EAST ALLEN COUNTY SCHOOLS
BOARD OF SCHOOL TRUSTEES
BOARD ROOM, ADMINISTRATION BUILDING
1240 STATE ROAD 930 EAST, NEW HAVEN, INDIANA

DECEMBER 10, 2013
6:30 p.m.

AGENDA

1.0 ROUTINE ITEMS
1.1 Call to Order
1.2 Pledge of Allegiance
1.3 Approval of Agenda
1.4 Recognition
   - IHSAA – Student Recognition
   - EAU Spell Bowl State Winners
1.5 EAU Health Fair – Presentation

2.0 PUBLIC EXPRESSIONS – AGENDA ITEMS*

3.0 CONSENT ITEMS
3.1 Human Resources Report
3.2 Financial Reports
3.3 Meetings and Conferences
3.4 Minutes – Executive Session - November 19, 2013
3.5 Minutes – Regular Meeting - November 19, 2013

4.0 ACTION ITEMS
13-1210-4.1 Resolution for Payment of Claims When Only One Board Meeting in a Month
13-1210-4.2 Carrier for Property/Casualty/Liability/Workers Comp Insurances
13-1210-4.3 Fuel Bids – Gasoline & Diesel for 1/1/14 - 12/31/14
13-1210-4.4 Bus Purchase from State CIESC Bid
13-1210-4.5 Resolution for Goals for Expenditure Categories
13-1210-4.6 403(b) Agreements: Custodial Services and Recordkeeping
13-1210-4.7 Group Health Insurance Agreements
13-1210-4.8 EACS’ Section 125 Flexible Benefit Plan – 2014

DISCUSSION/ACTION ITEMS
13-1210-4.9 New Course at East Allen University
13-1210-4.10 Consent to AT&T and Crown Castle International Corp Agreement
5.0 INFORMATION/DISCUSSION ITEMS
5.1 Asset Protection Information

DISCUSSION ITEMS
5.2 Application and Receipt of Funds for 21st Century Community Learning Centers
5.3 Expense Reduction Analysis (ERA) Agreement
5.4 Priority Engineering Consultant Agreement
5.5 General Obligation (GO) Bond Projects
5.6 Heritage K-12 Project - Change Order #9 – Tapered Roof Modification
5.7 Woodlan K-12 Project - Change Order #3 – Unsuitable Soil in New Parking Lot

6.0 PUBLIC EXPRESSIONS – NON-AGENDA ITEMS*

7.0 SUPERINTENDENT COMMENTS

8.0 BOARD COMMENTS

9.0 ADJOURNMENT

NEXT REGULAR MEETING
JANUARY 7, 2014
ADMINISTRATION BUILDING
BOARD ROOM
6:30 PM

*Public expression is limited to 3 minutes per speaker.

DREAM IT. DO IT.
Consent Items
ACTION AGENDA

December 10, 2013

Board Agenda Item 3.1

HUMAN RESOURCES REPORT

Background:
The State of Indiana requires the Board of School Trustees to approve employment, increase in employed time, reemployment, reduction in employed time, request for leave of absence, request for retirement, and termination of staff.

Recommendation:
That the Board of School Trustees approves the personnel actions listed on the attached report.

Prepared: Amanda Ricketts
Approved: ________________________________
Budget: Kirby Stahly
Legal: ________________________________

Kenneth H. Folks
Superintendent of Schools
CERTIFIED NEW HIRES

<table>
<thead>
<tr>
<th>NAME</th>
<th>ASSIGNMENT</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lane, Aaron</td>
<td>Homeless Student Liaison</td>
<td>12/11/2013</td>
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CLASSIFIED NEW HIRES

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<tr>
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<tr>
<td>Delagrange, Alyssa</td>
<td>Special Ed Para - PHLC</td>
<td>12/11/2013</td>
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<td>Gerg, Kristina</td>
<td>Instructional Para – WOPS</td>
<td>12/11/2013</td>
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<td>Kemerly, Kate</td>
<td>Special Ed Para – PHLC</td>
<td>12/11/2013</td>
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<td>Mitchell, Christina</td>
<td>Cafeteria Monitor – CEEL</td>
<td>12/11/2013</td>
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<td>Watkins, Jill</td>
<td>CRT – NHPS</td>
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CLASSIFIED LEAVES

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<td>Laung, Mudah</td>
<td>Bilingual Support – PCA</td>
<td>12/2/2013 through 1/31/2014</td>
<td>Medical Leave</td>
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<td>Squier, Cindy</td>
<td>Bus Driver</td>
<td>12/3/2013 through 1/13/2014</td>
<td>Medical Leave extension</td>
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Medical Leave extension
ACTION AGENDA

December 10, 2013

Board Agenda Item 3.2

CONSOLIDATED REGISTER OF CLAIMS; DISTRIBUTION OF PAYROLL;
GIFT AND DONATIONS; AND FINANCIAL STATEMENT

Background:

The State of Indiana requires the Board of School Trustees approve and ratify the payment of all bills and authorize the issuance of checks; distribution of payroll; the acceptance of all gifts and donations; tuition transfers and the financial statement of the Corporation.

Recommendation:

That the Board of School Trustees accepts and/or approves the consolidated register of claims; distribution of payroll, gifts and donations; tuition transfers; and the financial statement.

Kenneth H. Folks
Superintendent of Schools

Prepared: Kirby Stahly

Approved: Kirby Stahly

Budget: Kirby Stahly

Legal: ___________________________
FINANCIAL SUMMARY REPORT
TUESDAY, DECEMBER 10, 2013

PAYROLL CLAIMS

Approval of payroll claims for the payroll period ending November 7, 2013 in the amount of $1,965,984.70; and for the payroll period ending November 22, 2013 in the amount of $1,901,540.96.

ACCOUNTS PAYABLE VOUCHER INFORMATION

Vendor Claims 279154-279427

Total Amount $589,245.50

DONATIONS, GIFTS, AND EXTRACURRICULAR EXPENDITURES

Paul Harding Junior High School requests Board approval to accept a donation in the amount of $1,500.00 from PnP Instruments. As specified, this money will go toward the repair and replacement of many school-owned instruments which are currently in disrepair.
## EAST ALLEN COUNTY SCHOOLS
### REPORT OF INCOME AND DISBURSEMENTS—GENERAL FUND
November 30, 2013

### REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2013 BUDGET</th>
<th>YEAREND FORECAST</th>
<th>ESTIMATED INCOME YTD.</th>
<th>INCOME YTD.</th>
<th>ESTIMATED INCOME - Nov.</th>
<th>INCOME - Nov.</th>
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<td>LOCAL TAX REVENUE</td>
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<td>STATE SUPPORT &amp; GRANTS</td>
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<td>TUITION SUPPORT</td>
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<td>TESTING &amp; REMEDIATION &amp; INTERNS</td>
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<td>LOCAL TUITION</td>
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<td>$426,319</td>
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<td>SALE OF PROPERTY, ADJUSTMENTS &amp; FUND TRANSFERS</td>
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<td>$51,280</td>
<td>$0</td>
<td>$51,280</td>
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**SUB-TOTAL**

$56,283,720

**JANUARY 1, 2013 OPERATING BALANCE**

$10,327,490

**TOTAL**

$66,611,210

### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>2013 BUDGET</th>
<th>YEAREND FORECAST</th>
<th>ESTIMATED EXP. YTD.</th>
<th>EXP. YTD.</th>
<th>ESTIMATED EXP. - Nov.</th>
<th>EXP. - Nov.</th>
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<tr>
<td>SALARIES &amp; WAGES</td>
<td>$40,237,035</td>
<td>$38,518,070</td>
<td>$35,820,200</td>
<td>$35,434,670</td>
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<td>EMPLOYEE BENEFITS</td>
<td>$15,348,158</td>
<td>$14,131,201</td>
<td>$13,212,002</td>
<td>$12,754,157</td>
<td>$1,122,821</td>
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<td>PURCHASED SERVICES</td>
<td>$1,319,415</td>
<td>$1,169,519</td>
<td>$893,000</td>
<td>$668,719</td>
<td>$216,500</td>
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<td>UTILITIES</td>
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<td>$671,000</td>
<td>$499,368</td>
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<td>SUPPLIES &amp; MATERIALS</td>
<td>$1,504,525</td>
<td>$1,280,780</td>
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<td>$216,900</td>
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<td>CAPITAL OUTLAY</td>
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<td>$19,883</td>
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<td>OTHER OBJECTS</td>
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<td>$37,300</td>
<td>$188,682</td>
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<td>TRANSFERS</td>
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**SUB-TOTAL**

$59,551,733

**TOTAL**

$51,628,902

### YEAREND PROJECTION [SURPLUS OR DEFICIT]

($249,576)

**OPERATING BALANCE November 30, 2013**

$11,018,983

$691,492 Change in Operating Balance
### EAST ALLEN COUNTY SCHOOLS

#### REPORT OF INCOME AND DISBURSEMENTS - TRANSPORTATION

**November 30, 2013**

**Revenue**

<table>
<thead>
<tr>
<th></th>
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<tr>
<td><strong>Local Tax Revenue</strong></td>
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<td></td>
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<tr>
<td>Local Prop. Taxes</td>
<td>$5,773,702</td>
<td>$5,564,983</td>
<td>$4,180,000</td>
<td>$4,887,711</td>
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<td>Financial Inst. Tax</td>
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<td>License Excise Tax</td>
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<td>$391,543</td>
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<td>Commercial Vehicle Excise Tax</td>
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<td>$76,804</td>
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<td>$34,804</td>
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<td><strong>Loans</strong></td>
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<tr>
<td>Temporary Loans</td>
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<td>$0</td>
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<td><strong>Misc. Revenue</strong></td>
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<td>Claims for Losses</td>
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<td>Refund/Reimbursement</td>
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<td>$16,500</td>
<td>$29,487</td>
<td>$1,500</td>
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<td>Transfers</td>
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<td><strong>Sub-Total</strong></td>
<td>$6,305,470</td>
<td>$6,172,099</td>
<td>$4,635,500</td>
<td>$5,358,327</td>
<td>$1,161,500</td>
<td>$1,774,597</td>
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**January 1, 2013 Operating Balance** $2,219,205

**Temporary Loans** $0

**Total** $8,524,675

**Expense**

<table>
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<tr>
<td><strong>Salaries &amp; Wages</strong></td>
<td>$3,056,826</td>
<td>$3,148,235</td>
<td>$2,784,600</td>
<td>$2,843,885</td>
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<td>$314,853</td>
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<td>Employee Benefits</td>
<td>$1,866,720</td>
<td>$1,784,489</td>
<td>$1,601,093</td>
<td>$1,553,266</td>
<td>$139,808</td>
<td>$137,277</td>
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<td>Purchased Services</td>
<td>$249,200</td>
<td>$244,526</td>
<td>$112,250</td>
<td>$107,986</td>
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<td>Supplies &amp; Materials</td>
<td>$1,351,500</td>
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<td>Capital Outlay</td>
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<td>Other Objects</td>
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<td>$5,648,822</td>
<td>$648,238</td>
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**Total** $6,568,746

**Year End Projection [Surplus or Deficit]** ($311,536)

**Operating Balance November 30, 2013** $1,928,710

**Change in Operating Balance** ($290,495)
<table>
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<tr>
<th>Item Number</th>
<th>Date Rec'd</th>
<th>Vendor/Contractor</th>
<th>Appl/Inv #</th>
<th>Invoice Amount</th>
<th>Date of Board Approval</th>
<th>Description</th>
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<tbody>
<tr>
<td>51</td>
<td>12/3/13</td>
<td>Fetters Construction</td>
<td>Pay Application #13</td>
<td>569,703.00</td>
<td>Dec. 10, 2013</td>
<td>GC, GR, Site Work, Masonry, Metals, Mechanical, Electrical</td>
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<tr>
<td>Item Number</td>
<td>Date Rec'd</td>
<td>Vendor/Contractor</td>
<td>Appl/Inv #</td>
<td>Invoice Amount</td>
<td>Date of Board Approval</td>
<td>Description</td>
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<tr>
<td>41</td>
<td>12/4/13</td>
<td>W.A. Sheets &amp; Sons, Inc</td>
<td>Pay Application #7</td>
<td>810,846.67</td>
<td>Dec. 10, 2013</td>
<td>General Conditions; Block; Brick, Framing, Roofing</td>
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<td>42</td>
<td>12/4/13</td>
<td>IAB (Contractor Retainage)</td>
<td>Pay Application #7</td>
<td>90,094.08</td>
<td>Dec. 10, 2013</td>
<td>Contractor - Retainage / Escrow Account</td>
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FINANCIAL REPORT
December 10, 2013
Board Meeting

I. CASH FLOW

A. INVESTMENTS - During the month of November 2013

No new CD's – CD rates still below interest rates at IAB and TrustIN

TRUSTIN State Investment Pool – unlimited days – daily interest
Money is invested at State Trust in Bank Notes, US Securities, Commercial Paper, Corporate Securities and Money Market Accts.

Invested - no new deposits
Withdrawn - $1,000,194.16
Monies in TrustIN State Trust as of November 30, 2013 are $2,000,155.80

Monies on Deposit: Interest received in 2013 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>November 2013</th>
<th>YEAR-TO-DATE</th>
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<tbody>
<tr>
<td>General Fund</td>
<td>$2,537.27</td>
<td>$22,294.65</td>
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II. PETTY CASH

Balance Brought Forward $79.30
Replenished Cash       
Cash Disbursed         $46.00
Cash Balance           $29.62

III UNEMPLOYMENT
November payment $5,941.23 Year to date thru November is $30,526.24

IV JP Morgan Chase MasterCard: Corporate Purchasing Card Report
Detail of payments included in monthly vendor payment runs
See attached listing of November 5 to December 3 card usage payable in December
MEETINGS AND CONFERENCES REQUESTS

Background:

Employees of the East Allen County Schools participate in professional development opportunities that correspond to the goals and mission of our district’s curricular program. Prior to the expenditures established through Board policy, it is required that the Board of School Trustees approve all requests to attend meetings and conferences.

Recommendation:

That the Board of School Trustees approves the Meetings and Conferences Requests in the attached report.

Prepared: Dawn Bair
Approved: Ken Folks
Budget:
Legal:

Kenneth H. Folks
Superintendent of Schools
Meetings and Conferences

The following meetings and/or conference requests are information items, which are to be made a part of the Board minutes: December 10, 2013

<table>
<thead>
<tr>
<th>DATE(S)</th>
<th>ATTENDEE(S)</th>
<th># ATTENDING</th>
<th>BLDG.</th>
<th>CONFERENCE TITLE &amp; LOCATION</th>
<th>MAXIMUM REIMBURSEMENT</th>
<th>SUB</th>
<th>COST</th>
<th>BACKUP INFORMATION &amp; ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 14-15, 2013</td>
<td>Cary Cogdell</td>
<td>1</td>
<td>LEHS</td>
<td>Indiana School Counselor Association Conference, Indianapolis</td>
<td>$350</td>
<td>N</td>
<td>$0</td>
<td>Previously approved on 10/01/13, resubmitting for additional expense amounts, 218-11300-58000-0071, College Access</td>
</tr>
<tr>
<td>November 14-15, 2013</td>
<td>Gary Rogers</td>
<td>1</td>
<td>LEHS</td>
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<td>$500</td>
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<td>$0</td>
<td>Previously approved on 10/01/13, resubmitting for additional expense amounts, 218-11300-58000-0071, College Access</td>
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<tr>
<td>November 14-15, 2013</td>
<td>Christi Smeltzley</td>
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<td>N</td>
<td>$0</td>
<td>Previously approved on 10/01/13, resubmitting for additional expense amounts, 218-11300-58000-0071, College Access</td>
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<tr>
<td>November 19-20, 2013</td>
<td>Jason Grandlienard</td>
<td>1</td>
<td>EAAS</td>
<td>School Safety Specialists Academy, Indianapolis</td>
<td>$88</td>
<td>N</td>
<td>$0</td>
<td>Released time, meals, 010-25400-58000-0004, General Fund</td>
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<tr>
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<td>Doug Pickett</td>
<td>1</td>
<td>NHMS</td>
<td>School Safety Specialists Academy, Indianapolis</td>
<td>$88</td>
<td>N</td>
<td>$0</td>
<td>Released time, meals, 010-25400-58000-0004, General Fund</td>
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<td>NHPS</td>
<td>School Safety Specialists Academy, Indianapolis</td>
<td>$88</td>
<td>N</td>
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<tr>
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<td>PCA</td>
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<tr>
<td>December 6, 2013</td>
<td>Tonya Donahue</td>
<td>1</td>
<td>HEHS</td>
<td>AMAO Strategy Session, EACS</td>
<td>$0</td>
<td>Y</td>
<td>$75</td>
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<td>Jared Sauder</td>
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<td>Y</td>
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<td>December 6, 2013</td>
<td>Lyn Randall, Heather Sorg</td>
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<td>Y</td>
<td>$150</td>
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<td>Emilee Johnson, Cindy Lehn</td>
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<td>Y</td>
<td>$150</td>
<td>Released time, 010-25400-13000-0004, General Fund</td>
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<th>BACKUP INFORMATION &amp; ACCOUNT NUMBER</th>
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</thead>
<tbody>
<tr>
<td>December 6, 2013</td>
<td>Robert Weber</td>
<td>1</td>
<td>WOHS</td>
<td>AMAO Strategy Session, EACS</td>
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<td>$75</td>
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<td>December 8-10, 2013</td>
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<td>IAPSS Annual Meeting, Indianapolis</td>
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<td>Ed Mendoza</td>
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<td>STSV</td>
<td>High Ability Coordinator Meeting, Muncie</td>
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<td>Ken Folks</td>
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<td>David Osborn</td>
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<td>SPSV</td>
<td>EACS Representative for the Easter Seals ARC Assistive Technology Grant application review, Fort Wayne</td>
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<td>Courtney Adams, Jazmine Johnson</td>
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<td>Y</td>
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<td>Monica Stoppenhagen, Steve Walker</td>
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<td>Y</td>
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<td>David Randall, Susan Schaefer</td>
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<td>Y</td>
<td>$150</td>
<td>Released time, 683-22120-31200-0015, Title II A</td>
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<tr>
<td>January 16-17, 2014</td>
<td>Brad Bakle</td>
<td>1</td>
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<td>Mary Kinningham</td>
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<td>Y</td>
<td>$150</td>
<td>Released time, registration, 683-22120-31200-0015, Title II A</td>
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<tbody>
<tr>
<td>January 16-17, 2014</td>
<td>Marilyn Hissong</td>
<td>1</td>
<td>CURR</td>
<td>ISTEP+ and the English 10 ECA, Fort Wayne</td>
<td>$0</td>
<td>N</td>
<td>$0</td>
<td>Released time</td>
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<tr>
<td>January 16-17, 2014</td>
<td>Karen Charters</td>
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<td>N</td>
<td>$0</td>
<td>Released time</td>
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<td>Deb Pollom</td>
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<td>N</td>
<td>$0</td>
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<tr>
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<td>Jessica Hancock</td>
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<td>N</td>
<td>$0</td>
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<tr>
<td>January 16-17, 2014</td>
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<td>Michelle Rodgers</td>
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<td>Hillary Braden, Sherill Miller, Lindsay Roth</td>
<td>3</td>
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<td>Smekens-Increasing Reading &amp; Writing on ISTEP, Fort Wayne</td>
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<td>N</td>
<td>$0</td>
<td>Released time</td>
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<td>January 16-17, 2014</td>
<td>Danielle Newman</td>
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<td>$358</td>
<td>N</td>
<td>$0</td>
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<td>January 16-17, 2014</td>
<td>Thelma Green</td>
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<td>PCA</td>
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<td>N</td>
<td>$0</td>
<td>Released time</td>
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<td>N</td>
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<tr>
<td>January 16-17, 2014</td>
<td>Ron Kammeyer</td>
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<td>Michael Chen</td>
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<td>$0</td>
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<td>Christine Brames</td>
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<tr>
<td>January 16, 2014</td>
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<td>Y</td>
<td>$75</td>
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<td>Y</td>
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<td>Kimberly Romary</td>
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<td>$75</td>
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<td>January 16, 2014</td>
<td>Barry Ehle, Anthony Girod, Sean Miller</td>
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<td>$225</td>
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<tr>
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<td>HEEL</td>
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<td>$90</td>
<td>N</td>
<td>$0</td>
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<tr>
<td>January 27, 2014</td>
<td>Alicia Gatewood</td>
<td>1</td>
<td>NHIS</td>
<td>Instructional Coaching for Administrators, PHLC</td>
<td>$90</td>
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<tr>
<td>February 1-5, 2014</td>
<td>Alicia Gatewood</td>
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<td>National Title I Conference, California</td>
<td>$2,729</td>
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<tr>
<td>February 1-5, 2014</td>
<td>Doug Pickett</td>
<td>1</td>
<td>NHMS</td>
<td>National Title I Conference, California</td>
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<td>N</td>
<td>$0</td>
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<td>Teresa Gremaux</td>
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<td>PHJH</td>
<td>National Title I Conference, California</td>
<td>$2,719</td>
<td>N</td>
<td>$0</td>
<td>Released time, registration, lodging, airfare, meals, misc., 413-22900-51000-0015, Title I 13-14</td>
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<tr>
<td>February 1-5, 2014</td>
<td>Thelma Green</td>
<td>1</td>
<td>PCA</td>
<td>National Title I Conference, California</td>
<td>$2,719</td>
<td>N</td>
<td>$0</td>
<td>Released time, registration, lodging, airfare, meals, misc., 413-22900-51000-0015, Title I 13-14</td>
</tr>
<tr>
<td>February 1-5, 2014</td>
<td>Natalie Drummond</td>
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<td>$0</td>
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<tr>
<td>February 12-16, 2014</td>
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<td>ADMN</td>
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<td>N</td>
<td>$0</td>
<td>Previously approved on 08/20/13, resubmitting for additional expense amounts, 010-23210-580-001, General Fund</td>
</tr>
</tbody>
</table>

Note: The above table provides a detailed overview of the meetings and conferences to be recorded in the Board minutes, including dates, attendees, building, conference title, maximum reimbursement, sub-cost, and backup information & account numbers. Each entry is accompanied by relevant remarks or details, ensuring comprehensive coverage of the requested information.
Meetings and Conferences

The following meetings and/or conference requests are information items, which are to be made a part of the Board minutes: December 10, 2013

<table>
<thead>
<tr>
<th>DATE(S)</th>
<th>ATTENDEE(S)</th>
<th># ATTENDING</th>
<th>BLDG.</th>
<th>CONFERENCE TITLE &amp; LOCATION</th>
<th>MAXIMUM REIMBURSEMENT</th>
<th>SUB</th>
<th>COST</th>
<th>BACKUP INFORMATION &amp; ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 28-30, 2014</td>
<td>Angela Bailey, Kelee Gringager, Michelle Rodgers, Mandy Schenk, Jen Swan</td>
<td>5</td>
<td>NHMS</td>
<td>Daily 5 Conference, Chicago</td>
<td>$5,596</td>
<td>N</td>
<td>$0</td>
<td>Released time, registration, lodging, meals, mileage, parking, 413-22120-58000-0060, Title I 13-14</td>
</tr>
<tr>
<td>April 22-23, 2014</td>
<td>Greg Mohler</td>
<td>1</td>
<td>NHHS</td>
<td>Safety Specialist Academy, Indianapolis</td>
<td>$258</td>
<td>N</td>
<td>$0</td>
<td>Released time, meals, mileage, 010-25400-58000-0004, General Fund</td>
</tr>
<tr>
<td>April 24, 2014</td>
<td>Jason Grandlienard</td>
<td>1</td>
<td>EAAS</td>
<td>School Safety Specialist Training, Indianapolis</td>
<td>$0</td>
<td>N</td>
<td>$0</td>
<td>Released time</td>
</tr>
<tr>
<td>April 24, 2014</td>
<td>Doug Pickett</td>
<td>1</td>
<td>NHMS</td>
<td>School Safety Specialist Training, Indianapolis</td>
<td>$0</td>
<td>N</td>
<td>$0</td>
<td>Released time</td>
</tr>
<tr>
<td>April 24, 2014</td>
<td>Teresa Knoblauch</td>
<td>1</td>
<td>NHPS</td>
<td>School Safety Specialists Academy, Indianapolis</td>
<td>$0</td>
<td>N</td>
<td>$0</td>
<td>Released time, 010-25400-58000-0004, General Fund</td>
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<tr>
<td>April 24, 2014</td>
<td>Patrick McCann</td>
<td>1</td>
<td>PCA</td>
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<td>$0</td>
<td>N</td>
<td>$0</td>
<td>Released time</td>
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<tr>
<td>April 24, 2014</td>
<td>Ed Mendoza</td>
<td>1</td>
<td>STSV</td>
<td>School Safety Specialists Academy, Indianapolis</td>
<td>$0</td>
<td>N</td>
<td>$0</td>
<td>Released time, meals, 010-25400-58000-0004, General Fund</td>
</tr>
<tr>
<td>May 13, 2014</td>
<td>Monica Stoppenhagen, Steve Walker</td>
<td>2</td>
<td>HEHS</td>
<td>Course Resource Review - Social Studies, PHLC</td>
<td>$0</td>
<td>Y</td>
<td>$150</td>
<td>Released time, 683-22120-31200-0015, Title II A</td>
</tr>
<tr>
<td>May 13, 2014</td>
<td>David Randall, Susan Schaefer</td>
<td>2</td>
<td>WOHS</td>
<td>Course Resource Review - Social Studies, PHLC</td>
<td>$0</td>
<td>Y</td>
<td>$150</td>
<td>Released time, 683-22120-31200-0015, Title II A</td>
</tr>
<tr>
<td>May 15, 2014</td>
<td>Charee Bennett</td>
<td>1</td>
<td>EAU</td>
<td>Course Resource Review - Science, PHLC</td>
<td>$0</td>
<td>Y</td>
<td>$75</td>
<td>Released time, 683-22120-31200-0015, Title II A</td>
</tr>
</tbody>
</table>
Meetings and Conferences

The following meetings and/or conference requests are information items, which are to be made a part of the Board minutes: December 10, 2013

<table>
<thead>
<tr>
<th>DATE(S)</th>
<th>ATTENDEE(S)</th>
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<th>BLDG.</th>
<th>CONFERENCE TITLE &amp; LOCATION</th>
<th>MAXIMUM REIMBURSEMENT</th>
<th>SUB</th>
<th>COST</th>
<th>BACKUP INFORMATION &amp; ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 15, 2014</td>
<td>Matthew Derby, Todd Hockemeyer</td>
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<td>NHHS</td>
<td>Course Resource Review - Science, PHLC</td>
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<td>May 15, 2014</td>
<td>Barry Ehle, Anthony Girod, Sean Miller</td>
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<td></td>
<td>$30,287</td>
<td></td>
<td>$3,525</td>
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ACTION AGENDA

December 10, 2013

Approval of Minutes
From the Executive Session on November 19, 2013

Background:

Minutes are taken of each Board meeting in accordance with Indiana Code IC 5-14-1.5-4.

Recommendation:

That the Board of School Trustees accepts and approves these minutes.

Prepared: Julie Labie
Approved: Kenneth H. Folks
Budget:
Legal:
The Board of School Trustees of East Allen County Schools does hereby certify that it held an Executive Session meeting on November 19, 2013, at 5:30 p.m., at the EACS Administration Building, located at 1240 State Road 930 East, New Haven, IN, and that it discussed no subject matter in such executive session other than the subject matter specified in the notice of such meeting, said subject matter being that checked below:

1. Discussion of strategy with respect to:
   (  ) A. Collective bargaining. (I.C. 5-14-1.5-6.1(b)(2)(A))
   (  ) B. Initiation of litigation or litigation which is either pending or has been threatened specifically in writing. (I.C. 5-14-1.5-6.1(b)(2)(B))
   (  ) C. Implementation of security systems. (I.C. 5-14-1.5-6.1(b)(2)(C))
   (  ) D. Purchase or lease of real property up to the time a contract, option to purchase, or lease is executed by the parties. (I.C. 5-14-1.5-6.1(b)(2)(D))

2. (  ) To receive information about and interview prospective employees. (I.C. 5-14-1.5-6.1(b)(5))

3. With respect to an individual over whom the governing body has jurisdiction:
   (  ) A. To receive information concerning the individual's alleged misconduct.
      (I.C. 5-14-1.5-6.1(b)(6)(A))
   (  ) B. To discuss, prior to any determination, that individual's status as an employee, student, or independent contractor who is a physician or bus driver.
      (I.C. 5-14-1.5-6.1(b)(6)(B))

4. (  ) For discussion of records classified as confidential by state or federal statute.
   (I.C. 5-14-1.5-6.1(b)(7))

5. (  ) To discuss before a placement decision an individual student's abilities, past performance, behavior, and needs. (I.C. 5-14-1.5-6.1(b)(8))

6. (  ) To discuss a job performance evaluation of individual employees (but not discussion of salary, compensation, or benefits of employees during a budget process).
   (I.C. 5-14-1.5-6.1(b)(9))

7. (X) To train school board members with an outside consultant about the performance of their role as public officials. (I.C. 5-14-1.5-6.1(b)(11))

8. To consider the appointment of a public official, to:
   (  ) A. Develop a list of prospective appointees. (I.C. 5-14-1.5-6.1(b)(10)(A))
   (  ) B. Consider applications. (I.C. 5-14-1.5-6.1(b)(10)(B))
   (  ) C. Make one (1) initial exclusion of prospective appointees from further consideration.
      (I.C. 5-14-1.5-6.1(b)(10)(C))

9. (  ) For discussion of the assessment, design, and implementation of school safety and security measures, plans, and systems. (I.C. 5-14-1.5-6.1(b)(3))

10. (  ) Appeal of student expulsion in Case No. ___. (I.C. 5-14-1.5-6.1(1), (6), (7), & (8))

11. (  ) For the purpose of discussing strategy regarding school consolidation.
    (I.C. 5-14-1.5-6.1(b)(2)(E)).


Board Members Absent: Stephen L. Terry, Sr.

BOARD OF SCHOOL TRUSTEES OF EAST ALLEN COUNTY SCHOOLS, ALLEN COUNTY, INDIANA.

BY: ________________________________ BY: ________________________________

President Secretary
ACTION AGENDA

December 10, 2013

Board Agenda Item 3.5

APPROVAL OF MINUTES
FROM THE REGULAR MEETING ON NOVEMBER 19, 2013

Background:
Minutes are taken of each Board meeting in accordance with Indiana Code IC 5-14-1.5-4.

Recommendation:
That the Board of School Trustees accepts and approves these minutes as presented.

\[Signature\]
Kenzeth H. Folks
Superintendent of Schools

Prepared: Jennifer Rose
Approved: Kenneth H. Folks
Budget: 
Legal: 
At a meeting held in the Board Room at the Administration Building, 1240 State Road 930 East, New Haven, Indiana, the Board of School Trustees of East Allen County Schools met at approximately 6:30 p.m. on November 19, 2013.

Board members present:
- Neil S. Reynolds, President
- Christopher T. Baker, Vice President
- William D. Hartman
- Terry Jo Lightfoot
- Robert L. Nelson, Jr.

Board members absent:
- Stephen L. Terry, Sr.

EACS Administrators and Association Presidents also in attendance:
- Dr. Kenneth H. Folks, Superintendent
- Mrs. Marilyn Hissong, Assistant Superintendent of Curriculum and Instruction
- Dr. Michael B. Shaffer, Asst. Superintendent of School Management & Special Programs
- Mr. Kirby Stahly, Assistant Superintendent for Administrative Services
- Mrs. Connie Brown, Director of Special Services
- Ms. Amanda Ricketts, Director of Human Resources
- Mrs. Tammya Kelly, Public Relations Liaison
- Mrs. Rose Fritzinger, Director of Development
- Mr. Keith Madsen, Interim Director of Technology
- Mr. Ronald C. Crosby, President, East Allen Educator’s Association
- Mrs. Terri Lortie, President, EACS Custodial Association

1.0 ROUTINE ITEMS

1.1 Call to Order

President Neil Reynolds called the meeting to order at 6:31 p.m.

1.2 Pledge of Allegiance

The Pledge of Allegiance was recited.

1.3 Approval of Agenda*

The agenda for November 19, 2013 was approved as presented.

Motion: Baker  Second: Nelson  Vote: Aye: 6-0
1.4 Recognition

Mr. Tom Kneller was recognized for his work as the founder and coordinator of the Focus on Health program at EACS for the past 19 years. Since 1995, a total of 27,200 EACS 2nd, 4th, and 6th graders have participated in the Focus on Health program. Mr. Kneller has taught physical education for 43 years (36 years with EACS).

2.0 PUBLIC EXPRESSIONS – AGENDA ITEMS

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kristie Koos</td>
<td>Group Health Insurance Savings</td>
</tr>
</tbody>
</table>

3.0 CONSENT ITEMS

Superintendent Folks requested the Board’s approval for the Consent Items as presented as follows:

3.1 Human Resources Report and Addendum
3.2 Financial Reports
3.3 Meetings and Conferences
3.4 Minutes – Regular Meeting – November 5, 2013

Motion: Baker Second: Lightfoot Vote: Aye: 6-0

4.0 ACTION ITEMS

Superintendent Folks requested the Board’s approval for the Action Items as presented as follows:

13-1119-4.1 Application and Receipt of Funds for High Ability Grant SY13/14
13-1119-4.2 Application and Receipt of Funds for Safe Haven Grant SY13/14
13-1119-4.3 Meet and Confer Recommendations
13-1119-4.4 eFunds for Schools (Online Payments)
13-1119-4.5 Revision to Board Policy 2001

Motion: That the Board of School Trustees would approve Action Items 4.1 through 4.5 as presented.

Discussion: Mr. Hoffman and Mrs. Lightfoot had a brief discussion regarding the eFunds/online payments.

Motion: Baker Second: Lightfoot Vote: Aye: 6-0

5.0 INFORMATION/DISCUSSION ITEMS

5.1 Wellness Advisory Council Members
DISCUSSION ITEMS

*5.2 Application and Receipt of Funds for SY13/14 Refugee Children School Impact Grant (RCSIG)

Mrs. Fritzinger provided information for the Board and answered their questions. Dr. Folks respectfully asked that this Item be approved at tonight’s meeting due to the impending deadline.

Motion: Lightfoot        Second: Nelson        Vote: Aye: 6-0

5.3 Resolution for Payment of Claims When Only One Board Meeting in a Month

Mr. Stahly provided information for the Board and answered their questions.

5.4 Carriers for Property/Casualty/Liability and Workers Comp Insurances

Mr. Stahly provided information for the Board and answered their questions.

5.5 Fuel Bids – Gasoline and Diesel for 1/1/14 through 12/31/14

Mr. Stahly provided information for the Board and answered their questions.

5.6 Bus Purchase from State CIESC Bid

Mr. Stahly provided information for the Board and answered their questions.

5.7 Resolution for Goals for Expenditure Categories

Mr. Stahly provided information for the Board and answered their questions.

5.8 403(b) Agreements: Custodial Services and Recordkeeping

Mr. Stahly provided information for the Board and answered their questions.

5.9 Group Health Insurance Agreements

Mr. Stahly provided information for the Board and answered their questions.

5.10 EACS’ Section 125 Flexible Benefit Plan - 2014

Mr. Stahly provided information for the Board and answered their questions.

6.0 PUBLIC EXPRESSIONS – NON-AGENDA ITEMS

None.

7.0 SUPERINTENDENT COMMENTS

Indiana’s Secretary of State will be visiting New Haven High School on Thursday, November 21 at 1:45 p.m.
A press conference will be held this Friday at 9:00 a.m. at Leo Jr./Sr. High School to announce that EACS recently received a $50,000 grant for school security equipment and to employ a school resource officer at LEHS. Attorney General Greg Zoeller and Sheriff Ken Fries will be on hand.

The first War Room visit for the School Board will be held on Tuesday, November 26th at 7:00 a.m. at Heritage Jr./Sr. High School. A hard hat building tour of the new construction will take place afterwards.

Yesterday five of our schools were closed because of power outages as a result of the storm on Sunday. Today those schools were on a 2-hour delay, but power was restored late Monday to those buildings.

The Leo Jr./Sr. High School Band will be performing at Walt Disney World over the Thanksgiving break.

Happy Thanksgiving to all.

8.0 BOARD COMMENTS

<table>
<thead>
<tr>
<th>Name</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chris Baker</td>
<td>Was a judge at EAU’s Health Fair – the projects were impressive; EAU’s Spell Bowl Team placed 3rd at the State Competition.</td>
</tr>
<tr>
<td>Bob Nelson</td>
<td>Was “Principal for a Day” at CEEL</td>
</tr>
<tr>
<td>Arden Hoffman</td>
<td>Transportation Committee – would like an update from Mr. Nelson; Cohort data; GO Bond; Release of Student Records.</td>
</tr>
<tr>
<td>Bill Hartman</td>
<td>Recognized former Board member Leland Etzler in the audience.</td>
</tr>
</tbody>
</table>

9.0 ADJOURNMENT

There being no further business to discuss, Mr. Baker moved to adjourn the meeting. Mr. Hartman seconded the motion and it was unanimously approved. The meeting ended at 7:57 p.m.

Full audio minutes are available on the East Allen County Schools website, under the School Board tab, at [www.eacs.k12.in.us](http://www.eacs.k12.in.us).

The next meeting of the Board of School Trustees is scheduled for Tuesday, December 10, 2013 at 6:30 p.m. This meeting will be held at the EACS Administration Building, 1240 State Road 930 East, New Haven, IN.

These minutes were approved and adopted by the East Allen County Schools Board of School Trustees on December 10, 2013.

EAST ALLEN COUNTY SCHOOLS
BOARD OF SCHOOL TRUSTEES

_________________________________  ____________________________________
President                           Secretary
Action
Items
RESOLUTION FOR PAYMENT OF CLAIMS
WHEN ONLY ONE BOARD MEETING IN A MONTH

Background:

East Allen County Schools normally has two School Board meetings scheduled each month that claims are approved to be paid at. There is only one scheduled Board meeting in December to approve claims. This resolution allows the District to pay claims that would normally be approved at the second Board meeting in the month and also to pay claims yet in calendar year 2013 in the most financially beneficial method for the School District.

Recommendation:

That the Board of School Trustees approves the attached resolution to allow the School District to pay outstanding claims in December 2013 that were not available for the first School Board meeting of the month.

Prepared: Lois Goeglein
Approved: Kirby Stahly
Budget:
Legal:
EAST ALLEN COUNTY SCHOOLS

RESOLUTION TO AUTHORIZE PAYMENT OF CLAIMS WHEN THERE IS ONLY ONE BOARD OF SCHOOL TRUSTEES MEETING IN A MONTH

WHEREAS, accounts payable claims are approved at each Board of School Trustees Meeting.

WHEREAS, the Board of School Trustee currently meets on the first and third Tuesday of each month and the Board of School Trustees desires to continue the practice of paying claims twice a month.

WHEREAS, at times the School Board may only have one regularly scheduled meeting in a month, such as December 2013.

THEREFORE BE IT RESOLVED that the Board of School Trustees authorizes the Assistant Superintendent of Administrative Services to pay accounts payable claims that would normally be approved at the second Board Meeting of the month.

BE IT FURTHER RESOLVED, the Board of School Trustees will formally approve the aforementioned claims at their next regularly scheduled Board Meeting which in this case would be January 7, 2014.

Adopted this 10th day of December 2013.
ACTION AGENDA

December 10, 2013

CARRIERS FOR PROPERTY/CASUALTY/LIABILITY AND WORKERS' COMPENSATION INSURANCE

Background:
On an annual basis EACS seeks quotes/proposals for Property/Casualty/Liability, and Workers' Compensation Insurance. The attached matrix shows that Indiana Insurance was the only carrier to provide a quote for property, casualty, and liability insurance; Westfield was the only carrier to quote workers' compensation. The total for all lines of coverage is $1,018,232, which is a 6.8% ($64,386) increase over the prior plan year. Based on the dramatic cost increases in workers compensation insurance, the option of self-insurance was analyzed. Based on EACS W/C claim history, projections were made for a self-funded plan which estimated possible long-term savings per year in the range of $79,366 to $269,033. For the first few years of the self-insured workers compensation plan, EACS would need to fund at the recent premium levels to build up the initial self-insurance trust account balance, before the long-term savings can be realized. Initially this will require access to the Rainy Day if EACS would have catastrophic expenditures greater than any previously experienced by EACS, until the workers compensation self-insurance trust balance is financially sound.

Recommendation:
That the Board of School Trustees approves renewal of Property, Liability, Inland Marine, Automobile and Umbrella Insurance with Indiana Insurance and and switch Workers' Compensation to a self-insurance program with JWF Speciality as the TPA (third party administrator) and MECC as the reinsurance carrier.

Kenneth H. Folks
Superintendent of Schools

Prepared:  Kirby Stahly
Approved:  Kirby Stahly
Budget:
Legal:
Quotations/Proposals for Property & Liability

<table>
<thead>
<tr>
<th>Quotation Markets:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hanover</td>
</tr>
<tr>
<td>Selective</td>
</tr>
<tr>
<td>Wright Specialty</td>
</tr>
<tr>
<td>Cincinnati</td>
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<tr>
<td>Zurich</td>
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</table>

Package

<table>
<thead>
<tr>
<th>Indiana</th>
<th>$358,725</th>
</tr>
</thead>
</table>

Automobile

| $135,663 |

Umbrella

| $28,179 |

Subtotal

| $522,567 |

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Quotations/Proposals for Workers Compensation

<table>
<thead>
<tr>
<th>Workers Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hastings</td>
</tr>
<tr>
<td>Westfield</td>
</tr>
<tr>
<td>JWF Specialty &amp; MECC</td>
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<tr>
<td>Zurich</td>
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<table>
<thead>
<tr>
<th>Indiana</th>
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<tbody>
<tr>
<td>$495,665</td>
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Renewal Cost Comparison (Annual Premium)

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<tr>
<th>Policy Description</th>
<th>12/04 - 12/05</th>
<th>12/05 - 12/06</th>
<th>12/06 - 12/07</th>
<th>12/07 - 12/08</th>
<th>12/08 - 12/09</th>
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<th>12/12 - 12/13</th>
<th>12/13 - 12/14</th>
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<tbody>
<tr>
<td>Commercial</td>
<td>$351,515</td>
<td>$333,950</td>
<td>$288,195</td>
<td>$279,841</td>
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<td>$249,315</td>
<td>$274,793</td>
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<tr>
<td>Automobile</td>
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<tr>
<td>Commerical Umbrella</td>
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<td>Subtotal P&amp;C</td>
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<td>$384,323</td>
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<td>-18.7%</td>
<td>-2.5%</td>
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<td>2.9%</td>
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<td>Worker's Comp</td>
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<tr>
<td>Percent Change</td>
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<td>-18.7%</td>
<td>-2.5%</td>
<td>3.4%</td>
<td>2.9%</td>
<td>-9.6%</td>
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<td>Grand Total</td>
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<td>$953,846</td>
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<td>Percent Change</td>
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<td>-18.7%</td>
<td>-2.5%</td>
<td>3.4%</td>
<td>3.4%</td>
<td>-9.6%</td>
<td>9.6%</td>
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EACS "Loss Ratio" History:

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<th>08/08 - 07/08</th>
<th>Property &amp; Liability</th>
<th>12/13; 11/12; 10/11; 09/10; 08/09; 07/08</th>
<th>08/08 - 07/08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial</td>
<td>6.94%; 21.63% 39.61% 69.08% 56.91%    7.73%</td>
<td>38.22%</td>
<td>13.14%</td>
<td>41.80%</td>
<td>13.14%</td>
</tr>
<tr>
<td>Automobile</td>
<td>15.41%; 141.32% 17.74% 15.70% 11.34% 17.98%</td>
<td>84.01%</td>
<td>70.01%</td>
<td>84.01%</td>
<td>70.01%</td>
</tr>
<tr>
<td>Worker's Comp</td>
<td>46.09%; 98.60% 72.22% 139.23% 93.97% 70.01%</td>
<td>10.99%</td>
<td>139.23%</td>
<td>10.99%</td>
<td>139.23%</td>
</tr>
<tr>
<td>All Lines</td>
<td>27.34%; 75.38% 49.42% 84.53% 61.44% 57.82%</td>
<td>57.82%</td>
<td>57.82%</td>
<td>57.82%</td>
<td>57.82%</td>
</tr>
</tbody>
</table>
East Allen County Schools
Worker's Compensation Self-Insurance Analysis

I. Cost Components of W/C Self-Insurance

1. Fixed Costs
   a. Claims Administrative Fee $48,251
   b. Excess W/C Insurance (Stop Loss - Reinsurance) $47,500
   \[ \text{Total Fixed Costs} = 95,751 \]

2. Variable Costs
   - W/C Claims (Medical & Wages) $283,978 5 year average
     \[ \text{Worst Year 2012:} \quad 385,530 \]
     \[ \text{Best Year 2011:} \quad 225,871 \]

   \[ \text{Expected Cost:} \quad 379,729 \]

II. Fully Funded Plan

\[ \text{Premium Renewal:} \quad 495,665 \]

IV. Risk of W/C Self-Insurance:

1. Specific Retention: $350,000
2. Aggregate Loss: $886,145

Would require availability of Rainy Day Funds for Catastrophic Losses

IV. Cash Flow Analysis - (Six Years) Average

\begin{array}{lcccc}
\text{Assumptions:} & \text{Average} & \text{Savings} \\
1. Fixed Costs (2\%) & & \\
2. Variable Costs (5 year average) & 9.50\% & 5\% & 0\% & -5\% \\
3. Traditional Insurance & \text{Average Savings (6 years)} & 269,033 & 201,352 & 134,916 & 79,366 \\
\end{array}

h:\\Insurance\\Property & Casualty\\Workers Comp\\JWF Speciality - EACS Cash Savings Analysis 11182013
ACTION AGENDA

December 10, 2013

Board Agenda Item 13-1210-4.3

FUEL BIDS - GASOLINE AND DIESEL
FOR JANUARY 1, 2014 THROUGH DECEMBER 31, 2014

Background:

Notices for a Gasoline and Diesel Fuel Bid were advertised on October 28th and November 6th in both Fort Wayne Newspapers as required by Indiana Code. Bid packets were sent to five (5) vendors that expressed an interest in the bid. The bids are due November 14th at 10:00 AM at which time they will be opened by the EACS Bid Committee. Due to the Bid Opening occurring after the School Board Agenda/Packet is published, the formal recommendation of the Bid Committee will be distributed prior to the November 19th School Board Meeting for formal approval at the December 10th Meeting.

Recommendation:

That the Board of School Trustees approves the recommendation of the EACS Fuel Bid Committee for the purchase of Gasoline and Diesel Fuel for the 2014 Calendar Year.

Kenneth H. Folks
Superintendent of Schools

Prepared: Lois Goeglein
Approved: Kirby Stahly
Budget: Transportation Operating
Legal: IC 5-22-7
ACTION AGENDA

December 10, 2013

Board Agenda Item 13-1210-4.4

BUS PURCHASE FROM STATE CIESC BID

Background:
The purchase and replacement of buses is advertised and adopted annually per IC 20-46-5-6. School districts can advertise and conduct their own bids, or may access the bids already conducted and contracted by a state agency and made available to political subdivisions. EACS utilized the Central Indiana Educational Services Cooperative (CIESC) bid for the purchase of seven (7) 78 passenger buses model year 2014. CIESC offers stock bus prices as well as unique bids. Bus specs and options for all vendors were reviewed by Mr. Falkner. The stock bus offered by Kerlin Bus Sales (Thomas/Cummins) including added options and the allowance for trades was lowest responsible and responsive bid.

Recommendation:
That the Board of School Trustees approves the purchase of seven (7) 78 passenger buses using the CIESC bid site and the Stock Bus offered by Kerlin. The stock bus purchase plus additional options; GPS, warranty, parts, and cameras, less trade-in buses is $673,300.

Kenneth H. Folks
Superintendent of Schools

Prepared: Lois Goeglein
Approved: Kirby Stahly
Budget: Bus Replacement Fund (042)
Legal: IC 20-46-5-6 and IC 5-22-10-15
To: Mr. Kirby Stahly  
From: Mel Falkner  
Date: 11/13/2013

Re: School Bus Purchase Recommendation

Due to past experience with International buses I strongly recommend that we do not purchase them at this time. International is having problems supplying parts for repairs, for example we had a bus involved in an accident and could not get body parts from Midwest Transit the I.C. bus company. After waiting for a month, the body shop had to take the old damaged parts and reshape them to fit the bus. Another problem we are experiencing now is that we have a lower engine hose that we cannot find parts for to replace.

We have compared Kerlin Bus Sales (Thomas Buses) and McAllisters Power Systems (Bluebird Buses), and Midwest Transit (I.C.) on the CIESC Program for equipment and pricing. The comparisons are below,

Kerlin Bus sales totaled $686,936 including a trade in value of $19,000.

MacAllisters Power Equipment totaled $695,855 including a trade value of $24,900.

Midwest Transit (IC buses) totaled $693,560.00 and at this time no trade in values were submitted.

Kerlin Bus sales also presented us with a price for in stock units that totaled $673,300 including the trade value of $19,000.

It is my recommendation to purchase 7 (78) passenger buses from the stock units at Kerlin Bus Sales.

Please see enclosed documents.

Mel Falkner  
Director of Transportation
## Product Base Price

<table>
<thead>
<tr>
<th>Product Options</th>
<th>MacAllister</th>
<th>Midwest</th>
<th>Kerlin</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aisle Strips</td>
<td>$250.00</td>
<td>$250.00</td>
<td>$250.00</td>
</tr>
<tr>
<td>Stainless steel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Back Up Alarm and Sticker</td>
<td>S/E</td>
<td>S/E</td>
<td>S/E</td>
</tr>
<tr>
<td>Increase warning level to 100BA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crossing Gatearm</td>
<td>$269.00</td>
<td>S/E</td>
<td>$269.00</td>
</tr>
<tr>
<td>Air crossing gate arm</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Door, Entrance, Exterior Door Handle</td>
<td>S/E</td>
<td>N/C</td>
<td>S/E</td>
</tr>
<tr>
<td>Add door handle to exterior of entrance door</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Door Entrance Switch</td>
<td>S/E</td>
<td>N/C</td>
<td>S/E</td>
</tr>
<tr>
<td>3 position switch mounted left of driver</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fenderettes</td>
<td>$38.00</td>
<td>$38.00</td>
<td>$38.00</td>
</tr>
<tr>
<td>Rubber fenderettes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor: Subfloor Joints Sealed</td>
<td>$16.00</td>
<td>$57.00</td>
<td>$28.00</td>
</tr>
<tr>
<td>All subfloor joints water proof sealed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heater hose clamps</td>
<td>S/E</td>
<td>S/E</td>
<td>S/E</td>
</tr>
<tr>
<td>Change to constant torque clamps</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lettering &amp; Trim</td>
<td>N/A</td>
<td>($22.00)</td>
<td>S/E</td>
</tr>
<tr>
<td>Reflective Brand tape</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Light Monitor, Exterior Lights</td>
<td>$115.00</td>
<td>$120.00</td>
<td>$105.00</td>
</tr>
<tr>
<td>Light sensor system LED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lights</td>
<td>$598.00</td>
<td>$475.00</td>
<td>$614.00</td>
</tr>
<tr>
<td>Change 8 way only to strobing LED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Light, Emergency Door</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Red ICC light over emergency door (state Quantity)</td>
<td>$11.00</td>
<td>$13.00</td>
<td>$14.00</td>
</tr>
<tr>
<td>Lights, Exterior</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>Code</td>
<td>Option</td>
<td>THT</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>------</td>
<td>--------</td>
<td>-----</td>
</tr>
<tr>
<td>Add maximum dome light</td>
<td>B355</td>
<td>S/E</td>
<td>$4.00</td>
</tr>
<tr>
<td>LIGHTS TAIL TURN FLUSH MOUNT</td>
<td>B361</td>
<td>N/C</td>
<td>NA</td>
</tr>
<tr>
<td>Stop tail 4&quot; flush mount led/accident</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MIRRORS, CROSSOVER</td>
<td>B868</td>
<td>$22.00</td>
<td>S/E</td>
</tr>
<tr>
<td>Rosco Hawk Eys, heated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MIRRORS, SIDE</td>
<td>B864</td>
<td>$87.00</td>
<td>$73.00</td>
</tr>
<tr>
<td>Rosco EuroStyle remote heated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MIRRORS, STAINLESS STEEL BRACKETS</td>
<td>B297</td>
<td>$55.00</td>
<td>$69.00</td>
</tr>
<tr>
<td>Stainless steel brackets for crossover &amp; side rearview mirrors</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>MIRROR, TEMER</td>
<td>B399</td>
<td>S/E</td>
<td>$31.00</td>
</tr>
<tr>
<td>Tilt for heated mirror</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>POWER SOURCE</td>
<td>B439</td>
<td>S/E</td>
<td>N/C</td>
</tr>
<tr>
<td>12-volt in driver area</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SAFETY EQUIPMENT</td>
<td>B579</td>
<td>N/C</td>
<td>$71.00</td>
</tr>
<tr>
<td>Move to overhead storage (off floor)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEAT, DRIVER</td>
<td>B495</td>
<td>$76.00</td>
<td>N/A</td>
</tr>
<tr>
<td>Bucket seat with air bag</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEAT, DRIVER; ARM REST</td>
<td>B493</td>
<td>S/E</td>
<td>N/C</td>
</tr>
<tr>
<td>Add light arms/rear</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEAT, DRIVER/SEAT BELT</td>
<td>B465</td>
<td>S/E</td>
<td>N/C</td>
</tr>
<tr>
<td>Add orange seat belt</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>SEAT BARRIERS 20&quot; FLOOR MOUNTED</td>
<td>B501</td>
<td>S/E</td>
<td>$116.00</td>
</tr>
<tr>
<td>39&quot; floor mounted (state quantity) (Qty: 2)</td>
<td></td>
<td></td>
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<tr>
<td>SEATS, PASSENGER</td>
<td>B505</td>
<td>N/C</td>
<td>$205.00</td>
</tr>
<tr>
<td>Upgrade to 32 oz. upholstery</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEATS 39 INCH BENCH SEAT FLOOR MOUNT</td>
<td>B515</td>
<td>S/E</td>
<td>S/E</td>
</tr>
<tr>
<td>39 inch floor mounted seat (state quantity) (Qty: 10)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STORAGE POUCH KICK PANEL, BARRIER</td>
<td>B577</td>
<td>$55.00</td>
<td>$75.00</td>
</tr>
<tr>
<td>Five pouch barrier</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KICK PANEL</td>
<td>B579</td>
<td>$14.00</td>
<td>$13.00</td>
</tr>
<tr>
<td>Add additional left side front</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STOP ARM SIGNAL</td>
<td>B589</td>
<td>$133.00</td>
<td>$70.00</td>
</tr>
<tr>
<td>Air LED steering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>REAR STOP ARM SIGNAL OPTIONS</td>
<td>B597</td>
<td>$947.00</td>
<td>$203.00</td>
</tr>
<tr>
<td>As LED steering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STORAGE COMPARTMENT DRIVER</td>
<td>B603</td>
<td>N/C</td>
<td>$6.00</td>
</tr>
<tr>
<td>Lockable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STUDENT REMINDER SYSTEM</td>
<td>B607</td>
<td>$95.00</td>
<td>$146.00</td>
</tr>
<tr>
<td>Substitute Bus Scan Brand</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>STUDENT REMINDER ACTIVATION</td>
<td>B612</td>
<td>triggered by 8 way lights</td>
<td>N/C</td>
</tr>
<tr>
<td>To be triggered by other methods</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Chassis Options

<table>
<thead>
<tr>
<th>Option</th>
<th>Code</th>
<th>Price</th>
<th>N/A</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Alternator</strong></td>
<td>C121</td>
<td>$822.00</td>
<td>N/A</td>
<td>$822.00</td>
</tr>
<tr>
<td>270-amp alternator</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Batteries</strong></td>
<td>C117</td>
<td>$110.00</td>
<td>N/A</td>
<td>$110.00</td>
</tr>
<tr>
<td>Three group 31, 12 volt 2280 CCA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Brakes, Air Dust Shields</strong></td>
<td>C152</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Add dust shields to brakes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Brakes, Slack Adjusters</strong></td>
<td>C156</td>
<td>N/A</td>
<td>N/C</td>
<td>N/C</td>
</tr>
<tr>
<td>Long stroke slack adjusters</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cup Holder, Driver</strong></td>
<td>C164</td>
<td>N/A</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Add cup holder in drivers area</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Engine</strong></td>
<td>C187</td>
<td>$544.00</td>
<td>N/E</td>
<td>$1,499.00</td>
</tr>
<tr>
<td>Cum. Tfrq 6 SS9 2.40/2.500 lbs/hr/6.7L w/P122500 tr</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Engine/Exhaust Brake</strong></td>
<td>C222</td>
<td>$80.00</td>
<td></td>
<td>$80.00</td>
</tr>
<tr>
<td>Add VGT exhaust brake, Turbocharger mounted valve in the exhaust pipe to restrict the flow of exhaust.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Engine Sound Deadening Package</strong></td>
<td>C233</td>
<td>$22.00</td>
<td>N/C</td>
<td>N/C</td>
</tr>
<tr>
<td>Additional insulation for engine compartment area</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fan Drive</strong></td>
<td>C236</td>
<td>N/E</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Electromagnetic fan drive</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fuel Tank Diesel</strong></td>
<td>C238</td>
<td>$271.00</td>
<td>N/E</td>
<td>$271.00</td>
</tr>
<tr>
<td>Increase to 100-gallon</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Full Instrumentation Package (Engine)</strong></td>
<td>C240</td>
<td>N/E</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Remove ammeter</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Headlights</strong></td>
<td>C246</td>
<td>N/E</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Add Wtp Wtg flashing headlights</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Headlight Alarm</strong></td>
<td>C246</td>
<td>N/E</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Alarm to warn that headlights are on at Ignition</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Heater Block, Internal (Engine)</strong></td>
<td>C248</td>
<td>($60.00)</td>
<td>($60.00)</td>
<td>($60.00)</td>
</tr>
<tr>
<td>Delete block heater and receptacle</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Hose Clamps</strong></td>
<td>C237</td>
<td>N/E</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Constant torque clamps</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Paint &amp; Finish, Interior</strong></td>
<td>C261</td>
<td>$25.00</td>
<td>N/A</td>
<td>$25.00</td>
</tr>
<tr>
<td>Additional after factory undercoating</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Pedals, Adjustable</strong></td>
<td>C266</td>
<td>$49.00</td>
<td>N/A</td>
<td>$49.00</td>
</tr>
<tr>
<td>Adjustable brake &amp; accelerator pedal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Steering</strong></td>
<td>C269</td>
<td>N/E</td>
<td>N/E</td>
<td>N/E</td>
</tr>
<tr>
<td>Add Telescoping steering wheel</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tires, Tubeless Radial</strong></td>
<td>C278</td>
<td>$163.00</td>
<td>N/E</td>
<td>$163.00</td>
</tr>
<tr>
<td>1J122.5 16 ply steel front, mud/tow rear Michelin</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C327</td>
<td>N/A</td>
<td>$567.00</td>
<td>$262.00</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>---------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>WINTER WARMUP EQUIPMENT</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Winter Frost</td>
<td>C381</td>
<td>NC</td>
<td>$75.00</td>
<td>$E</td>
</tr>
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</table>

**Dealer Options**

<table>
<thead>
<tr>
<th>Option</th>
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**Grand Total**

| | $720,755.00 | $693,560.00 | $705,936.00 |
November 7, 2013

Dan Felger
East Allen County Schools
1240 State Road 930 East
New Haven, IN 46774

Trade Allowances:

Bus # 140 - 2001 International Bluebird, Lift Bus, Conventional, Air Brakes
1HVBBABN21H400320, Approximately 142,648 Miles $ 3,500.00

Bus # 139 - 2001 International Bluebird, Lift Bus, Conventional, Air Brakes
1HVBBABN61H400312, Approximately 142,500 Miles $ 3,500.00

Bus # 145 - 2001 International Bluebird, Lift Bus, Conventional, Air Brakes
1HVBBABN41H400321, Approximately 133,400 Miles $ 3,500.00

Bus # 11 - 2000 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABN5YH307561, Approximately 149,094 Miles $ 3,000.00

Bus # 16 - 2000 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABN5YH307258, Approximately 166,273 Miles $ 3,000.00

Bus # 38 - 2000 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABN7YH307259, Approximately 200,921 Miles $ 3,000.00

Bus # 56 - 1999 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABN8XH256331, Approximately 170,029 Miles $ 2,500.00

Bus # 57 - 1999 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABNXXH256329, Approximately 160,459 Miles $ 2,500.00

Bus # 87 - 1999 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABN3XH256334, Approximately 158,763 Miles $ 2,500.00

Bus # 33 - 1999 International Bluebird, 66 Passengers, Conventional, Air Brakes
1HVBBABN3XH256338, Approximately 158,000 Miles

$19,000 TRADE VALUE
MacAllister Power Systems,
A Division of MacAllister Machinery Co., Inc
8800 Brookville Road
Indianapolis, IN 46239
Phone (317) 591-9100  Fax (317) 501-9610
Quotation for:  East Allen County Schools
1240 E SR 930
New Haven, IN 46774

Comments or special instructions:

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<td><strong>$ (24,900.00)</strong></td>
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**MacAllister Power Systems hereby certifies that the above mentioned prices includes all equipment, accessories, type of construction and other features as shown in the line sheets. All buses meet Indiana State and Federal regulations. Payments are expected on the date of delivery.

THANK YOU FOR YOUR BUSINESS!
Model Profile: Saf-T-Liner C2 341TS

Product Type: School Transportation

Year: 2014
Chassis Model: B2106
Chassis MFG: FLNER
GVWR: 33,000
Passenger Capacity: 78
Headroom: 79
Wheelbase: 279
Brake Type: AIR
Engine Type: CUMMINS ISB240 DIESEL, 8 Cyl, 240 HP, 2600 RPM
Fuel Type: DIESEL
Fuel Tank Capacity: 100
Transmission Type: ALLISON 2600 PTS AUTOMATIC TRANSMISSION
Axle, Front: DA-F-10-9 10,000# FFP1 71.6 KPI/3.74 DROP SINGLE FRONT AXLE, 10000-lb Capacity
Axle, Rear: DA-RS-23-4 28,000# R-SRS SINGLE REAR AXLE, 23000-lb Capacity
Tires, Front: RADIAL FRONT TIRE, MICHELIN XZ2, 11R22.5 14 PLY
Tires, Rear: REAR MICHELIN XDN 2 11R22.5 14 PLY RADIAL
Suspension Front: 10,000 LB. TAPERLEAF FRONT SUSPENSION
Suspension Rear: AIRLINER 23,000 LB. REAR SUSPENSION

Includes the Following Equipment:

BODY

ACCESSORIES

1 LOCK-DRYERS INTR STORAGE OVR DRV'S HEADER W/O INTRLK

CERTIFICATION/SAFETY

1 REFLECTTAPE-RR END YEL 1*
6 REFLECTTAPE-P/O WDO YEL
1 REFLECTIVE TAPE-EMERGENCY DOOR REAR YELLOW
1 REFLECTTAPE-SIDE 2" @ FLR YEL
1 FIRE EXTINGUISHER-6 3A-40BC
1 REFLECTORS-AMBER(2) MID BDY 3"
1 REFLECTORS-RED (4) RR/RR SI 3"
1 HATCH-RF ESC MODEL 1100 ENG(2)
1 KIT, FIRST AID 24 UNIT INDIANA
1 KIT, BODY FLUID CLEAN UP INDIANA
1 CUTTER-SEAT BELT W/HAND GRIP
1 TRIANGLES-REPL. 3 W/BOX
1 OPEN VIEW ES, HEATED, RMT, SS
1 MIR-B EXT, CROSSVIEW HTD S.S.BRKT
1 SIGN-STOP, AIR FRT #2500-1C
1 SIGN-STOP, AIR RR #2501C
1 MIRROR-INTEIOR 6"X30" WITH RUBBER EDGE
1 2010, EPA/CARB CERTIFICATION

DOORS

1 LATCH-DOOR INTERIOR STORAGE OVER WINDSHIELD
- 1 VANDALOCK-REAR DOOR W/BOLT
- 1 POWER SYSTEM-AG2 AIR ENTRANCE DOOR
- 1 VANDALOCK-ALUM.ENT.DR.CYLINDER W/KEY
- 1 PULL-ENTRANCE DOOR, EXTERNAL ALUMINUM
- 1 SWITCH-PAD. ENT.DOOR AIR,(3 POSITION)
- 1 TREAD-STP ALUM.ENT DR GRAY KSEAL W/PEBBLE NOSING
- 1 TRIM-STEPWELL HORIZONTAL WITH RIBBED NOSE
- 1 RAIL-ASSIST FRT ENT DR 38"W
- 1 RAIL-ASSIST FRONT ENTRANCE DOOR RIGHT SIDE 1"OD

**ELECTRICAL - BODY**
- 1 FAN-CIRC MID W/LS HDR BLACK
- 1 FAN-CIRC DRV'S W/D HDR BLACK
- 1 RADIO-AM/FM W/CD & PAGE
- 1 ELEC-PWR CELL PHONE OUTLET LS
- 1 LAMPS-DOME OVER DRIVER
- 1 SWITCH-RKR DOME LPS FRT/RR
- 1 LAMP-EXTERIOR AND AFT OF ENT DOOR
- 1 LAMPS-STEPWELL WITHOUT HOOD (1)
- 1 LPS-STOP/TAIL/DIR AMBER/REV
- 1 ADVISORY-PASSAGER HORN ACTIVATION, WITH SWITCH
- 1 LAMPS-PILOT POST TRIP INSPECTION RED
- 1 LAMPS-SIDE DIRECTIONAL AMBER FRONT 32 CANDLE POWER
- 1 LPS-WARNING HALOGEN (8)
- 1 LAMPS-ID FRT AMBER REAR RED BULB
- 1 LAMPS-MARKER ROOF FRONT/REAR RECTANGULAR WITH SHIELDS
- 1 LAMPS-MARKER ROOF MID RECTANGULAR WITH SHIELD
- 1 STROBE-CLEAR 4.9"H 6" FROM REAR
- 1 LAMPS-STOP/TAIL 4" FLUSH MOUNT INCANDESCENT
- 1 SWITCH-ROCKER NOISE SUPPRESSION ON/OFF
- 1 SWITCH-ROCKER STROBE LAMPS
- 1 LAMPS-PILOT WARNING LIGHTS RED
- 1 LAMPS-PILOT WARNING LIGHTS AMBER
- 1 BLOCK-FUSE CUSTOMER ACCESS
- 1 SPEAKERS-INT. 30 WAT.(6) 341T

**EXTERIOR**
- 1 FLAPS-MUD, REAR 22.5"W
- 1 FLAPS-MUD, FRONT 16"W X 12"H
- 1 HOSES TOW, REAR BOLTED (2)
- 1 PENDARRETTE-STL/RUBBER
- 1 LATCH-BATT DOOR NON-LOCKING
- 1 LATCH-FUEL FILL ACCESS (THUMB)
- 1 VENT-STATIC NONE
- 1 LATCH-NON-LOCKING DEF ACCESS DOOR

**HVAC**
- 1 HTR-45LS 50,000 BTU LOC 3
- 1 HTR-45LS 84,000 BTU LOC 10
- 1 HOSE-HTR SG PL W/WH POS 10
- 1 HEATER-ENTRANCE DOOR STEPWELL
- 1 CONN-HTR(1) SPRING WORM GEAR SG PLY

**INTERIOR**
- 1 VISOR-WINDSHIELD SUN 6"X30" TINTED
- 1 DOOR-Storage BOX W/O GLASS
- 1 DOOR-ACG SOLID PANEL
- 1 LINE- STANDEE 2" YELLOW
- 1 STRIPS- AISLE, ALUMINUM 341T
- 1 FLR-GRY VINYL W/13" CTR AISLE
- 1 FLR-BLK WHEELHOUSE AND HEATER
- 1 FLR-PLYWD MARINE GRADE 341T
- 1 HL-PASS AREA ACCUS GREY 341T
- 1 INSULATION - RAFTER CAVITY 341T
- 1 SEALANT-PLYWOOD FLOOR EDGES
- 1 HOLDER-STORAGE, CLIP BOARD

**PAINT/LETTERING**
- 1 DECAL-REFL FRT CAP "SCHOOL BUS"
- DECAL-REFL RR CAP "SCHOOL BUS"
- PAINT-EXTERIOR ROOF WHITE 341T
- PAINT-EXT WINDOW AREA BLACK
- PAINT-EXT GRD RAIL @ WINDOW BLACK
- PAINT-EXT GRD RAIL @ SEAT BLACK
- PAINT-EXT GRD RAIL @ FLOOR BLACK
- PAINT-EXT GRD RAIL @ SKIRT BLACK
- PAINT-EXT BUMPER REAR BLACK
- PAINT-BLACK TRIM-FRONT/REAR ROOF CAPS
- PAINT-SOLID COLOR YELLOW
- HEADLINING TRIM-FRONT/REAR ROOF CAPS
- CAB COLOR A: E180YMD63 SCHOOL BUS YELLOW BAGF

**SEATS**
- 1.62" CLEARANCE REAR SEAT TO WALL
- BELT-ELR SHOULDER/PUSH BUT LAP
- 1 36" BARR-VERT, WALL MT 45"H RS
- 1 36" BARR-REV. WALL-MT 45"H
- 28 36" FMVSS HIGHL BACK RESTR SEAT
- RHINO GRAY UPHOLSTERY-45" HIGHL FMVSS SEAT
- 2 RHINO GRAY UPHOLSTERY-45" HIGHL RECESSED BARRIER
- SEAT-DRIVER NATIONAL W/HEAT
- ARMREST NATIONAL DRIVER'S ST. BOTH SIDES
- UPH DR,ST,FABRIC BLK NATIONAL
- PEDESTAL-NATIONAL AIR W/2 SHOCKS
- KICKPLATE-MOD.PANEL, RS 36"

**WARRANTY**
- 1 EXTENDED BODY WARRANTY-2YR UNLIMITED MILES
- 1 WARRANTY LESS DRIVETRAIN, 2 YEARS OR 50,000 MILES

**WINDOWS/GLASS**
- GLASS-WINDSHIELD ONE PIECE WITH TINTED BAND
- GLASS-RS FR R LAT TINT TEMP
- GLASS-LS FR LAT TINT TEMP
- GLASS-REAR STATIONARY TINTED TEMPERED
- FRAME-WDO P/O VERT TEM TINT LS
- WDO P/O VERT TEM TINT RS
- 14 GLASS-WDO TINT TEMP 30"
- 2 GLASS-WDO TINT TEMP 40"
- GLS-LWR RR DR TEM TINT
- GLS-UPR RR DR TEM TINT
- WDO-DRIVER'S TEM TINT

**OTHER**
- LPS-DOME PASS MIN (6) 341T
- LAMPS-LICENSE PLATE ILLUMINATION
- LAMPS-SIDE DIRECTIONAL AMBER 2CP GUARD REAR AXLE
- DAYTIME RUNNING LIGHTS SET @ 85%

**CHASSIS**

**AXLES AND SUSPENSIONS**
- SPL100 DANA SPICER MAIN DRIVELINE
- DA-F-10-3 10,000# FF1 71.5 KPI/3.74 DROP SINGLE FRONT AXLE
- CHICAGO RAWHIDE FRONT OIL SEALS
- DA-RS-23-4 23,000# R-SRS SINGLE REAR AXLE
- 6.22 AXLE RATIO
- CHICAGO RAWHIDE (SCOT) REAR OIL SEALS
- 10,000 LB. TAPERLEAF FRONT SUSPENSION
- AIRLINER 23,000 LB. REAR SUSPENSION

**BRAKES**
- AIR BRAKE PACKAGE
- MERITOR 15 X 4 Q+ CAM FRONT BRAKES (ROCKWELL)
- Haldex Longstroke Front Brake Chamber
- MERITOR AUTOMATIC FRONT SLACK ADJUSTERS
- CONMET CAST IRON FRONT BRAKE DRUMS
- MERITOR 10 1/2 X 7 Q+ CAM REAR BRAKES, DBL-ANCHOR, FAB SHOES
- REAR BRAKE DUST SHIELDS
1. **HALDEX, LONGSTROKE, SINGLE DRIVE AXLE, SPRING-PARK CHAMBERS**
2. **FRONT BRAKE DUST SHIELDS**
3. **MERITOR AUTOMATIC SLACK ADJUSTERS**
4. **STEEL AIR BRAKE RESERVOIRS INSIDE FRAME RAILS**
5. **1 BW DV-2 AUTO DRN VLV W/HTR ON WET TANK, PETCOCK OTHER**
6. **BENDIX AD-9 AIR DRYER WITH HEATER**
7. **WABCO 454/4M ABS WITHOUT TRACTION CONTROL ENHANCEMENT**
8. **1-VALVE PARKING BRAKE SYSTEM WITH WARNING INDICATOR**

### Chassis Equipment

1. **ALLIANCE FUEL FILTER/WATER SEPARATOR HEATED INDICATOR LIGHT**
2. **DR 12V 200 AMP 28-81 QUADRACOUNT PAD ALT**
3. **ELECTRIC GRID AIR INTAKE WARMER**
4. **DELCO 12V 29MT STARTER WITH INTEGRATED M**
5. **NO CLUTCH PEDAL WITH ADJUSTABLE SUSPENDED BRAKE&ACCELERATOR**
6. **100GALLON/378 LITER STEEL RECTANGULAR FUEL TANK, BETWEEN RAIL**
7. **11.5 GALLON DEF TANK**
8. **ADJUSTABLE STEERING COLUMN**
9. **7075MM (27") WHEELBASE**
10. **5'10" X 3' X 10-1/8" STEEL FRAME 120,000 PSI YIELD**
11. **FRONT FRAME-MOUNTED TOW HOOKS**
12. **HOOD MTD CHROMED PLASTIC GRILLE**
13. **WHITE WINTERFRONT**
14. **CHROME HOOD MOUNTED AIR INTAKE GRILLE**
15. **(2) CUPHOLDERS, LEFT HAND AND RIGHT HAND DASH**

### Electrical - Chassis

1. **PROG RPM CTRL WITH A/C OR 12.75V LOW VOLTAGE AUTO HIGH IDLE**
2. **CRUISE CONTROL-ELEC ENG/W SWITCHES IN LH SWITCH PANEL**
3. **DIAGNOSTIC INTERFACE CONNECTOR, 9-PIN, 8**
4. **WARNER ELECTRIC ELECTRO-MAGNETIC ON/OFF**
5. **ALTERNATELY FLASHING HEADLAMP SYSTEM W/BODY BUILDER ENGAGEMENT**
6. **(3) ALLI MODEL 1131, GROUP 31, 12V 2775CCA STUD BATTERIES**
7. **COLE HERSEE BATTERY CUT-OFF SWITCH, BATTERY BOX MOUNTED**
8. **INTEGRAL HEADLIGHT/MARKER ASSEMBLY WITH CHROME BEZEL**
9. **97DB BACKUP ALARM**
10. **ELECTRONIC SPEEDOMETER WITH SECONDARY KPH SCALE, NO ODOMETER**
11. **1 TRANSMISSION OIL TEMPERATURE GAUGE**

### Engine and Equipment

1. **CUM ISB-240 240 HP @ 2400 RPM, 2800 GOV 580 LB/FT @ 1600 RPM**
2. **ANTI-FREEZE TO -34F, ETHYLENE GLYCOL PRE-CHARGED SCA COOLANT**
3. **CUMMINS 18.7 CFM COMPRESSOR**
4. **CUMMINS INTEGRAL EXHAUST BRAKE WITH VARIABLE TURBO**
5. **PHILLIPS 750 WATT/115 VOLT BLOCK HEATER**
6. **ENGINE HEATER RECEPTACLE MOUNTED FACE OF BUMPER, LEFT SIDE**
7. **CONSTANT TORQUE BREEZE CLAMPS ON 1" IN DIA GREATER, SS C**
8. **1 65 MPH ROAD SPEED LIMIT**

### Transmission and Equipment

1. **ALLISON 2500 PTS AUTOMATIC TRANSMISSION**
2. **TRANS PROG,5 SPEED PTS 5/3/21 PERF/ECON (PKG 350) W/PROGNOS**
3. **SYNTHETIC 59W TRANSMISSION LUBE (TES-295 COMPLIANT)**

### Wheels and Tires

1. **RADIAL FRONT TIRE, MICHELIN XZ22, 11R22.5 14 PLY**
2. **REAR MICHELIN XDN2 11R22.5 14 PLY RADIAL**
3. **FRONT ACCOURIDE 60409 22.5X8.25 10-HUB PILOT, 5-HAND**
4. **REAR ACCOURIDE 60409 22.5X8.25 10-HUB PILOT, 5-HAND**

### Dealer Add On

1. **EQUIPMENT**
   - LED BULBS INSTALLED IN FRONT AND REAR STOP ARMS
   - 1 AIR CROSSING ARM INSTALLED

Meets all FMVSS and Indiana State school bus requirements in effect at the time of manufacture.

**Unit Price:** $85,258.00
RESOLUTION FOR GOALS FOR EXPENDITURE CATEGORIES

Background:

Indiana Code 20-42.5-3-6 requires the Board of School Trustees to establish goals for each category of expenditures that will increase the school corporation's allocation of taxpayer resources directly to student instruction and learning, in light of the unique circumstances present in the school corporation. The State Board of Education defines the categories as "Student Instructional Expenditures" and "Other Expenditure Categories." This resolution assures that EACS will strive for improvement upon the current levels between the "student instructional" expenditure category and the "other" expenditure category.

Recommendation:

That the Board of School Trustees approves the resolution for goals for expenditure categories.

Prepared: ____________________________________________

Approved: Kirby W. Stahly

Budget: ____________________________________________

Legal: IC 20-42.5-3-6

Kenneth H. Folks
Superintendent of Schools
RESOLUTION FOR GOALS FOR EXPENDITURE CATEGORIES

WHEREAS, the East Allen County Schools Board of Trustees, Allen County, has adopted a 2014 budget;

WHEREAS, Indiana Code 20-42.5-3-6 states that beginning with the 2007-08 school year, each governing body shall establish goals for each category of expenditures that will increase the school corporation’s allocation of taxpayer resources directly to student instruction and learning, in light of the unique circumstances present in the school corporation.

WHEREAS, The State Board of Education has approved the following definitions:
A. “Student Instructional Expenditures” are: (1) student academic achievement expenditures plus (2) student instructional support expenditures.
B. “Other Expenditure Categories” are: (3) overhead and operational expenditures plus (4) non-operational expenditures.

WHEREAS, East Allen County Schools believes that the educational preparation of all students be addressed in a manner that maximizes the individual student’s potential.

NOW THEREFORE, BE IT RESOLVED, East Allen County Schools shall review on an annual basis each of these expenditure categories and how to improve student achievement. East Allen County Schools will strive to improve upon the current levels (percentages) between the expenditures for the student instructional expenditure categories and the other expenditure categories as described in IC 20-42.5 for the next fiscal year and continue to exceed the aggregate percentage for Indiana. However increasing the percentages in the student instructional expenditure categories and maintaining certain ratios between the “Student Instructional” and “Other Categories” may be negatively impacted by unique circumstances that the East Allen County Schools might experience such as, but not limited to:

- Loss or reduction of Federal & State Grants which require educational programs to be reduced or eliminated.
- Reduction in State Support which requires educational programs be reduced.
- Replacement of retiring teachers (top of the scale) with new teachers who have lower salaries than the retiring teachers.
- The need for school construction related to: redesign plan; changes in instructional programs; increased/decreased student enrollment; or reprogramming instructional programs.

Ayes

Nays

Attest: ____________________________________________

Dated: ____________________________

Stephen L. Terry Sr., Secretary
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<td>Student Academic Achievement</td>
<td>54.30%</td>
<td>56.20%</td>
<td>55.90%</td>
<td>54.10%</td>
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ACTION AGENDA
December 10, 2013

Board Agenda Item 13-1210-4.6

APPROVE 403(b) AGREEMENTS:
CUSTODIAL SERVICES & RECORDKEEPING

Background:
East Allen County Schools approved the selection of Hartford as the exclusive 403(b) Vendor on March 18, 2008. On September 4, 2012, Hartford and Massachusetts Mutual Life [MassMutual] entered into an agreement for MassMutual to purchase Hartford's Retirement Plans. Hartford Securities Distribution Company (HSD) is resigning as custodian and record keeper for the EACS 403(b) Plan. MassMutual has agreed to complete the transfer of service responsibilities for the EACS 403(b) Plan which requires EACS to enter into new agreements with Reliance Trust for custodial services and MassMutual for record keeping services.

Recommendation:
That the Board of School Trustees for East Allen County Schools approves the Custodial Services agreement with Reliance Trust Company and Record Keeping Services agreement with MassMutual Retirement Services, LLC for the EACS 403(b) Plan.

Prepared: Kirby W. Stahly
Approved: Kirby W. Stahly
Budget: 
Legal: 

Kenneth H. Folks
Superintendent of Schools
INSTRUCTIONS
Please sign as indicated and return to MassMutual. Please do not return the enclosed Agreements. These documents should be retained with your important plan records.

EXECUTION PAGE – 403 Plans

Plan Name: East Allen County Schools 403(b) Plan
Plan Number: 750908

Execution of Recordkeeping and Administrative Services Agreement;
Direction to Transfer and Confirmation and Direction of Investment Fund Line-Up:

I have read and understand the Recordkeeping and Administrative Services Agreement (the “Agreement”) and agree to its terms. The Agreement shall be effective as of the date accepted by MMRS, such acceptance to occur as of the end of the transition period.

I hereby authorize and direct the transfer of the Plan’s assets from the Plan’s HSD Premier Enterprise Account to a new account with RTC, such transfer to take place as of the Effective Date. I have reviewed, and hereby confirm and direct that I will continue to maintain the Plan’s currently designated investment fund line-up as reflected on the Investment Menu Disclosure Chart, Appendix A to the Disclosure Statement. In the event that I would like to make any changes to my existing funds, I will contact my Account Manager and provide written instructions (refer to cover letter for contact information).

As to the Agreement and Investment Fund Line-Up:

Employer Name:

Employer as Plan Sponsor and Plan Representative
By: ________________________________
Title: ________________________________
Date: ________________________________

As to the Agreement:

MassMutual Retirement Services, LLC

MMRS Authorized Officer

By: ________________________________
Title: Vice President, Client Management

Execution of Reliance Trust Company Custodial Agreement: The Custodial Agreement shall be effective as of the date accepted by RTC, such acceptance to occur as of the end of the transition period.

Employer Name:

Employer as Plan Sponsor and Plan Representative
By: ________________________________
Title: ________________________________
Date: ________________________________

Reliance Trust Company, Custodian

MMRS Authorized Officer on behalf of Reliance Trust Company as its authorized agent

By: ________________________________
Authorized Signer

ASACUSTAGR
RELIANCE TRUST COMPANY
SECTION 403(b) PLAN
CUSTODIAL AGREEMENT

THIS AGREEMENT is made as of the date indicated in the Account Application (the "Effective Date"), the execution of which establishes the Agreement between the Employer, in its capacity as either (i) a tax exempt entity under Internal Revenue Code ("IRC") Section 501(c)(3) or (ii) a State, a political subdivision of a State, as applicable, and which Employer is the employer of employees and that offers a retirement program pursuant to IRC Section 403(b)(7) (hereinafter called the "Employer"), and RELIANCE TRUST COMPANY, an independent trust company having its principal place of business at 1100 Abernathy Road, 500 Northpark Building, Suite 400, Atlanta, Georgia 30328 (hereinafter called "Custodian").

ARTICLE I.
DEFINITIONS

As used in this Agreement, the following terms have the following meanings:

1.1 "Alternate Payee" means a spouse, former spouse, child, or other dependent of a Participant who is recognized by a QDRO (as defined in Section 1.13 below) as having the right to receive all or a portion of the benefits payable to a Participant under the Plan.

1.2 "Annuity Contract" means an annuity contract issued by an Insurer that meets the requirements of IRC Section 403(b)(1) for use in a 403(b) plan.

1.3 "Custodial Account" means the separate custodial account established and maintained for the benefit of the participants in a Plan. The fact that a Plan may be invested in one or more different investments will not result in more than one Custodial Account being established for that Plan by the Custodian.

1.4 "Custodial Agreement" or "Agreement" means this Agreement, as it may be amended from time to time.

1.5 "Custodian" means Reliance Trust Company or any successor thereto which qualifies to serve as a custodian in the manner prescribed by IRC Section 401(f)(2).

1.6 "Employee" means an individual who regularly performs or has performed services for the Employer.

1.7 "Employer" means the legal entity which has established and that maintains the Plan, and which has completed the Account Application, and executed this Agreement.

1.8 "ERISA" means Public Law No. 93-406, the Employee Retirement Income Security Act of 1974, as amended.

1.9 "Insurer" means an insurance company from which annuities are purchased under the Plan to provide benefits in conformance with IRC Section 403(b)(1).

1.10 "IRC" means the Internal Revenue Code of 1986, as amended.

1.11 "Participant" means an Employee who has entered into a Salary Reduction Agreement, has become entitled to receive an allocation of Employer contribution under the Plan, or has effected a rollover contribution or transfer to a Custodial Account under this Agreement. A Participant’s allocated interest in the Custodial Account is reflected in the records of the Plan maintained on the Recordkeeper’s defined contribution recordkeeping system.

403(b)(7) ERISA and Non-ERISA
Page 9
1.12 “Plan” means a 403(b) program established by the Employer for the benefit of its Employees to provide benefits for retirement. Such Plan shall be governed by the document(s) designated by the Employer to contain the provisions of the Plan and to meet the requirements of IRC Section 403(b), including but not limited to the document adopted by the Employer as referenced in the Account Application, and any amendments thereto. To the extent that the terms of the document(s) are inconsistent with this Agreement, the terms of this Agreement shall control, unless they are inconsistent with the IRC or ERISA.

1.13 “Qualified Domestic Relations Order” or “QDRO” means a court order that assigns or recognizes the right of an Alternate Payee to receive all or a portion of the benefits payable to a Participant and which satisfies the requirements of IRC Section 414(p).

1.14 “Recordkeeper” means MassMutual Retirement Services, LLC or its successor, which is the entity retained by the Employer to perform record keeping functions for the Plan.

1.15 “Regulated Investment Company” has the same meaning as provided in IRC Section 403(b)(7).

1.16 “Salary Reduction Agreement” means a contract between the Employer and the Participant under which the Employer agrees to reduce the Participant’s compensation by an amount or percentage specified in such Salary Reduction Agreement and to contribute that amount to the Plan’s Custodial Account.

ARTICLE II.
CONTRIBUTIONS

2.1 The Custodian may accept cash contributions from the Employer made pursuant to a Salary Reduction Agreement entered into with the Participant. Such contribution may not exceed the least of the maximum amount permissible under IRC Sections 403(b)(2), 415(c), 402(g)(4), or 402(g)(8), as adjusted by IRC Section 414(v). Whether the contribution exceeds these limitations shall be determined by the Employer.

2.2 The Custodian may accept cash contributions from the Employer to the extent provided for under the Plan, provided that such contributions, when added to the contribution described in Section 2.1 above, do not exceed the lesser of:

(a) 100% of the Participant’s compensation, as defined in IRC Section 415(c)(3); or
(b) $40,000, as adjusted under IRC Section 415(d).

Such limitations shall be adjusted as appropriate pursuant to IRC Section 414(v). Whether these limitations have been exceeded shall be determined by the Employer.

2.3. Subject to the consent of the Custodian, if so permitted by the Plan, the Custodian may accept a rollover contribution from the Participant or a direct rollover for the benefit of a Participant from the trustee or custodian of the distributing plan or program. Such rollover contribution must be an eligible rollover distribution, as defined in IRC Section 402(c)(4), from:

(a) a qualified plan described in IRC Section 401(a) or 403(a);
(b) an annuity contract or custodial account described in IRC Section 403(b);
(c) an eligible deferred compensation plan as described in IRC Section 457(b) that is maintained by a state, a political subdivision of a state, or an agency or instrumentality of a state; or
(d) an Individual Retirement Account or annuity, as described in IRC Section 408(a) or 408(b) that is eligible to be rolled over and would otherwise be includible in gross income.
The rollover contribution shall be accepted by the Custodian only upon confirmation by the Employer that it is a proper rollover or direct rollover of an eligible rollover distribution.

2.4 Excess Contributions.

(a) If the Employer determines that a Participant has an "excess contribution," as described in IRC Section 4973(e), it may direct the Custodian through the Recordkeeper to correct such excess by using the methods prescribed in IRC Sections 415 and 4973(e) and the regulations promulgated thereunder, or pursuant to other guidance provided by the Internal Revenue Service. The Employer through the Recordkeeper shall provide written directions to the Custodian outlining the corrective action to be taken.

(b) The Custodian shall follow the Employer's written or electronic directions through approved channels regarding the treatment of the excess contribution.

2.5 Excess Deferrals.

(a) A Participant shall have an "excess deferral" if the Participant has made elective deferrals to the Custodial Account in excess of the limits described in IRC Section 402(g) and Section 2.1 above.

(b) If the Participant or the Employer determines that the Participant has an excess deferral, the Employer must notify the Recordkeeper at such time and in such manner as provided in the Plan and in any agreements between the Employer and the Recordkeeper.

(c) The Recordkeeper must notify the Custodian in accordance with the terms of the operating agreement between Custodian and Recordkeeper of the need for a distribution of an excess deferral. The Custodian then will make reasonable efforts to distribute the excess deferral and its allocable income, if any, to the Participant.

(c) Notwithstanding anything herein to the contrary, the Employer may recharacterize elective deferrals as catch-up contributions pursuant to IRC Section 414(v) if, and to the extent, permitted by the IRC and the Treasury Department or the Internal Revenue Service in regulations or other guidance and to the extent permitted in the Plan.

2.6 The Custodian shall have no duty to determine whether contributions to the Custodial Account for the Participant exceed the maximum contribution amounts described in this Article, or whether such excess amounts can be corrected through any method other than that stated by the Recordkeeper in its instructions to the Custodian. The Custodian may not be held liable by the Participant, the Employer, or any other person for failing to determine whether the maximum contribution amount was exceeded. The responsibility and the liability of the Custodian in connection with any excess deferral or excess contribution shall be strictly limited in accordance with the terms of Sections 2.4 and 2.5 above.

ARTICLE III.
INVESTMENTS

3.1 Custodial Account Investments.

(a) The Custodian shall maintain on behalf of each Plan a separate Custodial Account. All contributions made by or on behalf of Participants in a Plan shall be applied by the Custodian, in accordance with the instructions of the Recordkeeper, to the purchase of shares in one or more Regulated Investment Companies or to the purchase of or deposit into one or more Annuity Contracts from one or more Insurers.

(b) The Recordkeeper may instruct the Custodian from time to time to liquidate any or all of the investments in Regulated Investment Companies or any Annuity Contracts then held by the Custodian in the Custodial Account and to reinvest the proceeds on behalf of the Plan in other shares in one or more Regulated Investment Companies or in one or more Annuity Contracts. The Custodian may refuse to honor any request 403(b)(7) ERISA and Non-ERISA
for liquidation or reinvestment if such request does not conform to the then applicable requirements for the liquidation or exchange of shares of the Regulated Investment Company or the distribution or surrender of values from the Annuity Contract in which the assets of the Custodial Account are invested and as to which such request relates.

3.2 **Amounts Received Without Investment Instructions**

(a) If any amounts are received by the Custodian without instructions in proper form from the Employer or through the Recordkeeper as to the identification of the Custodial Account for which such amount is submitted or as to the Regulated Investment Company or Annuity Contract selected for the investment, such amounts will not be invested by the Custodian until the Employer or the Employer through the Recordkeeper sends appropriate instructions.

(d) The Custodian shall not be responsible to the respective Participant or to the Employer as to any losses that might result from the absence of such Employer or Recordkeeper instructions or from incorrect instructions which are believed genuine.

3.3 **Sales Charges, Exchange Fees, Etc.**

Each Custodial Account shall be subject to any sales charges, contingent deferred sales charges, redemption fees, exchange fees, or management fees described in the prospectus for any Regulated Investment Company or any charges or fees related to any Annuity Contract purchased on its behalf.

3.4 **Ownership and Registration of Assets**

(a) All shares of Regulated Investment Companies and Annuity Contracts held as investments for the Custodial Account hereunder shall be registered in the name of the Custodian as Custodian for the benefit of the respective Plan, or for the benefit of multiple plans. The beneficial owner of such shares or Contracts shall be each respective Plan, and the Participants thereunder.

(b) Proxy material of Regulated Investment Companies shall be transmitted to the Participant, as beneficial owner of such shares (in the manner described in Section 6.3 below) for instructions. Proxy voting shall be performed in accordance with the Participant’s written instructions.

3.6 **Antialienation**

Except as expressly provided in Article V hereof, and as provided by law or by a QDRO, neither the interests of a Participant in the Custodial Account nor the assets held thereunder may be assigned, transferred, pledged as security for a loan or otherwise alienated, either voluntarily or involuntarily, by a Participant, nor shall they be subject to levy, attachment, lien, or other form of legal process which seeks the use of the Custodial Account or assets herein to satisfy a claim against a Participant. Such interest and assets shall not be “transferable” within the meaning of IRC Section 401(g). At no time shall it be possible for any part of the assets of the Custodial Account to be used for, or directed to, purposes other than the exclusive benefit of the Participants or the Participants’ beneficiaries.

**ARTICLE IV. DISTRIBUTIONS**

4.1 Assets held under a Custodial Account shall be distributed at such time and in such manner as the Recordkeeper shall direct to the Custodian, subject to the rules of this Article and to the then-applicable provisions of the IRC or other law relating to such distributions, including, without limitation, any requirements as to withholding of any amounts from such distributions for federal income tax purposes.
4.2 Distributable Events. No amounts may be distributed from the Custodial Account to a Participant or his beneficiary before the earliest of:

(a) the Participant’s death;

(b) the Participant’s attainment of age 59-1/2;

(c) the Participant’s disability within the meaning of IRC Section 72(m)(7);

(d) the Participant’s severance from service with the Employer; or

(e) the Participant’s financial hardship, as determined by the Employer if distributions under such circumstance are permitted under the Plan.

The determination of whether an appropriate distributable event has occurred shall be made by the Employer and such determination shall be relied upon by the Custodian in following the directions of the Recordkeeper to make the distribution.

4.3 Form of Distribution.

(a) Distributions hereunder may be made in cash or, at the request of the Recordkeeper and subject to the consent of the Custodian, the requirements of the Regulated Investment Company or Insured whose shares or Annuity Contract are held for investment by the Custodial Account and are liquidated for such distribution, and the provisions of the Plan, in kind.

(b) Distributions may be in any form provided under the Plan and requested by the Recordkeeper on behalf of a given Participant, including, but not limited to, a lump sum payment, periodic distributions (not to exceed the life expectancy of the Participant or the joint life expectancies of the Participant and his designated beneficiary), or a combination thereof. Furthermore, distributions may be paid in the form of a direct rollover to an eligible retirement plan to the extent that the distribution is an eligible rollover distribution under IRC Section 402(c)(4).

4.4 Death Benefit

(a) Upon receipt of a direction from the Recordkeeper, the Custodian shall pay the amount communicated by the Recordkeeper as a death benefit to the designated beneficiary of a Participant. The confirmation that a death has occurred, and the determination of who is the beneficiary entitled to the benefit shall be performed by the Employer and communicated to the Recordkeeper whom will forward to the Custodian.

(b) If no beneficiary is designated, the proceeds of the Participant’s interest in the Custodial Account shall be payable to the default beneficiary designated in the Plan or, if none, to the Participant’s estate. Such payment shall be made only upon direction of the Recordkeeper.

4.5 The Custodian may refuse to honor any request for transfer of any assets of, or payment of any amount from, the Custodial Account, if such request for transfer or payment does not conform to the then applicable requirements for the liquidation or exchange of shares of the Regulated Investment Company or the distribution or surrender of the Insurance Contract by the Insured in which the assets of the Custodial Account are invested and as to which such request relates, and unless the records of the Custodian or the information provided by the Recordkeeper indicate or specify the existence of one or more of the conditions specified in the Custodial Agreement under which such distribution or transfer may be made.
4.6 Payments under a QDRO

(a) Payments may be made by the Custodian to the Alternate Payee pursuant to a QDRO if the Recordkeeper so requests.

(b) Any distribution pursuant to a QDRO shall be performed in accordance with the direction of the Recordkeeper, which are consistent with the terms of the Plan and the QDRO.

4.7 Minimum Required Distributions

(a) Required Beginning Date. Without regard to Section 4.2, distributions from the Custodial Account in respect of a Participant shall commence no later than April 1 of the calendar year following the calendar year in which the Participant attains age 70 ½ or the calendar year the Participant retires, whichever is later ("Required Beginning Date"). The required minimum distribution for the year the Participant attains age 70½ or retires, whichever is later, can be made as late as April 1 of the following year. The required minimum distribution for any other year must be distributed no later than December 31 of that calendar year.

(b) Notification to Custodian. The Participant or the Employer must notify the Custodian of the Participant’s Required Beginning Date, and the Custodian assumes no responsibility for distributing or failing to distribute any minimum required distribution that the Participant or the Employer fails to request. The Custodian assumes no responsibility for ensuring that such payments satisfy the distribution requirements under Code Section 403(b)(10).

(c) Annual Minimum Amount. The amount to be distributed each year, beginning with the calendar year in which the Participant attains age 70½ and continuing through the year of death, may not be less than the amount determined by dividing the value of the Account as of the end of the preceding year by the distribution period in the Uniform Lifetime Table in Q&A-2 of Section 1.401(a)(9)-9 of the Income Tax Regulations, using the Participant’s age as of his or her birthday in the year. However, if the Participant’s sole designated Beneficiary is his or her surviving Spouse and such Spouse is more than ten years younger than the Participant, then the distribution period is determined under the Joint and Last Survivor Table in Q&A-3 of Section 1.401(a)(9)-9 of the Income Tax Regulations, using the ages as of the Participant’s and Spouse’s birthdays in the year.

4.8 The Custodian shall make only such distributions as are authorized and directed by the Recordkeeper, and shall have no responsibility to determine whether a distribution is permitted under the IRC or the Plan or whether the amount of such distribution is correct under the terms of the Plan.

ARTICLE V.

LOANS

5.1 If permitted by the Plan, the Employer through the Recordkeeper may direct the Custodian to make a loan to such Participant from the Custodial Account.

5.2 The Employer shall deliver to the Custodian such payments as are made by the Participant on the loan, and shall advise the Custodian as to the investment of such payments in the Custodial Account.

ARTICLE VI.

THE CUSTODIAN

6.1 General. The Custodian shall be responsible for the safekeeping of the assets of the Custodial Account. The Custodian shall hold all shares of the Regulated Investment Company that are assets of the Custodial 403(b)(7) ERISA and Non-ERISA
Account in unissued form, registered in the Custodian's name as Custodian. The Custodian shall hold all Annuity Contracts in its name as Custodian.

6.2 Accounting.

(a) The Custodian shall maintain such records with respect to the Plan as may be necessary for the proper administration of the Custodial Account. The Custodian shall keep and regularly furnish to the Employer detailed statements of the Custodial Account, showing contributions, investment earnings, redemptions, or distributions made from the Custodial Account for any reason, and any fees, benefits, or withdrawals paid therefrom. Such accounting shall be provided to the Employer at least annually after the close of the plan year (and at such other times or frequencies as are agreed to by the Custodian and the Employer). The Custodian is responsible for providing such reports as are required of it by the IRC or ERISA or the regulations or guidance issued thereunder.

(b) The Participant and Employer are responsible to report to the Custodian any errors on any statement within 60 days of receipt. Upon expiration of the 60 days after furnishing such report to the Employer, in absence of any written notice by the Employer of objection to the statement, the Custodian shall be released and discharged from all liability and accountability to anyone with respect to its acts, transactions, duties, obligations or responsibilities as shown in or reflect by such report, except with respect to any acts or transactions.

6.3 Information.

(a) The Custodian shall transmit, or cause to be transmitted, to the Participant, all notices, confirmations, shareholder reports, proxies, and prospectuses delivered to it as Custodian. The Custodian shall not vote any of the shares of any Regulated Investment Company held in the Plan’s Custodial Account except in accordance with the written instructions of the Participant.

6.4 Filing. The Custodian shall not be responsible for filing any reports to the Internal Revenue Service, the Department of Labor, or any governmental entity unless the IRC or ERISA or other applicable law specifically requires such a filing by a custodian.

6.5 Powers. The Custodian shall have all powers necessary for the performance of its duties.

6.6 Tax Treatment is the Responsibility of the Participant and the Employer. The tax treatment of the Employer's contributions to and the earnings of the Custodial Account depend upon, among other things, the nature of the Employer, the relationship of the Employer to the Participant, and the total amount of the contributions made for any year to the Custodial Account and to other plans, accounts, or contracts having the benefit of special tax treatment. The Custodian assumes no responsibility whatsoever with respect to such matters, nor shall any term or provision of this Agreement be construed so as to place any such responsibility upon it.

6.7 Taxes and Fees. The Custodian shall deduct from and charge against the Plan Custodial Account any taxes which may be imposed thereon as determined by the Recordkeeper or which the Custodian is required to pay with respect to the interest of any person therein, as well as the agreed fees and any extraordinary expenses of the Custodian for special services, including legal expenses incurred in the administration of the Custodial Account or in the defense of any suit with respect to the Custodial Account. Such fees shall be established by the Custodian and agreed to by the Employer in advance of such charges.

(a) Custodian may receive and retain for its own account, as additional compensation under this Agreement, any earnings (i.e., "float") on amounts received from Employer or the Plan before such amounts are invested pursuant to the Agreement, on amounts held pending distribution, and on disbursements made by check until the check is cleared by the bank on which the check is drawn (or, in the case of an uncashed check, until the check is
returned to Custodian). Specific information concerning the time frames during which float earnings may be realized by Custodian and rates at which earnings on float are expected to accrue to Custodian are as follows:

(1) Contributions and Purchases: If Reliance Trust receives your payroll contributions by pre-authorized ACH (Automated Clearing House) debit to your bank account, such contributions will generally be invested by the close of business on the business day following receipt of such funds and corresponding investment instructions. If you (or your agent) transmits funds to Reliance Trust by wire transfer, ACH or check, such funds will generally be invested by the close of business on the second business day following receipt of such funds and investment instructions. Float earnings will accrue to Reliance Trust on funds received from the date of deposit with Reliance Trust until the date the monies are disbursed (generally by wire transfer) in settlement of investment purchases in your account.

(2) Distributions and Sales: Funds received from sales of investments will generally be disbursed, or if Reliance Trust has received reinvestment instructions, reinvested, by the close of business on the business day following funds availability. In the case of disbursements by check, the float period begins on the date the check is written and ends when the check is cleared by the bank on which the check is drawn (or, in the case of an un-cashed check, when the check is returned to Reliance Trust and the funds otherwise distributed). Reliance Trust will generally issue checks by the close of business on the second business day following receipt of available funds and complete payment instructions. Typically, a disbursement check is mailed on the same day it is written.

(3) Rates and Estimated Float Amounts: You may monitor and compute the approximate amount of float earnings received by Reliance Trust by reviewing periodic account statements from Reliance Trust (or corresponding information provided by Reliance Trust to you by electronic access) to determine the dates funds become available to Reliance Trust from contributions and sales of investments, dates of disbursement, and the dates of clearance of disbursement checks. Reliance Trust will generally realize float earnings at rates approximating the 2 Year Treasury yield which is available daily via The Wall Street Journal or www.treasury.gov website. The availability of "float" to Reliance Trust may also allow Reliance Trust to reduce its overall cash position, thereby permitting Reliance Trust to deploy a larger portion of its funds in higher-yielding investments and activities.

6.8 Limitation of Responsibility and Indemnification.

(a) Notwithstanding any other provision hereof, the Custodian, the Recordkeeper, any Regulated Investment Company (the shares of which are held in the Custodial Account), and any Insurer the Annuity Contracts of which are held in the Custodial Account shall not be responsible for:

(1) the initial or continued qualification of the Custodial Account or the Plan under IRC Section 403(b)(1) and/or 403(b)(7);

(2) determining the amount of, or collecting, any contribution for the Custodial Account;

(3) determining the amount, character, or timing of:

(A) any distribution to the Participant other than as instructed by the Recordkeeper; or

(B) the minimum required distributions under IRC Section 401(a)(9) or other applicable provisions;
(4) determining the amount of any limitation applicable to the Participant under IRC Section 402(g), 403(b), or 415;

(5) determining which person or whether any person or persons may be entitled, under applicable law, to receive amounts from the Custodial Account as a result of the death of the Participant; or

(6) any actions taken hereunder by the Custodian or its agent in good faith, without gross negligence, willful misfeasance or misconduct.

(b) The Custodian has no fiduciary responsibility to the Employer, the Participant, or the beneficiary in relation to the investment of the assets in the Custodial Account and holds the assets of the Custodial Account only as a nondiscretionary Custodian.

(c) The Employer shall at all times fully indemnify and save harmless the Custodian, its successors, or assigns from any liability arising from investments or distributions made or actions taken in accordance with such directions and from any and all other liability whatsoever which may arise in connection with this Agreement, except liability arising from the Custodian’s breach of its responsibilities hereunder. The Custodian shall be under no obligation or duty to:

(1) take any action with respect to the Custodial Account, other than as specified in the Agreement, unless the Recordkeeper furnishes the Custodian with instructions in proper form or

(2) defend or engage in any suit with respect to the Custodial Account, unless the Custodian shall have been assured by the Employer of the full indemnification to the satisfaction of the Custodian.

The Custodian may conclusively rely on and shall be protected in acting upon any written order from the Employer, the Participant, or the beneficiary, or any other notice, request, consent, certificate, or other instrument or paper believed by it to be genuine and to have been properly executed, so long as it acts in good faith in taking or omitting to take such other action.

6.9 Delegation to Agents. The Custodian may delegate any of its duties under this Agreement to an agent, or the transfer agent for a Regulated Investment Company whose shares are held in the Custodial Account.

ARTICLE VII.

AMENDMENT AND TERMINATION

7.1 Amendment

(a) This Agreement is established with the intent that it will qualify and remain qualified under IRC Section 403(b). By execution and delivery of this Agreement, the Employer authorizes the Custodian to amend this Agreement (including retroactive amendments) in any respect at any time in order to satisfy the requirements of IRC Section 403(b)(1) or 403(b)(7) and related provisions of the IRC or to obtain an Internal Revenue Service determination, opinion, or ruling that such requirements have been met. The Custodian may also modify or amend the Agreement to such extent as may be necessary or appropriate to permit the efficient administration of the Custodial Account, provided that at least 30 days’ notice is given to the Employer of such amendment and no objection shall have been made thereto by the Employer. The Custodian shall have no power to amend the Agreement in such a manner as to cause or permit any part of the assets of the Custodial Account to be diverted to purposes other than for the exclusive benefit of the Participants and their beneficiaries, or to revert to or become the property of the Employer.
(b) The Custodian shall have no right to amend this Agreement in such manner as to deprive any Participant of any benefit to which he was entitled under this Agreement by reason of contributions made prior to the modification or amendment, unless such modification or amendment is necessary to conform this Agreement to, or satisfy the conditions of, any law, governmental regulation or ruling, or to permit this Agreement to meet the requirements of IRC Section 403(b) and related provisions.

7.2 Termination

(a) This Agreement shall continue until:

(1) the Employer delivers to the Custodian a written notice of termination executed by the Employer specifying the date as of which the Agreement shall terminate and specifying the distribution of assets in a manner conforming to the requirements of Article IV hereunder;

(2) all assets held under the Custodial Account have been distributed hereunder;

(3) the Custodian resigns, in which case such termination shall occur 90 days after the Custodian transmits written notification of its intentions to resign to the Recordkeeper and the Employer; or

(4) a determination is made by the Internal Revenue Service that the Custodial Account does not satisfy the requirements of IRC Section 401(f) or that the Plan does not meet the requirements of IRC Section 403(b).

(b) At any time or from time to time, the Employer through the Recordkeeper may direct the Custodian to transfer the assets of the Custodial Account held hereunder, or the redemption proceeds thereof, to the custodian of another custodial account or to a specified issuer of an annuity, which account or annuity satisfies the requirements of IRC Section 403(b). In that event, the Agreement shall terminate upon the transfer of all assets in the Custodial Account to the successor custodian or insurer.

(c) If, at the time of the termination of this Agreement, the Employer through the Recordkeeper has not designated a successor custodian, the Custodian at its option shall designate a successor and transfer the assets of the Custodial Account to the successor. A successor custodian shall include only a person who has agreed to and is qualified to act under this Agreement or under another agreement having the same force or effect of this Agreement as custodian.

(d) Upon termination of this Agreement for any reason, the Custodian may reserve such sums as it deems advisable for payment of its fees, compensation, costs, and expenses and any other liabilities constituting a charge on or against the assets of the Custodial Account.

7.3 Notices:

Notices, directions and other communications provided in writing shall be sent by registered mail to the parties at the following addresses:

<table>
<thead>
<tr>
<th>If to the Employer:</th>
<th>If to the Custodian:</th>
</tr>
</thead>
</table>
| The Address Provided in the Account Application | Reliance Trust Company  
Retirement Strategies Group  
1100 Abernathy Road NE, Suite 400  
Atlanta, GA 30328-5646 |

403(b)(7) ERISA and Non-ERISA  
Page 18
ARTICLE VIII.

MISCELLANEOUS

8.1 No provision of this Agreement shall be construed to conflict with any provisions of the IRC, ERISA, or any regulation, ruling, release or other order of the Department of Labor, Treasury Department, or Internal Revenue Service that affects or could affect the terms of this Agreement or its qualification under IRC Section 403(b)(1) and/or 403(b)(7). For this sole purpose, all provisions of this Agreement shall be deemed conditional and this Agreement shall be amended to conform at the earliest practical date after promulgation or publication of such regulation, ruling, or order.

8.2 The terms of this Agreement shall be construed, administered, and enforced in accordance with the laws of the state of Georgia, except to the extent preempted or superseded by applicable Federal law.

8.4 Neither the establishment nor the maintenance of a Custodial Account shall be held or construed to confer upon any individual any right to be continued as an Employee of the Employer nor (upon dismissal) any right or interest in the Custodial Account other than as provided in this Agreement and the Plan.

8.5 The parties to, and all persons claiming any interest whatsoever under, this Agreement agree to perform any and all acts and to execute any and all documents and papers that may be necessary or desirable to carry out this Agreement or any of its provisions.

8.6 All references to the masculine gender shall include the feminine gender, and all references to the feminine gender shall include the masculine gender, whenever the context permits. All references in the singular shall include the plural and all references in the plural shall include the singular, wherever the context permits.
RECORDKEEPING AND ADMINISTRATIVE SERVICES AGREEMENT
FOR EMPLOYER SPONSORED 403(b) PLANS

Introduction

This Recordkeeping and Administrative Services Agreement for Employer Sponsored 403(b) Plans (the “Agreement”) is entered into by the parties identified below as the Employer and MassMutual Retirement Services, LLC (“MMRS”). The Employer agrees to purchase, and MMRS agrees to provide, certain recordkeeping and administrative support services to the 403(b) tax sheltered retirement plan sponsored by the Employer on the terms and conditions set forth below.

Definitions

Account Application means the Plan account application in the MMRS Plan Establishment Booklet.

Authorized Signer means any person designated by the Employer to provide Employer Instructions or other communications pursuant to this Agreement on behalf of the Employer and shall include the Plan Administrator. Designation of an Authorized Signer may be made in the Account Application or in subsequent electronic or written updates. If more than one person is designated as an Authorized Signer, MMRS may rely on any one person to authorize a transaction unless the Employer provides otherwise in writing or in any electronic medium as MMRS may require or permit.

Code means the Internal Revenue Code of 1986, as amended, and regulations issued thereunder.

Custodial Account means the custodial account established by the Employer and the custodian under the terms of the Custodial Agreement.

Custodial Agreement means the MassMutual Employer Sponsored 403(b) Mutual Fund Custodial Agreement which is intended to qualify as a custodial account under Code section 403(b)(7) for the investment of Plan contributions in Mutual Funds.

Designated Vendor means the investment provider of an Annuity Contract or Custodial Account, as defined in the Custodial Agreement, that is eligible to receive contributions under the Plan.

Employer means the legal entity which has established and maintained the Plan, which has completed the Account Application, and which has executed the Agreement.

Employer Instructions mean such information, provisions, guidelines, interpretations and instructions (including information in the Account Application and information entered directly into the Recordkeeping System) which are sent to MMRS by the Employer, the Plan Administrator, an Authorized Signer or their agents in writing or in any electronic medium as MMRS may require or permit in connection with its services under this Agreement.


Investment Menu means the investment choices available to the Plan on the Recordkeeping System (which include different share classes of Mutual Funds) based on the Employer’s selection in the Account Application. The Employer or the Plan’s fiduciary is responsible for selecting the specific investments for the Plan to be made available to the Plan’s participants.

Mutual Funds mean open-end investment companies registered under the Investment Company Act of 1940, the shares of which are available to Plans on the Investment Menu.

Omnibus Account means an account registered to the Plan custodian on the Mutual Funds’ transfer agent systems for each Mutual Fund in which Plan assets are invested. However, for accounting purposes, MMRS may maintain an Omnibus Account for each Mutual Fund by plan or for each Mutual Fund for the benefit of multiple plans. All financial activity and account balances for participants are recorded in the aggregate at the fund level. Participant recordkeeping will only be provided to the Plan Administrator for Omnibus Accounts for so long as MMRS continues to maintain Participant Accounts on the Recordkeeping System under the terms and conditions of this Agreement.
Participant Account means a separate account maintained on the Recordkeeping System for each participant in the Plan invested in Mutual Funds or other Section 403(b) investments that the Employer selects from time to time. All financial activity in each account is summarized on a Participant Statement. Participants have access to account information and may initiate fund exchanges by telephone, through the Internet or by any other media from time to time made available by MMRS.

Plan means a tax sheltered retirement plan that the Employer has established under section 403(b) of the Code and has described in the Account Application.

Plan Administrator means the Employer or the person(s) appointed by the Employer to administer the Plan on behalf of the Employer. It is expressly agreed and understood that MMRS is not the Plan Administrator and does not become responsible as Plan Administrator by performing any of the services under this Agreement.

Plan Document means a draft form of plan document which is made available by MMRS to a requesting Employer to enable the Employer to restate the Plan, provided MMRS is the exclusive provider of investment and recordkeeping services to the plan with respect to all ongoing contributions. The Employer acknowledges and agrees that: (i) the Plan Document is not sponsored by MMRS or any of its affiliates; (ii) the Plan Document has not been pre-approved by the Internal Revenue Service ("IRS") as to its qualification under the Code; (iii) the Employer is solely responsible for determining whether to seek a determination letter for the Plan when the IRS makes a determination program available; and (iv) the Plan Document may not reflect the requirements imposed on the Plan by state or local law. By executing the Plan Document, the Employer represents that it has reviewed the provisions of the Plan Document with its legal advisors prior to adoption.

Recordkeeping System means MMRS' defined contribution plan recordkeeping system.

RTC means Reliance Trust Company or any successor entity which acts as custodian under the terms of the Custodial Agreement. RTC also facilitates trading services for the Plan’s assets under the Custodial Account.

Recordkeeping and Administrative Services

The Employer acknowledges that all administrative support services provided by MMRS are subject to review and approval by the Employer’s professional advisers, including the independent review of all legal and tax issues.

The Employer also acknowledges that MMRS may rely completely on the information furnished by the Employer and on the Employer’s representations in this Agreement, the Account Application and Employer Instructions and that MMRS has no duty to investigate, to verify or to inquire into, any such information or representations in the performance of its administrative support services.

Administrative support services to be provided under this Agreement may be provided by affiliates of MMRS and, to the extent so provided, such affiliates shall have the full benefit of this Agreement. Any other services from time to time performed by MMRS or its affiliates shall not be governed by the terms and conditions of this Agreement unless expressly specified herein or in writing by MMRS.

Based on the representations and elections made by the Employer in the Account Application, MMRS will provide the recordkeeping and administrative support services specified in the attached Exhibit A, Recordkeeping and Administrative Services, to the Employer and/or the Plan Administrator. These services shall be provided solely for Plan investments in certain share classes of Mutual Funds from the applicable Investment Menu that the Employer selects under the terms of the Custodial Agreement, all of which may be maintained on the Recordkeeping System. There may be business limitations from time to time that affect MMRS's ability to maintain certain Mutual Funds in the applicable Investment Menu in Participant Accounts on the Recordkeeping System.

All information, data and other materials (including, without limitation, employee census data, payroll contributions, historical information required as part of the conversion process, etc.) furnished to MMRS by the Employer, Plan, Plan Administrator or their agents must be in an electronic medium (such as Internet transmissions or any other medium permitted by MMRS) in a file format acceptable to MMRS. This requirement does not apply to certain Employer Instructions which MMRS specifies must be in writing. In addition, the Employer agrees to transmit payroll contributions from the Employer’s bank account by Automated Clearing House (“ACH”) or by wire to facilitate automated processing of Plan contributions. The Employer, the Plan, the Plan

403(b)(7) ERISA and Non-ERISA
Page 21
Administrator and their agents agree to use all necessary and appropriate security measures to safeguard the confidentiality of any information, data or other material transmitted to MMRS (including, without limitation, any transmissions over the Internet) and to comply with such requirements as may be established from time to time by MMRS.

The Employer may request that MMRS perform administrative support services in addition to those specified in Exhibit A. MMRS will provide only those additional administrative support services as may be agreed to by MMRS and the Employer for a mutually agreed upon fee. Under no circumstances will said administrative support services be construed to include legal advice, tax advice, investment advice or consulting services.

Services Not Provided

The following services are specifically excluded from the recordkeeping and administrative services provided by MMRS:

1. Monitoring the Employer’s compliance with its duties as Plan Administrator and Plan Sponsor to maintain the Plan’s qualification or to make any determinations with respect to the Plan’s operations (for example, but without limitation, the determination of whether a court order constitutes a qualified domestic relations order, whether a participant is entitled to a hardship distribution, whether an Employer’s authorization to return Employer contributions may be made on the basis of a mistake of fact, whether a plan complies with the requirements of ERISA section 404(c), etc.).

2. Compliance with applicable contribution limitations for a combination of defined contribution plans is the Employer’s responsibility and is not included as part of annual administration if another plan is maintained by the Employer and MMRS is not providing its administrative support services to all plans.

3. MMRS does not provide legal advice, tax advice, investment advice or consulting services.

4. MMRS does not provide an independent qualified public accountant’s opinion as an attachment to Form 5500 for plans with 100 or more participants.

5. MMRS does not provide any Plan termination services.

6. Except for Plan assets reflected on MMRS’s Recordkeeping System, MMRS does not provide any recordkeeping services for Plan investments in 403(b) annuity contracts or in other 403(b)(7) custodial accounts.

Fees

As compensation for its services under the Agreement, MMRS shall be entitled to fees reflected on Exhibit B, Fee Schedule, as amended from time to time. The Fee Schedule incorporates by reference the Annual Plan Recordkeeping and Reporting Fees that is determined for the Plan in the written proposal or pricing page provided to the Employer. In establishing the fees stated in the Fee Schedule, the annual amount of administrative service fees that MMRS estimates it will receive directly or indirectly from each Mutual Fund has been taken into account on an aggregate basis, based on the approximate size of the Plan and number of participants, so that such estimated amount effectively reduces the fees that MMRS would otherwise bill the Plan.

(a) Ongoing Maintenance Fees and Charges

The annual ongoing maintenance fees and charges, as applicable, are reflected in Exhibit B, Fee Schedule and shall be due and payable on a calendar quarter basis. The Employer directs MMRS to deduct any fees from Participant Accounts on a pro rata basis, unless otherwise directed by the Employer.

The Employer agrees that all expenses of administration may be paid out of the Custodial Account unless paid by the Employer. All Plan expenses, excluding any expenses related to the Plan establishment, design or termination, constitute a liability of the Custodial Account until paid. The Employer in its capacity as, or on behalf of, the Plan Administrator, after taking into account all amounts paid directly or indirectly to MMRS and its affiliates in connection with the Plan’s investments, plan administration and recordkeeping, including all fees, payments and other compensation described herein (e.g., “float” as defined in the next section) or disclosed in the Disclosure Statement for this bundled services arrangement or disclosed in the Mutual Fund 403(b)(7) ERISA and Non-ERISA
prospectuses, has determined that all fees for recordkeeping and administrative support services provided by MMRS in accordance with Exhibit B, Fee Schedule are reasonable expenses of administering the Plan.

The annual recordkeeping fees and billing dates are subject to change provided that changes will become effective no earlier than sixty (60) days after the mailing date of an amended Fee Schedule to the Employer. The Employer agrees to promptly review such amended Fee Schedule and that, unless the Employer fails to object to the amended Fee Schedule by terminating this Agreement as provided in the “Term of Agreement” section, within sixty (60) days of the mailing date of an amended Fee Schedule, the Employer shall be deemed to have approved such amended Fee Schedule and to have determined the fees (together with other amounts paid directly or indirectly to MMRS and its affiliates) to be reasonable expenses of administering the Plan.

**Employer Responsibilities**

The Employer acknowledges that it is solely responsible for the tax, legal and fiduciary aspects of the Plan and for the Plan’s operations. The Employer shall promptly furnish Employer Instructions to MMRS as may be required by MMRS to perform its services under this Agreement. MMRS shall be fully protected in relying on Employer Instructions and shall have no responsibility to ascertain with respect to any Employer Instructions, their accuracy, genuineness, compliance with the terms of the Plan, any related documents or applicable law or their effect for tax purposes or otherwise. Employer Instructions must be sent to MMRS either in writing (an original and/or faxed copy of the original as required by MMRS) or in an electronic medium (such as Internet transmissions or any other medium permitted by MMRS) in a file format acceptable to MMRS. All written Employer Instructions shall be signed by an Authorized Signer. The Employer shall provide MMRS with an electronic or a written update from time to time of all persons who are Authorized Signers.

If it is necessary for MMRS to repeat any portion of its services due to incorrect or incomplete information or instructions furnished by the Employer, the Plan Administrator or their respective agents, MMRS will be entitled to charge an additional fee which will be due when billed. In addition, any processing costs incurred by MMRS may be charged to the Employer and will be due to MMRS when billed.

The Employer agrees that it is responsible for determining whether the Plan can rely on the draft Plan Document for compliance with the final 403(b) plan regulations and agrees that it must decide whether to seek a determination letter for the Plan when the IRS makes a determination program available.

The Employer understands that it is the Employer’s responsibility:

1. If the Employer requests MMRS to prepare a Plan Document, to determine that the adoption of the Plan Document as the restatement or amendment of its existing plan and subsequent amendment(s) satisfies all applicable requirements under ERISA and the Code including, without limitation, provisions prohibiting the elimination or reduction of any accrued benefit.

2. To evaluate the suitability of the Plan Document as the Employer’s Plan.

3. To maintain the Plan’s compliance with the final 403(b) plan regulations and to defend its status upon an IRS examination.

4. To select and to periodically review Plan investments, including the right to add or remove Designated Vendors and investments made available to the Plan’s participants.

5. To deposit Plan contributions to the Custodial Account in a timely and accurate manner.

6. To provide accurate, complete and timely Employer Instructions to MMRS so that MMRS may perform its recordkeeping and administrative support services.

7. To monitor Plan distributions in order to ensure that such distributions are made in accordance with the terms of the Plan and are authorized only by individuals who are designated by the Employer as Authorized Signers.
8. To review and monitor the fees, payments and compensation, direct and indirect, MMRS and its affiliates receive for the services provided to your Plan, including without limitation, the service fees, processing fees and distribution fees paid to MMRS or its affiliates as described in the Exhibits to this Agreement, the revenue sharing, service fees and other fees and payments MMRS and its affiliates receive with respect to the Mutual Funds, and the service fees paid to RTC which may be paid, in part, in the form of the earnings ("float") paid to RTC from monies deposited in a demand deposit account, all of which float is paid by RTC to MMRS as additional compensation in connection with administrative services MMRS provides to the Plan. Please refer to your Disclosure Statement – Reasonable Contact or Arrangement under ERISA Section 408(b)(2) that accompanies your Plan Establishment Booklet for more information.

The Employer acknowledges that MMRS has no authority or responsibility to select Designated Vendors or investments for the Plan and that the Employer or other Plan fiduciary may obtain the services of other service providers if the Employer or other Plan fiduciary selects investments for which MMRS does not provide services.

The Employer agrees that it will obtain its own legal, tax and investment advice or a benefits consultant’s recommendations and that MMRS shall not be responsible for such advice. It is understood that MMRS cannot render legal, tax or investment advice or provide consulting services and all information and documents furnished by MMRS in connection with the Services are to be reviewed by the Employer with its own tax, legal, investment or benefits advisers.

**MMRS Responsibilities**

The obligations and duties of MMRS with respect to the Plan shall be those specifically listed in Exhibit A, Recordkeeping and Administrative Services and MMRS shall have no other obligations, or duties, with respect to any other aspect of the administration or operation of the Plan. MMRS may refuse to provide certain recordkeeping and administrative support services under this Agreement if the Employer fails to deliver accurate, complete and timely Employer Instructions by the deadline set by MMRS, or in the sole discretion of MMRS, MMRS may provide such support services, without limitation, compliance tests and forms (e.g., a Form 5500), subject to limitations that result from the Employer’s failure to timely deliver accurate and complete Employer Instructions. The Employer shall provide such additional recordkeeping and administrative support services (including the review, completion and, if necessary, correction of all such tests and forms) as may be necessary to timely and accurately complete such support services and shall timely make all deliveries and filings of such information.

Nothing in this Agreement or in the appointment of RTC to act as custodian of the Plan will be deemed to create or impose any obligation on MMRS or RTC to monitor, control or in any way exercise any powers or discretion in the handling of any Plan assets, including but not limited to, the selection, the acquisition, or the disposition of shares of any Mutual Funds held under the Plan. Nothing in this Agreement will be deemed to make MMRS a fiduciary or party to the Plan. MMRS will not be obligated to perform any service that MMRS, in its sole judgment, considers to make, or cause MMRS to be treated as, a fiduciary of the Plan.

The Employer acknowledges and agrees that MMRS is not responsible for: (a) the terms of the Plan or its qualification; (b) any claim, regulatory proceeding or litigation arising from the Employer’s operation of the Plan, including, but not limited to, consequences resulting from the Employer’s direction to pay Plan expenses from Plan assets and to select Designated Vendors or to make specific Mutual Funds from the Investment Menu and other investments selected by the Employer available to the Plan’s participants; and (c) any tax or other liability which may be imposed on the Employer, Plan, Plan Administrator, their agents or any Plan participant, beneficiary, or fiduciary. In addition, the Employer acknowledges that MMRS is not responsible for: (a) electronic transmissions sent over the Internet by the Employer, MMRS, the Plan, any participant, or other named fiduciary or their agents; (b) the acts or omissions of Internet service providers; (c) the malfunctions of Internet software, equipment, systems or services; or (d) breaches of confidentiality of Plan information and data which may occur when electronically transmitted over the Internet.

*The Employer acknowledges that MMRS is under no duty to take any action other than as specified in this Agreement unless the Employer or Administrator provides MMRS with Employer Instructions in proper form that are acceptable to MMRS. MMRS is entitled to rely conclusively upon, and shall be fully protected in taking any action or omitting to take an action in good faith in reliance upon, any instructions (including Employer Instructions), notices, communications or instruments believed to be genuine and properly communicated. For purposes of this Agreement, MMRS may (but is not required to) give the same effect to a telephonic instruction, voice recording, or any instruction received through electronic*
merce as it gives to a written instruction, and MMRS's action in doing so shall be protected to the same extent as if such telephonic or electronic instruction were, in fact, a written instruction. Any instruction (including an Employer Instruction), notice, document, instrument or communication of any kind may be proved by original copy or reproduced copy thereof including, without limitation, a photocopy, a facsimile transmission, an electronic image or any other electronic reproduction, recorded tape, or other means acceptable to MMRS, as the case may be. If MMRS receives instructions or other information that are, in its opinion, incomplete or not clear, MMRS may request instructions or other information from the Employer or Administrator. Pending receipt of any such instructions or other information, MMRS shall not be liable to anyone for any loss resulting from any delay, action or inaction on its part.

MMRS is not responsible for losses resulting from the services provided by other recordkeepers and service providers (including prior recordkeepers and service providers) or which are incurred as a result of actions or decisions which were undertaken or made by any other recordkeeper or service provider or the Employer or Plan Administrator. MMRS is under no obligation to review prior administrative service work or tax or other filings for prior periods. When MMRS is retained to provide services during the course of a Plan year, it shall not verify the accuracy or correctness of work performed in the prior portion of the year. MMRS is expressly and completely held harmless for any and all consequences that are the result of work performed prior to its retention.

Broker-Dealer's Access to Plan and Participant Information

The Plan’s broker-dealer and its registered representative(s) are not parties to this Agreement; however, each performs certain services for the Plan as a customer of the broker-dealer firm. In order to assist in implementing such services, the Employer hereby authorizes and directs MMRS to grant the Plan’s broker-dealer and its registered representative(s) access to Plan and participant information stored on the Recordkeeping System and to reports produced by the Recordkeeping System. The Plan’s broker-dealer and its registered representative(s) shall continue to have access to Plan and participant information until the Employer revokes such authority through Employer Instructions to MMRS.

Plan Qualification

The Employer agrees that it will maintain the Plan in full compliance with the requirements, as applicable, of the final 403(b) plan regulations and the Code and ERISA. MMRS is entitled to assume, until it is advised in writing to the contrary by the Employer, that the Plan meets the requirements of the final 403(b) plan regulations, is entitled to tax exemption and is in full compliance with the requirements of the Code and ERISA. This Agreement shall be construed and administered accordingly.

Indemnification by the Employer

The Employer agrees to indemnify, defend and hold harmless MMRS, its subsidiaries, affiliates, officers, directors, employees and agents from and against any and all loss, damage or liability assessed against MMRS or incurred by MMRS arising out of or in connection with any claim, action or suit brought or asserted against MMRS alleging or involving the Employer's negligence or willful misconduct in the performance (or non-performance) of its services, duties and obligations under this Agreement and/or the Plan; provided that (i) MMRS has notified the Employer promptly and in writing of the claim, action or suit; (ii) the Employer has the right to assume the defense of such claim, action or suit with counsel selected by the Employer and to compromise or settle such action, suit or claim (provided however, that any such compromise or settlement shall not require action or non-action by MMRS without its prior written consent, which shall not be unreasonably withheld); and (iii) the Employer receives MMRS' cooperation, at the Employer’s sole cost, in such defense. The provisions of this Section shall survive any termination of this Agreement.

Indemnification by MMRS

MMRS agrees to indemnify, defend and hold harmless the Employer, its officers, directors, employees and agents from and against loss, damage or liability assessed against the Employer or incurred by the Employer arising out of or in connection with any claim, action or suit brought or asserted against the Employer alleging or involving MMRS' negligence or willful misconduct in the performance (or non-performance) of its services, duties and obligations under this Agreement; provided that (i) the Employer has notified MMRS promptly and in writing of the claim, action or suit; (ii) MMRS has the right to assume the defense of such claim, action or suit with counsel selected by MMRS and to compromise or settle such action, suit or claim (provided however, that any such compromise or settlement shall not require action or non-action by the Employer without its
prior written consent, which shall not be unreasonably withheld); and (iii) MMRS receives the Employer’s cooperation, at MMRS’ sole cost, in such defense. The provisions of this Section shall survive any termination of this Agreement.

Limitation of Liability
Notwithstanding anything to the contrary contained herein, MMRS and its affiliates shall only be liable for direct damages solely and directly caused by the negligent acts or willful misconduct of MMRS and its affiliates, provided that the Employer notifies MMRS in writing of such acts within forty-five (45) days following the end of the calendar quarter to which such acts were first reflected in reports made by MMRS to the Employer or the participants, and shall not be liable for any other direct damages or for any indirect, special, incidental or consequential damages suffered or incurred by the Employer, the Plan, the Plan Administrator, their agents, the Trustee(s), or any other person, unless MMRS previously agreed in writing to do otherwise. The provisions of this Section shall survive any termination of this Agreement.

Acts Beyond The Control Of MMRS Or The Employer
Neither MMRS nor the Employer will be responsible for delays or failures in performance resulting from acts beyond its reasonable control. Such acts will include, but not be limited to, acts of God, strikes, lockouts, riots, acts of war, acts of terrorism, epidemics, governmental regulations, power outages, fire, interruption or malfunction of communication facilities or equipment, earthquakes, other natural disasters, and extraordinary trading volume on any stock exchange which disrupts trading on the exchange.

Confidentiality of Plan Information
MMRS agrees that all Plan information and data, including Employer Instructions, provided to MMRS by the Employer, the Plan Administrator or their agents are the confidential information of the Employer or the Plan. MMRS agrees not to disclose such confidential information to third parties (except to its affiliates or agents, RTC, the Plan’s broker-dealer and its registered representative(s) and in any administrative or judicial forum involving a dispute under this Agreement or as may be required by law or by order of any government agency, regulatory body, or court) for purposes other than those specified in the Agreement without the prior consent of the Employer or the Plan Administrator.

Amendment and Assignment
This Agreement may be amended or modified at any time: (1) by an instrument executed by the Employer and MMRS; or (2) by MMRS upon sixty (60) days written notice to the Employer, provided the Employer accepts the amendment by failing to terminate this Agreement in accordance with the “Term of Agreement” section. MMRS may, to the extent permitted by applicable law, deliver the notice and amendment to the Employer in an electronic form (e.g., in a PDF file made available on the Internet, through an electronic version sent to the Employer’s e-mail address, on a CD, etc) rather than by written notice. This Agreement may not be assigned by either party without the written consent of the other party except that MMRS may assign its rights and obligations under this Agreement to any affiliate of MMRS or any successor in interest to MMRS upon thirty (30) days prior notice in written or electronic form to the Employer.

Notwithstanding anything in this Agreement to the contrary, and except for changes over which MMRS has no control, changes applicable to the Plan in (i) the share classes of Mutual Funds, (ii) such other investments that the Employer selects from time to time, or (iii) limitations for such investments, including any required Plan investments in Mutual Funds, may be made by MMRS only if such changes are effective no earlier than sixty (60) days after MMRS has sent prior notice in written or electronic form to the Employer, the Plan Administrator or other Plan fiduciary responsible for selecting Plan investments and no objection has been received by MMRS in accordance with the preceding paragraph; provided, however, if the Employer, the Plan Administrator or other Plan fiduciary objects to the proposed changes, then, upon notice of termination in written or electronic form from such objecting party or from MMRS, the Plan shall have an additional sixty (60) day period to convert the Plan to another service provider. After learning of any such changes over which MMRS has no control, MMRS shall promptly notify the Employer, the Plan Administrator or other Plan fiduciary responsible for selecting Plan investments of any such changes.

Employer Representations
The Employer represents that it: (i) is authorized to enter into this Agreement on behalf of the Plan and (ii) and understands that RTC acts as custodian of the Custodial Account under the terms and conditions of the Custodial Agreement. The Employer also represents that it understands and agrees that: (1) if the Employer permits a participant to transfer or exchange all or any portion of his Participant Account to a 403(b) annuity contract or to another 403(b)(7) custodial account not provided under the Plan, or if any such investment provider ceases to be eligible to receive contributions under the Plan, it will enter into an information sharing agreement with such investment provider and supply such information to MMRS for coordination with Code section 403(b) requirements and other tax rules relating to the Plan; (2) all of the enrollment materials, investment-related information and educational services provided by MMRS are intended to be investment education as described in the Department of Labor Regulation 2509 96-1 and not investment advice; (3) MMRS is a not a fiduciary of the Plan, and is not obligated or authorized to perform any service that could cause it to be treated as a fiduciary of the Plan; and (4) compensation is paid to MMRS and its affiliates for their services and that it is derived from various sources, including, without limitation: (i) revenue sharing, administrative service fees, shareholder service and other fees and payments paid to MMRS or its affiliates from the Mutual Funds held by the Plan as more fully described in your Disclosure Statement – Reasonable Contact or Arrangement under ERISA Section 408(b)(2) that accompanies your Plan Establishment Booklet (ii) service fees are paid to MMRS by a self-directed brokerage account; (iii) service fees are paid to RTC by the Employer and/or the Plan which may be paid, in part, in the form of the earnings (“float”) that RTC receives from funds being deposited in a demand deposit account and RTC pays all such float to MMRS, as additional compensation, in connection with administrative services MMRS provides to the Plan as described in the “Float Compensation” Section of your Disclosure Statement; and (iv) fees are paid to MMRS by the Employer and/or the Plan that are disclosed in Exhibit B, Fee Schedule. The Employer also represents the following:

1. The Plan meets the requirements under Code section 403(b) and the Custodial Agreement established under the terms of the Plan complies with the requirements of Code section 403(b)(7).

2. MMRS has been provided with true and complete copies of the Plan, all amendments and all instructions that may be required by MMRS to perform its recordkeeping and administrative support services. The Employer agrees to provide MMRS with copies of all amendments to the Plan at least thirty (30) days prior to their effective date.

3. The Plan has been operated in compliance with all material requirements of ERISA and the Code, as applicable.

4. The Employer, Plan Administrator, and its affiliates have performed all material duties required to be performed by them pursuant to the provisions of the Plan.

5. MMRS is entitled to rely on the most recent Form 5500 series annual return/report, most recent annual plan activity report summarizing and reconciling account balances with plan assets, a schedule of plan loans indicating any loans that are in default and such other information as MMRS may have requested.

6. Except as previously provided to MMRS in writing:

   a. The Plan has never undergone an examination by the Internal Revenue Service or the Department of Labor and there is not now pending or proposed any such examination.

   b. The Plan does not have any pending applications or ruling requests with either the Internal Revenue Service or the Department of Labor, including, but not limited to, applications to any plan or fiduciary correction program.

   c. Neither the Employer nor any of its affiliates, directors, officers, employees, agents or any “fiduciary,” “party in interest” or “disqualified person” as such terms are defined in Section 3 of ERISA and Section 4975 of the Code have, with respect to the Plan, engaged in, or been a party to, any nonexempt “prohibited transaction” as such term is defined in Section 4975 of the Code or Section 406 of ERISA.

**Term of Agreement**

This Agreement will continue in effect and will be automatically renewed from calendar year to calendar year but may be terminated at any time with or without cause by the Employer or MMRS upon sixty (60) days written notice. This Agreement may be terminated immediately, at the option of MMRS, if the Employer: (1) fails to provide required information within thirty (30) days of a request; (2) withdraws all Plan assets from Mutual Funds; or (3) makes an assignment for the benefit of creditors, files (or has filed against it) a petition under the bankruptcy laws of any jurisdiction, appoints (or has appointed for it) a trustee or receiver for its property or business, or is adjudicated bankrupt or insolvent.

403(b)(7) ERISA and Non-ERISA

Page 27
If this Agreement is terminated by either the Employer or MMRS, its provisions will continue in effect until the later of the date all obligations of both parties have been performed or the date Plan assets are liquidated and transferred to another financial institution and shall apply to all services rendered by MMRS or its affiliates whether or not such services are specifically included or contemplated by this Agreement including, without limitation, any services provided in connection with the receipt, investment, liquidation or transfer of Plan assets. Upon termination, MMRS will cease to perform the following recordkeeping services described in Exhibit A, Recordkeeping and Administrative Services: (1) receive, process and allocate Plan contributions in accordance with Employer Instructions on the Recordkeeping System at the participant level by contribution type (e.g., salary reduction, employer matching contribution, etc.); (2) process new employee enrollments in the Plan; and (3) process loan repayments to existing loans and/or make new loans to existing Plan participants. In addition, the Employer agrees to: (1) replace the Plan Document, if adopted by the Employer, with another Plan document; (2) pay any recordkeeping fees due to MMRS within thirty (30) days of a notice of termination of services being received by either party; and (3) select another service provider within the ninety (90) day period after notice of termination is given by either party unless MMRS agrees to extend the deadline. Within the ninety (90) day period (or such longer period agreed to by MMRS in writing) following a notice of termination of this Agreement by either the Employer or MMRS, the Employer agrees to select another custodian and to cause the transfer of the assets held on the Recordkeeping System under the terms of the Custodial Agreement to such other custodian.

If this Agreement is terminated by either the Employer or MMRS and the Employer directs MMRS to transfer Plan assets to another financial organization, the Employer agrees to pay any recordkeeping fees due to MMRS within thirty (30) days of a notice of termination of services being received by either party. In the event that any recordkeeping fees remain unpaid by the Employer or by the Plan thirty (30) days after a notice of termination of services is received by either party and MMRS has not received written notice of a dispute, the Employer, in its capacity as Plan Administrator, hereby irrevocably directs MMRS to deduct Plan expenses from Plan accounts first, and then the remaining amounts, if any, from Participant Accounts on a pro rata basis. If the Employer directs MMRS to liquidate and to transfer Plan assets before thirty (30) days have elapsed since a notice of termination of services has been received by MMRS, the Employer also irrevocably directs MMRS to similarly deduct any unpaid recordkeeping fees at the time Plan assets are liquidated and prior to any transfer of Plan assets to another financial organization.

**Notices**

All notices to MMRS shall be addressed to the President, MassMutual Retirement Services, LLC, and sent by regular mail to P.O. Box 1583, Hartford, CT 06144-1583 unless the Employer is otherwise notified in writing of any change. All notices to the Employer shall be sent to the mail address and/or e-mail address appearing on the Account Application unless MMRS is otherwise notified in writing of any change.

**General Terms**

This Agreement supersedes any prior written and oral agreements, communications or negotiations among the parties and it constitutes the complete and full understanding and agreement of the parties with regard to the services to be provided pursuant to this Agreement (except as otherwise specifically provided in an Addendum to this Agreement or in a separate Letter Agreement). The parties agree that the Plan is a party to this Agreement. None of the provisions of this Agreement shall be for the benefit of, or enforceable by, any person (other than the Employer, the Plan, MMRS or its affiliates) including, without limitation, any participant or any beneficiary covered by the Plan. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all counterparts, together, constitute only one Agreement. This Agreement may be retained, to the extent permitted by applicable law, in such form or forms as MMRS may elect including, without limitation, electronically, without the necessity of retaining an original or written copy. This Agreement and its signatures may be proved by original copy or reproduced copy, including, without limitation, a photocopy, a facsimile transmission, an electronic image or any other electronic reproduction. No waiver by any party of any failure or refusal to comply with an obligation hereunder shall be deemed a waiver of any other subsequent failure or refusal to so comply. This Agreement shall inure to the benefit of and shall be binding upon the successors and assigns of the respective parties. If any term or provision of this Agreement or the application thereof to any person or circumstances shall, to an extent be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby. Each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law. This Agreement shall be governed by the laws
of the Commonwealth of Massachusetts, except to the extent such laws are superseded by federal law and excluding choice-of-law principles of the law of such state that would require the application of the laws of a jurisdiction other than such state.

Exhibit A
Recordkeeping and Administrative Services

Plan Document Preparation Services

1. Upon request, provide a Plan Document to restate the Plan. The Employer acknowledges and agrees that: (i) the Plan Document is not sponsored by MMRS or any of its affiliates; (ii) the Plan Document has not been pre-approved as to its qualification by the Internal Revenue Service ("IRS") or any state or local regulatory agency; and (iii) may not reflect the requirements imposed on the Plan by state or local law. The Employer further agrees that the Plan Document provided by MMRS will be reviewed, accepted and executed by the Employer with the assistance of the Employer’s legal counsel.

2. If the Employer has adopted a Plan Document, prepare a draft Summary Plan Description ("SPD") for the Employer’s review, approval and distribution to the Plan participants.

3. Prepare, for an additional fee, a draft amendment or restatement of the Plan Document and a corresponding draft SPD or summary of material modifications to reflect a change in an elective provision at the Employer’s direction or to comply with changes required by law for the Employer’s review and approval. The Employer agrees that the Plan Document amendment and/or restatement provided by MMRS will be reviewed, accepted and adopted by the Employer with the assistance of the Employer’s legal counsel.

Annual Administration

1. Record the allocation of Plan contributions at the participant level by contribution type (e.g., salary reduction contributions, employer matching contributions, employer contributions, etc.) in accordance with Employer Instructions. Prepare, upon the Employer’s request and for an additional fee, the allocation of Employer contributions (provided the Plan’s allocation formula for such Employer contribution satisfies the uniform allocation safe harbor or uniform points safe harbor described in Treasury regulation 1.401(a)(4)-2(b)) and forfeitures in accordance with the Plan’s allocation formula.

2. Produce Participant Statements summarizing all financial activity in the applicable Participant Account for each calendar quarter after the end of each calendar quarter.

3. Under the terms of the Plan, process Employer authorizations for benefit payments, corrective distributions, loans, and any other Plan disbursements in accordance with Employer Instructions. Process employee elections (including, but not limited to, enrollment in the Plan, fund selections, fund exchanges, distribution elections, etc.) made in accordance with procedures required by MMRS or its affiliates from time to time.

4. Automatically deduct certain Plan fees in accordance with Employer Instructions.

5. If the Employer has represented and agreed that MMRS is the exclusive provider of investment and recordkeeping services to the Plan with respect to all ongoing contributions, MMRS will make the following compliance testing services available, as applicable, to the Employer. The Employer acknowledges and agrees that the Employer, and not MMRS, is solely and exclusively responsible for the timely completion of such tests.

All data necessary to perform these tests for any given Plan Year must be submitted to MMRS by the end of the tenth month following such Plan Year end. These compliance test services are limited to one event per year. MMRS may agree to make the compliance testing services described in this Section available more than once per year.
Any test performed in accordance with this Section 5 is contingent upon the Employer providing MMRS with census data and any other information not in the possession of MMRS which is necessary to perform such test(s). The validity of any test results performed in accordance with this Section is only agreed to by MMRS to the extent that the information provided by the Employer is complete and accurate. If the Employer is a part of a controlled group or an affiliated service group as defined at Code Section 414, all census data and other relevant information must include employees of all employers of such group to the extent required.

Any test service performed in accordance with this Section 5 will be subject to the review and approval of the Employer. If the Employer maintains more than one plan and MMRS is not providing its services to such other plan(s), the Employer agrees to be responsible for these tests if the Plan must be aggregated with such other plan(s). The Employer agrees that the Employer is responsible for determining whether the Plan must be aggregated with any other plan(s). In utilizing these services, the Employer understands it must take timely action to ensure compliance with applicable deadlines under the Code and that MMRS is not responsible for any tax or tax penalties due or assessed on account of the Employer's action or inaction with respect to these compliance test services.

a. ACP Test – An actual contribution percentage ("ACP") test as required by Code Section 401(m).

b. Annual Additions Test – An annual additions limitation test as described at Code Section 415. If the Plan Sponsor maintains another defined contribution plan, upon request, MMRS will be responsible for providing such services only to the extent to which it provides compliance test services to such other plan.

c. Ratio Percentage Coverage Test - A ratio percentage test as described at Treasury regulation §1.410(b)-2(b)(2).

If requested by the Employer and agreed to by MMRS, MMRS may perform certain or all of the following compliance tests as an additional fee. The Employer must agree to such fee before MMRS will perform the additional compliance testing services elected by the Employer.

d. Average Benefits Coverage Test – A test of the Plan’s coverage as described at Treasury regulation §1.410(b)-2(b)(3).

e. Benefits, Rights, and Features Test – A test of the Plan’s benefits, rights and features for discrimination as described at Treasury regulation §1.401(a)-4.

f. General Nondiscrimination Test – A test of Plan contributions for discrimination as described at Treasury regulation §1.401(a)(4)-2.

g. Nondiscriminatory Compensation Test – A test of the Plan’s definition of "compensation" as described at Code Section 414(s).

6. If the Employer has represented and agreed that MMRS is the exclusive provider of recordkeeping and administrative services with respect to the Plan and assuming timely compliance testing is completed, and for plans covered under Title I of ERISA subject to all reporting requirements of Form 5500, MMRS will make available to the Employer a “5500 package” which will include an IRS Form 5500 along with the appropriate schedules prepared on a cash basis based upon the Plan’s data on file at MMRS within six (6) months of the Plan Year end. The Employer agrees to provide MMRS with a copy of the IRS Form 5500 filings made for the Plan for the Plan Year preceding the effective date of this Agreement and census data and any other information not in its possession with MMRS. Notwithstanding the foregoing, the timely completion and filing of the Form 5500 is the exclusive responsibility of the Employer.

7. MMRS offers services that are designed to assist plan fiduciaries in meeting their responsibilities under the DOL’s 404(a)(5) participant disclosure regulations (the “404(a)(5) Service Solution”). Such 404(a)(5) Service may include, but not necessarily be limited to, assistance with the preparation of initial and annual disclosure materials, the preparation of certain quarterly fee and expense information to be included with quarterly participant statements, and website posting of certain supplemental disclosure information. Employer/Plan Sponsor may utilize some or all of the 404(a)(5) Service Solution at its option, at no additional cost, unless the Employer/Plan Sponsor separately agrees in writing with MMRS to obtain any supplemental and/or custom services associated with 404(a)(5) compliance.

403(b)(7) ERISA and Non-ERISA
Page 30
Employer/Plan Sponsor acknowledges and agrees that: (i) MMRS and its affiliates do not provide legal, investment, accounting or tax advice; (ii) MMRS' 404(a)(5) Service Solution is provided for the Employer/Plan Sponsor's convenience only and may not necessarily be applicable, suitable, accurate or complete with respect to the specific terms, circumstances and characteristics of the Plan; (iii) to the extent the Employer/Plan Sponsor utilizes the 404(a)(5) Service Solution, Employer/Plan Sponsor should review and update any disclosure solutions and materials, which are provided by MMRS as part of its 404(a)(5) Service Solution, for completeness, accuracy and applicability to the Plan; (iv) MMRS recommends that the Employer/Plan Sponsor consult with its own legal counsel regarding MMRS' 404(a)(5) Service Solution and the applicable regulations prior to any business and/or participant use; (v) Employer/Plan Sponsor is responsible for the timely distribution of any 404(a)(5) disclosures to the Plan's participants, beneficiaries and eligible employees, in a manner consistent with applicable regulations; and (vi) additional fees and expenses may be applicable to any supplemental and/or custom services requested by Employer/Plan Sponsor with respect to 404(a)(5) compliance.

**Benefit Payments**

1. The Employer shall notify MMRS by such means or methods required by MMRS at the time the Plan Administrator has determined that a Participant is entitled to receive one or a series of benefit payments under the terms of the Plan. The Plan Administrator must further provide all information necessary for MMRS to determine tax withholding and reporting as described in Item 2 below, the benefit type and form, the amount of benefit payable, and the payee to whom the distribution is to be made. The Plan Administrator remains solely responsible for the approval of and the determination as to whether a Participant is eligible for a benefit payment under the Plan. MMRS is not obligated to inquire as to whether any payee or distributee is entitled to any payment or whether the payment or distribution or the manner of making any payment or distribution is proper or consistent with the terms of the Plan.

2. To the extent required by federal and state law, MMRS will calculate the federal and state income taxes to be withheld from each benefit payment. MMRS will report such withholding to the federal government and applicable state government. All income taxes, so withheld, will be remitted by MMRS to the appropriate federal and state tax authorities within the time prescribed by federal and applicable state law.

3. For each benefit payment made under this Section, MMRS shall furnish to each Participant who has received a benefit payment tax reporting form(s) in the manner and time prescribed by federal and state law. Each Participant remains solely responsible for any and all tax liability incurred as a result of such benefit payment. Nothing in this Agreement shall result in the Employer and/or the Plan Administrator delegating to MMRS its reporting and withholding obligations.

4. The Employer is ultimately responsible for providing any required notices, including a distribution election, to Plan Participants.

5. As part of ongoing plan administrative services, MMRS will provide terminating plan participants with information regarding their distribution options under the Plan. As part of this service, MMRS will provide participants with estimated annuity payments where applicable and a notice regarding the tax consequences of various forms of distribution. Plan Sponsor authorizes MMRS to provide participants information regarding individual retirement accounts and other rollover products available through MMRS or its affiliates. In the event that a terminating participant invests in an individual retirement account, one of MMRS' affiliates may pay compensation to the Plan's agent or broker of record with respect to assets invested in the individual retirement account.

**Loans**

1. The Plan Administrator shall notify MMRS of each Participant the Plan Administrator has determined is entitled to receive a loan under the terms of the Plan and the applicable Investment Arrangement by such means or methods required by MMRS.

2. Loan requests will be processed within one business day following receipt by MMRS and the distribution will be mailed within three business days following trade settlement. MMRS will prepare an amortization schedule for the loan based

403(b)(7) ERISA and Non-ERISA Page 31
upon the data provided, a copy of which will be sent to the Plan Sponsor. MMRS will include with loan a promissory note.

3. Loans from a Participant’s Account will be accounted for separately and repayments of the loans will be allocated to the Participant’s Account with principal and interest paid in accordance with the amortization schedule prepared or such other instruction filed with MMRS by the Plan Administrator. Loan repayments will be submitted to, or received by, MMRS using one or more of the administrative methods offered by MMRS and selected in writing by the Plan Sponsor. In the event that a repayment is less than or exceeds the amount expected under the amortization schedule on file at MMRS, the payment will be applied to the next payment(s) due under such schedule without re-amortization.

4. If MMRS processed and distributed such loan, MMRS will notify the Participant of any loan it considers to be in default in accordance with the terms of the applicable Investment Arrangement. For such loan, MMRS will prepare and file the appropriate federal tax reporting form. The provision of Section 3 under “Benefit Payments” shall also apply to tax reporting under this paragraph.

Telephone/Voice Response/Internet Services/Electronic Access to Reports

1. Provide a toll-free telephone number for use by the Employer and Plan participants to contact MMRS. In addition, provide an automated voice response system for Plan participants to access their Participant Accounts and to process participant elections.

2. Provide Internet access to Plan and participant information and to process participant elections subject to such requirements and limitations as may be specified by MMRS from time to time.

3. Provide participants with Internet access to Morningstar® Retirement Manager℠ investment-guidance service subject to such requirements and limitations as may be specified by MMRS from time to time. This online service provides the Plan and its Participants with access to research, education and asset allocation recommendations only; it does not provide recommendations of specific investment choices. Morningstar Associates, LLC is not affiliated with MMRS or any of its affiliates. To make this service available, MMRS will share with Morningstar Associates, LLC all necessary Plan and Participant information on record at MMRS. MMRS may discontinue making this service available at any time.

4. The Employer hereby authorizes MMRS to make future versions of these services available to the Plan and to participants as enhancements are made.

5. Provide the Employer with access to guidelines and reports produced under this Agreement in an electronic medium (e.g., in a PDF file made available on the Internet, through an electronic version sent to the Employer’s e-mail address, on a CD, etc.) rather than in a written format. The guidelines and reports made available electronically rather than in a written format shall be determined by MMRS from time to time.

6. Provide Participant Statements and other communications to participants using mailing addresses of Plan participants provided by the Employer in Employer Instructions or by Plan participants through updates provided in writing, to telephone representatives or through the internet. The Employer shall be responsible for maintaining and updating Participant addresses on file with MMRS. The Employer shall provide MMRS with updates of Participant addresses at least annually. Participant Statements and other communications to participants mailed by MMRS on behalf of the Employer shall include the return address of the Employer. In the event the Employer does not provide current Participant addresses, MMRS may cease the mailing of certain Participant communications in accordance with MMRS's most recently effective Stop Mail administrative procedures. In addition, MMRS will use the United States Postal Service’s National Change of Address Program (the “Program”) to update the addresses of Plan participants. MMRS may also utilize other research and location identification methods to update the addresses of Plan participants. MMRS will confirm any change of address obtained either from the Program or any other research and location identification method to the Plan participant. MMRS will provide the Employer with access to reports of updated addresses of Plan participants that were made by use of the Program. Subject to a participant’s consent, MMRS may provide Participant Statements and certain other communications by electronic delivery rather than by mail delivery.
Custodial and Trustee Services Provided by RTC

As mentioned above, your Plan’s shares of Mutual Funds are registered in the name of RTC in Omnibus Accounts on the Mutual Funds’ transfer agent systems. RTC acts either as custodian of these Plan assets or as Trustee of all of the Plan’s assets. RTC also effects purchase, redemption and exchange and other transaction orders with respect to the Plan’s Mutual Fund investment options in accordance Plan Sponsor and Plan participant instructions.

MMRS has entered into an agreement with RTC pursuant to which RTC provides custodial or trustee services to plans, plan sponsors and other organizations and entities providing services or assistance to plans and/or plan sponsors (the “Service Agreement”) as part of bundled services arrangements for the plans. RTC and MMRS are not affiliated. Under the Service Agreement, MMRS pays fees to RTC. The fees payable to RTC under the Service Agreement are generally calculated as a basis point percentage of asset value and may range from 0.5 basis points to 5 basis points of asset value depending on the type of custodial or trustee service provided to the plan. Additional transaction fees may also be payable to RTC. Fees payable to RTC may be modified or supplemented as agreed by the parties to the Service Agreement, and are directly billed on a quarterly basis to MMRS or one of its affiliates. The fee schedule for the custody, trust or other agreement between RTC and the Employer (which, if applicable, is included in Exhibit B of this Agreement) may provide for another schedule of compensation.

Under the Service Agreement, MMRS and its affiliates will provide administration services to RTC, and where appropriate, act as RTC’s agent, for all custodian and trustee administration functions and responsibilities assumed by RTC under the Custody Agreements and Trust Agreements. In connection with the Service Agreement and as additional compensation for the services that MMRS provides to the Plan, MMRS receives any and all “float” earnings that RTC is entitled to from the Custodial Account or the Trust Agreement pursuant to the provisions of this Agreement. You may request additional information about fees payable to RTC in writing or by use of our toll-free number. You should also read the Reliance Trust Company Custodial Agreement/Trust Agreement and the “Float” Compensation Disclosure in the Disclosure Statement that accompanies this Agreement.

If the Plan’s Trustee is other than RTC, then you agree that you and the Plan’s Trustee(s) will enter into the Custodial Agreement in order to appoint RTC as custodian to provide custodial, transaction processing, and other related services for such Plan assets. You direct MMRS to perform all ministerial acts that are required to establish Participant Accounts for participants who invest in Funds and to deliver Employer Instructions to RTC or its designee with respect to such Plan assets. These Employer Instructions shall continue to be delivered to RTC or its designee for so long as MMRS provides recordkeeping and administrative support services under this Agreement for Funds on the Recordkeeping System.

Correction of Transaction Processing Errors

MMRS may, from time to time, correct transaction processing errors in the purchase and sale of shares of Mutual Funds and/or assets of unitized investment funds in accordance with special procedures. These transaction processing errors may cause differences between the share or unit price of an asset shown on the participant-level account records compared with the share or unit price of that asset shown on the records of the Plan’s Omnibus Account. Such differences can arise for a number of reasons, such as a delay in the purchase or sale of the security or a clerical error in transmitting such information. These differences may result in either a “gain” (e.g., if the price of a security on the date it actually is purchased has declined from the price on the date when the purchase should have been made) or a “loss” (e.g., if the price of a security on the date it actually is purchased has increased from the price on the date when the purchase should have been made) for the account. The special procedures that MMRS has developed to deal with transaction processing errors vary depending on such factors as the type of fund, the amount involved, and/or the person who is responsible for causing the differences. In general, de minimis gains and losses for Mutual Funds may be netted against all gains and losses for all plans on the Recordkeeping System and material gains and losses will be netted within the Plan. MMRS, however, reserves the right to bill the Employer for any loss to the extent such loss is the result of the correction of a processing error caused by incorrect or incomplete instructions furnished by the Employer or its agents. In certain circumstances, gains and losses may be aggregated and/or netted at the Plan level. Gains and losses in unitized investment funds will be netted, and units will be adjusted if the error is material. For all accounts except the de minimis recordkeeping account, a reconciliation of the Plan’s records will be made no less frequently than once a year.
Fund Exchange Policy for Retirement Plans Investing in Funds through Custodial Accounts with Recordkeeping Services from MMRS

What is a Fund exchange?

A "Fund exchange" is a transaction requested by a Plan participant that involves reallocating part or all his/her Participant Account value among the Funds available in your Plan.

What restrictions are there on a Plan participant’s ability to make a Fund exchange?

First, a participant may make only one Fund exchange request each day. We limit each Plan participant to one Fund exchange request each day the New York Stock Exchange is open for trading ("Business Day"). We count all Fund exchange activity that occurs on any one Business Day as one “Fund exchange”, however, a participant cannot transfer the same Participant Account value more than once a Business Day.

For example:

- If the only exchange a participant makes on a day is a transfer of $10,000 from one Fund into another Fund, it would count as one Fund transfer.

- If, however, on a single day a participant transfers $10,000 out of one Fund into five other Funds (dividing the $10,000 among the five other Funds however the participant chooses), that day’s transfer activity would count as one Fund exchange.

- Likewise, if on a single day a participant transferred $10,000 out of one Fund into ten other Funds (dividing the $10,000 among the ten other Funds however the participant chooses), that day’s transfer activity would count as one Fund exchange.

- Conversely, if a participant has $10,000 in Participant Account value distributed among 10 different Funds and he/she requests to transfer the Participant Account value in all those Funds into one Fund, that would also count as one Fund exchange.

- However, a participant cannot transfer the same Participant Account value more than once in one day. That means if a participant has $10,000 in a money market fund and transfers all $10,000 into a stock mutual fund, on that same day he/she could not then transfer the $10,000 out of the stock fund into another Fund.

Second, a participant is allowed to submit a total of 20 Fund exchanges each Calendar Year (the “Transfer Rule”) by the Retirement Plan Information Line telephone system, Retirement Access Internet application or US mail. Once a participant reaches the maximum number of Fund exchanges, he/she may only submit any additional Fund exchange requests and any trade cancellation requests in writing through U.S. Mail or overnight delivery service. In other words, internet or telephone exchange requests will not be honored. We may, but are not obligated to, notify the participant when he/she is in jeopardy of approaching these limits. For example, we will send a participant a letter after his/her 10th Fund exchange to remind him/her about this limitation. After the participant’s 20th Fund exchange, we set our computer system so that it will not allow him/her to do another Fund exchange by Retirement Plan Information Line or via the internet. We will then instruct the participant to send his/her Fund exchange request by U.S. Mail or overnight delivery service.

The Transfer Rule does not apply to Fund exchanges that occur automatically as part of an asset allocation or Dollar Cost Averaging program that operates pursuant to our recordkeeping system. Reallocations made based on a Fund merger or liquidation also do not count toward this transfer limit. Additionally, changes that you as the Employer make to your plan’s Fund line-up do not count towards this transfer limit either.

We make no assurances that the Transfer Rule is or will be effective in detecting or preventing market timing.

The Transfer Rule applies only to participants in plans where the Employer-plan sponsor has agreed to it under a recordkeeping service agreement with us. In some cases, plans that have older recordkeeping service agreements, or do not have a direct 403(b)(7) ERISA and Non-ERISA
recordkeeping service agreement with us, are not subject to the Transfer Rule. In addition, participants in several hundred Plans that we provide services to under service contracts that were acquired from the Princeton Retirement Group are not subject to the Transfer Rule. Some, or all, of these Employer-plan sponsors may refuse to agree to the Transfer Rule. Participants in such Plans may be subject to only limited recordkeeping platform-level trading restrictions or no recordkeeping platform-level trading restrictions at all.

We may make changes to this policy under our recordkeeping services agreement with the Employer-plan sponsor at any time upon forty-five (45) days written notice to the Employer.

Third, Fund policies have been designed to restrict excessive Fund exchanges and trading activity. The Funds available as investment options under your Plan are intended to be long-term investments, and are not intended as short-term trading vehicles. Frequent or excessive trading activity or “market timing” in the Funds by shareholders (which includes frequent transfer activity into and out of the same Fund, or frequent Fund exchanges in order to exploit any inefficiencies in the pricing of a Fund) can negatively impact the costs and returns of the Funds, which affect all shareholders. As a result, most Funds have their own specific policies on frequent trading and exchanges. In some cases, the Fund family may direct us to restrict you and your Plan participant’s ability to place Fund exchanges or purchases in their Funds if they discover that you or your participants have violated their policies. Frequent trading policies for individual Funds can be found in the Fund’s prospectus.

Even if you do not engage in market timing, certain restrictions may be imposed on you, as discussed below:

Fund Trading Policies

Generally, you and your Plan participants are subject to Fund trading policies, if any. We are obligated to provide, at the Fund’s request, tax identification numbers and other shareholder identifying information contained in our records to assist Funds in identifying any pattern or frequency of Fund exchanges that may violate their trading policy. In certain instances, we have agreed to serve as a Fund’s agent to help monitor compliance with that Fund’s trading policy.

We are obligated to follow each Fund’s instructions regarding enforcement of their trading policy. Penalties for violating these policies may include, among other things, temporarily or permanently limiting or banning Fund transfers into a Fund or other funds within that Fund complex. We are not authorized to grant exceptions to a Fund’s trading policy. Please refer to each Fund’s prospectus for more information. Transactions that cannot be processed because of Fund instructions regarding Fund trading policies will be considered not in good order.
Exhibit B
Fee Schedule

Ongoing Maintenance Fees and Charges – For each calendar year of this Agreement, the following fees and charges will be due and payable:

Annual Program & Administration Fee – $0.00 paid quarterly on assets in the custodial arrangement.

Loan Fees: For each participant loan recorded by MMRS, $50.00 initiation fee, $50.00 annual administration fee paid quarterly.

Annual Maintenance Fee: $0.00 paid quarterly by participants with assets invested in the Group Fixed Annuity Contract.

Participant Account Charge: $9.00 paid for each Participant Account.

De Minimis Account Fee: $0.00 for each Participant Account reflected on the MMRS recordkeeping system which has a balance less than $5,000 on the billing date and has been inactive for the prior twelve (12) months.

For the first year of this Agreement, the amount due and payable each calendar quarter will be: (i) the Annual Maintenance Fee divided by the number of calendar quarters ending between the effective date and the end of the calendar year; and (ii) one fourth (1/4th) of the De Minimis Fee. For each year thereafter, one fourth (1/4th) of these fees and charges will be due and payable each calendar quarter.

For each service below, the Employer shall be assessed:

Compliance Test Fee: 
$250.00 Per additional ADP/ACP test for plans with fewer than 500 participants as described in Exhibit A.

$500.00 Per additional ADP/ACP test for plans with fewer than 500 participants as described in Exhibit A.

$150.00 – $1,500.00 (ranges dependent on type of testing) For hypothetical or specialized testing and allocation file services (3 hour minimum requirement) as described in Exhibit A.

Plan Document Fee: 
$3,200.00 For a customized volume submitter or individually designed Plan Document.

$100.00 Amendment fee for each optional prototype amendment in excess of one per year (including amendment, board resolution, summary of material modification or updated summary plan description)

$500.00 Amendment fee for each customized volume submitter plan document amendments.

Additional Service Fees: For additional services under this Agreement not described in this Exhibit, additional hourly or flat rate fees will be assessed as agreed upon by the Plan Sponsor and MMRS.

The fees above will be due and payable for the calendar quarter in which the service occurs.
ACTION AGENDA

December 10, 2013

Group Health Insurance Agreements

Background:

The Board of School Trustees approved the selection of Parkview Health Systems on October 1, 2013. This is the formal approval of all of the associated documents. There are five (5) agreements to approve: 1) LETTER of AGREEMENT - Hospital/PPO; 2) EMPLOYEE ASSISTANCE & WELLNESS SERVICES; 3) MEDICAL SERVICES - Near Site Clinic; 4) ADDITIONAL COMMUNITY BENEFIT - compensation for Nursing Services; and 5) BUSINESS ASSISTANCE - payment in lien of 340(B) Pharmacy Pricing. All of the agreements are for five (5) years in conjunction with the Hospital/PPO agreement.

Recommendation:

That the Board of School Trustees approves the five (5) agreements with Parkview Health Systems.

Prepared: Kirby W. Stahly
Approved: Kirby W. Stahly
Budget: _______________________________________
Legal: _______________________________________

Kenneth H. Folks
Superintendent of Schools
LETTER of AGREEMENT

This Letter of Agreement (hereinafter "Agreement") is entered into this 1st day of January, 2014, by and between EAST ALLEN COUNTY SCHOOL CORPORATION (hereinafter "EACS"), PARKVIEW HEALTH SYSTEM, INC. on behalf of its facilities PARKVIEW Hospital, Inc., Huntington Memorial Hospital, Inc. d/b/a PARKVIEW Huntington Hospital, Community Hospital of LaGrange County, Inc. d/b/a PARKVIEW LaGrange Hospital, Community Hospital of Noble County, Inc. d/b/a PARKVIEW Noble Hospital, Whitley Memorial Hospital, Inc. d/b/a PARKVIEW Whitley Hospital, Orthopaedic Hospital at Parkview North, LLC (hereinafter "PARKVIEW").

WHEREAS, EACS is responsible, pursuant to its Health Benefit Plan Document, to provide for the reimbursement of certain health care services on behalf of those individuals eligible to receive payment for services ("Members"); and

WHEREAS, EACS has selected Signature Care ("SC") as its participating provider network and desires to have PARKVIEW provide and receive payment via EACS or it's designee for healthcare services to Members as a participating provider; and

WHEREAS, PARKVIEW is a provider, duly licensed in the State of Indiana, to provide such health care services and a contracted provider in SC.

WHEREAS, the parties desire to enter into an agreement that will further define the rights and responsibilities of each party not otherwise represented in their respective SC arrangements,

NOW, THEREFORE, in consideration of the mutual promises and covenants made hereafter, EACS and PARKVIEW do hereby agree as follows:

SECTION I – EACS RESPONSIBILITIES

A. EACS agrees to cause payment for health care services provided by PARKVIEW to be made to PARKVIEW pursuant to this Agreement.

B. EACS agrees to apply a financial incentive to Member’s benefit design to encourage utilization of SC for health care services. Such incentive shall provide a differential in coverage levels between services received at an in-network vs. out-of-network basis. At no time during this Agreement shall the differential be less than that which is currently in effect. Notwithstanding the foregoing, nothing contained herein shall prohibit EACS from payment to any provider at in-network benefit levels, independent of the providers’ participation status, for the standard exceptions defined in the EACS benefit plan and as listed below.
   i. Emergency Services
   ii. Coverage to Members to their dependents who temporarily or permanently reside outside the network service area.
   iii. Medically Necessary services not available through the SC network.
   iv. Services obtained based on a referral by a participating provider when services are not available through a participating provider.

C. In the event of a difference between the provisions of the Third Party Administrator Agreement (between EACS’ TPA and Managed Care Services, LLC) and the provisions of the EACS Health Benefit Plan Document regarding coverage of and/or payment of a claim, EACS and Parkview shall review the claim together and work in good faith to arrive at mutually agreeable and reasonable resolution.

D. EACS agrees that all rights and obligations with respect to the relationship between the parties not addressed in this Agreement shall remain unchanged in the parties’ respective agreements with respect to the SC network.

E. EACS agrees to pay SC $5.25 per employee per month fee for network access and standard utilization review.

1
SECTION II - PARKVIEW RESPONSIBILITIES

A. PARKVIEW agrees to provide health care services to EACS Members in accordance with PARKVIEW’S level of licensure and experience and accept reimbursement for such healthcare services, pursuant to Section III of this Agreement.

B. PARKVIEW agrees that all rights and obligations with respect to the relationship between the parties not addressed in this Agreement shall remain unchanged in the parties’ respective agreements with respect to the SC network.

SECTION III - REIMBURSEMENT

All health care facility services (facility services only and not professional services) shall be reimbursed to PARKVIEW in accordance with the rates and reimbursement terms set forth below.

A. Inpatient Reimbursement
   i. Inpatient services shall be reimbursed at the lesser of the total billed charges or the applicable MS-DRG case rate plus the implant reimbursement.
   ii. The MS-DRG Case Rate will be the Base Rate multiplied by the MS-DRG case mix index (from CMS) in effect on January 1st of the then current year.

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<th>Inpatient Rates:</th>
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<td>Base Rate: $6,750</td>
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<tr>
<td>Implant Reimbursement: 60.6% discount from billed charges on</td>
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</table>

   iii. Revenue Codes 275, 276, 278
        Notwithstanding the foregoing, if total billed charges (minus charges for implant services exceed ninety thousand ($90,000) dollars, reimbursement shall be the calculated implant reimbursement plus a 55% discount applied to the remaining charges.

B. Outpatient Reimbursement
   i. Outpatient services, including PET Scans, shall be reimbursed at a 50% discount from billed charges, except for the services specified below and detailed on Exhibit A.
   ii. Outpatient CT:
        • Bilateral 150% of the applicable CT Reimbursement
   iii. Outpatient MRI:
        • Bilateral 150% of the applicable MRI Reimbursement

C. Beginning January 1, 2015, the reimbursement levels paid to PARKVIEW by EACS shall be adjusted annually, as specified below, using the following definitions.
   i. Rate Change shall mean the reported average increase in PARKVIEW’s charge master.
   ii. Rate Increase Maximum for the purposes of this Agreement shall mean the lesser of five percent (5%) or Rate Change as defined above.

D. Beginning January 1, 2015, services reimbursed at percent discount basis shall be adjusted annually using the following formula:

   \[ 1 - \frac{(1 - \text{Previous Discount Rate}) \times (1 + \text{Rate Increase Maximum})}{(1 + \text{Rate Change})} = \text{New Discount} \]

   With the any discount maximum to be capped at 70%.

E. Beginning January 1, 2017, services reimbursed at Inpatient Base Rate shall be adjusted annually using the following formula.

   \[ \text{Previous Base Rate} \times (1 + \text{Rate Increase Maximum}) = \text{New Base Rate} \]
F. Beginning January 1, 2017, services reimbursed at fixed rate (CT & MRI) shall be adjusted annually using the following formula.

\[
\text{Previous Reimbursement Amount} \times (1 + \text{Rate Increase Maximum}) = \text{New Reimbursement Amount}
\]

G. At any time during the term of this Agreement should PARKVIEW agree to reimbursement terms with another SC employer group, with similar benefit design and utilization, that if offered to EACS would result in additional savings to EACS, PARKVIEW shall notify and make those terms available to EACS as soon as reasonably possible. To demonstrate compliance with this provision, Parkview agrees to provide EACS annually during the month of January, beginning in 2015, written certification in the form of a letter confirming that Parkview has reviewed its records and assured that it has no comparable arrangements with other SC employer groups that would result in additional savings to EACS.

SECTION IV- TERM AND TERMINATION

A. This Agreement shall be effective on January 1, 2014, and shall remain in effect until December 31, 2018. This Agreement shall automatically terminate should EACS for any reason cease to be an SC employer group.

B. If either party determines that any provision of this Agreement becomes violative of any federal or state statute, rule or regulation, or administrative or judicial decision, subjects any individual to any form of excise tax or monetary penalty or jeopardizes its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, it may, at its option, alter the terms of this Agreement so that it no longer violates the same, no longer subjects any individual to any form of excise tax or monetary penalty and no longer jeopardizes its status as a Section 501(c)(3) organization. In such event, the other party shall have the option of terminating the Agreement upon written notice to Parkview.

C. This Agreement shall not be terminated, except as provided herein. In the even that any of the parties' business operations substantially change thereby preventing that party from fulfilling its obligations hereunder, the parties agree to meet and negotiate in good faith a termination to this Agreement so as to mitigate the negative impact to the remaining parties.

D. Each party shall have the right to assign its rights and responsibilities hereunder to any corporation that assumes ownership or is under common control of that party. In the event of an assignment, this Agreement shall be binding upon and inure to the benefit of that party’s successors and assignees.

E. This Agreement shall only be amended upon the expressed written consent of the parties.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed.

EAST ALLEN COUNTY SCHOOL CORPORATION
“EACS”

By: _______________________________
Printed: ___________________________
Title: _____________________________
Date: _____________________________

PARKVIEW HEALTH SYSTEM, INC.
“PARKVIEW”

By: _______________________________
Printed: ___________________________
Title: _____________________________
Date: _____________________________
### Exhibit A
CT and MRI Code List

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EMPLOYEE ASSISTANCE & WELLNESS SERVICES AGREEMENT

This Employee Assistance & Wellness Services Agreement ("Agreement") is made by and between Parkview Occupational Health Centers, Inc., an Indiana non-profit corporation, maintaining offices at 3103 East State Boulevard, Fort Wayne, Indiana 46805 ("POHC"), and East Allen County Schools, a public school district that serves Allen County, Indiana and maintains offices at 1240 Indiana 930 East, New Haven, Indiana 46774 ("EACS"). POHC and EACS shall individually be referenced herein as a “Party” and collectively as “Parties.”

RECITALS

WHEREAS, POHC employs and/or contracts with health care professionals who are in good standing and licensed to practice their profession under the laws of the State of Indiana; and

WHEREAS, all health care personnel employed or contracted with POHC are trained in the area of their designated specialty and provide healthcare services to clients of POHC; and

WHEREAS, EACS desires to engage the services of POHC for the benefit of EACS’s employees.

NOW, THEREFORE, in consideration of the mutual agreements, covenants, conditions, promises and terms hereinafter set forth, the Parties hereto agree as follows:

ARTICLE I. TERM AND TERMINATION.

This Agreement shall commence on January 1, 2014 ("Effective Date") and be in force for a period of five (5) years from the Effective Date through the end of the day on December 31, 2018 ("Expiration Date"). This Agreement shall expire on the Expiration Date unless it is extended by the written agreement of both Parties prior to the Expiration Date.

At any time following the Effective Date, this Agreement may be terminated for cause by either Party to this Agreement in the event of a material breach of any provision of this Agreement by the other Party. The non-breaching Party shall give written notice of the material breach to the breaching Party, containing a specific statement of the material breach. The breaching Party shall have thirty (30) days from the receipt of such notice to correct the material breach or the non-breaching Party may immediately terminate this Agreement effective at the end of said thirty (30) day period.

This Agreement shall automatically terminate should EACS for any reason cease to be a Signature Care employer group. This Agreement shall automatically terminate upon the termination of the Letter of Agreement effective as of January 1, 2014 between EACS and Parkview Health.

This Agreement supersedes and replaces in its entirety that certain Employee Assistance & Wellness Services Agreement effective as of September 1, 2012, by and between the Parties (the “Previous Agreement”). The Previous Agreement is hereby terminated effective as of the Effective Date of this Agreement.
If either Party determines that any provision of this Agreement becomes violative of any federal or state statute, rule or regulation, or administrative or judicial decision, subjects any individual to any form of excise tax or monetary penalty or jeopardizes its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, it may, at its option, alter the terms of this Agreement so that it no longer violates the same, no longer subjects any individual to any form of excise tax or monetary penalty and no longer jeopardizes its status as a Section 501(c)(3) organization. In such event, the other Party shall have the option of terminating the Agreement upon written notice to PPG.

ARTICLE II. HEALTH SERVICES.

POHC agrees to provide EACS the following services (the “Health Services”):

(a) For the benefit of EACS employees and all people living with them in the same household and any other dependents they may have, Employee Assistance Programs ("EAP"), herein described in Exhibit A, which is attached hereto and incorporated herein by reference; and

(b) For the benefit of EACS employees enrolled in EACS’s health plan(s) and their spouses, Wellness Services, herein described in Exhibit B, which is attached hereto and incorporated herein by reference.

Any person covered by services under either paragraph (a) or paragraph (b) shall be referred to hereinafter as a “Covered Person.”

ARTICLE III. PAYMENT.

(a) There shall be no charge for the basic services rendered by POHC for Covered Persons pursuant to this Agreement. EACS shall pay POHC only the amounts set forth in Exhibits A and B for specifically requested additional and supplemental services.

Except as otherwise set forth herein, the cost of providing on-site space and the cost of any supplies and equipment necessary for providing the Health Services to Covered Persons is the financial responsibility of EACS. Any purchase of supplies and equipment for EACS Covered Persons shall be a collaboration with POHC and shall be acquired and paid for by EACS. Any purchase of supplies or equipment by POHC for EACS shall be made in the name of or identified upon purchase to be for the benefit of EACS. In that event, POHC shall bill EACS for such supplies and equipment at the cost paid by POHC, and EACS shall reimburse POHC within fifteen (15) days of invoice.

In the event this Agreement is terminated, EACS shall have no further obligation to pay POHC any amounts other than any outstanding amount for services provided prior to termination.

ARTICLE IV. PLACEMENT AND NON-SOLICITATION.

During the term of this Agreement and for a period of one (1) year following the
termination of this Agreement for whatever reason, EACS shall not solicit nor make any offer to any POHC personnel, directly or indirectly, the services or curriculum vitae of whom were provided or offered to EACS pursuant to this Agreement, to become employed by or to become involved, associated or affiliated with, directly or indirectly, EACS or any of its affiliates, unless otherwise agreed to in writing by POHC.

In the event EACS desires to enter into a permanent association with any employee of POHC providing services pursuant to this Agreement, POHC, in its sole discretion, may release EACS from the terms of this Article IV provided: (i) a placement fee of Twenty Thousand Dollars ($20,000) will be paid to POHC within thirty (30) days of such permanent association; and (ii) all fees due and owing pursuant to this Agreement have been paid in full by EACS.

The terms of this Article IV shall survive the termination of this Agreement.

ARTICLE V. STANDARDS OF PERFORMANCE.

POHC agrees that the performance of all Health Services pursuant to this Agreement shall conform to those community standards appropriate for the delivery of health care services. POHC personnel performing services set forth in this Agreement shall qualify as a health care provider under the Indiana Medical Malpractice Act, to the extent available by law, and remain so qualified during the term of this Agreement.

ARTICLE VI. INDEMNITY.

Each Party agrees to indemnify, defend, and hold harmless the other Party from any and all liabilities, costs and expenses (including attorney fees) incurred by reason of the negligence or breach of this Agreement by the indemnifying Party, its agents, contractors or employees.

ARTICLE VII. INSURANCE.

POHC shall self-insure or maintain policies of professional liability insurance in such amounts as shall be necessary to qualify POHC and any POHC physician or personnel providing services pursuant to this Agreement as a "qualified provider" under the Indiana Medical Malpractice Act, to the extent available by law. Any POHC physician or personnel providing services pursuant to this Agreement shall become and remain a "qualified provider" under the Indiana Malpractice Act (I.C. § 34-18 et seq.), to the extent available by law. The insurance maintained by POHC for itself, and the POHC physicians and personnel providing services pursuant to this Agreement, shall at all times provide coverage for acts or omissions involving Health Services rendered by any POHC physician and if and as applicable, all POHC personnel providing services pursuant to this Agreement. POHC’s insurance shall provide coverage for, including but not limited to, malpractice claims made during or after termination of this Agreement based on conduct alleged to have occurred during the term of this Agreement.

ARTICLE VIII. THIRD PARTY BENEFICIARIES.

It is expressly agreed by the Parties hereto that this Agreement shall not be construed or deemed made for the benefit, direct or indirect, of any third party or parties.
ARTICLE IX. RELATIONSHIP.

(a) POHC is, and in all events shall be, an independent contractor and nothing contained herein shall be construed as constituting POHC as the employee, agent, partner, or legal representative of EACS for any purpose whatsoever, except as otherwise set forth herein. POHC specifically acknowledges that neither it nor any of its agents or employees, including the personnel providing services pursuant to this Agreement, are entitled to participate in any of EACS's benefits plans.

(b) POHC shall enter into contracts for the furnishing of services contemplated by this Agreement at its sole risk and expense and shall be solely responsible for the direction, control and management of its agents and employees. POHC assumes full responsibility for the payment of all federal, state and local taxes, social security and unemployment compensation taxes, withholding taxes and all other taxes or charges applicable to POHC's actions, employees, facilities and materials utilized while performing services under the terms of this Agreement.

(c) POHC acknowledges that it does not have the right or authority to incur any obligations or responsibilities on behalf of EACS, except as otherwise set forth herein, or to bind EACS by any representations or warranties and agrees not to hold itself out as having such authority, except as otherwise set forth herein.

(d) The Parties agree, all other provisions of this Agreement notwithstanding, to handle all communications between the Parties pertaining to “protected health information” (as that term is defined in the Health Insurance Portability and Accountability Act “HIPAA”) in a manner compliant with applicable HIPAA regulations and requirements of the Family Educational Rights and Privacy Act to the extent applicable.

ARTICLE X. COMPLIANCE WITH LAWS.

POHC represents, warrants, certifies and covenants that it shall perform all activities required under this Agreement in compliance with all applicable national, state and local laws, including, but not limited to environmental health and safety laws and regulations.

Neither POHC nor EACS intend to, or will, give or receive, or offer to give or receive, anything of value, either directly or indirectly, for the referral of patients or for arrangement or furnishing of any item or service for which payment may be made by Medicare or Medicaid and is in violation of applicable federal statutory law.

ARTICLE XI. BOOKS AND RECORDS; RECORDS RETENTION.

(a) POHC shall maintain complete and accurate records in connection with the Health Services provided hereunder.

(b) Financial Records: POHC shall retain, for two (2) years following final payment by EACS, all records related to the payment for Health Services performed under this Agreement.
(c) Health Records: POHC shall maintain all health records evidencing Health Services provided under this Agreement to EACS Covered Persons for a minimum of eight (8) years from the last date POHC provides Health Services to an EACS Covered Person. POHC shall provide EACS with access to all health records as permitted under the law.

This Article XI shall survive termination of this Agreement.

ARTICLE XII. ASSIGNMENT OR DELEGATION.

No right or interest in this Agreement shall be assigned by either POHC or EACS without the written permission of the other Party, and no delegation of any obligation owed to POHC or EACS shall be made without the written permission of the other Party. Any attempted assignment or delegation without such permission shall be wholly void and totally ineffective for all purposes.

ARTICLE XIII. ENTIRE AGREEMENT.

There are no other agreements or understandings, either oral or written, between the Parties affecting this Agreement, except as otherwise specifically provided for or referred to herein. This Agreement cancels and supersedes all previous agreements between the Parties relating to the subject matter covered by this Agreement. No change or modification of any portion of this Agreement shall be valid or binding upon the Parties hereto unless the same is approved in writing by the Parties.

ARTICLE XIV. SEVERABILITY.

If any provision of this Agreement or the application thereof to any entity, person, or circumstance shall be invalid or unenforceable to any extent, the remainder of this Agreement and the application of its provisions to other entities, persons, or circumstances shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

ARTICLE XV. GOVERNING LAW.

The Parties agree that the substantive laws of the State of Indiana, without reference to principles of conflicts of law, shall govern the performance and enforcement of this Agreement with exclusive jurisdiction and venue in Allen County, Indiana.

ARTICLE XVI. CONFIDENTIALITY.

The terms and conditions of this Agreement shall be strictly confidential. The Parties and their employees and/or agents shall not directly or indirectly discuss, or otherwise disclose or communicate, the foregoing to any person or entity other than their respective attorneys, financial advisors or accountants without the express written consent of the other Party, unless compelled by subpoena or other legal process.

This Article XVI shall survive the expiration or termination of this Agreement.
ARTICLE XVII. NOTICES.

All notices required or permitted hereunder shall be given in writing by actual delivery or by registered or certified U.S. mail, postage prepaid. Notice shall be deemed given upon delivery, or by mail, upon depositing with the U.S. Postal Service. Notice shall be delivered or mailed to the Parties at the following addresses or at such other places as the Parties shall designate in writing.

POHC: Parkview Occupational Health Centers, Inc.
10501 Corporate Drive
Fort Wayne, IN 46845
Attn: Lisa Schanbacher

CLIENT: East Allen County Schools
1240 Indiana 930 East
New Haven, IN 46774
Attn: Kirby Stahly

ARTICLE XVIII. AMENDMENT.

This Agreement shall be amended only by an instrument in writing signed by the Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date stated below their respective signatures.

PARKVIEW OCCUPATIONAL HEALTH CENTERS, INC.  EAST ALLEN COUNTY SCHOOLS

Name
Title
Date

Name
Title
Date
EXHIBIT A
EMPLOYEE ASSISTANCE PROGRAM

a. Offer assessment, counseling and/or financial counseling services to EACS employees and all people living with them in the same household and any other dependents they may have, using a three (3) session model at POHC’s designated EAP clinic location(s).

b. Provide a recommendation for referral and case management services when a problem area requires specialized services or a more intense level of care is needed beyond the brief counseling framework with the recommended referral based, to the extent possible, on available insurance coverage, patient’s choice and available patient care services.

c. Optional debriefing sessions and follow-up counseling for critical incidents (an example would be an event such as a robbery, workplace injury and/or death) available at a fee-for-service discounted rate of 25% off the standard rate.

d. Provide a multi-media presentation available through EACS Human Resources for employees to view as directed by EACS Human Resources. Posters, wallet cards, brochures and payroll stuffers will be provided promote available services.

e. Flyers, brochures and electronic media will be made available to EACS employees promoting special EAP events and educational materials (examples would be financial workshops, holiday stress survival workshops, etc.).

f. Provide information to EACS management staff for early identification, referral management, and crisis handling of workplace issues. Management assistance is available through brief telephone consultations or EAP consultations regarding mandatory referrals of staff to EAP, disciplinary actions, and substance abuse identifications, as identified by the manager.

g. EAP offers as part of EACS’s standard program, a fee-for-service discount of 25% on specialized management programs for EACS’s entire team or individual management coaching.

h. Optional on-site skill-building programs are available at a fee-for-service discounted rate of 25% off the standard rate. These workshops may be developed from EACS specific needs or chosen from a varied list of topics.

i. Supply quarterly utilization reports on volumes and types of services provided. Only aggregate information is reported; individual data will remain confidential.
EXHIBIT B
WELLNESS PROGRAM

a. Wellness Coach will be available on site at EACS’s designated location(s) a minimum of 40 hours per sequential two-week period as requested by EACS. The actual hours per day and the days of the week for the performance of the services will be determined by mutual agreement of both Parties hereto. EACS agrees to provide a suitable space for the Wellness Coach’s activities at EACS’s designated location(s).

b. In the event that more than 40 hours of services are provided to EACS, in any given sequential two-week period, then EACS shall pay POHC for any additional hours at the rate of Forty Dollars ($40) per hour. If additional days are requested that include travel, an additional fee of Sixty-Seven Dollars ($67) per 2-way trip will be included.

c. Exceptions to the service hours and days at EACS’s facility must be requested by at EACS and Lisa Schanbacher, Executive Director, at POHC (or their respective successors or delegates) and approved by same. Generally, exceptions to the service hours and/or days that shall be considered will include (i) attendance at approved educational offerings; (ii) attendance at required meetings; and (iii) similar occurrences. EACS and POHC, in consultation with the Wellness Coach, will determine the need for replacement personnel to cover the wellness services in the absence of the designated Wellness Coach. All Parties agree that these exceptions shall be kept to a minimum.

d. Wellness Coach will have responsibility for managing a comprehensive on-site wellness program as mutually agreed upon by EACS and POHC.

e. Online Health Risk Assessments are available one time per year. The screening (height, weight and blood pressure) needed for the Health Risk Assessment is provided during the Wellness Coach’s onsite time. The cost of the lab tests needed for the Health Risk Assessment is not covered by this Agreement.

f. The Wellness Coach responsibilities will include, but shall not be limited to, the following:

i. Provide leadership to the EACS’s Wellness Committee via attendance at meetings, dissemination of pertinent health related information/data, development of calendar of events and expertise related to program development and implementation.

ii. Serve as an on-site, approachable, experienced wellness professional that employees can trust in and feel motivated by as they work toward a healthier lifestyle.

iii. Develop education/awareness initiatives to encompass the following: benefits use; healthy lifestyle related issues; a better understanding of one’s own personal health status; and the importance of exercise programs in the overall wellness objectives.

iv. Enhance participation with EACS’s Health Risk Appraisal. As follow-up, provide an individual wellness consultation appointment for each participant relative to the results of such Health Risk Appraisals.
v. Provide consistent and ongoing wellness coaching to at-risk employees, and direct them to the appropriate medical and/or community resources as needed. Collaborate with PFC medical director in all clinical matters.

vi. Track employee participation, satisfaction and outcomes for all corporate wellness programs/activities, and report same (in a timely manner) to EACS in a mutually agreed upon reporting format. Information will be reported in the aggregate only and in compliance with HIPAA and Indiana Privacy Laws.

vii. Work in partnership with EACS's site, the Human Resources Manager, and other designated staff to ensure a universal approach to employee wellness that takes into consideration the EACS's facility, policies, practices, procedures, and communication functions.
MEDICAL SERVICES AGREEMENT

This Medical Services Agreement ("Agreement") is made by and between Parkview Health System, Inc. d/b/a Parkview Physicians Group ("PPG"), an Indiana non-profit corporation, maintaining offices at 1234 E. Dupont Rd., Suite 1, Fort Wayne, Indiana 46815, and East Allen County Schools, a public school district that serves Allen County, Indiana and maintains offices at 1240 Indiana 930 East, New Haven, Indiana 46774 ("EACS"). PPG and EACS shall individually be referenced herein as a "Party" and collectively as "Parties."

RECITALS

WHEREAS, PPG employs and/or contracts with medical professionals who are in good standing and licensed to practice their profession under the laws of the State of Indiana; and

WHEREAS, all medical personnel employed or contracted with PPG are trained in the area of their designated specialty, including primary care, and provide healthcare services to clients of PPG; and

WHEREAS, EACS desires to engage the services of PPG for the benefit of EACS’s employees and their dependents who are enrolled in EACS’s health benefit plan(s).

NOW, THEREFORE, in consideration of the mutual agreements, covenants, conditions, promises and terms hereinafter set forth, the Parties hereto agree as follows:

ARTICLE I. TERM AND TERMINATION.

This Agreement shall commence as of January 1, 2014 ("Effective Date") and be in force for a period of five (5) years from the Effective Date through the end of the day on December 31, 2018 ("Expiration Date"). This Agreement shall expire on the Expiration Date unless it is extended by the written agreement of both Parties prior to the Expiration Date.

At any time following the Effective Date, this Agreement may be terminated for cause by either Party to this Agreement in the event of a material breach of any provision of this Agreement by the other Party. The non-breaching Party shall give written notice of the material breach to the breaching Party, containing a specific statement of the material breach. The breaching Party shall have thirty (30) days from the receipt of such notice to correct the material breach or the non-breaching Party may immediately terminate this Agreement effective at the end of said thirty (30) day period.

This Agreement shall automatically terminate should EACS for any reason cease to be a Signature Care employer group. This Agreement shall automatically terminate upon the termination of the Letter of Agreement effective as of January 1, 2014 between the Parties.

This Agreement supersedes and replaces in its entirety that certain Medical Services Agreement effective as of September 1, 2012, by and between the Parties (the "Previous Agreement"). The Previous Agreement is hereby terminated effective as of the Effective Date of this Agreement. The Parties also agree that that certain Community Benefit Agreement effective as of September 1, 2012, by and between them is also hereby terminated as of the Effective Date.
of this Agreement.

If either Party determines that any provision of this Agreement becomes violative of any federal or state statute, rule or regulation, or administrative or judicial decision, subjects any individual to any form of excise tax or monetary penalty or jeopardizes its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, it may, at its option, alter the terms of this Agreement so that it no longer violates the same, no longer subjects any individual to any form of excise tax or monetary penalty and no longer jeopardizes its status as a Section 501(c)(3) organization. In such event, the other Party shall have the option of terminating the Agreement upon written notice to PPG.

ARTICLE II. HEALTH SERVICES.

PPG agrees to provide EACS the following services (the “Health Services”) for the benefit of EACS’s employees and their dependents enrolled in EACS’s health plan(s) (“Covered Persons”):

(a) Primary Care Walk-in Clinic Services, described in Exhibit A, which is attached hereto and incorporated herein by reference.

ARTICLE III. PAYMENT.

(a) There shall be no charge for the services rendered by PPG for Covered Persons set forth in Exhibit A of this Agreement.

The cost of laboratory services, any durable medical equipment and orthotic supplies, and medications for Covered Persons is the financial responsibility of EACS. PPG shall maintain a supply of medications that the Parties mutually agree should be available for use in the care and treatment of Covered Persons at FirstCare Walk-in Clinics. PPG shall bill EACS monthly for such medications dispensed to Covered Persons at the cost paid by PPG, and EACS shall reimburse PPG within fifteen (15) days of invoice.

In the event this Agreement is terminated, EACS shall have no further obligation to pay PPG any amounts other than any outstanding amount for services provided prior to termination.

ARTICLE IV. PLACEMENT AND NON-SOLICITATION.

During the term of this Agreement and for a period of one (1) year following the termination of this Agreement for whatever reason, EACS shall not solicit nor make any offer to any PPG personnel, directly or indirectly, the services or curriculum vitae of whom were provided or offered to EACS pursuant to this Agreement, to become employed by or to become involved, associated or affiliated with, directly or indirectly, EACS or any of its affiliates, unless otherwise agreed to in writing by PPG.

In the event EACS desires to enter into a permanent association with any employee of PPG providing services pursuant to this Agreement, PPG, in its sole discretion, may release
EACS from the terms of this Article IV provided: (i) a placement fee of Twenty Thousand Dollars ($20,000) will be paid to PPG within thirty (30) days of such permanent association; and (ii) all fees due and owing pursuant to this Agreement have been paid in full by EACS.

The terms of this Article IV shall survive the termination of this Agreement.

**ARTICLE V. STANDARDS OF PERFORMANCE.**

PPG agrees that the performance of all Health Services pursuant to this Agreement shall conform to those community standards appropriate for the delivery of health care services. PPG personnel performing services set forth in this Agreement shall qualify as a health care provider under the Indiana Medical Malpractice Act, to the extent available by law, and remain so qualified during the term of this Agreement.

**ARTICLE VI. INDEMNITY.**

Each Party agrees to indemnify, defend, and hold harmless the other Party from any and all liabilities, costs and expenses (including attorney fees) incurred by reason of the negligence or breach of this Agreement by the indemnifying Party, its agents, contractors or employees.

**ARTICLE VII. INSURANCE.**

PPG shall self-insure or maintain policies of professional liability insurance in such amounts as shall be necessary to qualify PPG and any PPG physician or personnel providing services pursuant to this Agreement as a “qualified provider” under the Indiana Medical Malpractice Act, to the extent available by law. Any PPG physician or personnel providing services pursuant to this Agreement shall become and remain a “qualified provider” under the Indiana Malpractice Act (I.C. § 34-18 et seq.), to the extent available by law. The insurance maintained by PPG for itself, and the PPG physicians and personnel providing services pursuant to this Agreement, shall at all times provide coverage for acts or omissions involving Health Services rendered by any PPG physician and if and as applicable, all PPG personnel providing services pursuant to this Agreement. PPG’s insurance shall provide coverage for, including but not limited to, malpractice claims made during or after termination of this Agreement based on conduct alleged to have occurred during the term of this Agreement.

**ARTICLE VIII. THIRD PARTY BENIFICIARIES.**

It is expressly agreed by the Parties hereto that this Agreement shall not be construed or deemed made for the benefit, direct or indirect, of any third party or parties.

**ARTICLE IX. RELATIONSHIP.**

(a) PPG is, and in all events shall be, an independent contractor and nothing contained herein shall be construed as constituting PPG as the employee, agent, partner, or legal representative of EACS for any purpose whatsoever, except as otherwise set forth herein. PPG specifically acknowledges that neither it nor any of its agents or employees, including the personnel providing services pursuant to this Agreement, are entitled to participate in any of EACS’s benefits plans.
Likewise, the Parties agree that PPG is not a fiduciary under ERISA and does not have any obligations under any of EACS benefits plans.

(b) PPG shall enter into contracts for the furnishing of services contemplated by this Agreement at its sole risk and expense and shall be solely responsible for the direction, control and management of its agents and employees. PPG assumes full responsibility for the payment of all federal, state and local taxes, social security and unemployment compensation taxes, withholding taxes and all other taxes or charges applicable to PPG’s actions, employees, facilities and materials utilized while performing services under the terms of this Agreement.

(c) PPG acknowledges that it does not have the right or authority to incur any obligations or responsibilities on behalf of EACS, except as otherwise set forth herein, or to bind EACS by any representations or warranties and agrees not to hold itself out as having such authority, except as otherwise set forth herein.

(d) The Parties agree, all other provisions of this Agreement notwithstanding, to handle all communications between the Parties pertaining to “protected health information” (as that term is defined in the Health Insurance Portability and Accountability Act “HIPAA”) in a manner compliant with applicable HIPAA regulations and requirements of the Family Educational Rights and Privacy Act to the extent applicable.

ARTICLE X. COMPLIANCE WITH LAWS.

PPG represents, warrants, certifies and covenants that it shall perform all activities required under this Agreement in compliance with all applicable national, state and local laws, including, but not limited to environmental health and safety laws and regulations.

Neither PPG nor EACS intends to, or will, give or receive, or offer to give or receive, anything of value, either directly or indirectly, for the referral of patients or for arrangement or furnishing of any item or service for which payment may be made by Medicare or Medicaid and is in violation of applicable federal statutory law.

EACS represents, warrants, certifies and covenants to PPG that it has sought and obtained independent legal advice in the design of its health benefit plan(s), including the design of any high deductible option with health care savings accounts available through its health benefit plan(s), and in the review of this Agreement. EACS understands and agrees that PPG makes no representation or warranty whatsoever as to whether EACS’s health benefit plan(s), the terms of this Agreement, or any payments made by the Parties or by any Covered Persons pursuant to this Agreement satisfy the requirements of any laws or regulations pertaining to health benefit plan(s), including the design of any high deductible option with health care savings accounts available. EACS releases PPG and shall hold PPG harmless from any and all claims based on the failure or alleged failure of EACS’s health benefit plan(s), the terms of this Agreement, or any payments made by the Parties or by any Covered Persons pursuant to this Agreement to satisfy the requirements of any laws or regulations pertaining to health benefit plan(s), including the design of any high deductible option with health care savings accounts available.
ARTICLE XI. BOOKS AND RECORDS; RECORDS RETENTION.

(a) PPG shall maintain complete and accurate records in connection with the Health Services provided hereunder.

(b) Financial Records: PPG shall retain, for two (2) years following final payment by EACS, all records related to the payment for Health Services performed under this Agreement.

(c) Health Records: PPG shall maintain all health records evidencing Health Services provided under this Agreement to EACS Covered Persons for a minimum of eight (8) years from the last date PPG provides Health Services to an EACS Covered Person. PPG shall provide EACS with access to all health records as permitted under the law.

This Article XI shall survive termination of this Agreement.

ARTICLE XII. ASSIGNMENT OR DELEGATION.

No right or interest in this Agreement shall be assigned by either PPG or EACS without the written permission of the other Party, and no delegation of any obligation owed to PPG or EACS shall be made without the written permission of the other Party. Any attempted assignment or delegation without such permission shall be wholly void and totally ineffective for all purposes.

ARTICLE XIII. ENTIRE AGREEMENT.

There are no other agreements or understandings, either oral or written, between the Parties affecting this Agreement, except as otherwise specifically provided for or referred to herein. This Agreement cancels and supersedes all previous agreements between the Parties relating to the subject matter covered by this Agreement. No change or modification of any portion of this Agreement shall be valid or binding upon the Parties hereto unless the same is approved in writing by the Parties.

ARTICLE XIV. SEVERABILITY.

If any provision of this Agreement or the application thereof to any entity, person, or circumstance shall be invalid or unenforceable to any extent, the remainder of this Agreement and the application of its provisions to other entities, persons, or circumstances shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

ARTICLE XV. GOVERNING LAW.

The Parties agree that the substantive laws of the State of Indiana, without reference to principles of conflicts of law, shall govern the performance and enforcement of this Agreement with exclusive jurisdiction and venue in Allen County, Indiana.
ARTICLE XVI. CONFIDENTIALITY.

The terms and conditions of this Agreement shall be strictly confidential. The Parties and their employees and/or agents shall not directly or indirectly discuss, or otherwise disclose or communicate, the foregoing to any person or entity other than their respective attorneys, financial advisors or accountants without the express written consent of the other Party, unless compelled by subpoena or other legal process.

This Article XVI shall survive the expiration or termination of this Agreement.

ARTICLE XVII. NOTICES.

All notices required or permitted hereunder shall be given in writing by actual delivery or by registered or certified U.S. mail, postage prepaid. Notice shall be deemed given upon delivery, or by mail, upon depositing with the U.S. Postal Service. Notice shall be delivered or mailed to the Parties at the following addresses or at such other places as the Parties shall designate in writing.

PPG: Parkview Physicians Group  
1234 E. Dupont Rd., Suite 1  
Fort Wayne, Indiana 46815  
Attn: Chief Operating Officer

EACS: East Allen County Schools  
1240 Indiana 930 East  
New Haven, IN 46774  
Attn: Kirby Stahly

ARTICLE XVII. AMENDMENT.

This Agreement shall be amended only by an instrument in writing signed by the Parties hereto.

IN WITNESS THEREOF, the Parties hereto have executed this Agreement on the date stated below their respective signatures.

PARKVIEW HEALTH SYSTEM, INC.  EAST ALLEN COUNTY SCHOOLS  
D/B/A PARKVIEW PHYSICIANS GROUP

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EXHIBIT A
PRIMARY CARE WALK-IN CLINIC SERVICES

a. PPG shall make primary care health services available to Covered Persons of EACS at Parkview FirstCare Walk-in Clinic ("FirstCare Walk-in") locations as set forth below. These health services will be available to Covered Persons during standard business hours. Additionally, the FirstCare Walk-in located in New Haven, Indiana will open one hour early each week day, specifically for health services by appointment for the Covered Persons of EACS. Scheduled office hours and FirstCare Walk-in locations are subject to change at PPG's discretion.

b. All FirstCare Walk-in locations are available to Covered Persons of EACS for services routinely provided by FirstCare Walk-in.

c. Healthcare personnel at FirstCare Walk-in shall provide those services routinely available at FirstCare Walk-in locations to the Covered Persons of EACS. Patients with an emergent health condition and patients with conditions not routinely available at FirstCare Walk-in locations shall be referred to other providers able to provide the appropriate care. Treatment for such emergent and other conditions is excluded from the scope of Health Services provided pursuant to this Agreement, and the cost of such services shall be born by EACS and its employees and their dependents who are Covered Persons.

d. PPG personnel may attend and participate in EACS Committee meetings as needed, upon request and approval of the designated representative.
ADDITIONAL COMMUNITY BENEFIT AGREEMENT

This Additional Community Benefit Agreement is made and entered into effective as of the 1st day of January, 2014 by and between Parkview Hospital, Inc., an Indiana nonprofit corporation ("Parkview"), and East Allen County Schools, a public school district that serves Allen County, Indiana ("EACS").

WITNESSETH:

WHEREAS, Parkview is a public benefit organization which is organized and operated exclusively to conduct, support, encourage and assist charitable and educational programs and projects, including providing health care and related services in Allen County, Indiana and in its surrounding communities, all for the overall health and benefit of the community and its citizens, both young and old; and

WHEREAS, the healthcare and education of young people is supportive of Parkview’s commitment of supporting the health and wellness of the community; and

WHEREAS, EACS is a public school district that operates and provides educational services for the young people of the community; and

WHEREAS, the parties entered into a certain Health Care Personnel Agreement effective July 1, 2011, which has been twice amended and remains in effect and pursuant to which Parkview provides EACS the services of certain nursing personnel who are employees of Parkview; and

WHEREAS, EACS has schools providing education to large concentrations of low-income students that qualify under Title 1 of the Elementary and Secondary Education Act ("Title 1 Schools"); and

WHEREAS, by this Community Benefit Agreement, Parkview desires to promote healthcare and provide additional financial support to EACS as identified by this Community Benefit Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. Parkview shall provide to EACS payments in the sum of Eighty-four Thousand Eight Hundred Fifty-five Dollars ($84,855.00) each, on or about the 1st day of January and the 1st day of July so long as this Agreement remains in effect to support the cost of providing nurses for its Title 1 Schools.
2. EACS shall apply the funds paid by Parkview hereunder toward its cost of providing nurses at its Title 1 Schools and shall furnish Parkview, upon request, verification and/or confirmation of the actual expenses incurred by EACS for the nurses at Title 1 Schools.

3. Parkview shall report its payments made to EACS, pursuant to the terms of this Agreement, to the Internal Revenue Service and to such other state and local taxing authorities as may be applicable, pursuant to the IRS Form 990 or such other forms as are determined to be appropriate.

4. EACS agrees that it shall continue to maintain its status as a 501(c)(3) and/or Political Subdivision organization, as that status is recognized by the Internal Revenue Service. EACS acknowledges that the benefits provided by this Agreement to EACS, are to support and provide for a community benefit, and as a result, EACS will exercise its skill, diligence and efforts to provide child care and educational services that benefit the greater Allen County, Indiana community.

5. The promises and representations set forth in this Community Benefit Agreement shall be effective as of January 1, 2014 and shall remain in effect through December 31, 2018, on which date they shall end. The foregoing notwithstanding, this Agreement shall automatically terminate upon the termination of that certain Letter of Agreement effective as of January 1, 2014 between EACS and Parkview Health. Parkview shall make no further payments hereunder immediately upon termination of this Agreement.

6. EACS shall not assign the rights or obligations that are set forth in this Agreement.

7. This Agreement shall be construed and enforced under the laws of the State of Indiana. Venue for the resolution of any disputes shall be in Allen County, Indiana.

IN WITNESS WHEREOF, the parties have caused this Community Benefit Agreement to be executed on the date(s) set forth below.

PARKVIEW HOSPITAL, INC. 

By: ____________________________

Its: ____________________________

Date: ____________________________

EAST ALLEN COUNTY SCHOOLS

By: ____________________________

Its: ____________________________

Date: ____________________________
BUSINESS ASSISTANCE AGREEMENT

This Business Assistance Agreement ("Agreement") is made and entered into effective as of the 1st day of January, 2014 by and between Managed Care Services, LLC, d/b/a Parkview Health Plan Services, an Indiana limited liability company, ("Parkview"), and East Allen County Schools, a public school district that serves Allen County, Indiana ("EACS").

WITNESSETH:

WHEREAS, Parkview manages the Signature Care PPO network; and
WHEREAS, Employee Plans, Inc. is a third party administrator ("TPA") acting on behalf of EACS and its health benefit plan(s); and
WHEREAS, Parkview has a TPA agreement with Employee Plans, Inc. pursuant to which health care providers participating in the Signature Care PPO network provide health care services for the benefit of EACS's employees and their dependents enrolled in EACS's health benefit plan(s); and
WHEREAS, accordingly EACS is a Signature Care employer group; and
WHEREAS, Parkview has a legitimate business interest in the success and wellbeing of EACS and the relationship between Parkview and EACS.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. Parkview shall provide to EACS payments, in the sum of Seventy-five Thousand Dollars ($75,000.00) each, on or about the 31st day of December of each year so long as this Agreement remains in effect, to provide assistance to EACS and its educational mission. The total amount payable by Parkview hereunder shall not exceed Three Hundred Seventy-five Thousand Dollars ($375,000.00).

2. EACS shall apply the funds paid by Parkview hereunder toward its cost of providing education services to young people as a public school district.

3. The promises and representations set forth in this Business Assistance Agreement shall be effective as of January 1, 2014 and shall remain in effect through December 31, 2018, on which date they shall end. The foregoing notwithstanding, this Agreement shall automatically
terminate should EACS for any reason cease to be a Signature Care employer group. This Agreement shall also automatically terminate upon the termination of that certain Letter of Agreement effective as of January 1, 2014 between EACS and Parkview Health System, Inc. Parkview shall make no further payments hereunder immediately upon termination of this Agreement.

4. EACS shall not assign the rights or obligations that are set forth in this Agreement.

5. EACS and Parkview agree to keep strictly confidential that they have entered into this Agreement and its terms except to the extent they are required to disclose such information or to make such information available pursuant to the legal and regulatory requirements to which they are subject.

6. This Agreement shall be construed and enforced under the laws of the State of Indiana. Venue for the resolution of any disputes shall be in Allen County, Indiana.

IN WITNESS WHEREOF, the parties have caused this Business Assistance Agreement to be executed on the date(s) set forth below.

MANAGED CARE SERVICES, LLC

By: ____________________________

Its: ____________________________

Date: ____________________________

EAST ALLEN COUNTY SCHOOLS

By: ____________________________

Its: ____________________________

Date: ____________________________
ACTION AGENDA

December 10, 2013

EAST ALLEN COUNTY SCHOOLS'
SECTION 125 FLEXIBLE BENEFIT PLAN - 2014

Background:
East Allen County Schools has a Section 125 Flexible Benefit Plan for its employees. American Fidelity Assurance Company administers the Plan for East Allen County Schools. This is the annual update of the Plan for 2014. The Plan includes the required amendments for Eligible Medical Expenses and use of Debit Cards to comply with Federal Health Care Reform Law restrictions. The Plan also includes the EACS high deductible health plan and the associated health saving accounts.

Recommendation:
That the Board of School Trustees approved the 2014 Section 125 Flexible Benefit Plan for East Allen County Schools.

Prepared: Kirby W. Stahly
Approved: Kirby W. Stahly
Budget: 

Legal: 

Kenneth H. Folks
Superintendent of Schools
EAST ALLEN COUNTY SCHOOLS
SECTION 125 FLEXIBLE BENEFIT PLAN – 2014

JANUARY 1, 2014 – DECEMBER 31, 2014
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: East Allen County Schools
Address: 1240 State Rd 930 E
          New Haven, IN 46774
Employer Identification Number: 35-1097344
Nature of Business: Public School
Name of Plan: East Allen County Schools Flexible Benefit Plan All Employees
Plan Number: 501

B. EFFECTIVE DATE

Original effective date of the Plan: January 1, 1988
If Amendment to existing plan, effective date of amendment: January 1, 2014

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

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

Length of Service: First day of the month following 30 calendar days for Bus Drivers. Administrators, Teachers, OSP, ASP, TSP, and Cafeteria Managers are eligible on the first day. All other employees are eligible after 60 calendar days. Paid Board Members are also eligible

Retiree Wording: N/A

Minimum Hours: All employees with 15 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 years.

D. PLAN YEAR

The current plan year will begin on January
1, 2014 and end on December 31, 2014. Each subsequent plan year will begin on January 1 and end on December 31.
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:

EACS Group health insurance premiums for teachers the board pays employee only $6,444.00, employee +1 $11,018.00, family $15,572 for dental, vision, medical & rx. Administrators, school board, ASP, OSP, TSP, custodial, bus technicians, food service managers, maintenance, nurses, paraprofessional, & secretaries the board pays employee only $5,952.00, employee +1 $10,057.00, family $15,350.00 for dental, vision, medical & rx. Bus drivers, no dental or vision but for medical & rx, the board pays employee only $5,654.00, employee +1 $9,554.00, family $14,583.00. Food service regular workers 30 hours/week the board pays employee only $5,204.00, employee +1 $7,883.00, family $12,031.00 for dental, vision, medical and rx.

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

Elective Contributions (Salary Reduction):

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

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 & Hospital Indemnity

   Self Funded
   Group #8702

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

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

   American Fidelity Assurance Company
   C-10 and subsequent plans - Cancer Indemnity

   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)

   Self Funded
   Group #8702

   Eligibility Requirements for Participation, if different than Item C.

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

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

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, N/A exceed $50,000.

N/A

Eligibility Requirements for Participation, if different than Item C.

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

   Minimum Contribution - $0.00 per Plan Year

   Maximum Contribution - $5000.00 per Plan Year

   Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

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

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

   Maximum Coverage - $2500.00 per Plan Year or a Prorated Amount for a Short Plan Year

   Recordkeeper: American Fidelity Assurance Company

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

   **Grace Period:** The provisions in Section 8.06 of the Plan to permit a Grace Period of 70 days with respect to the Medical Expense Reimbursement Plan are 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 – As designated by the employee and mutually agreed
upon by the employer.

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 Indiana. 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 this ________ day of __________________, 20____.

East Allen County Schools 501  
(Name of Employer)

Witness:__________________________  By:______________________________  
Title:__________________________  Title:______________________________

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
PD - 05/11  Document ID # 48591  MCP #89899  Effective Date:01/01/2014  10/24/13 12:46 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:

2.01 Administrator  The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).

2.02 Beneficiary  Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee’s death.

2.03 Code  Internal Revenue Code of 1986, as amended.

2.04 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).

2.05 **Effective Date**

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

2.06 **Elective Contribution**

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

2.07 **Eligible Employee**

Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.

2.08 **Employee**

Any person employed by the Employer on or after the Effective Date.
2.09  **Employer**  The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.

2.10  **Employer Contributions**  Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.

2.11  **Entry Date**  The date that an Employee is eligible to participate in the Plan.

2.12  **ERISA**  The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).

2.13  **Fiduciary**  The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.

2.14  **Health Savings Account**  A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.

2.15  **HSA Trustee**  The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.

2.16  **Highly Compensated**  Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.

2.17  **High Deductible Health Plan**  A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).

2.18  **HIPAA**  The Health Insurance Portability and Accountability Act of 1996, as amended.

2.19  **Insurer**  Any insurance company that has issued a policy pursuant to the terms of this Plan.

2.20  **Key Employee**  Any Participant who is a "key employee" as defined in Section 416(i) of the Code.

2.21  **Non-Elective Contribution**  A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.

2.22  **Participant**  An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.
2.23 Plan  
The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.

2.24 Plan Year  
The Plan Year as specified in Item D of the Adoption Agreement.

2.25 Policy  
An insurance policy issued as a part of this Plan.

2.26 Preventative Care  
Medical expenses which meet the safe harbor definition of “preventative care” set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.

2.27 Recordkeeper  
The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.

2.28 Related Employer  
Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

3.01 ELIGIBILITY: Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

3.02 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant’s Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.
A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

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

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

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

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

SECTION IV

CONTRIBUTIONS

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

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

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

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

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant’s or his or her spouse’s or Dependent’s coverage under a Medicaid plan or under a children’s health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children’s insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the
Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

(c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant’s child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.

(d) Entitlement to Medicare or Medicaid. If a Participant, Participant’s spouse or Participant’s Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer’s Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer’s Plan.

(e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.

(f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer’s Plan if a COBRA event occurs with respect to the Employee, the Employee’s spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer’s Plan.

(g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee’s income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee’s coverage that is consistent with adding coverage for the Adult Child.

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

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

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

(b) Significant curtailment of coverage.

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

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

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

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

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

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

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

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

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

GROUP MEDICAL INSURANCE BENEFIT PLAN

5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.

5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.

5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.

5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.

5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.

5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.

5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.

6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.

6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.
6.04 **TERMS, CONDITIONS AND LIMITATIONS:** The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.

6.05 **SECTION 104 AND 106 PLAN:** It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

6.06 **CONTRIBUTIONS:** Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

**SECTION VII**

**GROUP AND INDIVIDUAL LIFE INSURANCE PLAN**

7.01 **PURPOSE:** This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.

7.02 **ELIGIBILITY:** Eligibility will be as required in Item F(5) of the Adoption Agreement.

7.03 **DESCRIPTION OF BENEFITS:** The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.

7.04 **TERMS, CONDITIONS, AND LIMITATIONS:** The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.

7.05 **SECTION 79 PLAN:** It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

7.06 **CONTRIBUTIONS:** Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

**SECTION VIII**

**MEDICAL EXPENSE REIMBURSEMENT PLAN**

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

8.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.
8.03 TERMS, CONDITIONS, AND LIMITATIONS:

a. **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

b. **Maximum benefit.** The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.

c. **Claim Procedure.** In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the ninetieth (90th) day 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.** Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.

f. **COBRA.** To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of
desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

g. **Nondiscrimination.** Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.

h. **Uniform Coverage Rule.** Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan, shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.

i. **Uniformed Services Employment and Reemployment Rights Act.** Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

j. **Proration of Limit.** In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.

k. **Continuation Coverage for Certain Dependent Children.** In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:

- the date that is one year after the first day of the medically necessary leave of absence; or
- the date on which such coverage would otherwise terminate under the terms of the Plan.

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

8.04 **ELIGIBLE MEDICAL EXPENSES:**

(a) **Eligible Medical Expense in General.** The phrase ‘Eligible Medical Expense’ means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan. Further, notwithstanding the above, effective January 1, 2011, only the following drugs or medicines will constitute Eligible Medical Expenses:

(i.) Drugs or medicines that require a prescription;

(ii.) Drugs or medicines that are available without a prescription ("over-the-counter drugs or medicines") and the Participant or Dependent obtains a prescription; and

(iii.) Insulin.

(b) **Expenses Incurred After Commencement of Participation.** Only medical care expenses incurred by a Participant or the Participant’s Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.

(c) **Eligible Expenses Incurred by Dependents.** For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).

(d) **Health Savings Accounts.** If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

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

(i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.

(ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

b. **Status of Charges.** All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.

c. **Correction Procedures for Improper Payments.** In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:

(i) First, upon the Recordkeeper’s identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.

(ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee’s wages or other compensation to the extent consistent with applicable law.

(iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.

(iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.

(v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.

d. **Intent to Comply with Rev. Rul. 2003-43.** It is the Employer’s intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of
such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, ‘Grace Period’ shall mean the period extending 70 days 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.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

9.01 PURPOSE: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.

9.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.

9.03 TERMS, CONDITIONS, AND LIMITATIONS:

a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

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

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be $250 per month in the case of one Dependent and $500 per month in the case of two or more Dependents.
c. **Claim Procedure.** In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the ninetieth (90th) day following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.

d. **Funding.** The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.

e. **Forfeiture.** Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.

f. **Nondiscrimination.** Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

**9.04 DEFINITIONS:**

a. "**Dependent**" (for purposes of this Section IX) means any individual who is:

(i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or

(ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

b. "**Dependent Care Center**" (for purposes of this Section IX) shall be a facility which:

(i) provides care for more than six individuals (other than individuals who reside at the facility);
(ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
(iii) satisfies all applicable laws and regulations of a state or unit of local government.

c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:

(i) incurred for the care of a Dependent of the Participant or for related household services;
(ii) paid or payable to a Dependent Care Service Provider; and
(iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

d. "Dependent Care Service Provider" (for purposes of this Section IX) means:

(i) a Dependent Care Center, or
(ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

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

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

10.03 TERMS, CONDITIONS AND LIMITATION:

a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.
10.04 **Restrictions on Medical Reimbursement Plan:** If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

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

**SECTION XI**

**Amendment and Termination**

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

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

**SECTION XII**

**Administration**

12.01 **Named Fiduciaries:** The Administrator shall be the fiduciary of the Plan.

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

12.03 **Powers and Responsibilities of Administrator:**

a. **General:** The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any
questions arising in the administration (including all questions of eligibility and determination of
amount, time and manner of payments of benefits), construction, interpretation and application
of the Plan, and the decision of the Administrator shall be final and binding on all persons.

b. **Recordkeeping.** The Administrator shall keep full and complete records of the administration of
the Plan. The Administrator shall prepare such reports and such information concerning the Plan
and the administration thereof by the Administrator as may be required under the Code or
ERISA and the regulations promulgated thereunder.

c. **Inspection of Records.** The Administrator shall, during normal business hours, make available
to each Participant for examination by the Participant at the principal office of the Administrator
a copy of the Plan and such records of the Administrator as may pertain to such Participant. No
Participant shall have the right to inquire as to or inspect the accounts or records with respect to
other Participants.

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

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

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

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

12.08 **CLAIM FOR BENEFITS:** To obtain payment of any benefits under the Plan a Participant must comply
with the rules and procedures of the particular benefit program elected pursuant to this Plan under which
the Participant claims a benefit.
12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

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

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

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

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

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

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

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

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

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

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

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

1. The specific reason(s) for the denial,

2. The specific Plan provision(s) on which the decision is based,

3. A statement of the Participant’s right to review (on request and at no charge) relevant documents and other information,

4. If the Administrator relied on an “internal rule, guideline, protocol, or other similar criterion” in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request,” and

5. A statement of the Participant’s right to bring suit under ERISA § 502(a).

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

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

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

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

SECTION XIII

MISCELLANEOUS PROVISIONS

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

13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.

13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant’s or Dependent’s gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.

13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to
interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.

13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:
   a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
   b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(c)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.
Discussion/Action Items
NEW COURSE FOR EAST ALLEN UNIVERSITY

Background:
This is a new course and book that needs to be added to the EAU curriculum. Twenty-eight students did not test into the Medical Terminology (Vincennes University) course that they are scheduled to take in the 2nd semester of the 2013-14 school year. Adding this course will help these students stay on course for the associate degree. Description is below:

HSGN 102 Introduction to Health Careers (2 credit hours - 1 semester)

Title: Health Careers Today
Author Judith Gerdin Edition 5 Publisher Elsevier Science Health Science Division, 2011
ISBN: 978-0-323-07504-6 Cost $85.95 - the cost will be prorated for 5 years.

Recommendation:
That the Board of School Trustees approves "Introduction to Health Careers" for EAU students to stay on track for the associate degree.

Kemehn H. Folks
Superintendent of Schools

Prepared: Mary Lee Jones
Approved: Marilyn Hissong
Budget: 
Legal: 

ACTION AGENDA

December 10, 2013

Board Agenda Item 13-1210-4.10

CONSENT TO AT&T AND
CROWN CASTLE INTERNATIONAL CORP AGREEMENT

Background:

Back in 2005, the original lease of land was approved for the Paul Harding site to Cingular Wireless (currently AT&T) to install and operate a cell tower. The initial lease was for five (5) years with four (4) additional five (5) year terms. EACS receives a monthly lease payment of $1,100 and currently in the 8th year. On October 18, 2013, AT&T entered into a tower leasing agreement with Crown Castle International. The deal leases 9,700 wireless towers to Crown for a term of 28 years. The tower that is leased at the Paul Harding site is part of the deal between AT&T and Crown Castle International and they are requesting that EACS consent to their lease.

Recommendation:

That the Board of School Trustees consents to the transaction between AT&T and Crown Castle International Corporation.

[Signature]
Kenneth H. Folks
Superintendent of Schools

Prepared: Kirby W. Stahly

Approved: Kirby W. Stahly

Budget: ______________________________________

Legal: _______________________________________
December 3, 2013

East Allen County Schools
Attn: Kirby Stahly
1240 State Road 930 East
New Haven, IN 46774

Re: Lease ("Lease") for 10102450 located at or about 6501 Wayne Trace, Fort Wayne, IN 46816 (the "Site")

Dear Landlord:

On October 18, 2013, AT&T Inc. ("AT&T") and Crown Castle International Corp. ("Crown Castle") entered into an agreement ("Agreement") regarding most of AT&T’s tower portfolio ("Portfolio") including Crown Castle’s management and operation of the Portfolio. Your Lease and Site are part of the Portfolio.

Crown Castle and AT&T expect the transactions pursuant to the Agreement ("Transactions") to close on or before December 16, 2013. As part of the Transactions, the AT&T affiliate which holds the Lease, contemplates, at or before closing, transferring the Lease and all of its rights in the Site and Lease to another subsidiary of AT&T ("AT&T Subsidiary"). The AT&T Subsidiary will sublease or grant to a subsidiary of Crown Castle, rights in the Site including the right to manage and operate the Site. The AT&T Subsidiary will remain the lessee on the Lease. Additionally, an AT&T subsidiary or subsidiaries will continue to maintain its or their communications facilities on the Site.

To the extent any such consent is required for the Transactions, Crown Castle and AT&T request you grant your consent to the Transactions by signing this letter and returning it in the enclosed self-addressed envelope.

Thank you for your prompt attention to this matter. If you have questions about the Transactions or this request, please email us immediately at crownycastle@babsicalland.com or call 1-855-605-5544.

Sincerely,

[Signature]

Paula Gibson
AVP, Network Engineering

The undersigned consents to the Transactions

By:________________________________________

Print Name:________________________________

Date:______________________________________
Information

Items
East Allen County Schools
Asset Protection Annual Report
December 10, 2013
Types of Risk

East Allen County Schools is exposed to various types of risks related to torts, theft of, damage to, and destruction of assets, errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; long-term disability and natural disasters.

East Allen County Schools has implemented a number of practices and procedures to follow in order to avoid and minimize risks for the school district. These practices and procedures are incorporated in various School Board Policies and Administrative Guidelines. Provided below is subset of Board and Administrative Policies that have been developed, approved and distributed so that potential risks can be avoided or minimized.

<table>
<thead>
<tr>
<th>Policy Type</th>
<th>Policy Title</th>
<th>Policy Number</th>
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</thead>
<tbody>
<tr>
<td>School Board</td>
<td>Asset Protection</td>
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<td>Administrative</td>
<td>Public Access to School Records</td>
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<td>Complaint/Request Procedure</td>
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<td>Administrative</td>
<td>Central Office Organization Chart</td>
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<td>Use of School Facilities</td>
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<td>Administrative</td>
<td>Trespass on School Property</td>
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<td>School Volunteers</td>
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<td>Administrative</td>
<td>Gifts, Grants, and Bequests</td>
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<tr>
<td>Administrative</td>
<td>Investments</td>
<td>3292</td>
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<td>Purchase of Materials</td>
<td>3310</td>
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<td>Bids – Opening by Committee</td>
<td>3323</td>
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<td>Payment for Goods and Services</td>
<td>3326</td>
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<td>Credit Cards and Procurement Cards</td>
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<td>Safety of Building and Grounds</td>
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<td>Hazardous Material Safety Program</td>
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<td>Emergency Preparedness Planning</td>
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<td>Inventories</td>
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<td>Security of Building and Grounds</td>
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<td>Building Maintenance – Checks</td>
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<td>Building Maintenance – Individual</td>
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<td>Equipment Repair and Replacement</td>
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<td>Transportation – Bus</td>
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<tr>
<td>Administrative</td>
<td>Walk Boundary Policies &amp; Instructions</td>
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<td>Transportation – Bus/Emergency Snow Routes</td>
<td>3545.7</td>
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<td>Student Fee Fund</td>
<td>3548</td>
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<tr>
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<td>Collection &amp; Refunding of Fees</td>
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<td>Lost and Damaged Books</td>
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<td>Extracurricular Investments</td>
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<td>Use of Electronic Signatures</td>
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<td>Administrative</td>
<td>Employee Absences – Declared Weather Emergencies</td>
<td>4101.5</td>
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<td>Reporting of Threats Against a School Employee</td>
<td>4102</td>
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<tr>
<td>Administrative</td>
<td>Expanded Criminal History Checks</td>
<td>4105</td>
</tr>
<tr>
<td>Administrative</td>
<td>Certified Employees – Employment of</td>
<td>4111.1</td>
</tr>
<tr>
<td>Administrative</td>
<td>Certified Employees – Selection of</td>
<td>4111.2</td>
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<td>Sexual Harassment</td>
<td>4113</td>
</tr>
<tr>
<td>Administrative</td>
<td>Physical Examination for Personnel</td>
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</tr>
</tbody>
</table>
Insurance Package

East Allen County Schools carries commercial insurance (i.e. property & casualty and workers compensation) to cover the risks associated with torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters.

East Allen County Schools maintains various insurance packages to ensure that the assets of the district are adequately protected. The level and types of insurance coverages are reviewed on an annual basis. The policy effective dates are December 15th through December 15th. The types of coverages and levels of insurance are:
1. **Property**
   - **Coinsurance:** Suspended, because of agreed upon endorsements
   - **Deductible:** $25,000
   - **Limits:**
     - Blanket Buildings & Personal Property $340,493,230
     - Loss to Undamaged Portion of Buildings 340,493,230
     - Demolition Cost 250,000
     - Increased Cost of Construction 250,000
     - Equipment Breakdown (Refrigerants) 100,000
     - Rental Value: (Blanket four (4) Locations) 8,596,898

   - **Vacant Building Limit:**
     - Contents Coverage and Deductible 250,000

2. **Commercial General Liability**
   - **Limits:**
     - General Aggregate $2,000,000
     - Products & Completed Operations Aggregate 2,000,000
     - Each Occurrence 1,000,000
     - Personal and Advertising Injury 1,000,000
     - Fire Damage Legal Liability 500,000
     - Medical Expense (excluding students) 15,000
     - Employee Benefit Liability ($1,000 Deductible) 1,000,000
     - Retro Date 11/1/1995 - Aggregate 3,000,000

   - **Deductible:** None

3. **Sexual Misconduct and Molestation Liability**
   - **Limits:**
     - Each Loss $1,000,000
     - Aggregate Limit 1,000,000
     - Innocent Party Defense 300,000

   - **Deductible:** $1,000

4. **School Leaders Errors & Omissions Liability:**
   - **Limits:**
     - Each Wrongful Act $1,000,000
     - Aggregate Limit 1,000,000
     - Aggregate Defense Expense (non-monetary relief) 100,000

   - **Deductible:** $10,000

5. **Inland Marine (Equipment)**
   - **Limits:**
     - Yard Equipment (Blanket) $166,400
     - Trailer with installed Walk-in Freezer 11,000
     - Camera Equipment (Blanket) 211,773
     - Musical Instruments & Band Uniforms (Blanket) 673,621
     - Owned Cargo (furniture, equipment, supplies) 10,000

   - **Deductible:** $500

6. **Electronic Data Processing (Computer Equipment)**
   - **Limits:**
     - EDP Equipment (Blanket) $2,984,358
     - Software (Blanket) 100,000
     - EDP Equipment/Unnamed Locations 100,000
7. **Garage Liability**
   Limits: Each Accident – Auto Only                           $1,000,000

8. **Garagekeepers Liability**
   Limits: Each High School                                     $15,000
   Liability for damages to automobiles for:
   1. Comprehensive – Direct Primary
   2. Collision – Direct Primary
   Deductible: Comprehensive – per Auto                        $100/500
              Collision - per Auto                                    $250

9. **Business Auto**
   Limits: Liability                                             $1,000,000
           Medical Payments                                         5,000
           Uninsured Motorist                                       1,000,000
           Physical Damage Coverage
   Deductibles: Comprehensive - Private Passenger & Light Trucks $500
                Buses                                                  $1,000
   Collision - Private Passenger & Light Trucks                  $500
                Activity Buses                                        $1,000
                No Collision Coverage on Full Size Buses

10. **Automobile Non-Ownership and Hired Cars**
    Coverages: Auto non-ownership
                Hired Car Physical Damage                                75,000
    Limits                                                   $1,000,000

11. **Workers’ Compensation / Employer’s Liability Policy**
    Coverage: Workers Compensation – statutory benefits
                Employer’s Liability – EACS defense and damages
    Limits: Bodily Injury by Accident – Each Accident          500,000
             Bodily Injury by Disease – Policy Limit                500,000
             Bodily Injury by Disease – Each Employee               500,000
             Aggregate                                                1,000,000
    Experience MOD: 2013 – 1.14
              2012 – 1.05
              2011 – 1.05
              2010 – 0.98
              2009 – 0.96

12. **Excess Liability Coverage**
    Coverage: Claims in excess of limits of other primary policies
    Limits: Each Occurrence                                      $5,000,000
             Aggregate                                               5,000,000
             Self-Insured Retention                                    10,000

East Allen County Schools has not elected the Terrorism and Earthquake Insurance coverage. Neither of these coverages has been selected during the past few years
### Renewal Cost Comparison (Annual Premium):  

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Commercial</td>
<td>351,515</td>
<td>333,950</td>
<td>288,195</td>
<td>279,841</td>
<td>285,369</td>
<td>291,520</td>
<td>249,315</td>
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<td>Automobile</td>
<td>156,439</td>
<td>134,975</td>
<td>99,715</td>
<td>95,575</td>
<td>101,904</td>
<td>110,000</td>
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<td>Worker’s Comp</td>
<td>241,162</td>
<td>208,604</td>
<td>200,581</td>
<td>237,331</td>
<td>245,435</td>
<td>257,801</td>
<td>312,748</td>
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<td>Inland Marine</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
</tr>
<tr>
<td>Garage Section</td>
<td>Included in Auto</td>
<td>Included in Auto</td>
<td>Included in Auto</td>
<td>Included in Auto</td>
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<tr>
<td>Commercial Umbrella</td>
<td>40,336</td>
<td>34,950</td>
<td>21,985</td>
<td>22,427</td>
<td>24,456</td>
<td>24,456</td>
<td>23,045</td>
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<tr>
<td>Grand Total</td>
<td>$789,452</td>
<td>$712,479</td>
<td>$610,476</td>
<td>$637,098</td>
<td>$658,813</td>
<td>$683,146</td>
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### Renewal Cost Comparison (Annual Premium - continued):  

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<tr>
<th>Policy Description</th>
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<th>12/13–12/14</th>
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<tr>
<td>Commercial</td>
<td>274,793</td>
<td>320,832</td>
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<tr>
<td>Worker’s Comp</td>
<td>399,102</td>
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<tr>
<td>Inland Marine</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
<td>Included in Commercial</td>
</tr>
<tr>
<td>Garage Section</td>
<td>Included in Auto</td>
<td>Included in Auto</td>
<td>Included in Auto</td>
</tr>
<tr>
<td>Commercial Umbrella</td>
<td>23,718</td>
<td>26,550</td>
<td>28,179</td>
</tr>
<tr>
<td>Grand Total</td>
<td>820,288</td>
<td>953,846</td>
<td>$1,018,232</td>
</tr>
</tbody>
</table>

**Legal Review**  
East Allen County Schools has established certain items which are reviewed by Legal Services to minimize the potential risk of the district. Specifics policies are reviewed by Legal Services before approval and implementation. All employee discipline and/or termination matters are reviewed by Legal Services.

**Accident Investigation**  
East Allen County Schools completes incident reports on every accident that occurs on EACS property or involving staff/students while on school business. These reports are reviewed internally and the district’s insurance carriers are notified on an as needed based on the severity and particulars of the incident.

**Worker’s Compensation**  
Westfield is the current carrier for this coverage. Administration has recommended that for the 12/15/13 – 12/15/14 program year that EACS goes to a self-insured plan with JWF Specialty as the TPA and MECC for specific and aggregate stop-loss insurance. Projections are that the Self-Insured Plan would benefit EACS, by
costing less in the long term, if claims do not exceed the highest recorded year for EACS. East Allen County Schools has a return to work program so that employees are brought back as soon as possible. Worker’s comp accidents/claims are reviewed by the Human Resources/Administrative Services and the EACS Safety Committee. Accident Investigation Reports are performed for each employee accident and reviewed by the Safety Committee on an as needed basis.

**Inventory System**
East Allen County Schools utilizes a fixed asset management system within its financial system to record and track specific assets of the district. A physical inventory of district owned equipment is conducted every two (2) years. The inventory is done for all technology/electronic equipment with a purchase value of at least $100 and other equipment with a purchase value of at least $5,000. Specific information contained in the fixed asset management system is also used for insurance purposes.

**Official Bonds**
East Allen County Schools maintains bonds on the Treasurer ($50,000); Deputy Treasurer ($50,000); and positional bonds on each of the School Building Extra Curricular Treasurers at $10,000 for each elementary school and $20,000 for each secondary school.

**Group Health Insurance:**
East Allen County Schools has a self-funded group insurance. The funding for group health insurance is funded by the East Allen County Schools and its employees in accordance with labor agreements and district policies. All of the funds are deposited into a separate fund which is used exclusively for group health insurance costs. The group health insurance covers Life Insurance and Medical/Dental/Vision/Rx claims. Claims account for approximately 91% of the total cost. The remaining 9% (fixed costs) cover administrative fees (TPA), UR/PPO, Life, and Reinsurance (Stop Loss). The reinsurance (stop loss) policy covers individual claims in excess of $200,000 per year and caps the exposure level (aggregate level) of the insurance trust at 125% of expected claims. Quotes/Proposals for reinsurance carriers are reviewed on an annual basis and the PPO/Hospital Network is done about every five (5) years. An East Allen County School Insurance Committee (composed of employees from various classification groups) meets on a quarterly basis to review the plan, hear appeals, and discuss plan specifics.

**Long-Term Disability**
East Allen County Schools has a long-term disability policy with Sun Life. Benefits take place after 90 calendar days. The benefit is 60% of the employee’s salary. Enrollment is 30 to 60 days after hiring based on employee classification. Premium contributions vary according to the employee classification. Certain employee groups are excluded (i.e. Food Service Workers and Bus Drivers) and some recent meet & confer hires. The first year of the benefit is self-funded by EACS.
Discussion
Items
APPLICATION AND RECEIPT OF FUNDS FOR
21ST CENTURY COMMUNITY LEARNING CENTER PARTNERSHIPS

Background:
The 21st Century Community Learning Center program has a competition window available. EACS plans to collaborate with 1) Boys & Girls Clubs of Fort Wayne to expand coverage to a location at Fellowship to serve Southwick Elementary, Prince Chapman Academy and Paul Harding Jr. High School; 2) LEARN Resource Center to expand from New Haven Primary and New Haven Intermediate to include Woodlan Primary School; and 3) Cornerstone to expand from Heritage Elementary School and New Haven Middle School to include Heritage Jr./Sr. High and/or New Haven High to serve students in these attendance areas.

Recommendation:
That the Board of School Trustees approves the application for the above-listed organizations to apply for the 21st Century Community Learning Center funding in this competition.

Kenneth H. Folks
Superintendent of Schools

Prepared: Rose Fritzinger
Approved: Michael Shaffer
Budget: 
Legal: 

~ ABSTRACT ~

21st Century Community Learning Centers

The 21st Century Community Learning Centers (21st CCLC) Program funding is currently available through the Indiana Department of Education. East Allen County Schools (EACS) has had inquiries from local organizations interested in providing services to EACS students through this competitive application process: Boys & Girls Clubs of Fort Wayne, Fort Wayne Urban League, LEARN Resource Center (formerly East Allen Family Resource Center), and the Southeast Youth Council operating as Cornerstone Youth Center.

The 21st Century Community Learning Center program is a Federal program which provides funding to approved State applicants for distribution through a competitive process to eligible entities in those states. During this competition (Cohort 7), Indiana awardees will receive funding based upon the number of regular attendees anticipated in the program. Of the approved applicants, Awards will range from $50,000 per year on up (depending on the number of students served meeting the guidelines) and will have a term of up to four (4) years. Completed applications are due on or before January 15, 2014. Awardees will be notified in March 2014.

Based upon review of interested organizations for this 21st Century Community Learning Center competition, East Allen County Schools will collaborate with

1. Boys & Girls Clubs of Fort Wayne to expand coverage from their Fairfield site (serving Fort Wayne Community School students) to a location at Fellowship to serve EACS students in the Southwick Elementary, Prince Chapman Academy and Paul Harding Jr. High School attendance area.
2. LEARN Resource Center (New Haven) to expand coverage from New Haven Primary School and New Haven Intermediate School to also include Woodlan Primary School.
3. The Southeast Youth Council operating as Cornerstone Youth Center (Cornerstone Youth Center herein) to expand coverage from Heritage Elementary School and New Haven Middle School to also include Heritage Jr./Sr. High School and New Haven High School, pending approval by the Cornerstone board as well as additional discussions with the Indiana Department of Education related to successful programming at the high school level.

These organizations (Boys & Girls Clubs of Fort Wayne, LEARN Resource Center and Cornerstone) plan to complete and submit a separate 21st CCLC application under this competition. Through this funding, certain requirements must be met to support students outside of the traditional school day and to benefit students from schools with a high concentration of free / reduced lunch students (40%+) and/or schools identified as priority or focus schools.

In an effort to provide additional potential learning enrichment activities for students through these partner organizations, East Allen County Schools’ representatives will continue to collaborate related to the 21st CCLC applications with the goal that applications will be successful. Then, with the funded application(s), East Allen County Schools’ representatives will collaborate to provide several of the logistical requirements of these Awards: for example, facility/classroom space and/or transportation and the like.

East Allen County Schools sincerely appreciates the collaborative spirit of each organization who stepped forward indicating an interest to serve EACS students through 21st Century Community Learning Centers programming.
EXPENSE REDUCTION ANALYSTS [ERA] AGREEMENT

Background:
Expense Reduction Analysts [ERA] is a company that assists businesses to analyze specific expenditure categories in order to identify savings and provide assistance in achieving the identified savings. If ERA is successful in helping East Allen County Schools in achieving the identified savings, then ERA receives 50% of the actual savings during the review period. The two projects suggested for review are: Waste/Trash Removal and Uniform Rental.

Recommendation:
That the Board of School Trustees approves the agreement with Expense Reduction Analysts for Waste/Trash Removal and Uniform Rental.

Kenneth H. Folks  
Superintendent of Schools
Client Agreement

You agree to engage Expense Reduction Analysts, Inc. (ERA), to analyse specific expense categories, for the purpose of identifying Savings and implementing proposals in order for You to realize those Savings and other benefits. By signing this Agreement and a Statement of Work (SOW) for each Project, You agree to permit ERA to complete all stages of each Project up to submission of ERA's Recommendations and, potentially, through implementation of an ERA recommendation.

ERA agrees that if no Savings are identified there will be no fee for our services.

For each Project, ERA agrees to:

1. Evaluate Your current requirements, usage and costs and be attentive to these in the formation of recommendations.
2. If opportunity for improvement is found, go-to-market on Your behalf using ERA's proprietary expertise, processes, tools, and resources to get supplier commitments for lower cost solutions that meet Your overall requirements. Best practice based improvements may also be identified. The results of this process will be provided for your evaluation;
3. If at least one Successful Recommendation is made, provide support for the implementation of the improvement(s);
4. Provide on-going support services through the end of the Review Period for that project.

Other ERA Obligations:

5. Keep You informed of progress at all stages of the process.
6. Be respectful of the relationship between You and Your existing suppliers and, unless instructed otherwise, include those suppliers in the process.
7. Accept no fees or other consideration from suppliers or in any way act as an agent or broker for suppliers.
8. Provide You with professional and ethical service.

SUCCESS, SAVINGS, FEES and TERM

A Successful Recommendation is defined as:

a. A solution that provides Savings from Your incumbent supplier(s), and/or
b. A solution that provides Savings realized from changes in methodologies, price or processes approved by You; and/or
c. A solution that provides savings equal to or in excess of 5% from a new supplier that provides you with goods and/or services of equal or greater quality. You will have the exclusive right to determine whether the quality of the goods and/or services from a new supplier reasonably meets or exceeds that of the incumbent supplier(s).

Savings are direct or indirect reductions in expenditure, calculated as follows:

a. the difference between (I) the Baseline Costs and (II) Your costs resulting directly or indirectly from ERA's activity under this Agreement. Baseline Costs are those incurred by You at the commencement of the process unless otherwise agreed. Where industry-wide price variations occur following commencement of a Project, it will be assumed the same percentage variation would have occurred under the pre-existing supply arrangement and the Baseline Costs will be adjusted accordingly; and
b. any credits, rebates or incentive payments identified by ERA and received by You.
c. After the full implementation of a Successful Recommendation, You may enter into direct negotiations with suppliers. If these direct negotiations lead to an increase in Savings, 100% of the increased Savings accrue to You, but You agree to pay ERA for the original savings implemented.

Fees: You agree to pay ERA 50% of the actual Savings for the Review Period.

a. On presentation of a Recommendation Report containing at least one Successful Recommendation, You will be invoiced for a refundable deposit equal to ten percent (10%) of the total projected savings for the Review Period.
b. The balance will be invoiced over the duration of the Review Period based on actual Savings achieved during the billing period. The initial payments made above will offset the fees due on a pro-rata basis for the duration of the Review Period.

Review Period: The Review Period for each project shall run for 24-months following the full implementation of a Successful Recommendation. You and ERA agree that if either party is in material breach of this Agreement and fails to remedy the breach within 30 days of receiving written notice, the Projects under this agreement will be considered terminated and any early termination fees would apply.

Accepted:

Client Signature

Client's Name Printed

Expense Reduction Analysts, Inc.

Date
## Included Expense Category/Project

<table>
<thead>
<tr>
<th>Included Expense Category/Project</th>
<th>Annual Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waste/Trash Removal – REPUBLIC SERVICES</td>
<td>$59,877.03 - $63,656.07</td>
</tr>
<tr>
<td>Uniform Rental – CINTAS</td>
<td>$22,162.58 - $23,768.04</td>
</tr>
</tbody>
</table>

### Other Terms

- **No Fee will be charged for this Project if none of ERA’s recommendations qualify as being a Successful Recommendation**; or if You implement a Successful Recommendation that does not achieve Savings during the Review Period.

- **Your Option to Terminate this Project Early**

  ERA understands that unforeseen circumstances may occur during the life of a project and You may have a need to change direction quickly. To facilitate any uncertainties, ERA has provided options intended to fairly compensate ERA for its services should You need to terminate this Project prior to ERA completing our process. If this circumstance were to occur:

  - prior to ERA’s presentation of the Baseline Costs, You agree to pay ERA an early termination fee equal to 5% of the annual expenditure.
  
  - after presentation of the Baseline Costs but prior to ERA’s presentation of its recommendations, You agree to pay ERA an early termination fee equal to 10% of the annual expenditure.
  
  - after ERA’s presentation of a Successful Recommendation, You agree to pay ERA an early termination fee equal to 50% of the projected Savings as set out in the Recommendation Report for the unbilled remainder of the Review Period.
  
  - This Project will be deemed terminated by You, if You choose not to implement a Successful Recommendation within 30 days of presentation by ERA. You may extend this implementation window upon written approval by ERA, such approval will not be unreasonably withheld.

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**Accepted:**

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**Client:** East Allen County Schools  
**Expense Reduction Analysts, Inc.**

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**Dated**
ACTION AGENDA

January 7, 2014

Board Agenda Item 5.4 Discussion Item

______________________________

PRIORITY ENGINEERING CONSULTANT AGREEMENT
FOR DEVELOPMENT OF MULTI-PRINT DEVICE BID/PROPOSAL

Background:

East Allen County Schools has a multi-year copier agreement with Advanced Imaging Solutions for the lease of copier equipment, accessories, service/maintenance, and supplies. The current six (6) contract is effective September 1, 2008 through July 31, 2014. Based on the estimated value of the next multi-year contract (greater than $1 Million), we believe that EACS would be best served by utilizing a consultant to ensure that EACS ends up with a long-term multi-print device agreement that meets district needs.

Recommendation:

That the Board of School Trustees approves the agreement with Priority Engineering, LLC for consulting services for the development of the multi-print device bid/proposal and the implementation of the agreement.

Kenneth H. Folks
Superintendent of Schools

Prepared: Lois Goeglein
Approved: Kirby Stahly
Budget: ____________________________
Legal: ____________________________
AGREEMENT

This Agreement is entered into this 7th day of January, 2014, by and between the East Allen County Schools and Priority Engineering, LLC, 4026 W. 10th Street, Indianapolis, IN 46222.

In consideration of the mutual covenants contained herein, the parties agree as follows:

1. Priority Engineering will perform certain services for and on behalf of the East Allen County Schools. These services are described as Consultant Services (Equipment Spec Development, Bid Development/Evaluation) for 2014 Copier Bid and will be performed on the following dates: January 8, 2014 through August 29, 2014. The specified consultant services performed by Steve Musser, to insure that EACS ends up with a long-term copier agreement that meets district needs.

2. In return for the services described above, the East Allen County Schools agrees to pay the person performing the services as follows: $6,000 Max, $60 per hour. This rate is not subject to any other contract between the two parties.

3. The agreement outlining the services to be provided must be attached to this document and include all reimbursable expenses.

4. Persons performing services pursuant to this Agreement understand that they are considered independent contractors and not employees of the East Allen County Schools, and that they are not covered by insurance of any nature or entitled to benefits of any nature other than the payment described in Paragraph 2 above.

5. If any persons performing services pursuant to this Agreement are employed in any other capacity by the East Allen County Schools, services outlined above will be performed at times other than during their regularly scheduled working hours.

6. Persons performing services pursuant to this Agreement will submit all claim forms and other documents as deemed necessary by East Allen County Schools for payment of the claim.

7. The undersigned official of the East Allen County Schools certifies that there is an unobligated balance in each of the necessary appropriations which is sufficient to pay for the above services.


"To exercise any other power and make any expenditure in carrying out its general powers and purposes provided in sec. 201 (P. 28-1709) or in carrying out the powers delineated in this sec. 202 which is reasonable from a business or educational standpoint in carrying out school purposes of the school corporation, including but not limited to the acquisition of property or the employment or contracting for services, even though such power or expenditure shall not be specifically set out herein; ..."

EAST ALLEN COUNTY SCHOOLS

Date of Signature ________________________________

_______________________________
Chief Financial Officer

_______________________________
Superintendent

PERSON OR FIRM PROVIDING SERVICES

Date of Signature ________________________________

_______________________________
Signature

_______________________________
Title

Account Number: 010 - 25890 - 316 - 007

EACS Employee Administering This Agreement: Kirby W. Stahly

EACS Fi-15 E
5/06 (R)
Mr. Kirby Stahly  
East Allen County School Corporation  
1240 St RD 930 East  
New Haven, Indiana 46774  

RE, Digital Copier, Printer Technology Consultation services

Dear Kirby,

Thanks for taking the time the other day out of your busy schedule for me.

At Priority Engineering we have recently added our Digital Technology consultation services for Public Education K-12 to our forte! Our Digital Technology consultation services have been available for our commercial accounts. We are a custom document management consulting service provider, offering a wide-range of programs that provide expert advice and support to buyers, and CEO's.

Our responsibilities can vary depending on your needs. Looking at your goals and objectives and coming along side with the expertise of our staff. We can perform some basic activities when customizing a program to exceed your goals and objectives. This can be done by enabling the most efficient use of your internal resources when going out to bid for digital copiers, printers, related software/services or electronic document management software solutions.

Here are some of the basic steps that need to take place:

1) We would evaluate all aspects of your current system, including developing the printer/copier inventory..this can be done by deploying discovery tools across the network and/or walking through each office in your organization. This study would also include looking closely at buildings that are under construction for the possibilities of where new placed equipment might go. The building walks a-rounds.... Our staff will also need to have knowledge of any influx of personal and students with any consolidation of older buildings being closed and movement of the staff and students. Any current document management solutions, client/server configurations, networking protocols, service reports, billing and other support need to be made known... Then we can start to make preliminary recommendations to you. (Step 1 can be as simple as you giving us the go-ahead to look at how the current copier/MFP's program is doing and through our analysis provide preliminary recommendations back to you.)

Serving you is our top Priority!
2) Based on your feedback and direction, from there we can create a custom RFP/RFQ that would be applicable to your organizations goals and objectives utilizing industry best practices.

3) East Allen County Schools purchasing department normally transmits/posts the custom RFP/RFQ that we have created to all the local vendors and appropriate suppliers.

4) After receiving all proposals we would evaluate them and make recommendations for further negotiations. For proof of concept prior to contract award, a custom test matrix is developed based upon the client’s actual network environment. This may allow for actual of testing of equipment on-site if our client wishes to do so without a final commitment on the part of our client.

5) Submission of a final contract for your approval based on the original RFP/RFQ, the supplier’s proposal. This should be the result from all that was done.

6) We visit again to ensure that all equipment is installed properly. This again could include a visitation to each of the building locations or could just be a spot check depending on how well the selected vendor is actually performing. Other items that can and should be address with vendor... Billing, Is the billing not only correct but the format prepared the way it’s supposed to be from the beginning. Did all the training/network set-up print drivers loaded. Scanning working properly... Did the deployment and implementation go as according to what was requested and promised? This making the roll- out smooth and 100% certain you receiving everything you’re paying for.

Our services can be scheduled to be engaged in a long term or a short term arrangement.

At this time the services for which I am proposing to do for the school system would be performed on an hourly rate of $60.00/hr.

This rate would be in effect when I am actually engaged in site visits, appointments, meetings, development of any RFP’s, RFQ’s and actually engaged in official conversations and negotiations on behalf of East Allen County Schools.

Also taking into consideration there a number of school buildings spread out over a district of 300 square miles I would request that travel time be invoiced at the same rate when engaged and needing to travel from location to location.

Please feel free to contact me at anytime with questions or concerns you may have about the possibility of engaging us.

Thanks again,

Steve Musser
Priority Engineering
ACTION AGENDA

January 7, 2014

Board Agenda Item 5.5 Discussion Item

GENERAL OBLIGATION [GO] BOND PROJECTS

Background:

A $2 Million General Obligation Bond was approved to fund various repair/replacement projects throughout the district. The GO Bond has been sold and the district desires to proceed with the process to accomplish the first group of projects which consists of: 1. Roofing Projects (New Haven Intermediate, Cedarville Elementary and Service Center); 2. Boiler Project (Leo Jr./Sr. High); 3. Elevators (New Haven High and New Haven Middle); 4. Fire Alarm (New Haven Middle); 5. Asphalt (Leo Jr./Sr. High); 6. Window Replacement (Southwick Elementary) and 7. Exterior Lighting (Southwick Elementary).

Recommendation:

That the Board of School Trustees authorizes administration to proceed with the process of accomplishing the identified repair/replacement projects.

Kenneth H. Folks
Superintendent of Schools

Prepared: Doug Roemer

Approved: Kirby Stahly

Budget:

Legal: IC 6-1.1-20
ACTION AGENDA

January 7, 2014

Board Agenda Item 5.6 Discussion Item

HERITAGE K-12 PROJECT - CHANGE ORDER #9
TAPERED ROOFING MODIFICATION

Background:
This change order for the Heritage K-12 Project is for a tapered roofing modification in the existing roof. The cost of the change order is $3,407. The change order covers new tapered insulation and corner insulation saddles over the existing stage area required to mimic adjacent existing tapered insulation profile in lieu of flat insulation designed and specified. The existing tapered insulation and its slope were not discovered until demolition of the existing roof. The observed slope was originally thought to be camber in joists. The existing structural drawings for this area were not available during the design. This is a section of roof that is on EACS current replacement plan, so this portion will not need to be replaced.

Recommendation:
That the Board of School Trustees approves the this change order for the Heritage K-12 Project.

Prepared:  Kirby Stahly
Approved:  Kirby Stahly
Budget:    Construction - Contingency
            Currently estimated at $343,568
Legal:

Kenneth H. Folsk
Superintendent of Schools
Change Order

PROJECT (Name and address): Heritage K-12 Facility

CHANGE ORDER NUMBER: 009

DATE: November 22, 2013

OWNER: ☒

ARCHITECT: ☐

TO CONTRACTOR (Name and address): Fetter Construction

ARCHITECT'S PROJECT NUMBER: 212-051.1

5417 County Road 427

CONTRACT DATE:

Auburn, Indiana 46706

CONTRACT FOR: General Construction

FIELD: ☐

OTHER: ☐

THE CONTRACT IS CHANGED AS FOLLOWS:
(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

1. Provide tapered roofing modification due to unforeseen roofing condition discovered during demolition of the existing roof.

The original Contract Sum was $10,034,869.00

The net change by previously authorized Change Orders $218,122.00

The Contract Sum prior to this Change Order was $10,252,982.00

The Contract Sum will be increased by this Change Order in the amount of $3,407.00

The new Contract Sum including this Change Order will be $10,256,389.00

The Contract Time will be increased by 0 calendar days (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is July 11, 2014.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

RQAW Corporation

ARCHITECT (Firm name)

10401 N. Meridian Street, Suite 401

Indianapolis, Indiana 46290

ADDRESS

BY (Signature)

Jack Pardee

(Typed name)

November 22, 2013

DATE

Fetter Construction, Inc.

CONTRACTOR (Firm name)

5417 County Road 427

Auburn, Indiana 46706

ADDRESS

BY (Signature)

STANLEY A. FETTER

(Typed name)

11/27/13

DATE

East Allen County Schools

OWNER (Firm name)

1240 State Road 930 East

New Haven, Indiana 46774

ADDRESS

BY (Signature)

(Typed name)

DATE
ACTION AGENDA

January 7, 2014

Board Agenda Item 5.7 Discussion Item

WOODLAN K-12 PROJECT - CHANGE ORDER #3
UNSUITABLE SOIL IN NEW PARKING LOT

Background:
Change Order Order #3 for Woodlan K-12 Project. This change order of $6,024.87 is to replace unsuitable soils that were found in the new parking lot.

Recommendation:
That the Board of School Trustees approves this change order for the Woodlan K-12 Project.

Kenneth H. Folks
Superintendent of Schools

<table>
<thead>
<tr>
<th>Prepared:</th>
<th>Kirby Stahly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved:</td>
<td>Kirby Stahly</td>
</tr>
<tr>
<td>Budget:</td>
<td>Construction - Contingency</td>
</tr>
<tr>
<td></td>
<td>Currently estimated at $484,772</td>
</tr>
<tr>
<td>Legal:</td>
<td></td>
</tr>
</tbody>
</table>
Change Order

PROJECT (Name and address): Renovation and Addition to Woodlan K-12 Campus

OWNER:

DATE: November 26, 2013

ARCHITECT:

ARCHITECT’S PROJECT NUMBER: 212-048.1

CONTRACTOR: W.A. Sheets & Sons, Inc.

FIELD: 1336 Polk Street

OTHER: Fort Wayne, Indiana 46808

THE CONTRACT IS CHANGED AS FOLLOWS:
(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)
1. Replace unsuitable soils at the new parking lot.
   Cost: $6,024.87

The original Contract Sum was $8,587,289.00
The net change by previously authorized Change Orders $105,344.19
The Contract Sum prior to this Change Order was $8,692,633.19
The Contract Sum will be increased by this Change Order in the amount of $6,024.87
The new Contract Sum including this Change Order will be $8,698,658.06

The Contract Time will be increased by Zero (0) days.
The date of Substantial Completion as of the date of this Change Order therefore is June 1, 2014

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ROGAW Corporation
ARCHITECT (Firm name)
10401 N. Meridian Street, Suite 401
Indianapolis, Indiana 46290

W.A. Sheets & Sons, Inc.
CONTRACTOR (Firm name)
1336 Polk Street
Fort Wayne, Indiana 46808

East Allen County Schools
OWNER (Firm name)
1240 State Road 930 East
New Haven, Indiana 46774

ADDRESS

BY (Signature)

(date)

November 26, 2013

DATE

(date)

1/27/13

(PAUL ROSS)

(Typed name)

(BILL FISHER)

(Typed name)