant fails to validly designate a Beneficiary prior to his

death, or the Beneficiary is not alive at the time of the Participant's death, the provisions of Section 5.14 shall determine who the Participant's Beneficiary shall be for purposes of this Section 5.5. Distributions due to death are payable when the Administrator has received satisfactory proof of the Participant's death, all required tax information and any other required forms.

- 5.6 DEATH BEFORE DISTRIBUTIONS HAVE BEGUN.** If the Participant dies before Mandatory Distributions (under Section 5.4) have begun, the Participant's Account shall either be totally distributed no later than the fifth year following the year of the Participant's death, or over a period not exceeding the joint and last survivor life expectancies of the Participant and Designated Beneficiary, provided that the distributions begin no later than the last day of the calendar year following the year in which the Participant died. If the sole Designated Beneficiary is the Participant's surviving Spouse, then lifetime distributions must begin by the later of the last day of the calendar year following the year in which the Participant died, or the last day of the calendar year in which the Participant would have attained age 70 ½. If there is no Designated Beneficiary named by September 30 of the calendar year following the year in which the Participant died, the Participant's entire Account shall be distributed no later than the fifth year following the year of the Participant's death.
- 5.7 DEATH FOLLOWING THE COMMENCEMENT OF BENEFITS.** If the Participant dies on or after Mandatory Distributions (under Section 5.4) must have begun, the remaining Account balance must be distributed at least as rapidly as was payable under the Mandatory Distributions requirements.
- 5.8 DISTRIBUTION FOR MINOR BENEFICIARY.** If a distribution is payable to a legal minor, the Administrator may direct that such distribution be paid to the legal guardian, or if none has been duly appointed, then to any of the following:
- (a) any parent of the minor Beneficiary, or
 - (b) the custodian for the minor Beneficiary under a Uniform Gift/Transfer to Minors Act, if such is permitted by the laws of the state in which Beneficiary resides.

Such a payment to the legal guardian, custodian or parent of a minor Beneficiary shall fully discharge the provider of the Investment Products, the Administrator, Employer, and Plan from further liability on account thereof.

- 5.9 LOCATION OF PARTICIPANT OR BENEFICIARY UNKNOWN.** If all, or any portion, of the distribution payable to a Participant or his Beneficiary from the Plan remains unpaid solely by reason of the inability of the Administrator to locate such Participant or his Beneficiary, the amount so distributable shall be treated as a forfeiture pursuant to the Plan and maintained in a forfeiture account under the Plan. In the event a Participant or Beneficiary is located subsequent to his benefit being held in such account, such benefit shall be restored, including any applicable interest, and paid, to the Participant or Beneficiary, in accordance with the terms of the Plan.
- 5.10 ROLLOVERS FROM THE PLAN.** Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section 5.10, a Distributee may elect to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee as a Direct Rollover. The Distributee shall, in the time and manner prescribed by the Administrator, specify the amount to be rolled over and the Eligible Retirement Plan to receive the rollover. Any portion of a distribution that is not rolled over shall be distributed to the Participant. For purposes of this Section 5.10, the following terms have the following meanings:
- (a) "Direct Rollover" means a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

- (b) "Distributee" means an Employee or former Employee entitled to receive a distribution hereunder. In addition, an Employee's surviving spousal Beneficiary and an Employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in Section 414(p) of the Code, are Distributees with regard to the interest of the spouse or former spouse.
 - (c) "Eligible Retirement Plan" means an eligible retirement plan described in Section 402(c)(8)(B) of the Code.
 - (d) "Eligible Rollover Distribution" means any distribution to a Distributee that qualifies as such under Section 402(c)(4) of the Code. Amounts required to be distributed under Section 401(a)(9) of the Code are not Eligible Rollover Distributions and amounts paid under Section 5.4 of this Plan are not Eligible Rollover Distributions hereunder.
- 5.11 **PURCHASING SERVICE CREDITS UNDER A STATE OR LOCAL RETIREMENT SYSTEM.** If permitted under the Investment Products in which a Participant's Account is invested, a Participant may direct the Administrator to transfer amounts in his Account in accordance with Section 457(e)(17) of the Code to a state or local retirement system for the purpose of purchasing past years of service credits under the system or to repay amounts previously cashed out under the system.
- 5.12 **TRANSFERS TO OTHER 457 PLANS.** Prior to a Participant's severance from service, transfers may be made from the Plan to another 457(b) plan sponsored by a Governmental Employer only if all of the assets of the Plan are being transferred to another 457(b) plan sponsored by the Employer, or if the Plan's assets are being transferred to another governmental plan within the same state. On or after a severance from service, a Participant may transfer his Account to the 457(b) plan of another Governmental Employer for whom the individual is currently performing services. Notwithstanding the preceding, transfers may only occur to the extent permitted by the Investment Products in which a Participant's Accounts are invested and subject to any terms thereof and provided such other plan provides or is able to provide for the acceptance of such transferred amounts. The Participant's election to transfer must be made prior to the date benefits would otherwise become payable pursuant to the terms of this Plan.
- 5.13 **DISTRIBUTION TO ALTERNATE PAYEE.** Notwithstanding any other provision herein, the Administrator may, with the Participant's consent, authorize an immediate distribution to any alternate payee named under a domestic relations order which has been issued by a court of competent jurisdiction and determined by the Administrator to be a qualified domestic relations order under Section 414(p) of the Code.
- 5.14 **NO NAMED BENEFICIARY.** If no valid Beneficiary designation is on file on the date of the Participant's death, or if such designation is not valid or effective for any reason, then a deceased Participant shall be deemed to have designated his legal spouse. If the Participant has no spouse, then his Beneficiary shall first be deemed to be the Participant's children who survive the Participant, in equal shares, then if the Participant has no surviving children, the Participant's estate.
- 5.15 **NONSPOUSAL BENEFICIARY.** Effective July 1, 2007, a nonspouse beneficiary receiving a distribution from the Plan which would be an Eligible Rollover Distribution (as defined in Section 5.10) if the recipient were a Distributee, may rollover an Eligible Rollover Distribution to an individual retirement account, provided such account is treated as an inherited IRA with respect to such nonspouse beneficiary.
- 5.16 **BENEFICIARY WRERA RIGHTS.** For the calendar year 2009 only, a Beneficiary who would have been required to receive a mandatory distribution under section 401(a)(9) of the Code but for the enactment of WRERA will not receive a 2009 mandatory distribution unless the Beneficiary elects to receive such amount.

ARTICLE VI. ADMINISTRATION

- 6.1 **AUTHORITY OF EMPLOYER.** Employer has full authority to interpret and construe the Plan in a manner consistent with its terms and with Section 457 of the Code and to establish practices and procedures conforming to those provisions. In all such cases, the Employer's determination shall be final and conclusive upon all persons. It is recognized that unusual circumstances may occur and questions may arise that are not specifically covered by any provision of the Plan, and Employer shall have the right to resolve all such questions.
- 6.2 **APPOINTMENT OF ADMINISTRATOR.** Employer shall act as Administrator of the Plan, however, Employer is authorized to appoint an alternate Administrator and to change an alternate Administrator as he deems necessary for the proper administration of the Plan and to assure that the Plan is being operated for the exclusive benefit of the Participants and their Beneficiaries in accordance with the terms of the Plan and the Code. Employer may appoint a committee ("Committee") of one or more Employees or local public officials to serve as the Administrator and to discharge the Administrator's responsibilities under the Plan. The Employer may remove a Committee member for any reason by giving such member ten (10) days written notice and may thereafter fill any vacancy thus created.
- 6.3 **DELEGATION OF RESPONSIBILITIES.** The Administrator may delegate responsibilities to other qualified parties, provided that the Administrator shall remain responsible for the quality of the performance of each such delegated duty.
- 6.4 **ADVISORS.** The Administrator may appoint and employ such agents, attorneys, actuaries, accountants, auditors, investment counsel, and clerical assistants, and other persons as the Administrator deems necessary or desirable in connection with the administration of this Plan.
- 6.5 **POWERS AND DUTIES OF ADMINISTRATOR.** The primary responsibility of the Administrator is to administer the Plan for the benefit of the Participants and their Beneficiaries, in accordance with applicable laws and subject to the specific terms of the Plan. The Administrator shall have the power and absolute 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 Section 457(b) of the Code. The Administrator shall have all powers necessary or appropriate to accomplish his 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) the discretion to determine all questions relating to the eligibility of Employees and Independent Contractors to participate or remain a Participant hereunder and to receive benefits under the Plan;
 - (b) to determine the amounts to be contributed to each Participant's Account;
 - (c) to authorize and direct the providers of Investment Products with respect to all disbursements to which a Participant is entitled under the Plan;
 - (d) to maintain all necessary records for the administration of the Plan;
 - (e) to maintain practices and procedures necessary to administer the Plan as are consistent with the terms hereof; and

(f) to assist any Participant regarding his rights, benefits, or elections available under the Plan.

- 6.6 **INFORMATION FROM EMPLOYER.** To enable the Administrator to perform his functions, Employer shall supply the necessary information to the Administrator on a timely basis regarding the Participants in the Plan, including but not limited to compensation, date of hire, date of death, disability, or termination of employment, and such other pertinent facts as the Administrator may require. The Administrator may rely upon such information as is supplied by Employer and shall have no duty or responsibility to verify such information.
- 6.7 **PAYMENT OF EXPENSES.** Expenses of the Plan may be paid by Employer, Participants, and/or providers of Investment Products, as determined from time to time by Employer. Such expenses shall include any expenses incident to the functioning of the Administrator, including, but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan. Notwithstanding the preceding, any expenses or fees related to and charged under Investment Products shall be paid by each Participant in accordance with the terms of the Investment Products in which each Participant's Account is invested.

ARTICLE VII. MISCELLANEOUS

- 7.1 **EXCLUSIVE BENEFIT RULE.** All amounts held under the Plan, all property and rights which may be purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust (or custodial account or annuity contract described in Section 401(f) of the Code) for the exclusive benefit of Participants and their Beneficiaries. All such amounts shall not be subject to the claims of the Employer's creditors.
- 7.2 **PARTICIPANT 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, Employee, or Independent Contractor. Nothing contained in this Plan shall be deemed to give any Participant, Employee, or Independent Contractor the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant, Employee or Independent Contractor at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.
- 7.3 **ALIENATION.** Subject to applicable state law and Section 401(g) of the Code, no benefit which shall be payable to any Participant or 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 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.
- 7.4 **STATE LAW.** This Plan shall be construed and enforced according to the state and local laws of the state in which the Employer's principal office is located.
- 7.5 **RECEIPT AND RELEASE FOR PAYMENTS.** Any payment to any Participant, his legal representative, Beneficiary, or to any guardian or committee appointed for such Participant or Beneficiary in accordance with the provisions of this Plan, shall, to the extent thereof, be in full satisfaction of all claims hereunder against the provider of an Investment Product, Administrator and Employer.
- 7.6 **QUALIFIED MILITARY SERVICE BENEFITTS.** Notwithstanding any provision of the Plan, any Participant whose employment is interrupted by qualified uniformed service in the US military under

section 414(u) of the Code shall be entitled to all rights, benefits and protections afforded to such individuals thereunder, and such provisions are incorporated into this Plan. Uniformed services by any individual shall be determined as described as described in section 3401(h)(2)(A) of the Code.

7.7 PRE-1979 ACCOUNTS. Any amounts held by the Employer that can be identified as resulting from deferrals made by a Participant before January 1, 1979 shall be held under this Plan until the latest of (a) the Effective Date; (b) the date on which the Participant elects to have this Plan apply to such amount; or (c) the date on which such Participant exercises any right or power available under this Plan but not under the Plan agreement pursuant to which such deferral was made. All such persons who were Participants in any prior plan, who exercise any such right or privilege and who have not yet received a distribution of the amounts to which they are entitled under such prior plan shall be deemed to be Participants under this Plan for all purposes.

7.8 LOANS. If authorized in the Adoption Agreement, loans shall be permitted under the Plan to the extent permitted by and in accordance with the Investment Product agreements controlling the Account assets from which the loan is made and by which the loan will be secured. An Employee who has previously defaulted on a loan from any retirement plan or deferred compensation arrangement sponsored by the Employer and who has not repaid the loan, in full, shall not be permitted to take a loan from his Account under the Plan. The following limit shall apply to any loan made under the Plan unless the terms of the applicable Investment Product(s) are more restrictive:

(a) Maximum loan amount. No loan to a Participant under the Plan may exceed the lesser of (1) or (2) below:

(1) \$50,000, reduced by the greater of:

- (A) the outstanding balance on any loan from the Plan to the Participant on the date the loan is made or
- (B) the highest outstanding balance on loans from the Plan to the Participant during the one-year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one-year period).

(2) the greater of one half of the value of the Participant's vested Account (as of the date immediately preceding the date on which such loan is approved by the Administrator) or \$10,000. For purposes of this Section 7.8, any loan from any other plan maintained by the Employer and any related organization shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of this Section shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this section.

(b) Loan Repayments for Employees in Military Service. Notwithstanding any other provision of the Plan or any Investment Product agreement, loan repayments by eligible uniformed services personnel may be suspended as permitted under section 404(u)(4) of the Code and the terms of any loan shall be modified to conform to the requirements of the Uniformed Services Employment and Reemployment Rights Act.

7.9 INCORPORATION OF INVESTMENT PRODUCT AGREEMENTS. The Plan, together with the Adoption Agreement and any Investment Product agreements governing Participant Accounts, are intended to satisfy the requirements of section 457(b) of the Code and the Income Tax Regulations thereunder. Terms and conditions of the Adoption Agreement and applicable agreements are hereby

incorporated by reference into the Plan, excluding those terms that are inconsistent with the Plan or section 457(b) of the Code. In such event, the agreements shall be interpreted, to the extent possible, in a manner to conform to the Plan and applicable requirements.

- 7.10 **CONSTRUCTION.** It is intended that this Plan qualify under section 457(b) of the Code. In accordance with such intent, this Plan shall be construed and administered in a manner consistent with the purpose and all applicable laws and regulations.
- 7.11 **STATE LAW.** The Plan shall be construed, administered and governed in all respects in accordance with the laws of the State of the Employer's principal address as indicated on the Adoption Agreement to the extent such laws are not superseded by federal law. If any provision herein is held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provision hereof shall continue to be fully effective.

ARTICLE VIII. AMENDMENT AND TERMINATION

- 8.1 **AMENDMENT.** The Employer has the right at any time to amend this Plan, provided that no amendment to the Plan shall be effective if it authorizes or permits any part of the Investment Product (other than such part as is required to pay taxes, investment charges and administration expenses) to be used for or diverted to any purpose other than for the exclusive benefit of the Participants or their Beneficiaries or estates; or causes any reduction in the amount credited to the account of any Participant; or causes or permits any portion of the Investment Product to revert to or become property of the Employer. Any such amendment shall become effective as provided therein upon its execution, except that any amendment which conforms the Plan to the requirements of any applicable law or regulation shall be effective as of the date required for continued qualification under Section 457(b) of the Code.
- 8.2 **TERMINATION.** The Employer has the right at any time to terminate the Plan by notifying all Active Participants and providers of Investment Products hereunder with written notice of such termination. Upon the complete and total termination of the Plan, the Employer shall direct the distribution of the assets to Participants in a manner which is consistent with and satisfies the provisions of Article V.

ARTICLE IX. ROTH CONTRIBUTIONS

- 9.1 **GENERAL APPLICATION.** This Article IX shall apply only if Employer has elected to permit Roth 457(b) Contributions under the Plan as indicated on the Adoption Agreement.
- 9.2 **ROTH 457(b) CONTRIBUTIONS.** Participants may make Roth 457(b) Contributions to their Accounts under the Plan if authorized by the Employer on the Adoption Agreement. Unless otherwise provided, such contributions shall be treated as deferrals of Includible Compensation and are therefore subject to the requirements and limitations imposed by Section 457(b)(2) of the Code. A Participant's Roth 457(b) Contributions shall be allocated to a separate account maintained for such deferrals as described in Section 9.3.
- 9.3 **SEPARATE ACCOUNTING REQUIREMENTS.** Contributions and withdrawals of Roth 457(b) Contributions, and earnings or losses thereon, shall be credited and debited to each Participant's Account and shall be separately accounted for under each Employee's Account. Gains, losses, and other credits or charges shall be separately allocated on a reasonable and consistent basis for each Participant's Roth 457(b) Contributions. Except as provided in Section 9.6, no contributions other

than Roth 457(b) Contributions and properly attributable earnings may be credited to each Participant's Roth subaccount.

- 9.4 **DEPOSIT REQUIREMENTS.** Roth 457(b) Contributions shall be deposited with the Investment Products selected by Participant as soon as practicable in accordance with Article IV of the Plan, unless an earlier date is required under state law.
- 9.5 **DIRECT ROTH ROLLOVERS FROM THE PLAN.** Notwithstanding Section 5.10 of the Plan, Participants may only make a direct rollover of a distribution of Roth 457(b) Contributions (and earnings thereon) to another governmental 457(b) plan with Roth 457(b) Contribution features, to a Roth 401(k) plan with Roth contribution features, to a Roth 403(b) plan with Roth contribution features or to a Roth IRA described in Section 408A of the Code, and only to the extent the Rollover is permitted under the rules of section 402(c) of the Code.
- 9.6 **ROTH ROLLOVERS INTO THE PLAN.** In conformity with Section 3.5 of the Plan, and unless otherwise indicated on the Adoption Agreement, the Plan shall only accept direct rollovers of Roth 457(b) Contributions from another governmental 457(b) plan with Roth contribution features, provided that the Investment Products utilized by the Participant will accept Roth 457(b) rollovers. Direct rollovers shall only be permitted if the transmitting plan satisfies the conditions set forth in Section 402A(e)(1) of the Code and only to the extent the rollover is permitted under the rules of Section 402(c) of the Code.
- 9.7 **CORRECTION OF EXCESS CONTRIBUTIONS.** Contributions made in excess of the applicable annual limitations shall be corrected by first distributing the amount of Roth 457(b) contributions (plus earnings thereon) made during the Plan Year needed to correct the excess and then by distributing a Participant's pre-tax contributions (plus earnings thereon). However, if a highly compensated employee (as defined in Section 414(q) of the Code) experiences an Excess Deferral in any Plan Year, he may designate the extent to which the excess amount is composed of pre-tax contributions and excess Roth 457(b) Contributions, provided that both types of contributions were made by the Employee during the applicable Plan Year. If the highly compensated employee does not designate which type of contributions are to be distributed, then excess pre-tax contributions shall be distributed first, followed by excess Roth 457(b) Contributions.
- 9.8 **DEFINITION OF ROTH 457(b) CONTRIBUTIONS.** A Roth 457(b) Contribution is an Employee contribution that is designated irrevocably by the Employee on his enrollment form to be a Roth 457(b) Contribution and is treated by the Employer as includible in the Employee's income.
- 9.9 **ROTH CAVEAT.** Employer, Administrator and providers of Annuity Contracts and Custodial Accounts shall utilize good faith compliance efforts to conform to the requirements applicable to Roth 457(b) Contributions based on applicable IRS guidance related to Roth 457(b) Contributions. The Plan shall be administered and interpreted in the manner necessary to ensure compliance with such guidance.



SAGE Scholars
tuitionrewards.
SERVICE DISCLOSURE AGREEMENT

Based on this Service Disclosure Agreement ("Agreement"), Kades-Margolis Corporation ("KMC") will conduct the implementation and enrollment for SAGE College Tuition Rewards™ ("Program") for Jersey Shore Area School District ("Employer").

Employees of the Employer who choose to register with the program will earn tuition rewards points to any of over 200 private colleges and universities nationwide. Points can be assigned to children, grandchildren, nieces, nephews, and godchildren of registered employees. Employees who enroll in the Program will accumulate points as follows:

5% of their 403(b)/457(b)/PSERS account value. Employee must provide a copy of their most recent account statement to earn these points. (The 403(b)/457(b) account need not be with Kades-Margolis; balances with any vendor will be recognized).

Or

3000 points at the initial enrollment. Employees with no 403(b)/457(b) account, or those choosing not to provide a copy of their most recent account statement will earn 3000 points at the initial enrollment.

Kades-Margolis Corporation will provide the following services annually:

1. Communication of the Program to all employees during the annual mandatory 403(b) education presentation to all staff.
 - a. This communication will be handled through an additional few slides to the 403(b) Education Presentation, followed by informational flyers distributed to all staff of the Employer.
2. Enrollment of interested employees into the Program.
 - a. Enrollments will be scheduled with the Employer following the presentation
 - b. Enrollments will be held on-site in each building of the Employer during normal school operating hours
 - c. Interested employees must meet with a Kades-Margolis representative to enroll in the program. The enrollment process typically takes approximately 5 – 10 minutes. Employees who participate in the program must meet with the KMC representative each year during the scheduled enrollment period in order to earn points in future years
3. KMC representatives may discuss or distribute 403(b)/457(b) plan information with individuals during these enrollment sessions if the employee is interested in such information.

In consideration of the above outlined services, the Employer agrees:

1. Employer agrees to allow Kades-Margolis representatives to present the SAGE information during the annual mandatory 403(b) education presentation to all staff .
2. Employer agrees to allow Kades-Margolis representatives to disseminate flyers and/or brochures including additional information about the Program, how to enroll, and enrollment dates to all staff
3. Employer agrees to allow Kades-Margolis representatives to enroll the Program onsite during the normal school hours.
4. Employer understands that employees who participate in the program must meet with the KMC representative annually during the scheduled enrollment period to earn future points.
5. Employer understands that its employees are not required to have or purchase a 403(b) and/or 457(b) account in order to participate in the Program.

Acknowledgements:

Employer understands that the Program is not insurance and that the benefits of the Program are not insured.

It is further understood that enrollment in the Program is voluntary and that employees of the Employer are at no time required to purchase any insurance products in order to participate in the Program. Employer acknowledges and agrees that it has been fully disclosed to employees that participation in the Program is not a condition of participation in any benefit plan sponsored and/or endorsed by the Employer.

It is understood that SAGE College Tuition Reward Points are discounts off the full tuition cost of SAGE member colleges and universities and are not cash, nor do they accrue interest.

Notwithstanding any Federal and/or State continuation laws, if applicable, Employer acknowledges that employee participation in the Program will cease upon termination of employment except that any College Tuition Reward Points received and/or accumulated by the employee prior to their termination date are vested and will remain on account with SAGE.

Employer acknowledges on its behalf and on behalf of its employees, Kades-Margolis Corporation has no responsibility whatsoever to provide, determine and/or distribute College Tuition Reward Points available in the Program from SAGE and, further agrees to hold Kades-Margolis Corporation and its representatives harmless if any member college or university of SAGE fails to honor Tuition Rewards for any reason whatsoever.

Employer acknowledges on its behalf and on behalf of its employees, the availability of SAGE Tuition Rewards does not guarantee student acceptance into any member college or university of SAGE. SAGE schools may combine SAGE Tuition Rewards with any other form of financial assistance and the acceptance of SAGE Tuition Rewards does not mean that a participating SAGE school would not have provided financial assistance in the absence of SAGE Tuition Rewards.

It is understood that KMC's primary responsibility is to communicate and facilitate the employee's enrollment in the Program on behalf of the Employer, and to calculate the initial and continued Tuition Benefit Reward Points, and to transmit that data to SAGE. It is further understood that SAGE is responsible for maintaining records and making the final determination with respect to SAGE Tuition Reward amounts. Further, the Employer has become familiar with the Program by visiting: <http://www.sagescholars.com>.

It is agreed and understood that KMC shall not sell any employee or student data to any person, or entity. It is further agreed that such data shall not be disclosed, disbursed or distributed to any person, entity other than SAGE and that such data shall be used only for the purpose of administering the Program.

SAGE makes every effort to maintain its websites in accordance with current industry encryption and security standards. The Employer agrees to hold the KMC harmless for damages, direct or indirect, caused by access or lack of access to SAGE's website.

THEREFORE, it is agreed:

Effective Date:

The effective date of the Agreement shall be the date of the parties' signatures set forth herein.

Fees:

There is no set-up or ongoing fees for the SAGE College Tuition Rewards™ Program offered through Kades-Margolis Corporation.

Termination of Agreement:

It is agreed that Employer retains the right to terminate this Agreement and in such event will provide KMC written notice 60 days prior to the effective date anniversary. KMC retains the right to terminate this Agreement and in such event will provide Employer with three (3) months' advance written notice of intent prior to termination of this Agreement.

Notwithstanding the foregoing, KMC and Employer may terminate the Agreement at any time with the express and mutual agreement of both contracting parties.

In the event of Termination of this agreement employees will retain Tuition Rewards awarded prior to the termination date.

The undersigned have executed this Agreement:

Authorized Signature of Employer

Authorized Signature of Kades-Margolis

Print Name and Title

Print Name and Title

Date

Date

If you wish to participate in the SAGE College Tuition Rewards Program offered through Kades Margolis Corporation, sign this Service Provider Agreement and send it to:

**Kimberly Keel
Director of Employer Plans
Kades-Margolis Corporation
940 West Valley Road Suite 1200
Wayne, PA 19087**

A fully executed copy will be returned to your attention for your records.

If you have any questions about the SAGE Program, or to schedule your annual 403(b) presentation including the Sage information for all staff, contact our Employer Plans Department at (800) 433-1828, ext 3.

Provider: Complete Document Solutions, LLC, 19 Gloria Lane, Fairfield, NJ 07004					
Account Number:			FSMA Agreement Number:		
CUSTOMER INFORMATION					
Full Legal Name: Jersey Shore Area School District			Phone: 570-398-5050	PO# (optional):	
Billing Address: 175 A & P Drive			Contact Name: Ben Enders		
City: Jersey Shore	State: PA	Zip Code: 17740	Contact Email: benders@jsasd.org		
EQUIPMENT (SEE NOTES 1-3)					
Model and Description	Periodic Base Charge	Included B&W Impressions	Excess B&W Charge	Included Color Impressions	Excess Color Charge
See Schedule A	Included	120,876 pooled	\$.0055	7,623	\$.053
Fixed pricing for term of contract.					
Equipment Location (if different from Billing Address): See Schedule A					
INITIAL TERM		PERIODIC BASE FREQUENCY		Commencement Date	
In months. If blank, will be One (1) year. 60		If blank, will be monthly. Monthly		Start of the term. 7/30/2018	
LESSEE ACCEPTANCE					
BY YOUR SIGNATURE BELOW, YOU ACKNOWLEDGE THAT YOU ARE ENTERING INTO A NON-CANCELLABLE AGREEMENT AND THAT YOU HAVE READ AND AGREED TO ALL APPLICABLE TERMS AND CONDITIONS SET FORTH ON PAGES 1 AND 2 HEREOF.					
Authorized Signer X:			Date:		
Print Name:			Title:		
PROVIDER ACCEPTANCE					
Accepted By: Complete Document Solutions		Name and Title:		Date:	

TERMS & CONDITIONS

1. **Definitions.** In this Maintenance Agreement (the "Agreement"), the words "You" and "Your" mean the Customer named above. "We," "Us" and "Our" mean CDS XEROX Service. The Agreement represents the final and only agreement between You and Us and may not be contradicted by evidence of prior, contemporaneous or subsequent oral agreements. The Agreement can be changed only by a written agreement between You and Us. Other agreements not stated herein are not binding on Us.

2. **Equipment.** Under a separate written agreement, You have purchased or leased the office equipment listed above from Us or a third party leasing company (together with all existing and future accessories, attachments, replacements and additions, the "Equipment"). You desire to enter into this Agreement for service and supplies for the Equipment. Non-Networked Equipment will be designated as such in the Model and Description field. You promise to pay to Us the "Base Monthly Charge(s)" shown below each month, any excess impression charges, and all other amounts stated herein. This Agreement is binding on You as of the date You sign it and cannot be cancelled by You.

3. **Location and Use of Equipment.** You shall give Us at least 30 days prior written notice before moving the Equipment from the location set forth above to a different location. The notice must include the mailing address of the new location so that Consumables are sent to the new location. You shall not move, sell, or otherwise transfer any rights in the Equipment unless You first get Our permission. You shall use the Equipment in accordance with all laws, operating manuals and Our service agreements.

4. **Term and Renewal.** The term of this Agreement will begin on the date We accept and sign the Agreement (the "Commencement Date") and will continue for the term shown above ("Term"). This Agreement will automatically renew at an additional one-year term unless either party provides the other party with written notice of non-renewal at least 45 days, but not more than 90 days, before the end of the existing term. Upon Your request, We will provide You with revised pricing for the renewal term within 90 days before the end of the existing term. Service is subject to a 5% - 20% annual increase.

5. **Maintenance Services.** Except for Equipment identified as "No Svc.", We (or a designated servicer) will keep the Equipment in good working order ("Maintenance Services"). Maintenance Services will be provided during Our standard working hours in areas open for repair service for the Equipment. Maintenance Services excludes repairs due to: (i) misuse, neglect, or abuse; (ii) failure of the installation site or the PC or workstation used with the Equipment to comply with Xerox's published specifications; (iii) use of options, accessories, or products not serviced by Us; or (iv) failure to perform operator maintenance procedures identified in operator manuals; or (v) network issues/changes not caused by the equipment, a diagnosis from a network analyst will be made before any work is performed. Replacement parts may be new, reprocessed or recovered and all replaced parts become Our property. We will, as Your exclusive remedy for Our failure to provide Maintenance Services, replace the Equipment with an identical model or another model with comparable features and capabilities. There will be no additional charge for the replacement Equipment during the remainder of the initial Term. You may request service by calling Us or going to the online portal.

6. **Consumable Supplies.** Under this Agreement, We provide You with reasonable black toner and/or solid ink and color toner and/or solid ink, if applicable ("Consumables"). Depending on the Equipment model, Consumables may also include developer, fuser agent, imaging units, waste cartridges, transfer rolls, transfer belts, belt cleaner, maintenance kits, print cartridges, drum cartridges, waste trays and cleaning kits. Consumables do not include paper or staples. You shall order Consumables only when needed. No "safety stock" of Consumables is permitted under this Agreement. Consumables will be shipped to You directly from Us. You agree to use the Consumables provided under this Agreement only in the Equipment. We reserve the right to provide remanufactured or refurbished cartridges which will work as new. Any use of Consumables in devices other than the Equipment constitutes a violation of this Agreement. Consumables are the property of Us until fully consumed by the Equipment. You shall return to Us all unused Consumables upon expiration or termination of this Agreement. You agree the Consumables are for Your business use (not resale) and will not be used for personal, household or family purposes. You acknowledge that We reserve the right to audit Consumables orders and hold or deny shipments until the requests are validated. UPS / FedEx Shipping and Processing Charges Apply. You must separately purchase Equipment service, parts or supplies as a result of Your negligence, misuse of the Equipment, failure to follow the/Our suggested use instructions, and/or breach of any warranty or service agreement provided by Us.

7. **Customer Responsibilities.** You acknowledge and agree that You will (a) Notify Us if You wish to relocate a Managed Equipment, and We will advise You if Services are available at the new location; (b) Ensure that Equipment is Simple Network Management Protocol ("SNMP") enabled and can route SNMP over the network; (c) Provide a Windows-Compatible PC (or server) that is connected to Your network at all times ("Your PC"); and allow Us and/or Xerox Corp. to install, use, access, update and maintain the Tools ("Tools") on the Your PC; (d) Ensure that proper virus protection is installed, maintained, and enabled on any servers, desktop workstations, laptop computers and other hardware attached to Your network and output environment, as well as on any server or computer hosting the Tools or any data on Your network. (Neither We nor Xerox Corp. are responsible for the disruption of Services or loss of functionality of the Tools caused as the result of any of the foregoing listed above in 6(a)-(d). The Tool must be run 24/7. If the Tools become inoperable due to implemented changes made by You on Your network, We will work with You to remotely re-install or reconfigure the Tools); (e) Provide a contact person (and access to that Person) within Your site with whom We may work to resolve any data communication interruptions. (The lack of timely resolution may result in service interruptions and/or administrative fees. See Section 10. Default And Late Fees); (f) Assist in implementation of the Tools by providing relevant network information such as the IP address ranges or subnets on which Managed Equipment reside; (g) Distribute Supplies within Your site and install them in Managed Equipment, clear paper jams, and resolve any network or Customer PC issues, or any Managed Equipment software issues; (h) Replace Managed Equipment cartridges and Customer Replaceable Units ("CRUs") which are those items that an operator can install without service assistance, including but not limited to certain drums and maintenance kits; (i) Provide reasonable access to Your facilities and personnel as required for the performance of the Services. This may include the service provider attempting to resolve the problem over the phone with You and/or scheduling time to dispatch a service technician to the Your site; (j) Ensure that the required consumables are ordered either through the Tools Portal or the designated Help Desk as some items are not automatically replenished; (k) Submit meter data for Equipment designated as Non-Networked and for Equipment not Reported by the Tools; (l) Request Break Fix Services and Supplies from the Help Desk for Managed Equipment that are not compatible with the Tools; (m) Grant or transfer to Us and/or Xerox Corp. sufficient rights to use software owned, licensed or otherwise controlled by You, as required, solely for the purpose of providing the Services; and (n) Legally dispose of all hazardous wastes generated from use of Managed Equipment and associated Supplies and CRUs. Neither We nor Xerox Corp. will be liable for delays or services failures, including but not limited to implementation delays if You fail to perform or facilitate completion of Your designated responsibilities.

8. **Data Security.** Certain models of Equipment can be configured to include a certain variety of data security features. There may be an additional cost associated with certain data security features. The selection, suitability and use of data security features are solely Your responsibility. Upon request, We will provide additional information to You regarding the security features available for particular Equipment models.

9. **Impression Charges.** Each month, You agree to pay Us, by the due date as set forth on Our invoice to You, all Base Monthly Charges, excess impression charges and all other amounts due under this Agreement (including all applicable taxes). You agree to pay the Base Monthly Charges each month even if You do not make the number of impressions included with the Base Monthly Charge. You may not carry over a credit from any month during which You make fewer than the included number of impressions. Impression counts are recorded by the Equipment's meters. Note 1: A duplex Print/Copy job counts as 2 Impressions (1 Duplex = 2 Impressions). Note 2: For Color Prints/Copies: If any color print is on a page, it counts as a color impression. Grey scale images printed with the composite black setting on (the default setting on most Equipment) count as color impressions because color consumables are used. Note 3: For duplex Color Prints/Copies, all duplex prints with any color print counts as two (2) color impressions even if color print is only on one side of the sheet.

10. **Default And Late Fees.** You will be in default hereunder if You (a) fail to pay any amount within 15 days of the due date as set forth in an invoice from Us to You; (b) fail to provide Us with meter readings pursuant to Section 7(k); and/or (c) fail to perform any other obligation under this Agreement. (A) If We do not receive a payment in full within 15 days of its due date, You shall pay (i) a fee equal to the greater of 1.5% of the amount that is late or \$25, plus (ii) interest on the part of the payment that is late in the amount of 1.5% per month from the due date to the date paid. In addition, if We do not receive payment in full within 30 days of its due date, We may do any or all of the following, at Our option: (i) terminate this Agreement, (ii) require You to pay to Us, on demand, an amount equal to the sum of (a) all amounts then due and past due, (b) all remaining Base Monthly Charges and administrative fees for the Term and (c) all other amounts that may thereafter become due, hereunder to the extent that We will be obligated to collect and pay such amounts to a third party, and/or (iii) exercise any other remedy available to Us under law. (B) If We do not receive meter readings within fifteen (15) days of the date of Your monthly billing date or at Our request (whichever is sooner), then We (i) may estimate the number of impressions used and invoice You accordingly, estimated charges for excess impressions will be adjusted upon receipt of actual meter readings; and/or (ii) charge an administrative fee in the amount of \$50.00 per piece of Networked Equipment that We do not receive meter readings for each month until We receive meter readings. (C) We will also charge an administrative fee in the amount of \$50.00 per piece of Equipment NOT designated as Non-Networked for each month the Equipment meters are not Reported by the Tools. You acknowledge that if You do not provide meter readings that Us will not be able to provide You with Consumables and the Equipment may not function or produce prints.

11. **Analyst Services.** Changes to Your network/environment (computers, servers, operating system updates, routers, email/Internet providers, etc.) can cause Your Equipment to experience network connectivity issues and disable certain Equipment functions (printing/scanning/email etc.). Analyst Services will be provided and billed annually to cover the re-enabling of Equipment functions with unlimited remote/on-site support.

12. **Taxes.** You are responsible for all applicable taxes, fees, or charges of any kind (including interest and penalties) assessed by any governmental entity on this Agreement, which will be included in Our Invoices unless You timely provide proof of Your tax exempt status.

13. **Warranty Disclaimer & Limitation Of Liability.** WE DISCLAIM THE IMPLIED WARRANTIES OF NONINFRINGEMENT AND FITNESS FOR A PARTICULAR PURPOSE. Our liability to You for any cause whatsoever shall be limited to amounts paid by You to Us under this Agreement. This limitation shall apply regardless of the form of action, whether contract or tort, including without limitation, negligence actions, provided, however, that this limitation shall not apply to damages resulting from personal injury caused by Our negligence. In no event shall We be liable to You for any special, indirect, incidental, consequential, exemplary or punitive damages in any way arising out of or relating to this Agreement.

14. **Assignment.** YOU SHALL NOT SELL, ASSIGN, OR OTHERWISE TRANSFER (collectively, "TRANSFER") THIS AGREEMENT, IN WHOLE OR IN PART, WITHOUT OUR PRIOR WRITTEN CONSENT. Any attempted assignment or delegation without Our prior written consent shall be void. Although Xerox Corp. is not a party to this Agreement, Xerox Corp. is a third party beneficiary of this Agreement.

15. **Applicable Law; Venue; Jurisdiction.** Any action related to this Agreement shall be governed by the laws of New Jersey without regard to choice of law principles, and any litigation hereunder shall take place in the state or federal courts located in New Jersey. Each term hereof shall be interpreted to the maximum extent possible so as to be enforceable under applicable law.

16. **Miscellaneous.** Notices must be in writing and will be deemed given five (5) days after mailing, or two (2) days after sending by nationally recognized overnight courier, to the other party's business address, or to such other address designated by either party to the other by written notice given pursuant to this sentence. This Agreement may be executed in counterparts, all of which together shall constitute the same document. You agree that a facsimile or other copy containing the signatures of both parties shall be as enforceable as the original executed Agreement. The failure of either party to enforce at any time any provision of this Agreement shall not be construed to be a waiver of such provision or the right thereafter to enforce each and every provision hereof. No waiver by either party, either express or implied, or any breach of these terms or conditions shall be construed as a waiver of any other term or condition. The provisions of this Agreement that by their nature continue in effect shall survive the termination or expiration of this Agreement. You hereby represent to Us that this Agreement is legally binding and enforceable against You in accordance with its terms.



Cost Per Image Agreement



Supplier: Complete Document Solutions		Supplier Address:	
Lessor: Xerox Financial Services LLC, 201 Merritt 7, Norwalk, CT 06851		Agreement Number:	
CUSTOMER INFORMATION			
Full Legal Name: Jersey Shore Area School District		Phone: (570) 398-5050	
Billing Address: 175 A & P Drive		Contact Name: Ben Enders	
City: Jersey Shore	State: PA	Zip Code: 17740	Contact Email: benders@jsasd.org
EQUIPMENT		MONTHLY IMAGE ALLOWANCE*	
Model and Description		B&W	
See Schedule A		120,876	
		COLOR	
		7,623	
		B&W	
		\$.0055	
		COLOR	
		\$.053	
Equipment Location (if different from Billing Address): See Schedule A		* Included in Base Payment	
		** Plus applicable taxes	
TERM		PURCHASE OPTION - ('FMV' unless otherwise noted)	
Initial Term: 60 (in months)		<input checked="" type="checkbox"/> Fair Market Value Purchase Option ("FMV")	
Base Payment (plus applicable taxes): \$3,906.85		<input type="checkbox"/> \$1 Purchase Option	
Frequency: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual			
LESSEE ACCEPTANCE			
BY YOUR SIGNATURE BELOW, YOU ACKNOWLEDGE THAT YOU ARE ENTERING INTO A NON-CANCELLABLE LEASE AND THAT YOU HAVE READ AND AGREED TO ALL APPLICABLE TERMS AND CONDITIONS SET FORTH ON PAGES 1 AND 2 HEREOF.			
Authorized Signer X:		Date:	Federal Tax ID # (Required):
Print Name:		Title:	
LESSOR ACCEPTANCE			
Accepted By: Xerox Financial Services LLC		Name and Title:	Date:
TERMS & CONDITIONS			

1. Definitions. The words "you" and "your" mean the legal entity identified in "Customer Information" above, and "XFS," "we," "us," "Owner" and "our" mean Xerox Financial Services LLC. "Party" means you or XFS, and "Parties" means both you and XFS. "Supplier" means the entity identified as "Supplier" above. "Acceptance Date" means the date you irrevocably determine Equipment has been delivered, installed and operating satisfactorily. "Agreement" means this Cost Per Image Agreement, including any attached Equipment schedule. "Commencement Date" will be a date after the Acceptance Date, as set forth in our first invoice, for facilitating an orderly transition and to provide a uniform billing cycle. "Discount Rate" means 3% per annum. "Equipment" means the items identified in "Equipment" above and in any attached Equipment schedule, plus any Software (defined in section 3 hereof), attachments, accessories, replacements, replacement parts, substitutions, additions and repairs thereto. "Excess Charges" means the applicable excess image charges. "Interim Period" means the period, if any, between the Acceptance Date and the Commencement Date. "Interim Payment" means one thirtieth of the Base Payment multiplied by the number of days in the Interim Period. "Payment" means the Base Payment specified above, which may include an amount payable to Supplier under the Maintenance Agreement to account for the Monthly Image Allowances listed above, the Excess Charges (unless otherwise agreed by you, Supplier and XFS), Taxes and other charges you, Supplier and XFS agree will be invoiced by XFS. "Maintenance Agreement" means a separate agreement between you and Supplier for maintenance and support purposes. "Origination Fee" means a one-time fee of \$125 billed on your first invoice, which you agree to pay, covering origination, documentation, processing and other initial costs. "Term" means the Interim Period, if any, together with the Initial Term plus any subsequent renewal or extension terms. "UCC" means the Uniform Commercial Code of the State(s) where XFS must file UCC-1 financing statements to perfect its interest in the Equipment.

2. Agreement, Payments and Late Payments. You agree and represent that the Equipment was selected, configured and negotiated by you based on your judgment and supplied by Supplier. At your request, XFS will acquire same from Supplier to lease to you hereunder and you agree to lease same from XFS. The Initial Term commences on the Commencement Date. You agree to pay XFS the first Payment plus any applicable Interim Payment no later than 30 days after the Commencement Date; each subsequent Payment shall be payable on the same date of each month thereafter. You agree to pay us all sums due under each invoice via check, Automated Clearing House debit, Electronic Funds Transfer or direct debit from your bank account by the due date. If any Payment is not paid in full within 5 days after its due date, you will pay a late charge of the greater of 10% of the amount due or \$25, not to exceed the maximum amount permitted by law. For each dishonored or returned Payment, you will be assessed the applicable fee, not to exceed \$35. Restrictive covenants on any method of payment will be ineffective.

3. Equipment and Software. To the extent that the Equipment includes intangible property or associated services such as software licenses, such intangible property shall be referred to as "Software." You acknowledge and agree that XFS is not the licensor of such Software, and therefore has no right, title or interest in it and you will comply throughout the Term with any license and/or other agreement ("Software License") with the supplier of the Software ("Software Supplier"). You're responsible for determining with the Supplier whether any Software Licenses are required, and entering into them with Software Supplier(s) no later than 30 days after the Acceptance Date. You agree Equipment is for your lawful business use in the United States, will not be used for personal, household or family purposes, and is not being acquired for resale. You will not attach the Equipment as a fixture to real estate or make any permanent alterations to it.

4. Non-Cancellable Agreement. THIS AGREEMENT CANNOT BE CANCELLED OR TERMINATED BY YOU PRIOR TO THE END OF THE INITIAL TERM. YOUR OBLIGATION TO MAKE ALL PAYMENTS IS ABSOLUTE AND UNCONDITIONAL AND NOT SUBJECT TO DELAY, REDUCTION, SET-OFF, DEFENSE, COUNTERCLAIM OR RECOVERY FOR ANY REASON WHATSOEVER, IRRESPECTIVE OF THE PERFORMANCE OF THE EQUIPMENT, SUPPLIER, ANY THIRD PARTY, OR XFS. Any pursued claim by you against XFS for alleged breach of our obligations hereunder shall be asserted solely in a separate action; provided, however, that your obligations hereunder shall continue unabated.

5. End of Agreement Options. If a \$1 Purchase Option is applicable, you will be deemed to have exercised your option to purchase the Equipment as of the Acceptance Date. If an FMV purchase option is applicable, if you are not in default and if you provide no greater than 150 days and no less than 60 days' prior written notice to XFS, you may, at the end of the Initial Term or any renewal term ("End Date"), either (a) purchase all, but not less than all, of the Equipment by paying its fair market value, as determined by XFS in its sole but reasonable discretion ("Determined FMV"), plus Taxes, or (b) return the Equipment within 30 days of the End Date, at your expense, fully insured, to a continental US location XFS shall specify. You cannot return Equipment more than 30 days prior to the End Date without our consent. If we consent, we may charge you, in addition to all undiscounted amounts due hereunder, an early termination fee. If you have not elected one of the above options, this Agreement shall renew for successive 3-month terms. Either party may terminate the Agreement as of the end of any 3-month renewal term on 30 days' prior written notice and by taking one of the actions identified in (a) or (b) in the preceding sentence of this section. Purchase options shall be exercised with respect to each item of Equipment on the day immediately following the date of expiration of the Term of such item, and by the delivery at such time by you to XFS of payment, in form acceptable to XFS, of the amount of the applicable purchase price. Upon payment of the applicable amount, XFS shall transfer our interest in the Equipment to you on an "AS IS, WHERE IS," "WITH ALL FAULTS" basis, without representation or warranty of any kind.

6. Equipment Return. If the Equipment is returned to XFS, it shall be in the same condition as when delivered to you, except for "ordinary wear and tear" and, if not in such condition, you will be liable for all expenses XFS incurs to return the Equipment to such condition. IT IS SOLELY YOUR RESPONSIBILITY TO SECURE ANY SENSITIVE DATA AND PERMANENTLY DELETE SUCH DATA FROM THE INTERNAL MEDIA STORAGE PRIOR TO RETURNING THE EQUIPMENT TO XFS. YOU SHALL HOLD XFS HARMLESS FROM YOUR FAILURE TO SECURE AND PERMANENTLY DELETE ALL SUCH CUSTOMER DATA AS OUTLINED IN THIS SECTION.

7. Equipment Delivery and Maintenance. You should arrange with Supplier to have the Equipment delivered to you at the location(s) specified herein, and you agree to execute a Delivery & Acceptance Certificate at XFS's request (and confirm same via telephone and/or electronically) confirming when you have received, inspected and irrevocably accepted the Equipment, and authorize XFS to fund Supplier for the Equipment. If you fail to accept the Equipment, you shall no longer have any obligations hereunder; however, you remain liable for any Equipment purchase order or other contract issued on your behalf directly with Supplier. Equipment may not be moved to another physical location without XFS's prior written consent, which shall not be unreasonably withheld or delayed. You agree that you will not take the Equipment out of service during the Term. You shall permit XFS or its agent to inspect Equipment and any maintenance records relating thereto during your normal business hours upon reasonable notice. You represent you have entered into a Maintenance Agreement to maintain the Equipment in good working order in accordance with the manufacturer's maintenance guidelines and to provide you with Equipment supplies. You acknowledge that XFS is acting solely as an administrator for Supplier with respect to the billing and collecting of the charges under any Maintenance Agreement. XFS IS NOT LIABLE FOR ANY BREACH BY SUPPLIER OF ANY OF ITS OBLIGATIONS TO YOU, NOR WILL ANY OF YOUR OBLIGATIONS HEREUNDER BE MODIFIED, RELEASED OR EXCUSED BY ANY ALLEGED BREACH BY SUPPLIER.

8. **Meter Readings and Annual Adjustments.** You agree that Meter Reading submittal is covered by the Maintenance Agreement. At any time after 12 months from the Commencement Date and for each successive 12 month period thereafter during the Term, XFS may increase your Base Payment and the Excess Charges by a maximum of fifteen percent (15%) of the then-current Base Payment therefor and you agree to pay such increased amounts.

9. **Equipment Ownership, Labeling and UCC Filing.** If and to the extent a court deems this Agreement to be a security agreement under the UCC, and otherwise for precautionary purposes only, you grant XFS a first priority security interest in your interest in the Equipment as defined on the first page hereof in order to secure your performance hereunder. Unless a \$1 purchase option is applicable, XFS is and shall remain the sole owner of the Equipment, except the Software. You authorize XFS to file a UCC financing statement to show, and to do all other acts to protect, our interest in the Equipment. You agree to pay any filing fees and administrative costs for the filing of such financing statements. You agree to keep the Equipment free from any liens or encumbrances and to promptly notify XFS if there is any change in your organization such that a refiling or amendment to XFS's financing statement against you becomes necessary.

10. **Assignment.** YOU MAY NOT ASSIGN, SELL, PLEDGE, TRANSFER, SUBLEASE OR PART WITH POSSESSION OF THE EQUIPMENT. THIS AGREEMENT OR ANY OF YOUR RIGHTS OR OBLIGATIONS UNDER THIS AGREEMENT (COLLECTIVELY "ASSIGNMENT") WITHOUT XFS'S PRIOR WRITTEN CONSENT, WHICH SHALL NOT BE UNREASONABLY WITHHELD, BUT SUBJECT TO THE SOLE EXERCISE OF XFS'S REASONABLE CREDIT DISCRETION AND EXECUTION OF ANY NECESSARY ASSIGNMENT DOCUMENTATION. If XFS agrees to an Assignment, you agree to pay the applicable assignment fee and reimburse XFS for any costs we incur in connection with that Assignment, which in the aggregate shall not exceed \$250. XFS may sell, assign or transfer all or any part of the Equipment, this Agreement and/or any of our rights (but none of our obligations except for invoicing and tax administration) hereunder. XFS's assignee will have the same rights that we have to the extent assigned, YOU AGREE NOT TO ASSERT AGAINST SUCH ASSIGNEE ANY CLAIMS, DEFENSES, COUNTERCLAIMS, RECOUPMENTS, OR SET-OFFS THAT YOU MAY HAVE AGAINST XFS, and you agree to remit Payments to such Assignee if so designated. XFS agrees and acknowledges that any Assignment by us will not materially change your obligations hereunder.

11. **Taxes.** You will be responsible for, indemnify and hold XFS harmless from, all applicable taxes, fees or charges (including sales, use, personal property and transfer taxes (other than net income taxes), plus interest and penalties) assessed by any governmental entity on you, the Equipment, this Agreement, or the amounts payable hereunder (collectively, "Taxes"), which will be included in XFS's invoices to you unless you timely provide continuing proof of your tax exempt status. Regardless of your tax-exempt status, XFS reserves the right to pass through, and you agree to pay, any such Taxes that are actually assessed by the applicable State on XFS as lessor of the Equipment For Jurisdictions where certain taxes are calculated and paid at the time of agreement initiation, you authorize XFS to finance and adjust your Base Payment to include such Taxes over the Term. Unless and until XFS notifies you in writing to the contrary, the following shall apply to personal property taxes and returns. If an FMV purchase option is applicable, XFS will file all personal property tax returns covering the Equipment, pay the personal property taxes levied or assessed thereon, and collect from your account all such personal property taxes on the Equipment. If a \$1 purchase option is applicable you will file all personal property tax returns covering the Equipment, pay the personal property taxes levied or assessed thereon, and provide us proof thereof upon our request. XFS MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE TAX OR ACCOUNTING TREATMENT OF THIS AGREEMENT.

12. **Equipment Warranty Information and Disclaimers.** XFS HAS NO INVOLVEMENT IN THE DESIGN, MANUFACTURE, SALE, DELIVERY, INSTALLATION, USE OR MAINTENANCE OF THE EQUIPMENT. THEREFORE, XFS DISCLAIMS, AND YOU WAIVE SOLELY AGAINST XFS, ALL EQUIPMENT WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT AND FITNESS FOR PARTICULAR PURPOSE, AND XFS MAKES NO REPRESENTATIONS WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, THE EQUIPMENT'S SUITABILITY, FUNCTIONALITY, DURABILITY OR CONDITION. Since you have selected the Equipment and Supplier, you acknowledge that you are aware of the name of the manufacturer of each item of Equipment, Supplier's contact information, and agree that you will contact manufacturer and/or Supplier for a description of any warranty rights you may have under the Equipment supply contract, sales order, or otherwise. Provided you are not in default hereunder, XFS hereby assigns to you any Equipment warranty rights we may have against Supplier or manufacturer thereof. If the Equipment is returned to XFS or you are in default, such rights are deemed reassigned by you to XFS. IF THE EQUIPMENT IS NOT PROPERLY INSTALLED, DOES NOT OPERATE AS WARRANTED, BECOMES OBSOLETE, OR IS UNSATISFACTORY FOR ANY REASON, YOU SHALL MAKE ALL RELATED CLAIMS SOLELY AGAINST MANUFACTURER OR SUPPLIER AND NOT AGAINST XFS, AND YOU SHALL NEVERTHELESS CONTINUE TO PAY ALL PAYMENTS AND OTHER SUMS PAYABLE UNDER THIS AGREEMENT.

13. **Liability and Indemnification.** XFS IS NOT RESPONSIBLE FOR ANY LOSSES, DAMAGES, EXPENSES OR INJURIES OF ANY KIND OR TYPE, INCLUDING, BUT NOT LIMITED TO, ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES (COLLECTIVELY, "CLAIMS") TO YOU OR ANY THIRD PARTY CAUSED BY THE EQUIPMENT OR ITS USE. You assume the risk of liability for, and hereby agree to indemnify and hold safe and harmless, and covenant to defend, XFS, its employees, officers and agents from and against: (a) any and all Claims (including legal expenses of every kind and nature) arising out of the acceptance or rejection, ownership, leasing, possession, operation, use, return or other disposition of the Equipment; and (b) any and all loss or damage of or to the Equipment. Neither sentence in this Section shall apply to Claims arising directly and proximately from XFS's gross negligence or willful misconduct.

14. **Default and Remedies.** You will be in default hereunder if XFS does not receive any Payment within 10 days after its due date, or you breach any other material obligation hereunder or any other agreement with XFS. If you default, and such default continues for 10 days after XFS provides notice to you, XFS may, in addition to other remedies (including disabling or repossessing the Equipment and/or requesting Supplier to cease performing under the Maintenance Agreement), immediately require you to do one or more of the following: (a) as liquidated damages for loss of bargain and not as a penalty, pay the sum of (i) all amounts then past due, plus interest from the due date until paid at the rate of 1.5% per month; (ii) the Payments remaining in the Term (including the fixed maintenance component thereof, if permitted under the Maintenance Agreement), discounted at the Discount Rate to the date of default, (iii) the Equipment's booked residual, and (iv) Taxes; and (b) require you to return the Equipment as provided in Sections 5 and 6 hereof. You agree to pay all reasonable costs, including attorneys' fees and disbursements, incurred by XFS to enforce this Agreement.

15. **Risk of Loss and Insurance.** You assume and agree to bear the entire risk of loss, theft, destruction or other impairment of the Equipment upon delivery. You, at your own expense, (i) shall keep Equipment insured against loss or damage at a minimum of full replacement value thereof, and (ii) shall carry liability insurance against bodily injury, including death, and against property damage in the amount of at least \$2 million (collectively, "Required Insurance"). All such Equipment loss/damage insurance shall be with lender's loss payable to "XFS, its successors and/or assigns, as their interests may appear," and shall be with companies reasonably acceptable to XFS. XFS shall be named as an additional insured on all liability insurance policies. The Required Insurance shall provide for 30 days' prior notice to XFS of cancellation. YOU MUST PROVIDE XFS OR OUR DESIGNEES WITH SATISFACTORY WRITTEN EVIDENCE OF REQUIRED INSURANCE WITHIN 30 DAYS OF THE ACCEPTANCE DATE AND ANY SUBSEQUENT WRITTEN REQUEST BY XFS OR OUR DESIGNEES. IF YOU DO NOT DO SO, THEN IN LIEU OF OTHER REMEDIES FOR DEFAULT, XFS IN OUR DISCRETION AND AT OUR SOLE OPTION MAY (BUT IS NOT REQUIRED TO) OBTAIN INSURANCE FROM AN INSURER OF XFS'S CHOOSING, WHICH MAY BE AN XFS AFFILIATE, IN SUCH FORMS AND AMOUNTS AS XFS DEEMS REASONABLE TO PROTECT XFS'S INTERESTS (COLLECTIVELY "EQUIPMENT INSURANCE"). EQUIPMENT INSURANCE WILL COVER THE EQUIPMENT AND XFS; IT WILL NOT NAME YOU AS AN INSURED AND MAY NOT COVER ALL OF YOUR INTEREST IN THE EQUIPMENT AND WILL BE SUBJECT TO CANCELLATION AT ANY TIME. YOU AGREE TO PAY XFS PERIODIC CHARGES FOR EQUIPMENT INSURANCE (COLLECTIVELY "INSURANCE CHARGES") THAT INCLUDE: AN INSURANCE PREMIUM THAT MAY BE HIGHER THAN IF YOU MAINTAINED THE REQUIRED INSURANCE SEPARATELY; A FINANCE CHARGE OF UP TO 1.5% PER MONTH ON ANY ADVANCES MADE BY XFS OR OUR AGENTS; AND COMMISSIONS, BILLING AND PROCESSING FEES; ANY OR ALL OF WHICH MAY GENERATE A PROFIT TO XFS OR OUR AGENTS. XFS MAY ADD INSURANCE CHARGES TO EACH PAYMENT. XFS shall discontinue billing or debiting Insurance Charges for Equipment Insurance upon receipt and review of satisfactory evidence of Required Insurance. You must promptly notify XFS of any loss or damage to Equipment which makes any item of Equipment unfit for continued or repairable use. You hereby irrevocably appoint XFS as your attorney-in-fact to execute and endorse all checks or drafts in your name to collect under any such Required Insurance. Insurance proceeds from Required Insurance or Equipment Insurance received shall be applied, at XFS's option, to: (x) restore the Equipment so that it is in the same condition as when delivered to you (normal wear and tear excepted), or (y) if the Equipment is not restorable, to replace it with like-kind condition Equipment from the same manufacturer, or (z) if an FMV purchase option is applicable, pay to XFS the greater of (i) the total unpaid Payments for the entire Term hereof (discounted to present value at the Discount Rate) plus XFS's residual interest in such Equipment (herein agreed to be 20% of the Equipment's original cost to XFS) plus any other amounts due to XFS hereunder, or (ii) the Determined FMV immediately prior to the loss or damage, or (zb) pay to XFS, if a \$1 purchase option is applicable, the total unpaid Payments for the entire term thereof (discounted to present value at the Discount Rate). NO LOSS OR DAMAGE TO EQUIPMENT, OR XFS'S RECEIPT AND APPLICATION OF INSURANCE PROCEEDS, SHALL RELIEVE YOU OF ANY OF YOUR REMAINING OBLIGATIONS UNDER THIS AGREEMENT. Notwithstanding procurement of Equipment Insurance or Required Insurance, you remain primarily liable for performance under this Section in the event the applicable insurance carrier fails or refuses to pay any claim. YOU AGREE (I) AT XFS'S SOLE ELECTION TO ARBITRATE ANY DISPUTE WITH XFS, OUR AGENTS OR ASSIGNS REGARDING THE EQUIPMENT INSURANCE UNDER THE RULES OF THE AMERICAN ARBITRATION ASSOCIATION IN FAIRFIELD COUNTY, CT, (II) THAT IF XFS MAKES THE FOREGOING ELECTION ARBITRATION (NOT A COURT) SHALL BE THE EXCLUSIVE REMEDY FOR SUCH DISPUTES; AND (III) THAT CLASS ARBITRATION IS NOT PERMITTED. This arbitration option does not apply to any other provision of this Agreement.

16. **Finance Lease and Customer Waivers.** Unless a \$1 purchase option is applicable, the parties agree this Agreement shall be construed as a "finance lease" under UCC Article 2A. Customer waives its rights as a lessee under UCC 2A Sections 508-522.

17. **Authorization of Signer and Credit Review.** You represent that you may lawfully enter into, and perform, this Agreement, that the individual signing this Agreement on your behalf has all necessary authority to do so, and that all financial information you provide accurately represents your financial condition. You agree to furnish financial information that XFS may request now, including your Federal Tax ID, and you authorize XFS to obtain credit reports on you in the future should you default or fail to make prompt payments hereunder.

18. **Original and Sole Controlling Document; No Modifications Unless in Writing.** This Agreement constitutes the entire agreement between the Parties as to the subjects addressed herein, and representations or statements not included herein are not part of this Agreement and are not binding on the Parties. You agree that an executed copy of this Agreement that is signed by your authorized representative and by XFS's authorized representative (an original manual signature or such signature reproduced by means of a reliable electronic form, such as electronic transmission of a facsimile or electronic signature) shall be marked "original" by XFS and shall constitute the only original document for all purposes. To the extent this Agreement constitutes UCC chattel paper, no security interest in this Agreement may be created except by the possession or transfer of the copy marked "original" by XFS. IF A PURCHASE ORDER OR OTHER DOCUMENT IS ISSUED BY YOU, NONE OF ITS TERMS AND CONDITIONS SHALL BE BINDING ON XFS, AS THE TERMS AND CONDITIONS OF THIS AGREEMENT EXCLUSIVELY GOVERN THE TRANSACTION DOCUMENTED HEREIN. SUPPLIER AND ITS REPRESENTATIVES ARE NOT OUR AGENTS AND ARE NOT AUTHORIZED TO MODIFY OR NEGOTIATE THE TERMS OF THIS AGREEMENT. THIS AGREEMENT MAY NOT BE AMENDED OR SUPPLEMENTED EXCEPT IN A WRITTEN AGREEMENT SIGNED BY AUTHORIZED REPRESENTATIVES OF THE PARTIES AND NO PROVISIONS CAN BE WAIVED EXCEPT IN A WRITING SIGNED BY XFS. You authorize XFS to insert or correct missing information on this Agreement, including but not limited to your proper legal name, agreement numbers, serial numbers and other Equipment Information, so long as there is no material impact to your financial obligations.

19. **Governing Law, Jurisdiction, Venue and JURY TRIAL WAIVER.** THIS AGREEMENT IS GOVERNED BY, AND SHALL BE CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF CONNECTICUT. THE JURISDICTION AND VENUE OF ANY ACTION TO ENFORCE THIS AGREEMENT, OR OTHERWISE RELATING TO THIS AGREEMENT, SHALL BE IN A FEDERAL OR STATE COURT IN FAIRFIELD COUNTY, CONNECTICUT OR, EXCLUSIVELY AT XFS'S OPTION, IN ANY OTHER FEDERAL OR STATE COURT WHERE THE EQUIPMENT IS LOCATED OR WHERE XFS'S OR YOUR PRINCIPAL PLACES OF BUSINESS ARE LOCATED, AND YOU HEREBY WAIVE ANY RIGHT TO TRANSFER VENUE. THE PARTIES HEREBY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION RELATED TO OR ARISING OUT OF THIS AGREEMENT.

20. **Miscellaneous.** Your obligations under the "Taxes" and "Liability" Sections commence upon execution, and survive the expiration or earlier termination, of this Agreement. Notices hereunder must be in writing. Notices to you will be sent to the "Billing Address" provided on the first page hereof, and notices to XFS shall be sent to our address provided on the first page hereof. Notices will be deemed given 5 days after mailing by first class mail or 2 days after sending by nationally recognized overnight courier. Invoices are not considered notices and are not governed by the notice terms hereof. You authorize XFS to communicate with you by any electronic means (including cellular phone, email, automatic dialing and recorded messages) using any phone number (including cellular) or electronic address you provide to us. If a court finds any term of this Agreement unenforceable, the remaining terms will remain in effect. The failure by either Party to exercise any right or remedy will not constitute a waiver of such right or remedy. If more than one party has signed this Agreement as Customer, each such party agrees that its liability is joint and several. The following four sentences control over every other part of this Agreement: Both Parties will comply with applicable laws. XFS will not charge or collect any amounts in excess of those allowed by applicable law. Any part of this Agreement that would, but for the last four sentences of this Section, be read under any circumstances to allow for a charge higher than that allowed under any applicable legal limit, is modified by this Section to limit the amounts chargeable hereunder to the maximum amount allowed under the legal limit. If, in any circumstances, any amount in excess of that allowed by law is charged or received, any such charge will be deemed limited by the amount legally allowed and any amount received by XFS in excess of that legally allowed will be applied by us to the payment of amounts legally owed hereunder or refunded to you.



Complete Document Solutions
Your local authorized platinum sales agent

SCHEDULE A

Jersey Shore Area School District

Contract #:

Machine	Serial Number	Address	City /State
B8045/H2,2k office finisher,3 hole punch	Y4X	JSASD Middle School,601 Thompson St	Jersey Shore PA 17740
B8045/H2,2k office finisher,3 hole punch	Y4X		
B8045/HXF2	Y4X821978		
B8045/HXF2, 3hole punch,conv staplerw/shelf	Y4X822254	District Office, 175 A&P Drive	Jersey Shore Pa 17740
B8045/HXF2, 3hole punch	Y4X		
C8055/H2, BR booklet mkr,2/3 hole,conv staple	8TB548966		
B8045/H2, 2k Office Finsher, 3 hole punch	Y4X	JSASD High School, 701 Cemetery St	Jersey Shore, Pa 17740
B8055/HXF2, 3 hole punch	Y4X821177		
B8045/H2, Office Finsher, 3 hole punch	Y4X821920		
B8045/HXF2, 3 hole punch	Y4X821551	JSASD Salladsburg Elem,3490 Rt 287	Jersey Shore Pa. 17740
B8045/HXF2, 3 hole punch	Y4X821222	JSASD Avis Elem, 1088 3rd St	Jersey Shore Pa 17740
B8045/HXF2 3 hole punch	Y4X821415	JSASD Elementary,601 Locust St	Jersey Shore Pa 17740
B8045/H2, 3 hole punch	Y4X821538		

Authorized Signer	Date
X	
Print Name	Title



Principles for Governance and Leadership

Pennsylvania school boards are committed to providing **every** student the opportunity to grow and achieve. The actions taken by the board ultimately have both short and long-term impact in the classroom. Therefore, school directors collectively and individually will...

Advocate Earnestly

Promote public education as a keystone of democracy
Engage the community by seeking input, building support networks, and generating action
Champion public education by engaging members of local, state and federal legislative bodies

Lead Responsibly

Prepare for, attend and actively participate in board meetings
Work together in a spirit of harmony, respect and cooperation
Participate in professional development, training and board retreats
Collaborate with the Superintendent as the Team of 10

Govern Effectively

Adhere to an established set of rules and procedures for board operations
Develop, adopt, revise and review policy
Align decisions to policy
Differentiate between governance and management, delegating management tasks to administration
Allocate finances and resources
Ensure compliance with local, state and federal laws

Plan Thoughtfully

Adopt and implement a collaborative comprehensive planning process, including regular reviews
Set annual goals that are aligned with the comprehensive plan
Develop a financial plan that anticipates both short and long-term needs
Formulate a master facilities plan conducive to teaching and learning

Evaluate Continuously

Utilize appropriate data to make informed decisions
Use effective practices for the evaluation of the superintendent
Assess student growth and achievement
Review effectiveness of the comprehensive plan

Communicate Clearly

Promote open, honest and respectful dialogue among the board, staff and community
Encourage input and support for the district from the school community
Protect confidentiality
Honor the sanctity of executive session

Act Ethically

Never use the position for improper benefit to self or others
Act to avoid actual or perceived conflicts of interest
Recognize the absence of authority outside of the collective board
Respect the role, authority and input of the superintendent
Balance the responsibility to provide educational programs with being stewards of community resources
Abide by the majority decision

MEMORANDUM OF UNDERSTANDING

Memorandum of Understanding entered into this _____ day of _____, 2018, between the Jersey Shore Area School District (hereinafter the "District") and Reed B. Mellinger (hereinafter "Mellinger").

THE BACKGROUND OF THIS MEMORANDUM OF UNDERSTANDING ("MOU") IS AS FOLLOWS:

WHEREAS, the District entered into an Agreement with the Act 93 employees entitled "Act 93 Plan for the Jersey Shore Area School District" (hereinafter the "Plan"), which sets forth the administrative evaluation and compensation plan for all Act 93 employees for the period of July 1, 2014 through June 30, 2018; and

WHEREAS, Part IV of the Plan outlines the Fringe Benefits for Act 93 employees; specifically, Paragraph 5 of Part IV – Fringe Benefits, details Post-retirement Health Insurance, which is the subject of this MOU; and

WHEREAS, Paragraph 5 of Part IV – Fringe Benefits states:

5. **Post-retirement Health Insurance:** The School District will pay the cost of the employee's health coverage only (no spousal coverage), minus the full Pennsylvania State Employee's retirement subsidy in effect at the time, until such retiree is eligible for alternative health coverage and the annual co-pay in effect for them at the time of their retirement up to a maximum \$250 monthly. The retiree must meet the following criteria:

- a. The retiree must be 53 years of age or older upon the date of retirement.
- b. The retiree must have at least 7 years of service in the Jersey Shore Area School District.

WHEREAS, Mellinger retired from the District effective June 30, 2018 and his post-retirement benefits are dictated by the Plan; and

WHEREAS, Mellinger intends to work in a position that may provide him alternative health insurance coverage, which pursuant to Paragraph 5 of Part IV – Fringe Benefits, would

disqualify him from participating in the District's health insurance plan after acceptance of said employment; and

WHEREAS, Mellinger has requested that upon no longer being eligible for alternative health benefits provided by a subsequent employer the District permit him to participate in the District's health insurance plan; and

WHEREAS, the District has agreed to permit Mellinger to participate in the District's health insurance plan after subsequent employment so long as he meets the criteria in Paragraph 5(a) and (b) of the Plan; and

WHEREAS, the District and Mellinger wish to memorialize their agreement relative to Mellinger's future participation in the District's health insurance plan, upon such terms as indicated below.

NOW, THEREFORE, the parties enter into this MOU, and they intend to be legally bound hereby as follows:

1. Mellinger is a retired Act 93 Administrator currently eligible for Post-retirement Health Insurance pursuant to the Plan.
2. The District agrees to permit Mellinger to participate in the District's health insurance plan if Mellinger is no longer eligible for alternative health benefits provided by a subsequent employer so long as he meets the criteria in Paragraph 5(a) and (b) of the Plan.
3. Mellinger agrees to provide the District any reasonable proof demanded by the District that Mellinger is no longer eligible for alternative health benefits provided by a subsequent employer prior to being permitted to participate in the District's health insurance plan.

IN WITNESS WHEREOF, the parties, intending to be legally bound hereby, affix their signatures below as of the date first written.

JSASD Board President

Reed B. Mellinger

JSASD Board Secretary

LETTER OF AGREEMENT/THIRD PARTY CONTRACT

This letter of agreement is between the Jersey Shore Area School District, the Keystone Central School District and the Lock Haven Catholic School/Diocese of Altoona-Johnstown for the purpose of providing Title I services to any K-5 Jersey Shore Area School District student who meets the mutually agreed upon criteria for Title I Reading Instruction. Services will be provided to each of the identified students through direct Reading instruction by the Keystone Central School District. The Keystone Central School District Title I Teacher will offer instruction through either individual or small group instruction, depending on the need of the student as measured by the DiBELS assessment (given three times per year) as well as progress monitoring to ensure each student is making adequate progress in the five pillars of successful reading instruction (phonemic awareness, phonics, fluency, vocabulary and comprehension).

The Jersey Shore Area School District Reading Specialist will benchmark our students attending the Lock Have Catholic School through the DiBELS assessment three times per year (beginning, middle and end). The Keystone Central School District Title I Teacher will be responsible for the progress monitoring to be done in between the DiBELS assessment given by the Jersey Shore Area School District Reading Specialist. The funds utilized for this service will be proportionate to the funds allocated to the Jersey Shore Area School District as set forth by Federal guidelines.

The method and sources of data are provided to the Jersey Shore Area School District through a list of students' addresses and grade level information enrolled in the Lock Haven Catholic School and reside within the boundaries of the Jersey Shore Area School District. The Jersey Shore Area School District will need information release forms from the parents of the students attending Lock Haven Catholic School who are being serviced by the Keystone Central School District Title I Teacher in order for information such as progress monitoring information, etc. to be shared between the three entities involved.

Jersey Shore Area School District

Lock Haven Catholic

Keystone Central School District

TIMBER SALE CONTRACT

THIS AGREEMENT made this 23rd day of July, 2018 by and between Jersey Shore Area School District of 175 A&P Drive, Jersey Shore, PA 17740, hereinafter called the "Seller", and TSC Hardwoods of 337 Middle Road, Jersey Shore, PA. 17740, hereinafter called the "Purchaser".

WHEREAS, the Seller desires to sell marked standing timber located in Pine Creek Township, Clinton County, Pennsylvania and Mifflin Township, Lycoming County, Pennsylvania; and where the Purchaser desires to purchase said marked standing timber under terms and conditions set forth hereafter.

WHEREAS, the parties hereto desire by this agreement to set forth the terms and conditions of their understandings and agreements and set forth the respective responsibilities of each other in the sale and purchase of said standing timber.

CONDITIONS AND AGREEMENTS OF SALE:

1. That the above whereas clauses are incorporated herein by this reference thereto and the parties intend to be legally bound thereby.
2. That the Seller agrees to sell marked trees that are designated with **BLUE** paint by the Seller, situated on the Seller's property located in Pine Creek Township, Clinton County, Pennsylvania and Mifflin Township, Lycoming County, Pennsylvania.
3. The Purchaser agrees with Seller to do the following in accord with the terms and conditions hereinafter set forth:
 - A. Purchaser agrees to pay the sum of \$ 36,752.00 for the above designated trees as per their sealed bid opened at the public opening on July 16, 2018.
 - B. Purchaser agrees to make payment to Seller in the amounts and on the dates shown as specified within this agreement. Any and all overdue payments will be subject to daily interest charge of 0.05 percent (1.5 percent monthly, 18.25 percent annually) beginning with the due date as set forth within this agreement. In the event that any payment is overdue,

all harvesting activities shall be stopped, until all payments are current and in accord with this agreement.

C. The terms of payment are as follows:

1. Twenty-five percent of the total purchase price, namely \$ 9,188.00, shall be due upon the execution of the Sales agreement and the balance thereof, namely \$ 27,564.00 shall be payable to the Seller as follows:

a. \$ 9,188.00, (twenty-five percent of the total purchase price) to be paid by September 1, 2018 or before harvest begins whichever comes first.

b. \$ \$18,376.00 (fifty percent of the total purchase price) to be paid by October 15, 2018.

2. Purchaser is required to provide a fifteen percent of bid (\$ 5,512.80) performance deposit, made out to Jersey Shore Area School District, to be placed in an escrow account, before harvest begins. Jersey Shore Area School District will have exclusive control of these funds. The Funds will be returned to Buyer upon successful completion of the harvest and compliance with all terms and conditions of this agreement. Should there be any default under any terms or compliance with any condition stated herein, Seller (s) will use these funds to correct or repair any damages or for any cost or expenses incurred on account of Purchaser's default. Purchaser will be notified of the default and the proposed use of the funds, prior to any withdrawal from the escrow account.

D. Purchaser agrees to notify Seller of Purchaser's intention to commence harvesting at lease (5) days prior to the commencement of the harvesting and further agrees to give notice to Seller at least three (3) days prior to the anticipated completion date of said harvest.

E. Purchaser does hereby waive and release any and all rights or claims to any of the above described trees not removed from the property on or before November 15, 2018 unless the termination date for such harvesting is extended in writing by the parties hereto. Any request for an extension must be made in writing at least thirty (30) days prior to the above termination date.

F. Purchaser agrees to use extreme care in protecting any young growth and any unmarked trees of the residual stand from any damage resulting from Purchaser's harvest and agrees to fell any snags that would result from such harvest upon Seller's request. Said snags are to remain the property of the Seller unless otherwise agreed upon in writing. Purchaser will be held responsible for unnecessary damage to the residual stand and will be required to pay restitution for such damages as seen appropriate by Seller.

G. Purchaser agrees to repair any bridges, roads, trails, streams, fences, fields or other improvements which may become damaged or excessively used as a result of Purchaser's harvest, so that improvements are returned to a condition which meets or exceeds those conditions existing immediately prior to the harvest.

H. Purchaser agrees to remove all logs and tops dropped into any fields, roads, streams or other areas of special use immediately after such trees have been felled.

I. Purchaser agrees to comply with Federal, State and Local Laws and Regulations pertaining to soil erosion and sedimentation control and further agrees to procure said permits concerning the harvesting of said timber crop.

J. Purchaser shall do all in his power to prevent and suppress forest fires on and threatening the sale area.

K. Purchaser agrees to work within the marked sale boundaries and to notify Seller immediately upon notification of any boundary line dispute which has been brought to the Purchaser's attention and refrain from working in any disputed area until such dispute is resolved.

L. Purchaser agrees to cut all harvesting slash to a height not exceeding four and one half (4 1/2) feet above ground level.

M. Purchaser agrees to remove refuse from servicing and repair of equipment from the Seller's property.

N. Purchaser agrees to grade, drain, water-bar, clear logging debris and grass seed any haul roads, skid trails and loading areas when in the judgment of the Seller such measures are necessary to stabilize the disturbed areas.

O. Purchaser agrees to leave all main skid roads open upon completion of the timber harvest.

P. Purchaser agrees to provide to Seller certificate of insurance certifying that the Purchaser has liability insurance for bodily injury and property damage and workman's compensation in such limits and deductible amounts as are suitable to Seller. The purchaser undertakes to indemnify the Seller from any and all liability; loss or damage the Seller may suffer as a result of claims, demands, cost or judgment against it arising from this timber harvest operation. Buyer will be responsible for complying with any and all state and federal safety requirements. It is the Buyer's responsibility to comply with all OSHA regulations concerning the harvesting of timber, road and landing construction and other associated operations on the timber sale. Specifically, the Buyer will be responsible to allow only adequately trained workers on the timber sale site. The Buyer will be responsible to mark/label and remove all widow makers, danger trees or hazard trees as defined by OSHA before operations begin. The Forester may label and/or paint some danger trees as a service to the Buyer, however, no representation is made as to the completeness of the labeling, or that this is a hazard tree free environment. The Buyer, employees and contractors or representatives enter and work in the timber sale area at their own risk.

Q. Purchaser agrees to refrain from carrying out any harvesting activities during periods of excessive wetness.

R. Purchaser agrees to add clean stone to the entrance of the haul road off of the paved parking area to control mud and to protect the black top from damage.

S. Purchaser agrees to provide a performance bond for 100% of the total contract, guaranteeing the performance of the contract shall be in accordance with the "Public Works Contractors Bond Law of 1967". The bond must be a Surety Company bond, executed by a company authorized to do business in the Commonwealth of Pennsylvania, and upon a form containing all of the requirements for a performance bond as provided for the "Public Works Contractors Bond Law of 1967".

4. In the event of a default under any of the terms of this Agreement and upon notification of such default, Purchaser agrees to immediately cease any harvesting operations until such violation or default is satisfactorily resolved or cured.

A. Purchaser agrees to correct any and all Agreement violations within fourteen (14) days of notification or such violations, otherwise harvesting activities will be permanently suspended.

5. Seller agrees to do the following:

A. Guarantee title to the forest products covered by this agreement and to defend such title against any claims solely at the seller's expense.

B. To grant freedom of entry and right-of-way to the Purchaser and his employees or contractors on and across the areas covered by this contract for the sole purpose of timber harvesting.

6. Purchaser acknowledges that this written Agreement may not be assigned in whole or part without the written consent of the Seller. It being the specific intent of the parties hereto that the Purchaser has been selected for the performance as a result of representation made as to the Purchaser's ability from a financial and professional assessment to properly complete the aforesaid harvest.

7. Copy of the timber prospectus and bid form used in bidding the timber is attached to the end of this contract for reference.

8. This Agreement shall be construed under the Laws of the Commonwealth of Pennsylvania.

9. This Agreement shall be binding upon the parties hereto, their respective heirs, successors, representatives and assignees.

IN WITNESS WHERE OF; The parties hereto have affixed their signatures and seals this 23rd day of July, 2018

SELLER

PURCHASER AND/OR AGENT

WITNESSED BY:
