

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
January 11, 2023
6:30 p.m. Closed Session
7:00 p.m. Estimated Open Session

District LCAP Goals

- ❖ Goal 1 – Biggs Unified will provide conditions of learning that will develop College and Career Ready students. Priority 1, 2 and 7.
- ❖ Goal 2 – Biggs Unified will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8.
- ❖ Goal 3 – Biggs Unified will promote students engagement and a school culture conducive to learning. Priority 3, 5 and 6.

OPEN SESSION

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pg. 4-10 A. December 14, 2022 Regular Meeting

CLOSED SESSION

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Litigation; Pursuant to Government Code Section 54956.9
5. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

If Closed Session is not completed before 7:00 p.m., it will resume immediately following the open session/regular meeting.

RECONVENE TO OPEN SESSION

- 6. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 7. PARENT ASSOCIATIONS REPORTS**
- 8. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**
- 9. STUDENT REPRESENTATIVE REPORTS**
 - A. ASB
 - B. FFA
 - C. STUDENT RECOGNITION
- 10. PUBLIC COMMENT** - Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

11. REPORTS - Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities

A. ELEMENTARY SCHOOL PRINCIPAL'S REPORT:

B. HIGH SCHOOL PRINCIPAL'S REPORT:

C. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT:

D. SUPERINTENDENT'S REPORT:

E. BOARD MEMBER REPORTS:

12. CONSENT AGENDA - All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

Pg. 11-26 A. Approve PO / Vendor Report for November 3, 2022 – December 31, 2022

13. ACTION ITEMS

Pg. 27-31 A. Adopt the following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E):

Board Policy 0430 - Comprehensive Local Plan for Special Education – update
Administrative Regulation 0430 - Comprehensive Local Plan for Special Education – update
Board Policy 0450 - Comprehensive Safety Plan – update
Administrative Regulation 0450 - Comprehensive Safety Plan – update
Board Policy 0460 - Local Control and Accountability Plan – update
Administrative Regulation 0460 - Local Control and Accountability Plan – update
Board Policy 3250 - Transportation Fees – update
Administrative Regulation 3250 - Transportation Fees – update
Administrative Regulation 3260 - Fees and Charges – update
Board Policy 3460 - Financial Reports and Accountability – update
Administrative Regulation 3460 - Financial Reports and Accountability – update
Board Policy 3515 - Campus Security – update
Administrative Regulation 3515 - Campus Security – update
Administrative Regulation 3516.2 - Bomb Threats – update
Board Policy 3540 – Transportation – update
Board Policy 5131.7 - Weapons and Dangerous Instruments – update
Administrative Regulation 5131.7 - Weapons and Dangerous Instruments – update
Administrative Regulation 5141.3 - Health Examinations – update
Board Policy 5142 – Safety – update
Administrative Regulation 5142 – Safety – update
Administrative Regulation 5142.2 - Safe Routes to School Program – update
Board Policy 5148.2 - Before/After School Programs – update
Administrative Regulation 5148.2 - Before/After School Programs – update
Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education – update
Board Bylaw 9220 - Governing Board Elections – update
Board Bylaw 9223 - Filling Vacancies – update
Board Bylaw 9323 - Meeting Conduct – update
Board Policy 3260 - Fees and Charges - update

Pg. 32-64 B. Approve Section 125 Flexible Benefits Spending Plan

Pg. 65-70 C. Approve request to waive Developer Fees for Live Vine Winery

14. PERSONNEL ACTION

- A. Accept the resignation of Alex Wroten from the Head Grounds position effective December 31, 2022.
- B. Approve hiring Alex Wroten for the Bus Dispatcher position effective January 1, 2023.
- C. Approve hiring Steve Williams to coach 5th/6th grade boys' basketball (paid) for the 2022/2023 season
- D. Approve hiring Chandra Vines to coach 7th grade girls' basketball (paid) for the 2022/2023 season
- E. Approve hiring Hollie Byers to coach 8th grade girls' basketball (paid) for the 2022/2023 season

15. INFORMATION ITEMS

- A. Quarterly Report on Williams Uniform Complaints – No complaints were filed with any school in the district during the last quarter.
- B. Historical Enrollment Data
- C. One Time Funding Highlights

16. FUTURE ITEMS FOR DISCUSSION

17. ADJOURNMENT

Notice to the Public: Please contact the Superintendent's Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
December 14, 2022

OPEN SESSION

CALL TO ORDER – President Phillips called the meeting to order at 6:32 p.m.

ROLL CALL - Board members present: Jonna Phillips, Linda Brown, America Navarro, Kathryn Sheppard, and Dennis Slusser were present.

PLEDGE OF ALLEGIANCE – President Phillips lead the Pledge of Allegiance.

APPROVAL OF AGENDA – (with Amendments listed below)

Item 7: Add C. (Swearing in of America Navarro)

Between Items 11 and 12: Add (Student Representative Report)

- A. ASB
- B. FFA
- C. Student Recognition

Personnel Action Items A-D: Per email from Hollie Byers

Item 16 B. Chondra should be Chandra

The Board approved the agenda as presented with Amendments. MSCU (Brown/Slusser) 5/0

Brown – Aye Sheppard – Aye Phillips – Aye Slusser – Aye Navarro – Aye

APPROVAL OF MINUTES

The Board approved the minutes from the regular Board meeting on November 09, 2022 as written. MSCU (Sheppard/Navarro) 5/0

Brown – Aye Sheppard – Aye Phillips – Aye Slusser – Aye Navarro – Aye

THE OUTGOING BOARD MEMBERS (KATHRYN SHEPPARD AND DENNIS SLUSSER) WERE PRESENTED WITH A PLAQUE FOR THEIR DEDICATED SERVICE TO BUSD.

THE RETIRING ADMIN. ASSIST./H.R. DIRECTOR (DONNA CYR) WAS PRESENTED WITH A GIFT FOR HER DEDICATED SERVICE TO BUSD.

SWEARING IN CEREMONY – Superintendent Kaelin swore in new board members Melissa A. Atteberry and Sean Avram as well as returning board member M. America Navarro. He presented them with their certificates.

The Board adjourned into Closed Session at 6:45 p.m.

CLOSED SESSION

1. Public Employment Appointment of Personnel as listed under "Personnel Action" below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)
5. Litigation; Pursuant to Government Code Sections 54956.9

Closed Session was adjourned at 7:04 pm and reconvened to Open Session at 7:05 pm.

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; LaQuita Ulrich, BES/RES Principal

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Phillips announced no action was taken in Closed Session.

ACTION ITEM - ANNUAL ORGANIZATIONAL MEETING

A. ELECTION OF OFFICERS

1. *President* – Linda Brown

Jonna Phillips nominated Linda Brown. Linda Brown accepted the nomination. Sean Avram nominated Melissa A. Atteberry. Melissa A. Atteberry declined the nomination. MSCU (Phillips/Navarro) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

2. *Vice President* – Melissa A. Atteberry

Sean Avram nominated Melissa A. Atteberry. Melissa A. Atteberry accepted the nomination. Jonna Phillips nominated M. America Navarro. M. America Navarro accepted the nomination. Vote on Melissa A. Atteberry: MSC (Avram/Navarro) 3/2

Brown – Nay Atteberry – Aye Navarro – Aye Phillips – Nay Avram – Aye

3. *Clerk* – M. America Navarro

Jonna Phillips nominated M. America Navarro. M. America Navarro accepted the nomination. There were no other nominations. MSCU (Phillips/Avram) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

4. Establishment of Regular Meetings

The Board will keep the meeting time and place the same for 2023. The Board will meet the second Wednesday every month unless there is a holiday. There will only be a second meeting on the fourth Wednesday each month when necessary. The meeting time remains at 7:00 p.m. MSCU (Brown/Phillips) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

5. Selection of Board of Trustees Representatives

The following members will be representatives for the following organizations:

- a) Representative to City Council – Linda Brown
- b) Representative to LCAP Committee – Jonna Phillips
- c) Representative to Biggs/Richvale Educational Foundation– M. America Navarro
- d) Representatives to Negotiation Teams: Biggs Unified Teachers Association (BUTA) and California School Employees Association (CSEA) – Melissa A. Atteberry to serve as BUTA rep. and M. America Navarro will be serving with CSEA. Sean Avram will be the alternate for BUTA and CSEA.

6. Secretary to the Board – Doug Kaelin, Superintendent

Linda Brown nominated Doug Kaelin. There were no other nominations. MSCU (Brown/Phillips) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

PARENT ASSOCIATIONS REPORTS – None; however, Doug Kaelin mentioned the upcoming PAWS luncheon on December 21st.

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS - None

STUDENT REPORTS:

- A. ASB REPORT - Jazmine Ibarra reported that the wreath sale fundraiser was a success as well as the Secret Santa reveal luncheon. Candidates for Basketball Homecoming will be announced on the 21st. December 21st is a minimum day. Students are encouraged to wear pajamas and there will be a staff vs. student basketball game. Basketball Homecoming will be in January when we get back from break.
- B. FFA REPORT – Marci Munanui reported that Silver Dollar Fair entries have opened. Their December chapter meeting was held on the 14th and snacks were provided. Chico State Field Day was fun. They will have hot chocolate and participate in cookie decoration on the 15th.

STUDENT AWARDS:

- A. Elementary Students – Principal Ulrich announced the November Student of the Month winners. The students came up and received their awards.
- B. High School Students – Principal Kaelin announced that Marci Munanui was one of three students in the state of California to win a \$500 scholarship from the National Football Playoff Association.

PUBLIC COMMENT- None

REPORTS:

ELEMENTARY SCHOOL PRINCIPAL’S REPORT:

Principal Ulrich gave the report: UDL training is ongoing and beneficial. Small groups encourage social emotional connection among teachers. Middle School MAP testing is done. Letters training is producing good things. They will be piloting Inspire Science after the break. PBIS program is going strong. The Principal gives out “Character Dares” every morning encouraging staff and students to make the people around them feel good. ASB donated canned goods to the Sacred Heart Church. They are also participating in Toys for Tots. ASB purchased a Grinch costume for photos. The Honor Roll assembly was successful. Christmas Programs will be on Tuesday, December 20th from 6-7. RES cancelled their Christmas Ball due to absences. The November 17th Veterans Day acknowledgement was successful. The perfect attendance award of a limo ride to Our Time Pizza and Back in Time was fun.

HIGH SCHOOL PRINCIPAL’S REPORT:

Principal/Superintendent Kaelin gave the report: MAP testing was completed in the areas of Math, ELA, and Science. Connor McGee and Nick Wilson lead the training in reading the data. Common themes of good and bad performance were discovered. Teachers picked areas of focus. Principal Kaelin explained how MAP testing worked. Athletic Director Kaelin explained how he’s been checking grades for winter sport participants. If a student had an F (even though they may have a 2.0 gpa) the student did not get to participate in the Portola Tournament. He may make it part of athletic policy. The 6 girl 1 boy wrestling team is doing well at tournaments. WASC was the focus of today’s staff meeting. Parents and students will join committees next month to give input. Semester grades come out December 21st. Printed report cards will be mailed home. They will hold an academic awards assembly when they get back from the break. Roxie Jones will be handling Scholarships this year. Mrs. Morch and Mrs. Garcia will be helping seniors with their Scholarship Resumes. It has been a struggle to get students to apply for scholarships. There will be parent meetings to inform families about scholarship opportunities. It was suggested that we bring back former students who have received scholarships to encourage applications. Principal Kaelin is trying to bring back the Upward Bound program through Chico State. He met with Butte College regarding articulation, as he is hoping to get more classes articulated. Issues include problems like our teachers not holding Masters Degrees. Our FFA only secured 8 pig entries in the Silver Dollar Fair. 78 kids are on a waiting list. Long term Spanish sub is doing okay. Supplemental material that she is comfortable with has been purchased for her use. CIF realignment is happening in the Northern Section American Conference. 17 schools are determining leagues.

M/O/T/, FOOD SERVICE:

Nothing reported

SUPERINTENDENT’S REPORT:

Superintendent Kaelin gave the report:

- He is working on LCAP.

- He is working on SARC.
- He is getting our new CBO, Analyn Dyer, up to speed.

FINANCIAL REPORT – First Interim Budget Presentation

CBO, Analyn Dyer, presented the previous CBO’s power point outlining the First Interim Budget.

BOARD MEMBER REPORTS:

Nothing from the Board

CONSENT AGENDA

The Board approved the Consent Agenda Items A and B. MSC (Phillips/Navarro) 4/0/1

Brown – Aye	Atteberry – Abstain	Navarro – Aye	Phillips – Aye	Avram – Aye
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- A. Inter-district Agreement Request(s) for the 2022 – 2023 school year
- B. Approve Auxiliary Organization Application for Coverage with Butte Schools Self-Funded Programs and Bay Area Schools Insurance Cooperative

ACTION ITEMS

The Board approved Action Items A - I. MSC (Navarro/Phillips) 4/1

Brown – Aye	Atteberry – Nay	Navarro – Aye	Phillips – Aye	Avram – Aye
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- A. Approve First Interim Budget
- B. Accept 2022-2023 Ag Career Technical Education Incentive Grant Award in the amount of \$ 15,870.00
- C. Approve CBO Contract for Analyn Dyer
- D. Adopt Resolution 2022/2023 #03 California Schools Healthy Air, Plumbing, and Efficiency Program for BHS commercial dishwasher
- E. Accept California Energy Commission Grant in the amount of \$27,065.04 for a commercial dishwasher for BHS
- F. Adopt Resolution 2022/2023 #04 California Schools Healthy Air, Plumbing, and Efficiency Program for RES toilet
- G. Accept California Energy Commission Grant in the amount of \$4,574.16 for a toilet at RES
- H. Approve overnight field trip request for FFA to attend leadership training in Sacramento 1/13/23-1/14/23
- I. Approve purchase of Social Studies curriculum from McGraw Hill for grades 10-12 pertaining to LCAP Goal 1, Action 1.2

PERSONNEL ACTION ITEMS

The Board struck items B and C, and the Board approved Action Items A, D-J. MSCU (Avram/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve hiring Steve Williams to coach 7th/8th grade boys basketball (paid) for the 2022/2023 season
- B. Approve hiring Chandra Vines to coach 7th/8th grade girls basketball (paid) for the 2022/2023 season
- C. Approve hiring Hollie Byers to coach 5th/6th grade boys basketball (paid) for the 2022/2023 season
- D. Approve hiring Hollie Byers to coach 5th/6th grade girls basketball (paid) for the 2022/2023 season
- E. Approve hiring Richard Oliverez as Assistant Varsity Wrestling coach (paid) for the 2022/2023 season
- F. Approve David Brewer as a non-paid walk on Assistant 7th/8th grade boys basketball coach for the 2022/2023 season
- G. Approve hiring Melanie Gardiner as a Substitute Instructional Aide
- H. Approve hiring Alexandra Stephens as a Substitute Teacher
- I. Approve hiring Christy Headley as a Long Term Substitute Cook/Custodian
- J. Approve hiring Analyn Dyer as Chief Business Officer

INFORMATION ITEMS - None

FUTURE ITEMS FOR DISCUSSION – Melissa A. Atteberry expressed a desire for advisory councils made up of students, parents, and teachers from grade 4 on up. She suggested 2 students per class be nominated by their teachers to give input to Administration and the Board. She would like feedback from diverse groups to brainstorm ideas for District improvement. She wants to make sure parents and student feel heard and open the lines of communication from stakeholders. M. America Navarro suggested an anonymous “State of the School” survey be sent out. M. America Navarro also stated that she wants the high school counselor, Mrs. Aldridge to help students apply for College Core. It is a volunteer program that offers up to \$15,000 in scholarships with no income requirement.

The Board adjourned into Closed Session at 8:26 p.m.

Closed Session was adjourned at 9:31 p.m. and reconvened to Open Session at 9:31 p.m.

No staff present

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Brown announced no action was taken in Closed Session

ADJOURNMENT – 9:32 p.m.

MINUTES APPROVED AND ADOPTED:

_____	_____
Presiding President	Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: January 11, 2023

Item Number: 12A
Item Title: Approve AP Vendor Check Register and Purchase Order Listing
Presenter: Moneek Graves, Fiscal Assistant
Attachment: AP Vendor Check Register & Purchase Order Listing for November 3, 2022 through December 31, 2022
Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

The AP Vendor Check Register and Purchase Order totals are as attached.

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-242755	25.00	Printed	01		Alina Anguiano (Alina Angui - Payee)
3005-242756	25.00	Printed	01		ALLY WILLIAMS (ALLY WILLIA - Payee)
3005-242757	25.00	Printed	01		ELLY PERKINS (ELLY PERKIN - Payee)
3005-242758	25.00	Printed	01		ORLANDO OCAMPO (ORLANDO OCA - Payee)
3005-242759	365.24	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-242760	324.68	Printed	01		APPLE INC (100585/1)
3005-242761	63.95	Printed	01		Auspen (100826/1)
3005-242762	47.79	Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-242763	83.89	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-242764	280.87	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-242765	232.01	Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-242766	2,027.77	Printed	13		DANIELSEN COMPANY (100182/1)
3005-242767	625.00	Printed	01		Intrinsic Admin Corp (100795/2)
3005-242768	360.00	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-242769	261.13	Printed	01		GRAINGER INC (100240/1)
3005-242770	1,023.50	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-242771	2,004.35	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-242772	501.31	Printed	01		JACKSONS GLASS CO (100277/1)
3005-242773	2,450.00	Printed	01		Kincanon Enterprises Inc. (100823/1)
3005-242774	6,787.73	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-242775	36.13	Printed	01		MACS MARKET (100318/1)
3005-242776	313.63	Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-242777	183.60	Printed	01		MJB SALES & SERVICE (100336/1)
3005-242778	1,395.98	Printed	01		OFFICE DEPOT (100358/1)
3005-242779	714.83	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-242780	845.00	Printed	01		SHARON LEE WEDIN (100470/1)
3005-242781	2,508.03	Printed	13		SFS OF SACRAMENTO, INC (100443/2)

23,536.42

Number of Items

27 Totals for Register 000397

2023 FUND-OBJ Expense Summary / Register 000397

01-4100	232.61
01-4300	4,996.65
01-4303	6,787.73

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 11/3/2022, Ending Check Date = 12/31/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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2023 FUND-OBJ Expense Summary / Register 000397 (continued)

01-5800	4,623.87	
01-5805	625.00	
01-9110*		17,262.29-
01-9580*		3.57-
Totals for Fund 01	17,265.86	17,265.86-
13-4300	468.43	
13-4700	5,805.70	
13-9110*		6,274.13-
Totals for Fund 13	6,274.13	6,274.13-
Totals for Register 000397	23,539.99	23,539.99-

* denotes System Generated entry

Net Change to Cash 9110 23,536.42- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-243139	473.25 Printed	01		A Z Bus Sales Inc (100057/4)
3005-243140	1,924.02 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-243141	368.62 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-243142	72.00 Printed	01		CHICO RENT-A-FENCE (100158/1)
3005-243143	2,499.46 Printed	13		DANIELSEN COMPANY (100182/1)
3005-243144	500.73 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-243145	7,342.88 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-243146	1,139.13 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-243147	1,309.07 Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-243148	682.50 Printed	01		SHARON LEE WEDIN (100470/1)
3005-243149	770.10 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-243150	497.26 Printed	01		TPX COMMUNICATIONS (100764/1)
3005-243151	2,307.58 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-243152	258.43 Printed	01		VERIZON WIRELESS (100467/1)

20,145.03

Number of Items

14 Totals for Register 000398

2023 FUND-OBJ Expense Summary / Register 000398

01-4300	2,813.62	
01-4303	7,342.88	
01-5504	1,309.07	
01-5606	2,307.58	
01-5800	1,207.50	
01-5900	755.69	
01-9110*		15,736.34-
Totals for Fund 01	15,736.34	15,736.34-
13-4300	212.23	
13-4700	4,196.46	
13-9110*		4,408.69-
Totals for Fund 13	4,408.69	4,408.69-
Totals for Register 000398	20,145.03	20,145.03-

* denotes System Generated entry

Net Change to Cash 9110

20,145.03- Credit

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 11/3/2022, Ending Check Date = 12/31/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-243971	25.00 Printed	01		JOHN MARCUM (JOHN MARCUM - Payee)
3005-243972	25.00 Printed	01		VERONIC GUZMAN (VERONIC GUZ - Payee)
3005-243973	293.64 Printed	01		Long, Loretta L (001404 - Emp)
3005-243974	53.30 Printed	01		Lee, Tyler (001436 - Emp)
3005-243975	58.24 Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-243976	66.60 Printed	01		BUTTE COUNTY AIR QUALITY (100120/1)
3005-243977	290.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-243978	470.00 Printed	01		CALIFORNIA FFA ASSOCIATION (100136/1)
3005-243979	7,006.39 Printed	01		CITY OF BIGGS (100164/1)
3005-243980	331.21 Printed	01		NORMAC (100353/2)

8,619.38 Number of Items 10 Totals for Register 000399

2023 FUND-OBJ Expense Summary / Register 000399		
01-4300	384.51	
01-5200	763.64	
01-5502	7,006.39	
01-5800	174.84	
01-5807	290.00	
01-9110*		8,619.38-
Totals for Register 000399	8,619.38	8,619.38-

* denotes System Generated entry

Net Change to Cash 9110 8,619.38- Credit

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-244846	25.00	Printed	01		CITLALI SOTO SOTO (CITLALI SOT - Payee)
* Break in sequence					
3005-244848	115.99	Printed	01		Morch, Casey Y (001100 - Emp)
3005-244849	54.79	Printed	01		Ulrich, LaQuita (001238 - Emp)
3005-244850	41.82	Printed	01		Enke, Elizabeth (001434 - Emp)
3005-244851	350.50	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-244852	60.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-244853	660.00	Printed	01		CALIFORNIA FFA ASSOCIATION (100136/1)
3005-244854	423.88	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-244855	70.00	Printed	01		CALIFORNIA AG TEACHERS ASSN. (100140/1)
3005-244856	2.32	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-244857	111.00	Printed	01		LOVING GUIDANCE INC CONSCIOUS DISCIPLINE (100664/1)
3005-244858	2,860.75	Printed	13		DANIELSEN COMPANY (100182/1)
3005-244859	230.84	Printed	01		GRAINGER INC (100240/1)
3005-244860	2,628.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-244861	1,024.00	Printed	01		ITSAVVY (100273/1)
3005-244862	9,450.00	Printed	01		Kincanon Enterprises Inc. (100823/1)
3005-244863	1,259.13	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-244864	2,771.12	Printed	01		LES SCHWAB (100308/1)
3005-244865	156.06	Printed	01		MACS MARKET (100318/1)
3005-244866	115.74	Printed	01		MJB SALES & SERVICE (100336/1)
3005-244867	11,423.60	Printed	13		NORCAL FOOD EQUIPMENT (100354/1)
3005-244868	990.59	Printed	01		OFFICE DEPOT (100358/1)
3005-244869	11,386.98	Printed	01		PETERSON TRACTOR (100368/1)
3005-244870	1,797.93	Printed	01		PG&E (100369/1)
3005-244871	1,691.62	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-244872	95.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-244873	2,430.53	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-244874	497.24	Printed	01		TPX COMMUNICATIONS (100764/1)
* Break in sequence					
3537-244847	381.00	Printed	76		MIKE MILLER (MIKE MILLER - Payee)

53,105.43

Number of Items

29 Totals for Register 000400

2023 FUND-OBJ Expense Summary / Register 000400 (continued)

2023 FUND-OBJ Expense Summary / Register 000400

01-4300	16,830.66	
01-4303	1,259.13	
01-5200	660.00	
01-5300	70.00	
01-5503	1,797.93	
01-5606	60.00	
01-5800	10,417.65	
01-5808	95.00	
01-5900	499.56	
01-9110*		31,689.93-
Totals for Fund 01	31,689.93	31,689.93-
13-4300	361.69	
13-4700	9,249.21	
13-6400	11,423.60	
13-9110*		21,034.50-
Totals for Fund 13	21,034.50	21,034.50-
76-9110*		381.00-
76-9544	381.00	
Totals for Fund 76	381.00	381.00-
Totals for Register 000400	53,105.43	53,105.43-

* denotes System Generated entry

Net Change to Cash 9110 53,105.43- Credit

Register 000401 - 12/06/2022

Bank Account COUNTY - US Bank

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-245202	32.15 Printed	01		Lee, Tyler (001436 - Emp)
3005-245203	525.00 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-245204	216.47 Printed	01		BUTTE AUTO PARTS (100115/1)
3005-245205	3,514.07 Printed	13		DANIELSEN COMPANY (100182/1)
3005-245206	1,239.00 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-245207	1,848.94 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-245208	2,320.96 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-245209	24.00 Printed	01		MJB SALES & SERVICE (100336/1)
3005-245210	1,817.99 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-245211	1,900.00 Printed	01		PROJECT LEAD THE WAY, INC (100545/1)
3005-245212	192.38 Printed	01		RT'S AUTO BODY (100532/1)
3005-245213	2,164.91 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-245214	194.90 Printed	01		VERIZON WIRELESS (100467/1)
3005-245215	3,186.48 Printed	01		YUBA CITY TREASURER ADMINISTRATIVE SERVICES DEPT (100476/1)

19,177.25

Number of Items

14 Totals for Register 000401

2023 FUND-OBJ Expense Summary / Register 000401

01-4100	1,900.00	
01-4300	2,153.94	
01-4303	2,320.96	
01-5800	3,871.48	
01-5900	194.90	
01-9110*		10,441.28-
Totals for Fund 01	10,441.28	10,441.28-
13-4300	520.89	
13-4700	8,215.08	
13-9110*		8,735.97-
Totals for Fund 13	8,735.97	8,735.97-
Totals for Register 000401	19,177.25	19,177.25-

* denotes System Generated entry

Net Change to Cash 9110

19,177.25- Credit

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 11/3/2022, Ending Check Date = 12/31/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE ONLINE

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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-246696	150.00	Printed	73		BAYLEE BOWLES (BAYLEE BOWL - Payee)
3005-246697	25.00	Printed	01		HUMBERTO RAMOS ORNELAS (HUMBERTO RA - Payee)
3005-246698	25.00	Printed	01		JADEN SAECHAO (JADEN SAECH - Payee)
3005-246699	25.00	Printed	01		JESSIE AVRAM (JESSIE AVRA - Payee)
3005-246700	25.00	Printed	01		Matthew Martin (Matthew Mar - Payee)
3005-246701	25.00	Printed	01		RIELEN BOGS (RIELEN BOGS - Payee)
3005-246702	56.00	Printed	01		99 SMOG AND TUNE UP (100597/1)
3005-246703	453.65	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-246704	605.00	Printed	13		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)
3005-246705	107.25	Printed	13		CA DEPT OF EDUCATION/FOOD DIST CASHIER'S OFFICE (100129/1)
3005-246706	130.00	Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-246707	453.44	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-246708	258.00	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-246709	4.36	Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-246710	144.00	Printed	01		CHICO RENT-A-FENCE (100158/1)
3005-246711	6,703.26	Printed	01		CITY OF BIGGS (100164/1)
3005-246712	19,942.40	Printed	01		CURRICULUM ASSOCIATES LLC (100611/1)
3005-246713	3,480.13	Printed	13		DANIELSEN COMPANY (100182/1)
3005-246714	454.59	Printed	01		Dan's Electrical Supply (100183/2)
3005-246715	118.43	Printed	01		GRIDLEY COUNTRY FORD (100242/1)
3005-246716	1,105.50	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-246717	513.73	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-246718	740.00	Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-246719	1,765.74	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-246720	55.54	Printed	01		MACS MARKET (100318/1)
3005-246721	390.00	Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-246722	76,185.79	Printed	01		PETERSON TRACTOR (100368/1)
3005-246723	5,814.91	Printed	01		PG&E (100369/1)
3005-246724	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-246725	160.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-246726	18,406.80	Printed	01		RIO BONITO RANCH INC (100394/1)
3005-246727	918.75	Printed	01		STLR dba Ryland (100804/1)
3005-246728	4,799.92	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-246729	911.81	Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 11/3/2022, Ending Check Date = 12/31/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Number	Amount Status	Fund	Cancel Register Id	Payee
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146,263.07 Number of Items 34 Totals for Register 000402

2023 FUND-OBJ Expense Summary / Register 000402

01-4100	19,942.40	
01-4300	2,451.38	
01-4303	1,765.74	
01-5502	6,703.26	
01-5503	5,814.91	
01-5504	1,309.07	
01-5600	76,185.79	
01-5606	911.81	
01-5800	19,896.55	
01-5807	130.00	
01-5808	160.00	
01-5900	4.36	
01-9110*		135,275.27-
Totals for Fund 01	135,275.27	135,275.27-
13-4300	389.10	
13-4700	9,103.70	
13-5800	605.00	
13-9110*		10,097.80-
Totals for Fund 13	10,097.80	10,097.80-
25-5800	740.00	
25-9110*		740.00-
Totals for Fund 25	740.00	740.00-
73-5800	150.00	
73-9110*		150.00-
Totals for Fund 73	150.00	150.00-
Totals for Register 000402	146,263.07	146,263.07-

* denotes System Generated entry

Net Change to Cash 9110 146,263.07- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-247024	1,279.18 Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)

1,279.18 Number of Items 1 Totals for Register 000403

2023 FUND-OBJ Expense Summary / Register 000403		
	01-4300	357.44
	01-5200	473.45
	01-5800	298.29
	01-5801	150.00
	01-9110*	1,279.18-
Totals for Register 000403		1,279.18
		1,279.18-

* denotes System Generated entry

Net Change to Cash 9110 1,279.18- Credit

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2023 FUND-OBJ Expense Summary / Register 000403 (continued)

272,125.76

Number of Items

129 Totals for Org 006 - Biggs Unified School District

Guidesheet 12.2022: December 2022 Update Packet 

Status: ADOPTED

Original Adopted Date: 12/15/2022 | Last Reviewed Date: 12/15/2022

CSBA POLICY GUIDESHEET December 2022

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 0430 - Comprehensive Local Plan for Special Education

Policy updated to reflect **NEW LAW (AB 181, 2022)** requiring the State Superintendent of Public Instruction to make publicly available the special education funding each local educational agency (LEA) generates for their Special Education Local Plan Area (SELPA), and for the SELPA, to report to member LEA's the amount of funding each LEA generates for the SELPA.

Administrative Regulation 0430 - Comprehensive Local Plan for Special Education

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which extends the timeline for developing an annual assurances support plan to July 1, 2027. A template for the annual assurances support plan will be developed by CDE by July 1, 2026. Additional minor revisions as necessary for clarity.

Board Policy 0450 - Comprehensive Safety Plan

Policy updated to clarify language related to approval of the tactical response plan and add material regarding the district's requirement to provide data to the California Department of Education pertaining to lockdown or multi-option response drills conducted at district schools.

Administrative Regulation 0450 - Comprehensive Safety Plan

Regulation updated to reflect **NEW LAW (SB 906, 2022)** which requires, starting with the 2023-24 school year, districts to include in the annual notification to parents/guardians information related to the safe storage of firearms, and for certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to reflect **NEW LAW (AB 1352, 2021)** which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school and **NEW LAW (AB 2355, 2022)** which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC. Additionally, regulation updated to include in the optional list of comprehensive safety plan components (1) strategies aimed at preventing potential incidents involving crime and violence on school campuses, (2) provision of safety materials and emergency communications in language(s) understandable to parents/guardians, (3) procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content, (4) district policy and/or plan related to pandemics, (5) communication with parents/guardians regarding unification plans and necessity of cooperating with first responders, and (6) continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible.

Board Policy 0460 - Local Control and Accountability Plan

Policy updated to reflect **NEW LAW (AB 181, 2022)** which states, by January 31, 2025, an Individuals with Disabilities Education Act (IDEA) Addendum adopted by the State Board of Education (SBE) shall be completed by districts which are identified by the California Department of Education (CDE) as needing an improvement plan. Additionally, policy is updated to reflect **NEW LAW (AB 181, 2022)** requiring the LCAP parent advisory committee to include at least a parent/guardian of currently enrolled students with disabilities. Policy also updated to reflect **NEW LAW (SB 997, 2022)** which requires, beginning July 1, 2024, districts serving middle or high school students to include two students as full members of the existing parent advisory committee or establish a student advisory committee to provide advice to the Board and the Superintendent or designee.

Administrative Regulation 0460 - Local Control and Accountability Plan

Regulation updated to reflect **NEW LAW (AB 181, 2022)**, which states Beginning July 1, 2025, if the district is identified by State Board of Education (SBE) as needing an improvement plan related to improvements in services for students with disabilities, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE.

Board Policy 3250 - Transportation Fees

Policy updated to reflect **NEW LAW (AB 181, 2022)** which exempts a student classified as unduplicated from paying a fee for transportation. The policy is also updated to include an optional waiver of transportation fees for any group of district students, at the recommendation of the Superintendent. Also, the provision regarding privacy moved from AR to BP.

Administrative Regulation 3250 - Transportation Fees

Regulation updated to add that bus passes shall be sold electronically, if available, and removed language related to income eligibility that is no longer relevant. Moved provision regarding privacy to the Board Policy and deleted it from Administrative Regulation.

Administrative Regulation 3260 - Fees and Charges

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which prohibits charging the parent of an unduplicated student a fee for transportation, removed policy related to the sale or lease of personal computers or internet appliances because of the increased use of technology in the modern classroom, changed terminology from "homemaking" to "family and consumer sciences," and reflect **NEW LAW (AB 130, 2021)** which requires a district to provide a free breakfast and lunch daily to any student who requests a meal.

Board Policy 3460 - Financial Reports and Accountability

Policy updated to reflect the predictors of fiscal distress as identified by FCMAT in its 2019 "Indicators of Risk or Potential Insolvency." Updated policy also revised to reflect the law more clearly with respect to studies, reports, evaluations, and audits, that the County Superintendent of Schools is required or authorized to consider when reviewing a district's budget.

Administrative Regulation 3460 - Financial Reports and Accountability

Regulation updated to add a new section - "Lease Accounting," to reflect GASB Statement 87 which, starting June 15, 2021, changed the rules for the financial reporting of governmental entities' leases, including the rules for the recognition, measurement, and disclosure of such leases in financial statements.

Board Policy 3515 - Campus Security

Policy updated to include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Policy also updated to reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Additionally, policy also updated to include that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, and that school site council's be included with other stakeholders when identifying appropriate locations for the placement of surveillance cameras.

Administrative Regulation 3515 - Campus Security

Regulation updated to reflect **NEW LAW (AB 1352, 2021)** which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school, **NEW LAW (AB 2355, 2022)** which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC, and **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to provide that monitoring suspicious and/or threatening digital media content be part of the campus security plan and included in strategies to detect and intervene with school crime.

Administrative Regulation 3516.2 - Bomb Threats

Regulation updated to reflect **NEW LAW (P.L. 117-159)** which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Regulation also updated to move and amend material regarding staff training, include and align language with information provided by the U.S. Department of Homeland Security, and reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement.

Board Policy 3540 - Transportation

Policy updated to reflect **NEW LAW (AB 181, 2022)** which authorizes a district to provide transportation services by way of a joint powers agreement, a cooperative student transportation program, or a consortium, and which requires, as a condition of apportionment, a district to adopt a transportation plan that describes the transportation services to be provided to certain student groups, as specified, by April 1, 2023 and update the plan annually by April 1.

Board Policy 5131.7 - Weapons and Dangerous Instruments

Policy updated to (1) expand the concept of district provided transportation, (2) reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, (3) move language regarding student suspension and expulsion in order to keep related content together, and (4) add language regarding staff training to align with staff responsibilities to report potential homicidal acts. Regulation also updated to add headings for the Options regarding tear gas or tear gas weapons, and to emphasize that for districts that allow students to bring tear gas or tear gas weapons to school, the student needs to either be accompanied by, or have the written consent, of a parent/guardian.

Administrative Regulation 5131.7 - Weapons and Dangerous Instruments

Regulation updated to expand the list of prohibited weapons and dangerous instruments to include additional items that are listed in law.

Administrative Regulation 5141.3 - Health Examinations

Regulation updated to reflect **NEW LAW (AB 2329)** which authorizes districts to enter into a memorandum of understanding with a nonprofit eye examination provider to provide eye examinations and eyeglasses to students at a school site. Regulation also updated to reflect **NEW LAW (SB 97)** which requires that beginning on or after January 1, 2023, districts make Type 1 diabetes materials developed by CDE available to parents/guardians when student is first enrolled in elementary school or as part of certain notifications. The first note was changed to a Cautionary Note and updated to clarify that the obligation to perform specified mandated activities is relieved any year that the Budget Act does not provide reimbursement.

Board Policy 5142 - Safety

Policy updated to reflect **NEW LAW (P.L. 117-159)** which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content.

Administrative Regulation 5142 - Safety

Regulation updated to reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, and add language regarding staff responsibilities and training to align with requirement to report potential homicidal acts. Regulation also

updated to add language that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, reflect **NEW LAW (AB 2028, 2022)** which authorizes the Board of an elementary, intermediate, junior high, or high school to assist local law enforcement, nonprofit associations or organizations such as the Girls Scouts, Boys Scouts, and parent-teacher associations, and public agencies that provide safety instruction related to using electric, motorized, or nonmotorized bicycles and scooters, to provide such safety instruction to district students, and **NEW LAW (AB 1946, 2022)** which requires the Department of the California Highway Patrol to develop, and post on its web site, by September 1, 2023, statewide safety and training programs based on evidence-based practices for users of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

Administrative Regulation 5142.2 - Safe Routes to School Program

Regulation updated to reflect **NEW LAW (AB 2028, 2022)** which authorizes the Governing Board of an elementary, intermediate, junior high, or high school to provide time and facilities to specified agencies that offer bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction, and **NEW LAW (AB 1946, 2022)** which requires the Department of the California Highway Patrol to develop, by September 1, 2023, statewide safety and training programs based on evidence-based practices for the use of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

Board Policy 5148.2 - Before/After School Programs

Policy updated to clarify that it applies to expanded learning opportunities beyond the regular school day, including before-school, after-school, summer, vacation, and/or intersessional programs and to reflect **NEW LAWS (AB 181, 2022 and AB 185, 2022)** which updates the Expanded Learning Opportunities (ELO) program requirements for the 2022-23 school year and forward. Detailed information regarding various program collaboration requirements moved to AR.

Administrative Regulation 5148.2 - Before/After School Programs

Regulation updated to include definitions of "offer access" and "provide access" in regard to Expanded Learning Opportunities (ELO) programs. Detailed information regarding program collaboration requirements moved to Regulation from BP. Regulation updated to reflect **NEW LAWS (AB 181, 2022 and AB 185, 2022)** which updates the ELO program requirements for the 2022-23 school year and forward, including requirements for the district to offer access to ELO programs based on the district's prior fiscal year local control funding formula unduplicated pupil percentage. Regulation also updated to clarify that district that receive funds for classroom-based instructional programs that serve grades TK-6 cannot opt out of the ELO program funding, pursuant to California Department of Education's "Expanded Learning Opportunities Program FAQs." Regulation also updated to reflect requirement that ELO programs are required to offer a nutritional snack, meal, or both and to reflect California Department of Education guidance that ELO programs do not have an attendance requirement and to reflect **NEW LAW (SB 1380, 2022)** which renumbered The California Prekindergarten Planning and Implementation Grant Program, Education Code 8251.5 to 8322.

Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education

Regulation updated to reflect **NEW LAW (SB 188, 2022)**, requiring each district to designate a main point of contact for coordinating and completing the transition of a child and family from Part C (Early Intervention Program for Infants and Toddlers with Disabilities) to Part B (Assistance for Children with Disabilities) of IDEA.

Board Bylaw 9220 - Governing Board Elections

Bylaw updated to reflect **NEW LAW (AB 2584, 2022)**, by adding a new section - "Recalling a Board Member."
Updated Bylaw also revised "Election Process and Procedure" section to reflect **NEW LAW (SB 1061, 2022)** regarding the requirement that any petition for a special election to fill a Board vacancy include the county election official's estimate of the cost of conducting the special election.

Board Bylaw 9223 - Filling Vacancies

Bylaw updated to reflect **NEW LAW (SB 1061, 2022)**, by adding a new note and body paragraph at the end of the "Provisional Appointments" section. Updated Bylaw also reflects **New Attorney-General Opinion** on how a vacancy is to be filled when a district's trustee areas have been revised or election method has changed from "at-large" to "by-trustee area," since the Board member whose term is to be completed was last elected. The Bylaw also updated to rearrange the Items in "Timelines for Filling a Vacancy" and to revise as necessary for clarity.

Board Bylaw 9323 - Meeting Conduct

Bylaw Updated to reflect **NEW LAW (SB 1100, 2022)** which authorizes the Board President to remove an individual for disrupting a Board meeting, establishes a procedure for warning the individual prior to their removal, and defines "disrupting" and "true threat of force."

MINOR REVISION:

Board Policy 3260 - Fees and Charges

Policy updated to include reference to CDE Fiscal Management Advisory 22-01, Summer School, Third Parties, Tuition Fees, and updates reference to CDE FMA 20-01, Pupil Fees, Deposits, and Other Charges.

Supporting Documents



[December 2022 Guidesheet](#)

**SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN**

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only for use by local counsel.

SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT

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

A. EMPLOYER INFORMATION

Name of Employer:	Biggs Unified School District
Address:	300 B St Biggs, CA 95917
Employer Identification Number:	94-6002126
Nature of Business:	Public School
Name of Plan:	Biggs Unified School District Flexible Benefit Plan
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	May 1, 1995
If Amendment to existing plan, effective date of amendment:	October 1, 2022

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

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

Length of Service:	Date of hire
Retiree Wording:	N/A
Minimum Hours:	All employees with 3 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 0.0 years.

D. PLAN YEAR

The current plan year will begin on October 1, 2022 and end on September 30, 2023. Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

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

Employer may furnish a non-elective contribution as shown in the enrollment materials

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

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

100% of compensation per entire plan year.

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

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

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)
American Fidelity Assurance Company Accident | Anthem Blue Cross Group #40836A-X |
Eligibility Requirements for Participation, if different than Item C.
2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A

Eligibility Requirements for Participation, if different than Item C.

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

American Fidelity Assurance Company C-7 and all subsequent plans
Eligibility Requirements for Participation, if different than Item C.

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

Delta Dental Group #07018-0001/0012 | Vision Service Plan Group #30081747-0104/0118 |
Eligibility Requirements for Participation, if different than Item C.

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

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

American Fidelity Assurance Company 5 Year Term

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

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

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

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

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

Maximum Coverage - **\$2750.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R 1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) are not elected.

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee **First Fidelity Bank N A**

Maximum Contribution -**indexed annually by the IRS.**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible

for and elects to participate in a Health Savings Account shall be limited to expenses for:

Dental and Vision

Eligibility Requirements for Participation, if different than Item C.

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

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

This Plan is hereby adopted _____..

Biggs Unified School District -
(Name of Employer)

Signed By: *a. . . .*

Title: *Spec 1st grade teacher*

APPENDIX A

Related Employers that have adopted this Plan

Name(s):
N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
PD -0420 Document ID # 135000MCP #18378 Effective Date:10/01/2020 9/30/20 11:33 AM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

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

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

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

SECTION II

DEFINITIONS

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

- 2.1 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).
- 2.2 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.
- 2.2 a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5).
- 2.3 **Code** Internal Revenue Code of 1986, as amended.
- 2.4 **Dependent** Any of the following:
- (a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2),

and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

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

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

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

2.5 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.6 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

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

- 2.19 **Insurer** Any insurance company that has issued a policy pursuant to the terms of this Plan.
- 2.20 **Key Employee** Any Participant who is a "key employee" as defined in Section 416(i) of the Code.
- 2.21 **Non-Elective Contribution** A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.
- 2.22 **Participant** An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.
- 2.23 **Plan** The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.
- 2.24 **Plan Year** The Plan Year as specified in Item D of the Adoption Agreement.
- 2.25 **Policy** An insurance policy issued as a part of this Plan.
- 2.26 **Preventative Care** Medical expenses which meet the safe harbor definition of "preventative care" set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.
- 2.27 **Recordkeeper** The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.
- 2.28 **Related Employer** Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.1 **ELIGIBILITY:** Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing

those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

- 3.2 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

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

- 3.3 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:
- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
 - b. The date the Participant ceases to work for the Employer as an eligible Employee; or
 - c. The date of termination of the Plan; or
 - d. The first date a Participant fails to pay required contributions while on a leave of absence.

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

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

SECTION IV

CONTRIBUTIONS

4.1 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

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

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

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

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in

group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

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

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

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

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

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

during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.

(b) Significant curtailment of coverage.

(i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.

(ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.

(c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.

(d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.

(e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

4.4 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.

4.5 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.

4.6 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.

4.7 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

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

SECTION VI

DISABILITY INCOME BENEFIT PLAN

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

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

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

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

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

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

8.3 TERMS, CONDITIONS, AND LIMITATIONS:

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

have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

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

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a

serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.4 ELIGIBLE MEDICAL EXPENSES:

- (a) Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- (b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- (c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- (d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.5 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to

verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
 - (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.6 **GRACE PERIOD:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible

Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

- 8.7 **CARRYOVER:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.
- 8.8 **QUALIFIED RESERVIST DISTRIBUTIONS:** Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

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

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

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

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

9.4 DEFINITIONS:

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

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

SECTION X

HEALTH SAVINGS ACCOUNTS

- 10.1 **PURPOSE:** If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.2 **BENEFITS:** A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In

addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.3 TERMS, CONDITIONS AND LIMITATION:

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

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

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

SECTION XI

AMENDMENT AND TERMINATION

- 11.1 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.
- 11.2 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

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

- 12.2 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.
- 12.3 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:
- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
 - b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or BRISA and the regulations promulgated thereunder.
 - c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.
- 12.4 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.5 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.6 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.7 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.8 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.9 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

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

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

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

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

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

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

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

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

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under BRISA with respect to any adverse determination after appeal of his claim.

- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

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

relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:
1. The specific reason(s) for the denial,
 2. The specific Plan provision(s) on which the decision is based,
 3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
 4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
 5. A statement of the Participant's right to bring suit under BRISA § 502(a).

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

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

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;

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

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

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.1 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.2 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.3 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent

under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.

- 13.4 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.5 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.6 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.7 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.8 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.
- 13.9 BRISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of BRISA will not apply to this Plan if the Plan is exempt from coverage under BRISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

BIGGS UNIFIED SCHOOL DISTRICT

January 11, 2023

Item Number: 13C

Item Title: Request for Developer Fee Waiver by Susan Smith

Presenter: Analyn Dyer-CBO

Attachments: School Fee Certification Form, Butte County Dep of Development Services
Permits # B21-1630, # B20-1252 for 2400 Square Feet

Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

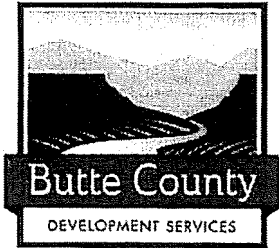
The District charges developer fees on all residential/commercial or industrial building to offset the cost of providing classrooms. The District current rate for commercial building construction is .78 cents per square foot. Ms. Smith is not adding any square footage to the building but rather converting it to a commercial space. The District exemption for reconstruction of commercial or industrial building is less than 500 square feet. Ms. Smith is in the process of obtaining permits for is 2400 square feet which is over this exemption.

Fiscal Impact:

The fees that are being requested for this project is \$.78 x 2400 square feet equals to \$1,872.00

Recommendation:

Upon Board of Trustees discretion.



Department of Development Services

Paula Daneluk, Director
 Curtis Johnson, Assistant Director

7 County Center Drive
 Oroville, California 95965

T: 530.552.3700 Buttecounty.net/dds
 F: 530.538.7785

SCHOOL FEE CERTIFICATION FORM

School District: Biggs Unified School District
 Assessor's Parcel Number: 030-250-052
 Property Owner(s): SMITH SUSAN & SHAWN
 Project Address: 743 LUDS WAY, OROVILLE
 Project Description: 0 OTHER TENANT IMPR

Building Permit Number: 822-2520
 Tax Rate Area: _____

Type of Development

Jurisdiction: County	
Sq. Footage:	2400
Cr. Demo - existing SqFt.	0
Net Total SqFt	
*Deed Restricted Sq. Footage:	0
**Sq. Footage:	

Residential Development:

of Living Units:
 Mobile Home Installation: No
 Addition / Conversion:
 *Supplemental to Permit # _____
 *(No Foundation Inspection Required)

Commercial / Industrial:

New: Yes
 Addition: No
Carrie Gomez
 Building Department Representative

11/17/2022
 Date

- Attach signed copy of Deed Restriction and Notice of Limited Use Facility ..Including Exterior Roofed Areas

District Identification **No.** _____
 _____ School District certifies that _____
 _____ (Payor)
 (Street Address) (City) (State) (Zip) (Phone Number)
 has complied with the requirements of Resolution **No.** _____ by payment of \$ _____
 representing _____ square feet. AB 2926 FULL MITIGATION \$ - \$ _____
 School District Representative _____ Date _____
Paid by Check # _____ **Remarks** _____

Notice: You may protest the imposition of the fees identified above by submitting a written protest to the District, in compliance with Government Code Section 66020(a), within 90 days from the date fees are paid. Failure to submit a timely written protest will prohibit you from challenging the imposition of the fees in any court action.

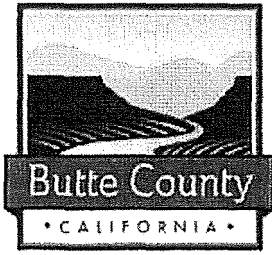
If, subsequent to the School District Representative signing this Butte County Schools Impact Fee Certification Form, the School District is notified by the applicable Local Planning Agency that this project is being reviewed under the California Environmental Quality Act (CEQA), this project may be subject to additional school fees to fully mitigate its impact on the school district's schools.

Applied Date: 6/8/2021

Permit No.: **821-1630**

Type: MISCELLANEOUS

Sub-Type: LIMITED AG



Butte County
Department of Development Services

Main: 530.552.3700

Automated Inspection Phone Line: 530.538.4365

Online Inspection Scheduling / Payments / Renewals:

ButteCounty.net/DDS

Site Address: 743 LUDS OROVILLE, CA
95965

Site APN: 030-250-052

Subdivision:

Site Block:

Site Lot:

Valuation: \$20,000.00

Site Tract:

Permit Status: FINALED

Description of Work:

ELEC SVC AND 1 BTHRM FOR AG BLDG 820-1252

Contractor:

CABO CUSTOM BUILDERS

Address:

164 CULET RANCH RD

OROVILLE CA 95966

Phone:

(530) 519-1049

Owner:

SUSAN SMITH

Address:

652 LUDS WAY

OROVILLE CA 95965

Phone:

Applicant:

CASO CUSTOM BUILDERS

Address:

164 CULET RANCH RD

OROVILLE CA 95966

Phone:

(530) 519-1049

No Data To Display

TOTAL FEES \$986.27

TOTAL FEES PAID \$986.27

TOTAL FEES DUE \$0.00

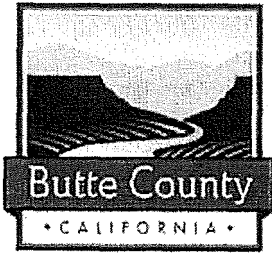
821-1630

Applied Date: 51712020

Permit No.: 820-1252

Type: MISCELLANEOUS

Sub-Type: LIMITED AG



Butte County
Department of Development Services

Main: 530.552.3700
Automated Inspection Phone Line: 530.538.4365
Online Inspection Scheduling / Payments / Renewals:
ButteCou.nw.net/DOS

Site Address: 743 LUOS WAY OROVILLE,
CA 95965

Site APN: 030-250-052

Subdivision:

Site Block:

Site Lot:

Valuation: \$90,528.00

Site Tract:

Permit Status: FINALED

Description of Work:

LMTD AG (2400) W/ NO ELEC

Contractor: NORTH VALLEY BUILDING
SYSTEMS INC
Address: 30 SEVILLE COURT
CHICO CA 95928
Phone: (530) 345-7296

Owner: SMITH SUSAN & SHAWN
Address: 652 LUDS WAY
OROVILLE CA 95965
Phone:

Applicant: NORTH VALLEY BUILDING
SYSTEMS INC
Address: 30 SEVILLE COURT
CHICO CA 95928
Phone: (530) 345-7296

No Data To Display

TOTAL FEES \$1,451.78
TOTAL FEES PAID \$1,451.78
TOTAL FEES DUE \$0.00

820-1252

Moneek Graves

From: Moneek Graves
Sent: Tuesday, January 3, 2023 7:52 AM
To: 'LIVE VINE'
Subject: RE: EC 17620(a)(1)(A)

Good morning,
I just wanted to let you know this was received and I will add it to January's board agenda.

Thank you!

Moneek Graves

Fiscal Assistant/Payroll
Biggs Unified School District
530-868-1281 Ext.8105
mgraves@biggs.org

From: LIVE VINE <admin@livevinewines.com>
Sent: Thursday, December 29, 2022 3:24 PM
To: mgraves@biggs.org
Subject: Re: EC 17620(a)(1)(A)

I've added a copy of our tax bill, here, to show that the structure is already on the site, as indicated by the assessment.

Thanks,

Susan Smith



LIVE VINE Vineyard & Winery
Open Sat & Sun 12:00-5:00
652 Luds Way, Oroville, CA . 95965
530-566.4259 /530.566.7942
fb.com/LIVEVINE | instagr.am/LiveVineWines

On Thu, Dec 29, 2022 at 3:18 PM LIVE VINE <admin@livevinewines.com> wrote:

Hi Monique. Thanks so much for the call today. Attached, please find a highlighted copy of Education Code 17620. Section (a)(1) states that fees may be applied to construction only as stated in sub-sections A-C. Sub-section A states that for new commercial construction the chargeable covered and enclosed space shall **NOT** include the square footage of any **structure existing** on the site of that commercial construction as of the date the permit is issued.

We are not adding any additional square footage. We are converting the 2400 square footage of the EXISTING ag building structure to a commercial space.

I hope this helps answer your question. If not, please let me know. Thanks again.

Susan Smith



LIVE VINE Vineyard & Winery

Open Sat & Sun 12:00-5:00

652 Luds Way, Oroville, CA .95965

530-566.4259 / 530.566.7942

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