

Regular Meeting

**BOARD OF EDUCATION
Jacksonville School District #117**

AGENDA

Wednesday, January 20, 2010

Board Room

211 West State Street

Jacksonville, IL 62650

7:00 PM

I. ROLL CALL

II. RECEPTION OF VISITORS, PETITIONS AND COMMUNICATIONS

III. ANNOUNCEMENTS

A. Legislative Forum

B. Donation for new Math Lab at JHS

C. Illinois State Scholars

IV. APPROVAL OF AGENDA

V. REPORT OF THE PRINCIPAL - MR. MILLER, SOUTH

VI. INFORMATIONAL ITEMS

A. Plus/Delta Review (Mr. Huddle)

2

**BOARD OF EDUCATION
QUALITY TOOL / PARKING LOT ITEMS
12/16/09**

PLUS

- Nice work on mission statement
- Nice job JHS presentation
- Great job Bill Poole!
- We are very lucky!
- Student safety is priority with transportation dept.
- Choir great job
- JHS report great
- Great job Me. Poole
- Good training for all

DELTA

- Maintenance specifics should be with Craig in private.
- Liability of work done by volunteers?
- Need to ensure that closed session meetings are focused on task/purpose of meeting
- Public can't read words on the screen – can we make font bigger?

PARKING LOT

Enrollment Report - December 2009-10

		KG			01		02			03		04		05		06		Sp. Ed	Total
Eisenhower	Beginning	25	24		22	21	19	19	17	24	23	24	25	22	23	25	23	28	364
	Nov.		24	25		22	22	19	20	18	24	23	25	25	24	24	25	21	29	370
Franklin	Beginning	22	23		23	22	23	22		23	23	24		22	22	15	15		279
	Nov.		21	23		23	22	23	22	23	23	22		23	23	15	15		278
Lincoln	Beginning	21	18	18	23	28	22	22		23	20	19	19	16	17	18	13		297
	Nov.		24	20	19	21	27	23	22		23	22	20	21	20	19	15	14		310
Murrayville	Beginning	22			22		25			20		31		16		20		3	159
	Nov.		24			24		24			19		29		16		20		162
North	Beginning	17	14		26		16	14		23		19	19	15	14	24		13	214
	Nov.		17	15		26		14	14		22		18	21	15	13	23		13	211
South	Beginning	18	20		20	21	25	25		21	22	19	19	19	20	18	18	4	289
	Nov.		19	19		22	21	26	25		22	22	19	19	21	21	19	18	4	297
Washington	Beginning	22	20		20	17	19	20		22	22	20	19	26		21	20	18	286
	Nov.		22	21		19	18	19	22		23	21	20	20	23		19	19	21	287
Totals	Beginning	284			265		288			266		238		215		230		66	1852
	Nov.	293			267		291			267		239		223		223		73	1876

Early Years	
All	145
	190
Total	145 190

Turner Junior High	
7	261 / 262
8	268 / 262
Total	529 524

Jacksonville High	
8	10 / 9
9	261 / 259
10	270 / 271
11	219 / 205
12	243 / 227
Total	1003 971

Grand Total	
Beg.	3529
Nov.	3561

JACKSONVILLE SCHOOL DISTRICT #117

EVALUATION AND EVIDENCE OF COMPLETION FOR WORKSHOP, CONFERENCE, SEMINAR, ETC.

WINKEYS

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	13	3	1		
2. The relevance of this activity to ISBE teaching standards was clear.	11	4	3		
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	17	1			
4. The Material was presented in an organized, easily understood manner.	11	7			
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	10	6	1	1	

PBIS - TURNER

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	38	18	2		
2. The relevance of this activity to ISBE teaching standards was clear.	34	19	5		
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	45	3			
4. The Material was presented in an organized, easily understood manner.	41	6	1		
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	39	9			

CPI

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	17	10			
2. The relevance of this activity to ISBE teaching standards was clear.	13	12	2		
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	22	5			
4. The Material was presented in an organized, easily understood manner.	22	5			
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	21	6			

RACE AND ETHNICITY

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	18	28	2	2	1
2. The relevance of this activity to ISBE teaching standards was clear.	25	19	6	1	
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	26	5			
4. The Material was presented in an organized, easily understood manner.	66	16		2	
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	34	13	2	2	

NWEA STEPPING STONES - EISENHOWER

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	9	14	4	1	
2. The relevance of this activity to ISBE teaching standards was clear.	14	9	4	1	
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	19	7	1		1
4. The Material was presented in an organized, easily understood manner.	13	11	2		2
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	13	14		1	

PROMETHEAN BASICS - EISENHOWER

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	11				1
2. The relevance of this activity to ISBE teaching standards was clear.	10		1		1
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	11	1			
4. The Material was presented in an organized, easily understood manner.	12				
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	13	14		1	

CPR/AED REFRESHER

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	6	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The relevance of this activity to ISBE teaching standards was clear.	6	<input type="checkbox"/>	1	<input type="checkbox"/>	<input type="checkbox"/>
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	6	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The Material was presented in an organized, easily understood manner.	6	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	13	14	<input type="checkbox"/>	1	<input type="checkbox"/>

CPR/AED INITIAL COURSE

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	7	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The relevance of this activity to ISBE teaching standards was clear.	3	4	1	<input type="checkbox"/>	<input type="checkbox"/>
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	7	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The Material was presented in an organized, easily understood manner.	7	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	7	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ELL WORKSHOP

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	7	<input type="checkbox"/>	1	<input type="checkbox"/>	<input type="checkbox"/>
2. The relevance of this activity to ISBE teaching standards was clear.	8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The Material was presented in an organized, easily understood manner.	8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CO-TEACHING

	Strongly Agree	Somewhat Agree	No Opinion	Somewhat Disagree	Strongly Disagree
1. This activity increased my knowledge and skills in my area of certification, endorsement or teaching assignment.	54	14	1		
2. The relevance of this activity to ISBE teaching standards was clear.	53	16			
3. It was clear that the activity was presented by persons with education and experience in the subject matters.	66	3			
4. The Material was presented in an organized, easily understood manner.	65	3	1		
5. This activity included discussion, critique or application of what was presented, observed, learned or demonstrated.	55	11	1	2	

INFORMATIONAL ITEM

TO: Board of Education

FROM: Carol Kilver

SUBJECT: Board Policy Updates

Mrs. Kilver will present the following Board Policies for review:

- 6:170-AP3 – Second Reading
- 6:140-AP
- 6:160
- 6:170-E2
- 7:15E
- 7:100
- 7:34-AP
- 7:340-E3

Instruction

Administrative Procedure - No Child Left Behind Checklist

The tables below are organized by NCLB topic and list sample policies, procedures, and exhibits.

School Accountability

1:20-AP	Administrative Procedure - Checklist for Handling Intergovernmental Agreement Requests	Contains issues to consider when requested to enter into an intergovernmental agreement for receiving school choice transferees. June 2009
6:15	School Accountability	Includes a section on school choice and supplemental services. August 2008
7:30	Student Assignment and Intra-District Transfer	August 2002

Teachers and Paraprofessionals

5:190	Professional Personnel - Teacher Qualifications	Includes <i>highly qualified</i> as employment criteria; refers to ISBE's "Illinois Criteria for Meeting the NCLB Requirements for Highly Qualified Teachers." August 2004
5:190-AP	Administrative Procedure - Plan to Ensure that All Teachers Who Teach Core Academic Subjects Are Highly Qualified" By the End of the 2005-2006 School Year	July 2004
5:190-E1	Exhibit - Notice to Parents of Their Right to Request a Classroom Teachers' Qualifications	Informs parents of their right to receive certain information regarding their children's teachers. July 2004
5:190-E2	Exhibit - Notice to Parent When Their Student Is Assigned To, or Has Been Taught for at Least Four Straight Weeks By, A Teacher Who Is Not Highly Qualified	July 2004
5:190-E3	Letter to Teacher Who Fails to Meet the Federal Definition of "Highly Qualified"	July 2004
5:280	Educational Support Personnel - Duties and Qualifications	Requires paraprofessionals to have the "duties and qualifications" as described in Title I of the Elementary and Secondary Education Act. October 2004

Teachers and Paraprofessionals

5:280-AP	Administrative Procedure - Paraprofessionals Working in a Program Supported With Title I Funds	Quotes NCLB; provides sample language to inform paraprofessionals of the requirements. June 2002; Deleted August 2007
----------	--	--

Parental Involvement

6:170	Title I Programs	Complies with NCLB; includes a section on parental involvement. January 2009
6:170-AP1	Administrative Procedure - Checklist for Development, Implementation, and Maintenance of Parental Involvement Compacts in Title I Programs	January 2009
6:170-AP2	Administrative Procedure - Notices to Parents Required by No Child Left Behind Act of 2001	Gives districts a reference guide to notice requirements for districts that receive Title I funds. January 2009
6:170-E1	Exhibit - District Level Parental Involvement Compact in Title I Programs	January 2009
6:170-E2	Exhibit - School Level Parental Involvement Compact in Title I Programs	Incorporated by reference in 6:170 and may be used as a template. August 2002; August 2007

McKinney Homeless Assistance Act

2:260	Uniform Grievance Procedure	Provides complaint procedure for Title I as well as the McKinney Homeless Assistance Act. October 2007
4:110	Transportation	May 2009
6:140	Education of Homeless Children	Contains the basic requirements of State law as well as the McKinney Homeless Assistance Act. January 2006
6:140-AP	Administrative Procedure - Education of Homeless Children	Contains procedures in actor-action format regarding educating homeless children. January 2003; October 2005
7:10	Equal Educational Opportunities	Specifically includes "status as a homeless youth" as a protected classification. June 2002
7:50	School Admissions and Student Transfers To and From Non-District Schools	Requires immediate admission of homeless children pursuant to the McKinney Homeless Assistance Act. September 2001

McKinney Homeless Assistance Act

7:60	Residence	Requires immediate admission of homeless children pursuant to the McKinney Homeless Assistance Act. August 2007
7:100	Health Examinations, Immunizations, and Exclusion of Students	Requires immediate admission of homeless children pursuant to the McKinney Homeless Assistance Act. June 2002; October 2005; October 2008

Migrant Student

6:145	Migrant Students	Addresses NCLB, 20 U.S.C. §6391 <i>et seq.</i> and requires the superintendent to develop a program addressing the needs of migratory children. August 2002
-------	------------------	---

Persistently Dangerous School and Choice for Victim of Violent Crime

4:170	Safety	Contains provisions on Unsafe School Choice Option. May 2009
4:170-AP5	Administrative Procedure - Unsafe School Choice Option	Complies with §9532 of NCLB, 20 U.S.C. §7912. May 2009
7:30	Student Assignment and Intra-District Transfer	Refers to district policy on the Unsafe School Choice Option contained in 4:170 and 4:170-AP5. August 2002

Limited English Proficiency Students

6:160	English Language Learners	Implements NCLB, §§3001-3004, 20 U.S.C. §§6312-19; 6801 <i>et seq.</i> and requires the superintendent to develop and implement a program to address the needs of children with limited English language proficiency. August 2002; March 2007; October 2008
6:160-E1	Exhibit - Student Home Language Survey	May 2003; Deleted March 2007
6:160-E2	Exhibit - Notice to Parents of Student's Identified as Limited English Proficient	Complies with the NCLB's requirement that schools notify parents of their student's placement in a LEP program. May 2003; Deleted March 2007

Protection of Pupil Rights Act

7:15	Student and Family Privacy Rights	Complies with the Protection of Pupil Rights Act [20 U.S.C. §1232h(c)(1)(E)] as well as 2 state laws. September 2004
7:15-E	Exhibit - Notification to Parents of Family Privacy Rights	Notifies parents/guardians of privacy rights policy. June 2002; March 2004; March 2007

Military Recruiter Access to Students

7:340	Student Records	December 2008
7:340-AP	Administrative Procedure - Student Records	Contains provision on access rights of military recruiters and institutions of higher learning. June 2002; June 2005
7:340-E1	Exhibit - Notification to Parents and Students of Rights Concerning a Student's School Records	Includes right to refuse all release of directory information to military recruiters. November 2004
7:340-E3	Exhibit - Letter to Parents/Guardians Regarding Military Recruiter and Postsecondary Institutions Receiving Student Directory Information	Contains a form for parents to complete if they do not want military recruiters and/or institutions of higher learning to be given their secondary school student's name, address, and telephone numbers. May 2003; June 2008
7:340-E4	Exhibit - FAQ's Regarding Military Recruiter Access to Students and Student Information	Answers many questions for school staff members and may be distributed at will. November 2004

No Policy Prohibiting Student Prayer

7:130	Student Rights and Responsibilities	States that student rights include the right to pray. December 2002
-------	-------------------------------------	---

Boy Scouts Access to School Facilities

8:20	Community Use of School Facilities	Footnotes discuss NCLB, 20 U.S.C. §7905. Schools are prohibited from denying equal access to school facilities to the Boy Scouts or any other youth group "for reasons based on membership or leadership criteria or oath of allegiance to God and country." May 2008
------	------------------------------------	---

Instruction

Administrative Procedure - Education of Homeless Children

Actor	Action
<p>Superintendent</p> <p>Preliminary Steps</p>	<p>Serve as or designate an appropriate staff person, who may also be a coordinator for other federal programs, to serve as a Liaison for Homeless Children. [42 U.S.C. §11432 (g)(1)(J)(ii).]</p> <p>Under the McKinney Homeless Assistance Act (42 U.S.C. §11434a), “homeless children” means individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of Section 103(a)(1). The term includes: [42 U.S.C. §11434a.]</p> <ol style="list-style-type: none"> 1. Children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; or are awaiting foster care placement; 2. Children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings (within the meaning of Section 103(a)(2)(C); 3. Children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and 4. Migratory children (Sec. 1309 of the Elementary and Secondary Education Act of 1965) who qualify as homeless under this subtitle because the children are living in clauses (a) through (c) above. <p>Under State law [105 ILCS 45/1-5], “homeless person, child, or youth” includes, but is not limited to, any of the following:</p> <ol style="list-style-type: none"> 1. An individual who lacks a fixed, regular, and adequate nighttime place of abode. 2. An individual who has a primary nighttime place of abode that is: <ol style="list-style-type: none"> a. A supervised publicly or privately operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing); b. An institution that provides a temporary residence for individuals intended to be institutionalized; or c. A public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings.
<p>Liaison for Homeless Children</p> <p>Duties</p>	<p>Ensure that homeless children are identified by school personnel and through coordinated activities with other entities and agencies. [42 U.S.C. §11432(g)(6)(A)(i).]</p> <p>Ensure that homeless children enroll in, and have full and equal opportunity to succeed in District programs. [42 U.S.C. §11432(g)(6)(A)(ii).]</p>

Actor	Action
	<p>Ensure that homeless families and children receive educational services for which they are eligible and make referrals to health, mental health, dental, and other appropriate services. [42 U.S.C. §11432(g)(6)(A)(iii).]</p> <p>Inform parent(s)/guardian(s) of educational and related opportunities available to their child or ward, and provide them with meaningful opportunities to participate in their child or ward’s education. [42 U.S.C. §11432(g)(6)(A)(iv).]</p> <p>Disseminate public notice of the educational rights of homeless students in the location where homeless children receive services (such as schools, family shelters, and soup kitchens). [42 U.S.C. §11432(g)(6)(A)(v).]</p> <p>Mediate enrollment disputes to: [42 U.S.C. §11432(g)(3)(E) and [42 U.S.C. §11432(g)(6)(A)(vi).]</p> <ol style="list-style-type: none"> a. Ensure the child is immediately admitted to the school in which enrollment is sought, pending resolution of the dispute; b. Provide the homeless child’s parent/guardian with a written explanation of the school's decision regarding school selection or enrollment, including their rights to appeal the decision; c. Complete the dispute resolution process as expeditiously as possible; and d. In the case of an unaccompanied youth, ensure that the youth is immediately enrolled in school pending resolution of the dispute. <p>Fully inform the parent/guardian of a homeless child, and any unaccompanied youth, of all transportation services and assist in accessing transportation services. [42 U.S.C. §11432(g)(6)(A)(vii).]</p> <p>Assist unaccompanied youth in placement/enrollment decisions, consider the youth’s wishes in those decisions, and provide notice to the youth of the right to appeal such decisions. [42 U.S.C. §11432(g)(3)(B)(ii).]</p> <p>Assist children who do not have immunizations or medical records in obtaining necessary immunizations and/or medical records. [42 U.S.C. §11432(g)(3)(C)(iii).]</p> <p>Collaborate with State and local social service agencies that provide services to the homeless as well as with community and school personnel responsible for the provision of education and related services to homeless children and youths. [42 U.S.C. §11432(g)(5)(A) and (g)(6)(C).]</p> <p>Conduct a hardship review whenever a child and his or her parent/guardian who initially share the housing of another person due to loss of housing, economic hardship, or a similar hardship continue to share the housing; a hardship review should be performed after the passage of 18 months and annually thereafter. [105 ILCS 45/1-25(a-5), as amended by P.A. 94-235.]</p> <p>Refer the child or his or her parent/guardian to the ombudsperson appointed by the Regional Superintendent whenever a school denies a homeless child enrollment or transportation, and provide the child or his or her parent/guardian with a written statement of the basis for the denial.</p>

Actor	Action
	[105 ILCS 45/1-25(a), as amended by P.A. 94-235.]
Parent(s)/guardian(s) Assignment	Choose the child’s attendance center between the following options [105 ILCS 45/1-10 controls because it exceeds the rights granted to parent(s)/guardian(s) in federal law.]: <ul style="list-style-type: none"> a. Continuing the child’s education in the school of origin for as long as the child remains homeless or, if the child becomes permanently housed, until the end of the academic year during which the housing is acquired; or b. Enrolling the child in any school that non-homeless students who live in the attendance area in which the child or youth is actually living are eligible to attend. The term “school of origin” means the school that the student attended when permanently housed or the school in which the student was last enrolled. [42 U.S.C. §11432(g)(3)(G) and 105 ILCS 45/1-5.]
Building Principal Where Homeless Student Will be Enrolled Enrollment	Shall immediately enroll the homeless child, even if the child is unable to produce records normally required for enrollment, e.g., previous academic records, medical records, proof of residency, or other documentation. [42 U.S.C. §11432(g)(3)(C)(i) and 105 ILCS 45/1-20.] Shall immediately contact the school last attended by the child to obtain relevant academic and other records. [42 U.S.C. §11432(g)(3)(C)(ii) and 105 ILCS 45/1-10.] If the child needs to obtain immunizations, or immunization or medical records, shall immediately refer the child’s parent/guardian to the Liaison for Homeless Children. [42 U.S.C. §11432(g)(3)(C)(iii) and 105 ILCS 45/1-10.] Maintain records for the homeless student that are ordinarily kept for students according to District policy and procedure on student school records. [42 U.S.C. §11432(g)(3)(D).] Ensure each homeless student is provided services comparable to services offered to other students including the following: [42 U.S.C. §11432(g)(4).] <ul style="list-style-type: none"> a. Transportation services; b. Educational services for which the student meets the eligibility criteria, such as services provided under Title I of the Elementary and Secondary Education Act of 1965 or similar State or local programs; c. Educational programs for children with disabilities and educational programs for students with limited English proficiency; d. Programs in vocational and technical education as well as programs for gifted and talented students; and e. School nutrition programs. Shall require a parent/guardian of a homeless student, if available, to submit contact information. [42 U.S.C. §11432(g)(3)(H) and 105 ILCS

Actor	Action
	45/1-20.]
<p>Transportation Director and Building Principal Where Homeless Student Will be Enrolled</p> <p>Transportation</p>	<p>Ensure transportation is provided a homeless student, at the request of the parent/guardian (or in the case of an unaccompanied youth, the Liaison), to and from the school of origin. [42 U.S.C. §11432(g)(1)(J)(iii); State law, found at 105 ILCS 45/1-15, is superseded by federal law.] The term “school of origin” means the school that the student attended when permanently housed or the school in which the student was last enrolled. [42 U.S.C. §11432(g)(3)(G).] Transportation shall be arranged as follows: [42 U.S.C. §11432(g)(1)(J)(iii).]</p> <ol style="list-style-type: none"> 1. If the homeless student continues to live in the area served by the school district in which the school of origin is located, the student’s transportation to and from the school of origin shall be provided or arranged by the district in which the school of origin is located. 2. If the homeless student’s living arrangements in the area served by the district of origin terminate and the student, though continuing his or her education in the school of origin, begins living in an area served by another school district, the district of origin and the district in which the homeless student is living shall agree upon a method to apportion the responsibility and costs for providing the student with transportation to and from the school of origin. If the local educational agencies are unable to agree upon such method, the responsibility and costs for transportation shall be shared equally.
<p>Superintendent or Designee</p> <p>Dispute</p>	<p>If a dispute arises, shall inform the homeless child’s parent(s)/guardian(s) of the availability of an investigator, sources for low-cost or free legal assistance, and other advocacy services in the community.</p> <p>Each Regional Superintendent appoints an ombudsperson to provide resource information and resolve disputes at schools within his or her jurisdiction relating to the rights of homeless children under this Act. [105 ILCS 45/1-25, as amended by P.A. 94-235.] The Homeless Family Placement Act governs shelter placement. [310 ILCS 85/1 <u>et seq.</u>]</p>

Instruction

English Language Learners ¹

The District offers opportunities for resident English Language Learners to develop high levels of academic attainment in English and to meet the same academic content and student academic achievement standards that all children are expected to attain. The Superintendent or designee shall develop and maintain a program for English Language Learners that will:

1. Assist all English Language Learners to achieve English proficiency, facilitate effective communication in English, and encourage their full participation in school activities and programs as well as promote participation by the parents/guardians of English Language Learners. ²
2. Appropriately identify students with limited English-speaking ability. ³
3. Comply with State law regarding the Transitional Bilingual Educational Program and Transitional Program of Instruction. ⁴
4. Comply with any applicable State and federal requirements for the receipt of grant money for English Language Learners and programs to serve them. ⁵
5. Determine the appropriate instructional program and environment for English Language Learners. ⁶
6. Annually assess the English proficiency of English Language Learners and monitor their progress in order to determine their readiness for a mainstream classroom environment. ⁷

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy's content. The assessment and accountability provisions in NCLB and State law include limited English proficient students (20 U.S.C. §6312-6319 and 34 C.F.R. Part 200). NCLB also provides funding to support schools' efforts to help children who are limited English proficient "develop high levels of academic attainment in English and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet," (20 U.S.C. §6801 et seq.). Reimbursement for programs is contingent on the submission and approval of a program plan and request for reimbursement in accordance with the requirements in 105 ILCS 5/14C-12 and 23 Ill.Admin.Code Part 228. This policy uses "English Language Learners" (ELL) rather than "Limited English Proficient" – the labels are interchangeable for the purpose of this policy.

For purposes of this policy, "English Language Learners" is synonymous with the State law definition of "children of limited English-speaking ability," that is, all children in grades pre-K through 12 who, (1) were not born in the U. S., whose native tongue is a language other than English, and who are incapable of performing ordinary class work in English; or (2) were born in the U. S. of parents possessing no or limited English-speaking ability and who are incapable of performing ordinary class work in English (105 ILCS 5/14C-2, as amended by P.A. 95-793).

² This policy's first sentence and the first numbered paragraph both allow a school board to consider the goals for its English Language Learners programs; a board should amend the sample policy accordingly.

³ Districts must administer a home language survey to each student entering the district's schools for the first time for the purpose of identifying students of non-English background (23 Ill.Admin.Code §228.15). ISBE's website contains useful information about communicating with parents/guardians, including sample Home Language Surveys and program letters in many languages (http://www.isbe.net/bilingual/htmls/tbe_tpi.htm).

For purposes of identifying students eligible to receive special education, districts must administer non-discriminatory procedures to English Language Learners coming from homes in which a language other than English is used (105 ILCS 5/14-8.02).

⁴ 105 ILCS 5/14C-3 and 23 Ill.Admin.Code §228.25.

⁵ 20 U.S.C. §§6312-6319 and 6801 et seq.; 34 C.F.R. Part 200; 105 ILCS 5/14C-1 et seq.; and 23 Ill.Admin.Code Part 228.

⁶ 23 Ill.Admin.Code §228.25.

⁷ 23 Ill.Admin.Code §228.15(c).

7. Include English Language Learners, to the extent required by State and federal law, in the District's student assessment program to measure their achievement in reading/language arts and mathematics. ⁸
8. Provide information to the parents/guardians of English Language Learners about: (1) the reasons for their child's identification, (2) their child's level of English proficiency, (3) the method of instruction to be used, (4) how the program will meet their child's needs, (5) specific exit requirements of the program, (6) how the program will meet their child's individualized education program, if applicable, and (7) information on parent/guardian rights. Parents/guardians will be regularly apprised of their child's progress and involvement will be encouraged. ⁹

Parent Involvement ¹⁰

Parents/guardians of English Language Learners will be: (1) given an opportunity to provide input to the program, and (2) provided notification regarding their child's placement in, and information about, the District's English Language Learners programs.

LEGAL REF.: 20 U.S.C. §§6312-6319 and 6801.
34 C.F.R. Part 200.
105 ILCS 5/14C-1 et seq.
23 Ill.Admin.Code Part 228.

CROSS REF.: 6:15 (School Accountability), 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁸ 34 C.F.R. Part 200.

⁹ 20 U.S.C. §7012(a) and 23 Ill.Admin.Code §228.40.

¹⁰ 20 U.S.C. §7012(e) and 23 Ill.Admin.Code §228.30(5).

Instruction

Exhibit - School-Level Parental Involvement Compact 1

This school-level parent involvement compact provides an understanding of the joint responsibility of the District and parents/guardians for improving student academic achievement and school performance. The District provides opportunities for parent/guardian involvement at the school level by:

Parent/Guardian Involvement 2

1. Convening an annual meeting, at a convenient time, to which all parents/guardians of participating children are invited and encouraged to attend, to inform parents/guardians of their school's participation under Title I and to explain the requirements of Title I, and the right of the parents/guardians to be involved. The Building Principal or designee shall:
 - Invite all parents/guardians of participating children to the annual meeting at school.
 - Explain the rights of parents/guardians to be involved in establishing this compact.
 - Introduce and involve the building representatives on the District-level committee.
 - Provide an overview of Title I and give parents/guardians an opportunity to express questions and concerns.
 - Indicate the mechanisms by which the committee work will be communicated.
 - Seek the involvement and input of parents/guardians.
 - Provide child care so that all parents/guardians who would otherwise be unable to attend may attend.
2. Offering a flexible number of meetings, such as meetings in the morning or evening, and may provide, with funds provided by the relevant provision in Title I, transportation, child care, or home visits, as such services relate to parental involvement. The Building Principal or designee shall:
 - Provide parents/guardians with opportunities to ask questions and dialogue informally about student academic achievement and school performance.
 - Engage building-based parent organizations to assist with communication and implementation needs.
 - Develop and use outreach programs to involve community groups and organizations.
3. Involving parents/guardians in an organized, ongoing, and timely way, in the planning, review, and improvement of programs under Title I, including the planning, review, and improvement of the school parental involvement policy and the joint development of the school-wide program plan (under 20 U.S.C. §6314(b)(2), except that if a school has in place a process for involving parents/guardians in the joint planning and design of the school's programs, the school may use that process, if such process includes an adequate representation of parents/guardians of participating children. The Building Principal or designee shall:
 - Identify and establish a process by which an adequate representation of parents/guardians of participating children can occur.

The footnotes should be removed before the material is used.

¹ The numbered paragraphs correspond to requirements in NCLB §1118(b)-(f) and are all mandatory inclusions (20 U.S.C. §6318(b)-(f)). The items bulleted are merely ideas; each district must, with parents, develop its own process for accomplishing the respective numbered paragraph. This exhibit should be used along with 6:170-E1, *District-Level Parental Involvement Compact*, but only by those districts receiving Title I funds.

² NCLB §1118(c), 20 U.S.C. §6318(c).

- Establish a schedule for the building-based committee to plan, review, and recommend improvements to the District parent involvement policy.
4. The Building Principal or designee shall:
 - Provide parents/guardians of participating children timely information about programs.
 - Communicate updates through use of school newsletters, the District website, email and telephone contact, and home visits if needed.
 5. The Building Principal or designee will provide a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet.
 6. The Building Principal or designee shall:
 - Provide parents/guardians, upon request, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any suggestions as soon as practicably possible.
 - Develop a feedback loop for parents/guardians to ask questions and receive follow-up.
 7. If the school-wide plan under 20 U.S.C. §6314(b)(2) is not satisfactory to the parents/guardians of participating children, the Building Principal or designee shall:
 - Submit any comments when the school makes the plan available to the School Board.
 - Provide a process for parents/guardians to express concerns and complaints.

Shared Responsibilities for High Student Academic Achievement ³

1. The School is responsible for providing a high-quality curriculum and instruction in a supportive and effective learning environment that enables the children served under Title I to meet the State's student academic achievement standards. Each parent/guardian is responsible for supporting their children's learning by:
 - Monitoring attendance, homework, and television viewing.
 - Volunteering in their child's classroom and participating, as appropriate, in decisions relating to their children's education and extracurricular activities.
2. Communication between teachers and parents/guardians occurs on an ongoing basis through:
 - Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual child's achievements.
 - Frequent reports to parents/guardians on their child's progress.
 - Reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities.

Building Capacity for Involvement ⁴

To ensure effective involvement of parents/guardians and to support a partnership among the school's involved, each school shall:

- Provide assistance to parents/guardians in understanding the State's academic content standards and State student academic achievement standards, State and local academic assessments, and how to monitor a child's progress and work with educators to improve the achievement of their children.
- Provide materials and training, such as, literacy, technology, etc., to help parents/guardians work with their children to improve their children's achievement.
- Educate teachers and other staff in the value and utility of contributions of parents/guardians and how to effectively communicate and work with parents/guardians as equal partners.

The footnotes should be removed before the material is used.

³ NCLB §1118(d), 20 U.S.C. §6318(d).

⁴ NCLB §1118(e), 20 U.S.C. §6318(e).

- Implement and coordinate parent/guardian programs that will build ties between them and the school.
- To the extent feasible and appropriate, coordinate and integrate parent/guardian involvement programs and activities with Head Start, Reading First, Early Reading First, Even Start, the Home Instruction Programs for Preschool Youngsters, the Parents as Teachers Program and public preschool and other programs and conduct other activities, such as parent/guardian resource centers, that encourage and support parents/guardians in more fully participating in their children's education.
- Ensure that information is sent to the parents/guardians of participating children in a format and language that parents/guardians can understand.
- Involve parents/guardians in the development of training for teachers, Building Principals, and other educators to improve the effectiveness of such training.
- Provide necessary literacy training from funds provided by the relevant provision in Title I if the District has exhausted all other reasonably available sources of funding for such training.
- Pay reasonable and necessary expenses associated with local parental involvement activities, including transportation and child care costs to enable parents/guardians to participate in school-related meetings and training sessions.
- Train parents/guardians to encourage and enhance the involvement of other parents/guardians.
- Use outreach programs to involve community groups and organizations.
- Arrange school meetings at a variety of times, or conduct in-home conferences between teachers and other educators, in order to maximize parental involvement and participation.
- Adopt and implement model approaches to improving parental involvement.
- Establish a District-wide parent advisory council to provide advice on all matters related to parental involvement in supported programs.
- Develop appropriate roles for community-based organizations and businesses in parent/guardian involvement activities.
- Provide such other reasonable support for parental involvement activities under this section as parents/guardians may request.

In carrying out the parental involvement requirements of this compact, the school, to the extent practicable, will provide full opportunities for the participation of parents/guardians with limited English proficiency or disabilities, including providing information and school reports in a format and, to the extent practicable, in a language such parents/guardians understand. ⁵

The footnotes should be removed before the material is used.

⁵ NCLB §1118(f), 20 U.S.C. §6318(f).

Students

Exhibit - Notification to Parents of Family Privacy Rights 1

Date _____

Re: Student Survey Participation

Dear Parents:

Your child will be asked to complete a survey as described below:

Survey description: _____

Survey grade/participants: _____ Anticipated Survey date(s): _____

Parents/guardians may request that their child not participate in surveys that concern one or more of the following eight areas:

1. Political affiliations or beliefs of the student or student's parent/guardian;
2. Mental or psychological problems of the student or student's family;
3. Sexual behavior or attitudes;
4. Illegal, anti-social, self-incriminating, or demeaning behavior;
5. Critical appraisals of others with whom the student has close family relationships;
6. Legally recognized privileged relationships, such as with lawyers, doctors, or ministers;
7. Religious practices, affiliations, or beliefs of the student or parents/guardians; or
8. Income other than as required by law to determine program eligibility.

The school will not penalize any student whose parent/guardian exercises this option. In addition, a parent/guardian may review surveys asking questions about the above areas as well as other instructional materials. School Board policy 7:15, *Student and Family Privacy Rights*, contains a more thorough explanation of these rights and may be obtained from the Building Principal.

Opt-Out Instructions (Note: This notice and opt-out right transfers from parents/guardians to any student who is 18 years old.)

If you do not want your child to participate in this activity, contact your child's Building Principal no later than _____. If we do not hear from you by this date, we will assume that you do not object to having your child participate in the surveys described above.

Request to Review

If you wish to review any survey instrument or instructional material, please submit your request to the Building Principal. You will be notified of the time and place where you may review these materials.

Building Principal contact information: _____

The footnotes should be removed before the material is used.

1 The Protection of Pupil Rights Act grants parents/guardians the right to preview surveys and to prohibit their child's participation (20 U.S.C. §1232h(c)). **This form does not contain the mandatory notifications if a board adopts optional provisions concerning invasive physical examinations.** (See f/n's 2, 9, and 13 in sample policy 7:15, *Student and Family Privacy Rights*.)

Students

Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students ¹

Required Health Examinations and Immunizations

A student's parent(s)/guardian(s) shall present proof that the student received a health examination and the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health, within one year prior to:

1. Entering kindergarten or the first grade;
2. Entering the sixth and ninth grades; and ²
3. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, headstart programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country). ³

As required by State law:

1. Health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice nurse who has a written collaborative agreement with a collaborating physician authorizing the advanced practice nurse to perform health examinations, or a physician assistant who has been delegated the performance of health examinations by a supervising physician. ⁴
2. A diabetes screening must be included as a required part of each health examination; diabetes testing is not required. ⁵
3. Before admission and in conjunction with required physical examinations, parents/guardians of children between the ages of 6 months and 6 years must provide a statement from a physician that their child was "risk-assessed" or screened for lead poisoning. ⁶
4. The Department of Public Health will provide all female students entering sixth grade and their parents/guardians information about the link between human papilloma virus (HPV) and cervical cancer and the availability of the HPV vaccine. ⁷

Unless the student is homeless, failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy's content. The policy restates 105 ILCS 5/27-8.1. Immunization requirements are found in 77 Ill.Admin.Code §665.240. A Tuberculosis skin test is required if the student lives in an area designated by the Dept. of Public Health as having a high incidence of Tuberculosis.

² 105 ILCS 5/27-8.1; 77 Ill.Admin.Code §665.140 *et seq.* For the 2008-2009 school year only, a health examination conducted from August 2006 through September 2007 (for a child who was entering fifth grade for the 2007-2008 school year) was deemed to meet the requirements of 105 ILCS 5/27-8.1.

³ 77 Ill.Admin.Code §665.140. If grade levels are not assigned, examinations must be completed within one year prior to the school year in which the child reaches the ages of 5, 11, and 15 (*Id.*).

⁴ 105 ILCS 5/27-8.1; 77 Ill.Admin.Code §665.130 *et seq.*

⁵ 105 ILCS 5/27-8.1; 77 Ill.Admin.Code §665.700 *et seq.*

⁶ Required by 410 ILCS 45/7.1. Physicians are required to screen children over 6 years of age for lead poisoning when, in the physician's judgment, a child is at risk (410 ILCS 45/6.2).

⁷ This sentence restates the requirement in the Communicable Disease Prevention Act regarding cervical cancer prevention (410 ILCS 315/2e). It requires IDPH to adopt emergency rules to the extent necessary to administer its responsibilities under this provision.

are presented to the District. New students who register mid-term shall have 30 days following registration to comply with the health examination and immunization regulations. **8** If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice nurse, physician assistant, or local health department responsible for administering the immunizations. **9**

Eye Examination **10**

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required. **11**

Parents/guardians of students entering kindergarten or an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of kindergarten or the school. A physician licensed to practice medicine in all of its branches or a licensed optometrist must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the Department of Public Health. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination **12**

All children in kindergarten and the second and sixth grades must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the Illinois Department of Public Health.

If a child in the second or sixth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

8 This provision is a matter of local discretion.

9 105 ILCS 5/27-8.1(5) requires compliance by October 15 unless a district establishes an earlier date with 60 days notice. During a student's exclusion from school for non-compliance with this policy, the student's parents/guardians shall be considered in violation of 105 ILCS 5/26-1 and subject to any penalty imposed by 105 ILCS 5/26-10, as provided in 105 ILCS 5/27-8.1.

10 Required by 105 ILCS 5/27-8.1(1.10) and (2). The IDPH's rules are published at 77 Ill.Admin.Code §665.610 et seq. 77 Ill.Admin.Code §665.150 and 630 prescribe the statewide eye examination report form. It is available at: www.idph.state.il.us/HealthWellness/EyeExamReport.pdf or 77 Ill.Admin.Code §665, Appendix A.

11 While 105 ILCS 5/27-8.1 requires eye examinations for students entering kindergarten or an Illinois school for the first time, it still encourages parent(s)/guardian(s) to have their children undergo eye examinations at the same points in time as their required health examinations. The IDPH must require that individuals conducting vision screenings give a child's parent/guardian a written notification stating:

Vision screening is not a substitute for a complete eye and vision evaluation by an eye doctor. Your child is not required to undergo this vision screening if an optometrist or ophthalmologist has completed and signed a report form indicating that an examination has been administered within the previous 12 months.

12 Required by 105 ILCS 5/27-8.1(1.5). The IDPH's rules are published at 77 Ill.Admin.Code §665.410 et seq. 77 Ill.Admin.Code §665.150 and 430 prescribe the statewide dental examination report form. It is available at: www.idph.state.il.us/HealthWellness/oralhlth/DentalExamForm.pdf.

Exemptions **13**

In accordance with rules adopted by the Illinois Department of Public Health, a student will be exempted from this policy's requirements for:

1. Religious or medical grounds if the student's parents/guardians present to the Superintendent a signed statement explaining the objection;
2. Health examination or immunization requirements on medical grounds if a physician provides written verification;
3. Eye examination requirement if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist; or
4. Dental examination requirement if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. **14** School Board policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.
105 ILCS 5/27-8.1.
410 ILCS 45/7.1 and 315/2e.
77 Ill.Admin.Code Part 665.

CROSS REF.: 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children),
6:180 (Extended Instructional Programs), 7:50 (School Admissions and Student
Transfers To and From Non-District Schools)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

13 Id. and 105 ILCS 5/27-8.1(1.10).

14 Required by the McKinney Homeless Assistance Act, 42 U.S.C. §1142(g)(3)(C)(i).

Students

Administrative Procedure - Student Records 1

Student Records Defined

A student record is any record that contains personally identifiable information or other information that would link the document to an individual student if it is maintained by the District, except records kept: (1) in a school staff member's sole possession destroyed not later than the student's graduation or permanent withdrawal, and not accessible or revealed to any other person except a temporary substitute teacher, or (2) by law enforcement officials working in the school. ²

Maintenance of School Student Records

The District maintains two types of school records for each student: a *permanent* record and a *temporary* record.

The *permanent record* shall include: ³

- Basic identifying information, including the student's name and address, birth date and place, gender, and the names and addresses of the student's parent(s)/guardian(s)
- Academic transcripts, including grades, class rank, graduation date, grade level achieved, and scores on college entrance examinations
- Attendance record
- Accident and health reports
- Record of release of permanent record information in accordance with 105 ILCS 10/6(c)
- Scores received on all State assessment tests administered at the high school level (that is, grades 9 through 12)

The *permanent record* may include: ⁴

- Honors and awards received
- School-sponsored activities and athletics

No other information shall be kept in the permanent record. The permanent record shall be maintained for at least 60 years after the student graduated, withdrew, or transferred. ⁵

All information not required to be kept in the student permanent record is kept in the student *temporary record* and must include: ⁶

- A record of release of temporary record information in accordance with 105 ILCS 10/6(c)
- Scores received on the State assessment tests administered in the elementary grade levels (that is, kindergarten through grade 8)
- Information regarding serious infractions (that is, those involving drugs, weapons, or bodily harm to another) that resulted in expulsion, suspension, or the imposition of punishment or sanction

The footnotes should be removed before the material is used.

¹ Both federal (Family Education Rights and Privacy Act (FERPA), 20 U.S.C. §1232g and State (Illinois School Student Records Act, 105 ILCS 10/1 *et seq.*) laws govern student school records. These laws differ in many respects. State law requires school boards to adopt policy and procedures implementing the Student Records Act and specifying the content of school records (23 Ill.Admin.Code §§375.100 and 226.135). The release of confidential information given by a student to a therapist (e.g., school counselor or psychologist) is not included in these procedures but is governed by the Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/1 *et seq.*

² 20 U.S.C. §1232g(a)(4)(A); 34 C.F.R. §99.3; 105 ILCS 10/2(d).

³ This list is from 23 Ill.Admin.Code §375.10

⁴ *Id.*

⁵ Required by 105 ILCS 10/4(e).

⁶ 105 ILCS 5/2-3.64(a), 10/2, and 10/6(c). This list is from 23 Ill.Admin.Code §375.10 and §228.15(d).

Information provided under the Abused and Neglected Child Reporting Act (325 ILCS 5/8.6), including any final finding report received from a Child Protective Service Unit 7
Completed home language survey

The *temporary record* may include: 8

Family background information

Intelligence test scores, group and individual

Aptitude test scores

Reports of psychological evaluations, including information on intelligence, personality and academic information obtained through test administration, observation, or interviews

Elementary and secondary achievement level test results

Participation in extracurricular activities, including any offices held in school-sponsored clubs or organizations

Honors and awards received

Teacher anecdotal records

Other disciplinary information

Special education files, including the report of the multidisciplinary staffing on which placement or nonplacement was based, and all records and tape recordings relating to special education placement hearings and appeals

Verified reports or information from non-educational persons, agencies, or organizations

Verified information of clear relevance to the student's education

Information in the temporary record will indicate authorship and the date it was added to the record. 9
The District will maintain the student's temporary record for at least 5 years after the student transferred, graduated, or permanently withdrew. 10 Temporary records that may be of assistance to a student with disabilities who graduates or permanently withdraws, may, after 5 years, be transferred to the parent(s)/guardian(s) or to the student, if the student has succeeded to the rights of the parent(s)/guardian(s). 11

The Building Principal is the records custodian for his or her respective building and is responsible for the maintenance, care, and security of a student's permanent or temporary records. 12 Upon a student's graduation, transfer, or permanent withdrawal, the Building Principal or designee shall notify the parent(s)/guardian(s) and the student when the student's permanent and temporary school records are scheduled to be destroyed and of their right to request a copy. 13 Before any school student record is destroyed or information deleted therefrom, the parent/guardian must be given reasonable prior notice at his or her last known address and an opportunity to copy the record and

The footnotes should be removed before the material is used.

7 23 Ill.Admin.Code §375.40(f). 325 ILCS 5/8.6 requires a Child Protective Service Unit to send a copy of its final finding report to the school that the child who is the indicated victim of the report attends. Upon the Dept. of Children and Family Services' request, the school must purge the final finding report from the student's record and return the report to the Department. If a school has transferred the report to another school as part of the transfer of the student's records, the sending school shall forward a copy of the Department's request to the receiving school, which shall comply.

8 *Id.* The definition of a student record in the first section of this sample procedure specifically exempts the following: (1) records kept in the sole possession of a school staff member that are destroyed not later than the student's graduation or permanent withdrawal and that are not accessible or revealed to any other person except a temporary substitute teacher, and (2) records kept by law enforcement officials working in the school.

9 105 ILCS 10/4(d).

10 105 ILCS 10/4(f).

11 23 Ill.Admin.Code §375.40(d).

12 105 ILCS 10/4(a). No student record can be destroyed without the appropriate Local Records Commission's approval (50 ILCS 205/1 *et seq.*).

13 23 Ill.Admin.Code §375.40(c); the notification must include the date of notification, parent name, name of records custodian, name of students, and the scheduled destruction date of temporary and permanent records.

information proposed to be destroyed or deleted. **14** Student records shall be reviewed at least every 4 years, or upon a student's change in attendance centers, whichever occurs first, to verify entries and correct inaccurate information. **15**

The District uses students' Social Security numbers for intra-school identification purposes, if at all. However, school officials may not require students or their parents/guardians to provide them. **16** Absent a court order or subpoena, school officials do not provide educational records to the Immigration and Naturalization Service.

Access to Student Records

The District shall grant access to student records as follows:

1. Neither the District nor any of its employees shall release, disclose, or grant access to information found in any student record except under the conditions set forth in the Illinois School Student Records Act. **17**
2. The parent(s)/guardian(s) of a student under 18 years of age, or designee, shall be entitled to inspect and copy information in the child's school records; a student less than 18 years old may inspect or copy information in the student's permanent school record. **18** Such requests shall be made in writing and directed to the Building Principal. Access to the records shall be granted within 15 days of the District's receipt of such a request. **19**

Where the parents/guardians are divorced or separated, both shall be permitted to inspect and copy the student's school records unless the District has actual notice of a court order indicating otherwise. **20** The District shall send copies of the following to both

The footnotes should be removed before the material is used.

14 105 ILCS 10/4(h).

15 23 Ill.Admin.Code §375.40(b).

16 The federal Privacy Act of 1974, 5 U.S.C. §552a, as supplemented by Pub.L. 93-579, Disclosure of Social Security Numbers, §7 provides that:

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number. (2) [The] provisions of paragraph (1) of this subsection shall not apply with respect to-- (A) any disclosure which is required by Federal statute, or (B) the disclosure of a social security number to any Federal, State, or local agency maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted prior to such date to verify the identity of an individual.

(b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it.

17 Placing a memo reporting a student suspension in teachers' mailboxes violates the School Student Records Act if other students have access to it because they retrieve teachers' mail. Sieck v. Oak Park-River Forest High School, 807 F.Supp. 73 (N.D. Ill., E.D., 1992).

Students grading each other's work assignments and tests, and then calling out the grades to the teacher does not violate FERPA (Owasso I.S.D. No. I-011 v. Falvo, 122 S.Ct. 934 (2002)).

18 105 ILCS 10/5. Either the parent(s)/guardian(s) or the district may request a qualified professional to be present to interpret the student's records (105 ILCS 10/5(b)). If the school makes the request, it is responsible for securing and bearing the cost of the professional's presence.

19 105 ILCS 10/5(c).

20 In most cases, an order of protection will deny access to a child's school records to a parent against whom an order of protection was issued (750 ILCS 60/214 (b)(15)).

parents/guardians at either's request, unless the District has actual notice of a court order indicating otherwise: **21**

- a. Academic progress reports or records;
- b. Health reports;
- c. Notices of parent-teacher conferences;
- d. School calendars distributed to parents/guardians; and
- e. Notices about open houses, graduations, and other major school events including pupil-parent/guardian interaction.

When the student reaches 18 years of age, graduates from high school, marries, or enters military service all rights and privileges accorded to parent(s)/guardian(s) become exclusively those of the student. **22**

Access shall not be granted the parent(s)/guardian(s) or the student to confidential letters and recommendations concerning the admission to a post-secondary educational institution, applications for employment or the receipt of an honor or award which were placed in the records prior to January 1, 1975, provided such letters and statements are not used for purposes other than those for which they were specifically intended. Access shall not be granted to such letters and statements entered into the record at any time if the student has waived his or her right of access after being advised of his or her right to obtain the names of all persons making such confidential letters and statements. **23**

3. The District may grant access to, or release information from, student records without parental/guardian consent or notification to District employees or officials or the Illinois State Board of Education, provided a current, demonstrable, educational or administrative need is shown. **24** Access in such cases is limited to the satisfaction of that need.
4. The District may grant access to, or release information from, student records without parental/guardian consent or notification to any person for the purpose of research, statistical reporting, or planning, provided that no student or parent(s)/guardian(s) can be identified from the information released, and the person to whom the information is released signs an affidavit agreeing to comply with all applicable statutes and rules pertaining to school student records. **25**
5. The District shall grant access to, or release information from, a student's records pursuant to a court order, provided that the parent(s)/guardian(s) shall be given prompt written notice of such order's terms, the nature and substance of the information proposed to be released, and an opportunity to inspect and copy such records and to challenge their contents. **26** However, the District will comply with an *ex parte* court order requiring it to permit the U.S. Attorney General or designee to have access to a student's school records without notice to or the consent of the student's parent(s)/guardian(s). **27**

The footnotes should be removed before the material is used.

21 105 ILCS 5/10-21.8 and 10/2(g); 34 C.F.R. §99.4.

22 105 ILCS 10/2(g).

23 105 ILCS 10/5(e).

24 105 ILCS 10/6(a)(2), 23 Ill.Admin.Code §375.70. Individual board members do not have a right to see student records merely by virtue of their office.

25 105 ILCS 10/6(a)(4), 23 Ill.Admin.Code §375.70.

26 105 ILCS 10/6(a)(5), 23 Ill.Admin.Code §375.70, 34 C.F.R. §399.31(a)(9).

27 20 U.S.C. §1232(g)(j), as added by the Sec. 507 of the U.S.A. Patriot Act of 2001. An *ex parte* order is an order issued by a court of competent jurisdiction without notice to an adverse party.

6. The District shall grant access to, or release information from, any student record as specifically required by federal or State statute. **28**
7. The District shall grant access to, or release information from, student records to any person possessing a written, dated consent, signed by the parent(s)/guardian(s) or eligible student stating to whom the records may be released, the information or record to be released, and the reason for the release. **29** One copy of the consent form will be kept in the records and one copy is mailed to the parent(s)/guardian(s) or eligible student by the Superintendent. Whenever the District requests the consent to release certain records, the Building Principal shall inform the parent(s)/guardian(s) or eligible student of the right to limit such consent to specific portions of information in the records.
8. The District may release student records to the Building Principal of another Illinois school, or an official with similar responsibilities in a non-Illinois school, in which the student has enrolled or intends to enroll, upon written request from such official. **30**
9. Prior to the release of any records, or information under items 6 and 8 above, the District shall provide prompt written notice to the parent(s)/guardian(s) or eligible student of this intended action. **31** This notification shall include a statement concerning the nature and substance of the records to be released and the right to inspect, copy, and challenge the contents. If the release is under 6 above and relates to more than 25 students, a notice published in the newspaper is sufficient.
10. The District may release student records, or information in connection with an emergency without parental consent if the knowledge of such information is necessary to protect the health or safety of the student or other persons. **32** The Building Principal shall make this decision taking into consideration the nature of the emergency, the seriousness of the threat to the health or safety of the student or other persons, the need for such records to meet the emergency, and whether the persons to whom such records are released are in a position to deal with the emergency. The District shall notify the parent(s)/guardian(s) or eligible student as soon as possible of the information released, the date of the release, the person, agency or organization to whom the release was made, and the purpose of the release. **33**
11. The District shall grant access to, or release information from student records to juvenile authorities when necessary for the discharge of their official duties upon their request before the student's adjudication, provided they certify in writing that the information will not be disclosed to any other party except as provided under law or order of court. "Juvenile authorities" means: (a) a circuit court judge and court staff members designated by the judge; (b) parties to the proceedings under the Juvenile Court Act of 1987 and their attorneys; (c) probation officers and court appointed advocates for the juvenile authorized by the judge hearing the case; (d) any individual, public or private agency having court-ordered custody of the child; (e) any individual, public or private agency providing education, medical or mental health service to the child when the requested information is needed to determine the appropriate service or treatment for the minor; (f) any potential placement provider when such release is authorized by the court to determine the appropriateness of the potential

The footnotes should be removed before the material is used.

28 105 ILCS 10/6(a)(6), 23 Ill.Admin.Code §375.70.

29 105 ILCS 10/6(a)(8), 23 Ill.Admin.Code §375.70.

30 105 ILCS 10/6(a)(3). See policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*.

31 105 ILCS 10/6(b), 23 Ill.Admin.Code §375.70.

32 105 ILCS 10/6(a)(7), 34 C.F.R. §99.36.

33 23 Ill.Admin.Code §375.60.

placement; (g) law enforcement officers and prosecutors; (h) adult and juvenile prisoner review boards; (i) authorized military personnel; and (j) individuals authorized by court. **34**

12. The District shall grant access to, or release information from student records, to a SHOCAP (Serious Habitual Offender Comprehensive Action Program) committee member, provided that:
 - a. The committee member is a State or local official or authority,
 - b. The disclosure concerns the juvenile justice system's ability to effectively serve, prior to adjudication, the student whose records are to be released and the official or authority certifies in writing that the records will not be disclosed to any other party except as provided under State law without the prior written consent of the student's parent(s)/guardian(s),
 - c. The disclosure's purpose is limited to identifying serious habitual juvenile offenders and matching those offenders with community resources pursuant to Section 5-145 of the Juvenile Court Act of 1987, and
 - d. The release, transfer, disclosure, or dissemination consistent with the Family Educational Rights and Privacy Act. **35**
13. Upon their request, military recruiters and institutions of higher learning shall have access to secondary students names, addresses, and telephone listings, unless an objection is made by the student's parent(s)/guardian(s). **36** The Building Principal or designee shall notify parents/guardians that they may make this objection. **37**
14. The District charges \$.35 per page for copying information from a student's records. No parent(s)/guardian(s) or student shall be precluded from copying information because of financial hardship. **38**
15. Except as provided below, a record of all releases of information from student records (including all instances of access granted whether or not records were copied) shall be kept and maintained as part of such records. **39** This record shall be maintained for the life of the student record and shall be accessible only to the parent(s)/guardian(s) or eligible student, Building Principal, or other person. The record of release shall include:
 - a. Information released or made accessible.
 - b. The name and signature of the Building Principal.
 - c. The name and position of the person obtaining the release or access.
 - d. The date of the release or grant of access.
 - e. A copy of any consent to such release.

The footnotes should be removed before the material is used.

34 105 ILCS 10/6(a)(6.5).

35 105 ILCS 10/6(a)(10). This law allows disclosure to SHOCAP committee members who are "state and local officials and authorities" as those terms are used in the federal Family Educational Rights and Privacy Act. This federal law does not define "state and local officials and authorities;" rather, it limits when disclosure may be made to such officials and authorities. Those limitations are contained in subsection (b) of this sample policy.

36 Required by Sec. 9528 of the No Child Left Behind Legislation of 2001 (20 U.S.C. §7908). An elementary district should omit this provision. Military recruiters and institutions of higher learning have access to students' names, addresses, and phone numbers even if the district does not release directory information. For more information, see 7:340-E4, *Frequently Asked Questions Regarding Military Recruiters Access to Students and Student Information*.

37 *Id.* See 7:340-E3, *Letter to Parents Concerning Military Recruiters and Postsecondary Institutions Receiving Student Directory Information*.

38 State law allows boards to charge their "reasonable costs" for copying records (105 ILCS 10/5(d)).

39 105 ILCS 10/6(c).

No record of a disclosure is maintained when records are disclosed according to the terms of an *ex parte* court order. **40**

Orders of Protection

Upon receipt of a court order of protection, the Building Principal shall file it in the records of a child who is the “protected person” under the order of protection. No information or records shall be released to the Respondent named in the order of protection. When a child who is a “protected person” under an order of protection transfers to public or private school, or as soon as possible, the Building Principal shall, at the request of the Petitioner, provide, within 24 hours of the transfer or as soon as possible, written notice of the order of protection, along with a certified copy of the order, to the school to which the child is transferring. **41**

Directory Information **42**

The District may release certain directory information regarding students, except that a student’s parent(s)/guardian(s) may prohibit the release of the student’s directory information. Directory information is limited to:

- Name
- Address
- Gender
- Grade level
- Birth date and place
- Parents’/guardians’ names and addresses
- Academic awards, degrees, and honors
- Information in relation to school-sponsored activities, organizations, and athletics
- Major field of study
- Period of attendance in school

The notification to parents/guardians and students concerning school records will inform them of their right to object to the release of directory information. **43**

The footnotes should be removed before the material is used.

40 20 U.S.C. §1232(g)(j)(4), as added by the Sec. 507 of the U.S.A. Patriot Act of 2001.

41 This sentence is optional in that 750 ILCS 60/222 states that, “the institution from which the child is transferring **may** [emphasis added], at the request of the petitioner, provide, within 24 hours of the transfer, written notice of the order of protection, along with a certified copy of the order, to the institution to which the child is transferring.” Note that “or as soon as possible” was added to make the policy reasonable.

42 A school’s authority to release directory information, and the parents’ right to disallow its release, is provided by both federal (Family Education Rights and Privacy Act, 20 U.S.C. §1232g and 34 C.F.R. §99.3) and State (Illinois School Student Records Act, 105 ILCS 10/1 et seq.) laws. The amendments to the federal rules in 2000 (34 C.F.R. §899.3(b) include e-mail addresses and photographs in the definition of “directory information.” As State law was not so amended, a district may not include e-mail addresses and photographs in its definition. Photographs or videotapes of a student’s picture released without identifying the student’s name are not a school record because the student is not individually identified. Using this reasoning, photographs and videotapes could be released as any other school “news” item, provided the student’s identity is not disclosed. District’s should seek the student’s parent(s)/guardian(s) permission to use photographs and/or videotapes of a named student.

43 Districts may include this notice with the more comprehensive notification of student rights under the Illinois School Student Records Act, which is given “upon the initial enrollment or transfer of a student to the school” (23 Ill.Admin.Code §§375.30 and 375.80). See 7:340-E1, *Notification to Parents and Students of Rights Concerning a Student’s School Records*. Federal law and regulations require that parents be given the time period within which they may object to the release of directory information (20 U.S.C. §1232g, 34 C.F.R. §99.37).

Student Record Challenges

The parents/guardians may challenge the accuracy, relevancy, or propriety of their student's school records. However when the student's school records are being forwarded to another school, no challenge may be made to grades or references to expulsions or out-of-school suspensions. **44** The parents/guardians have the right to request a hearing at which each party has the right to:

1. Present evidence and to call witnesses;
2. Cross-examine witnesses;
3. Counsel;
4. A written statement of any decision and the reasons therefore; and
5. Appeal an adverse decision to an administrative tribunal or official to be established or designated by the State Board. **45**

The parent(s)/guardian(s) may insert a written statement of reasonable length describing their position on disputed information. **46** The school will include a copy of the statement in any release of the information in dispute.

LEGAL REF.: 20 U.S.C. §1232(g)(j).
Owasso I.S.D. No. I-011 v. Falvo, 122 S.Ct. 934 (2002).
Chicago Tribune Co. v. Chicago Bd. of Ed., 773 N.E.2d 674 (Ill.App.1, 2002).
 Family Educational Rights and Privacy Act, 20 U.S.C. §1232g; 34 C.F.R. Part 99.
 105 ILCS 5/10-21.8 and 10/1 et seq.
 23 Ill.Admin.Code §375.

The footnotes should be removed before the material is used.

44 105 ILCS 10/7, 23 Ill.Admin.Code §375.90.

45 105 ILCS 10/7(b).

46 Id.; 34 C.F.R. §99.22.

Students

Exhibit - Letter to Parents Concerning Military Recruiters and Postsecondary Institutions Receiving Student Directory Information

On District letterhead

Date

Re: Military Recruiters and Postsecondary Institutions Receiving Student Directory Information

Dear Parents:

From time-to-time, military recruiters and postsecondary educational institutions request the names, telephone numbers, and addresses of our secondary students. The school must provide this information unless the parent(s)/guardian(s) request that it not be disclosed without their prior written consent.

Important: If you do not want military recruiters or institutions of higher learning to be given your secondary school student's name, address, and telephone number, please complete the form below and return it to the Building Principal.

Sincerely,

Superintendent

To be submitted to the Building Principal.

Please do not release my child's name, telephone numbers, and/or address, to:

_____ Military Recruiters

_____ Institutions of higher education

Student Name *(please print)*

Student ID Number

Parent/Guardian Name *(please print)*

Parent/Guardian Signature

Date

E. Lincoln Elementary Report on Balanced Calendar (Mr. Huddle)
F. Special Education Monitoring Visit (Mr. Huddle)
VII. CONSENT AGENDA

39

CONSENT AGENDA

TO: Board of Education

FROM: Les Huddle

SUBJECT: Consent Agenda

That the Board approve the consent agenda items as follows:

- A. Financial/Treasurer's Reports
- B. Approval of Minutes of Previous Meetings
- C. Authorization to Prepare Tentative Budget

MOVED BY:		Seconded	
YEA:	NAY:	YEA:	NAY:
_____ ALBERS	_____	_____ HEATON	_____
_____ BALLARD	_____	_____ OLSON	_____
_____ DEWITT	_____	_____ CLARK	_____
_____ CANTRELL	_____		

Background Information:

- A. Financial Treasurer's Reports (Mrs. Link)
- B. Approval of Previous Minutes (Mr. Huddle)

41

**Jacksonville School District #117
Board of Education
Committee of the Whole Meeting
December 16, 2009**

The Board of Education of Jacksonville School District #117 met as a Committee of the Whole on December 16, 2009, at 6:00 pm at the Jacksonville High School. Members present at roll call were Mr. Albers, Mrs. Ballard, Mr. Cantrell, and Mrs. Olson, and Mr. Heaton. Mr. Clark arrived after roll-call, Mrs. DeWitt was absent. Superintendent, Les Huddle, Assistant Superintendent, Carol Kilver, Director of Human Resources, Jim Bormann, and Chief Financial Office, Carol Link were also present.

INFORMAL DISCUSSION BETWEEN THE BOARD OF EDUCATION ADMINISTRATION AND THE PUBLIC

Mr. Huddle reviewed with the Board the results of their activities at the last Committee of the Whole meeting. He instructed the Board to divide into two groups and draft a mission statement using the important words and phrases that came out of the last meeting. He reminded the Board that a mission statement says "why our District exists".

The two groups came up with very similar mission statements which will be discussed further at the next meeting.

ADJOURNMENT

Mr. Cantrell moved, seconded by Mr. Heaton to adjourn the Committee of the Whole meeting at 6:47 pm. Roll: Cantrell, Heaton, Olson, Clark, Ballard and Albers. Nay; None.

President

Secretary

**Jacksonville School District #117
Board of Education Regular Meeting
December 16, 2009**

Beginning at 7:45 pm the board enjoyed a performance by the JHS Madrigal Singers under the direction of Mrs. Christine Smith. Each student introduced themselves and told their grade in school. Only about half of the troupe was present due to schedule conflicts. Mrs. Smith announced that the group will be featured on Channel 20 on December 20th as "Sounds of the Season".

The Board of Education of Jacksonville School District #117 met in Regular Session on December 16, 2009, at 7:00 pm at the Jacksonville High School. Members present at roll call were Mr. Albers, Mrs. Ballard, Mr. Cantrell, Mrs. Olson, Mr. Heaton and Mr. Clark. Mrs. DeWitt arrived after roll-call. Superintendent, Les Huddle, Assistant Superintendent, Carol Kilver, Director of Human Resources, Jim Bormann, and Chief Financial Office, Carol Link were also present.

RECEPTION OF VISITORS, PETITIONS OR COMMUNICATIONS

Vicki Schnelten, JEA President, read a statement to the board about their ongoing review of the Balance Calendar issue. She said they are still gathering data and hope to eliminate controversy with staff and community.

ANNOUNCEMENTS

- JHS Band Recognition – Band Director, Steve Thorne, introduced several of the District and All State band and choir members who were in attendance as well as naming every JHS student who had performed in these contests. JHS was proud to send five students to All State this year. As a side note, Mr. Thorne advised that the JHS Marching Crimson won the Christmas parade in Springfield this past weekend.
- JHS Illinois State Scholars – Mr. Huddle reported that our district had 24 or 25 students selected to be Illinois State Scholars. They will be introduced and recognized at the next meeting.
- Winter Break – Students are dismissed one hour early on December 22 and will return on January 6. January 4 will be an inservice day for all staff. Parent/Teacher conferences will be held on January 5.
- Drug Dog Update – Mr. Huddle reported that we are 99.9% positive that a local donor will provide the necessary funds to purchase and train the new dog. Training will begin in January.

APPROVAL OF AGENDA

Mr. Albers moved seconded by Mr. Heaton to approve the agenda as presented. Roll: Albers, Heaton, Clark, Cantrell, Ballard and Olson. Nay; None.

REPORT OF THE PRINCIPAL

Mr. McGiles, JHS Principal, said it is nothing new that JHS has a lot of talented students. Some things that are new this year include: Mentoring, Advisory Period, PBIS, Crimson PRIDE, Tutoring, Late-in, Bell Schedule, Curriculum, Credit Recovery. The JHS Administrative team was introduced along with faculty member, Vicki Schnelten. A PowerPoint was shown where students discussed the positive aspects of mentoring at JHS.

INFORMATIONAL ITEMS

Review Feedback – Mr. Huddle discussed the Board Meeting Monitoring Form that the Board used last month to rate its meeting performance. The majority of the board agreed their general meeting behavior was good but their governance principals could use some work. Mr. Huddle suggested this instrument be used again in a more condensed form and that this meeting we will use the Plus/Delta/Parking Lot sheet.

Enrollment Report – Mrs. Kilver presented the enrollment report for November and advised enrollment is holding steady. She advised that administration will soon be looking at Kindergarten registration. It is expected that we may need another first grade class at Lincoln as well as continuing three kindergarten classes. With the poor economy, we are utilizing creative support yet still living within our means.

Quarterly Maintenance – Mr. Castleberry presented a chart showing the number of work orders completed this year compared to last year. Preventative maintenance is ongoing. Mr. Castleberry thanked the board for their support in updating the old equipment.

January 4 Institute – Mrs. Kilver presented a chart showing all of the inservice activities planned for January 4, 2010. Every staff member will be involved in something relating to their assignment. She explained that the goal is for 100% of staff be trained in these critical initiatives:

- NWEA
- Race and Ethnicity
- Co-Teaching – between special education teachers and regular education teachers to incorporate more core curriculum into the special education teaching.
- CPI – Hands on training for dealing with volatile student behavior
- CRISS – Every subject is about literacy
- WINKEYS – Soft skills and how to get along in a work setting and to help prepare students for the PSAE electronic test.
- ELL – Support for our English Language Learners
- CPR – District staff have been trained to be trainers in CPR
- Promethean Basics – Teachers can share and use lessons on Promethean Boards
- Telephone Etiquette – Teaching our front line staff about customer service
- Skyward Financial – Creating reports and data mining
- Turner staff will spend two hours on PBIS and study MAP test data reports

Mr. Albers asked whether someone could get some pictures or video of some of the staff involved in these activities. Mrs. Olson asked administration to provide feedback to the Board as to the day's successes.

Board Policy Review – Mr. Bormann presented a draft Board Policy for review. There is currently no policy or contract with the employees who are not members of a bargaining unit as pertaining to sick leave donations. In order to provide a fair and equal opportunity for all employees, this policy is being written to allow those employees the same rights to request sick leave donations as the employees who have this as part of their contract.

New Website – Bill Poole piqued the Board's curiosity by sharing just a little bit of information about the development of the new website which will go "live" on January 8, 2010. Mrs. Olson thanked Mr. Poole for all his work in this huge project. Mr. Albers asked whether our web calendars will be viewable or downloadable to cell phones and PDA's. Mr. Poole said he would have to look into those options.

P.E. Waiver – Mr. Huddle advised the Board that a special meeting needs to be held for the purpose of a public hearing on the P.E. Waiver. According to the law, the hearing can not be held at a regularly schedule board meeting. The Board decided to have the special meeting on Monday, January 4, 2010 at 4:30 at Central Office.

CONSENT AGENDA

Mr. Heaton moved, seconded by Mrs. DeWitt to approve the items of the Consent Agenda as follows:

- Financial Treasurer's Reports
- Approval of Previous Minutes

Roll: Heaton, DeWitt, Clark, Cantrell, Ballard, Albers and Olson. Nay; None.

INTO CLOSED SESSION – Mr. Albers moved, seconded by Mr. Cantrell to adjourn to Closed Session at 8:28 for the purposes of:

- Review of Closed Session Minutes
- The appointment, employment, compensation, discipline, performance or dismissal of specific employees of the District. 5 ILCS 120/2(c)(1) as amended by P.A. 93-0057 43
- Student disciplinary cases 5 ILCS 120/2(c)(9)

Roll: Albers, Cantrell, Ballard, Clark, Olson, DeWitt and Heaton. Nay; None.

OUT OF CLOSED SESSION – Mrs. Ballard moved, seconded by Mrs. DeWitt to return to Open Session at 9:18 pm. Roll: Ballard, DeWitt, Clark, Cantrell, Albers, Heaton and Olson. Nay; None.

Student Discipline – Mr. Heaton moved, seconded by Mr. Cantrell that the board of Education, per the recommendation of the District’s Hearing Officer, expel student #120422 from Jacksonville School District #117 for the remainder of the 2009-10 school year and for the first semester of the 2010-2011 school year. Roll: Heaton, Cantrell, Clark, Albers, Olson, DeWitt and Ballard. Nay; None.

Personnel recommendations – Mrs. DeWitt moved, seconded by Mr. Albers to approve the personnel recommendations as presented:

Resignations:

- **Tina Furlow**, Special Education Aide at North effective December 18, 2009
- **Ian English**, Girls Assistant Soccer Coach effective November 23, 2009

Employment:

- **Andrea Cully**, Special Education Classroom Aide at JHS effective January 4, 2010
- **Sherry Moore**, ½ time one-on-one aide and ½ time classroom aide at South effective January 6, 2010
- **Sam Black**, Head Swim Coach at JHS effective January 4, 2010
- **Krystina Cnota**, Math teacher at JHS effective January 4, 2010 for second semester only
- **Trenton Lovekamp**, 1 on 1 Aide at JHS
- **Linda Ford**, 1 on 1 Aide at Eisenhower for the remainder of the current school year.

Promotion:

- **Don Grubb**, from JHS Evening Custodian to JHS Evening Head Custodian effective December 17, 2009

Stipends:

- **Buford Stowers**, Fall Play Director
- **Rich McCoy**, Fall Play Set Builder

Leaves:

- **Barbara Dow**, Medical Leave of Absence beginning immediately for the remainder of the current school year.

Roll: DeWitt, Albers, Olson, Heaton, Ballard, Clark and Cantrell. Nay; None.

Release of certain Closed Session Minutes – Mr. Cantrell moved, seconded by Mrs. DeWitt to release the following Closed Session minutes as recommended by attorney, Larry Kuster: 3/21/01, 3/26/01, 3/16/05, 10/19/05, 11/14/06, 3/15/06, 3/19/08, 11/12/08, 4/16/08, 4/23/08, 12/17/08, 8/19/09. Roll: Cantrell, DeWitt, Ballard, Olson, Clark, Heaton and Albers. Nay; None.

Appoint District FOIA Officer- Mrs. DeWitt moved, seconded by Mr. Cantrell to appoint Jim Bormann as District FOIA Officer. Roll: DeWitt, Cantrell, Ballard, Albers, Olson, Heaton, and Clark. Nay; None.

Working Cash Fund Resolution – Mrs. Ballard moved, seconded by Mrs. DeWitt to approve the Working Cash Fund Resolution as presented. Roll: Ballard, DeWitt, Clark, Heaton, Albers, Olson, and Cantrell. Nay; None.

Adoption of Tex Levy – Mr. Cantrell moved, seconded by Mrs. DeWitt that the Board approve the “Resolution Regarding Estimated Amounts Necessary To Be Levied For The Year 2009. Roll: Cantrell, DeWitt, Heaton, Olson, Clark, Ballard and Albers. Nay; None.

Approval to Seek Bids for Buses – Mr. Cantrell moved, seconded by Mrs. Olson to authorize Administration to seek bids for two replacement buses. Roll: Cantrell, Olson, Heaton, Ballard, DeWitt, Clark and Albers. Nay; None.

Turner & JHS Restructuring Plans – Mr. Albers moved, seconded by Mr. Heaton to approve the Restructuring plans for Turner and JHS as presented. Mr. Cantrell asked that the vote be tabled until the Board has time to read over the plans. Mr. Albers and Mr. Heaton rescinded their motions. The Restructuring Plans will be presented again at the January 4th special meeting for approval.

INTO CLOSED SESSION – Mrs. Ballard moved, seconded by Mrs. DeWitt to adjourn to Closed Session at 9:45 pm for the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the District. 5 ILCS 120/2(c)(1) as amended by P.A. 93-0057. Roll: Ballard, DeWitt, Cantrell, Clark, Albers, Heaton and Olson. Nay; None.

OUT OF CLOSED SESSION – Mr. Cantrell moved, seconded by Mrs. DeWitt to return to Open Session at 10:42 pm. Roll Cantrell, DeWitt, Ballard, Albers, Heaton, Olson and Clark. Nay; None.

ADJOURNMENT – Mr. Heaton moved, seconded by Mrs. Ballard to adjourn the meeting at 10:43 pm. Roll: Heaton, Ballard, Albers, Cantrell, Clark, DeWitt, and Olson. Nay; None.

President

Secretary

**Jacksonville School District #117
Board of Education Special Meeting
January 4, 2010**

The Board of Education of Jacksonville School District #117 met in Special Session on January 4, 2010,, at 4:30 pm at the District's Central Office. Members present at roll call were Mr. Albers, Mrs. Ballard, Mr. Cantrell, Mrs. Olson, Mr. Heaton, Mr. Clark and Mrs. DeWitt. Superintendent, Les Huddle, Assistant Superintendent, Carol Kilver, and Director of Human Resources, Jim Bormann, were also present.

RECEPTION OF VISITORS, PETITIONS OR COMMUNICATIONS

None.

PUBLIC HEARING – For the purpose of presenting information regarding submission of a P.E. Waiver- Mrs. Olson called the hearing to order at 4:30 pm and advised the Board that the hearing is necessary before approving the submission of the Waiver application. Mr. Huddle advised this waiver would be for two-years and at the end of that time the District would comply with the State Code in effect at that time. Mr. Albers asked whether any groups might lobby to stop this waiver. Mr. Huddle said some health organizations may lobby. Hearing no further questions, Mrs. Olson declared the hearing closed at 4:33 pm.

APPROVAL OF AGENDA – Mr. Albers moved, seconded by Mr. Heaton to approve the agenda as presented. Roll: Albers, Heaton, Olson, Clark, DeWitt, Cantrell and Ballard. Nay; None.

CLOSED SESSION – Mr. Cantrell moved, seconded by Mrs. Ballard to adjourn to Closed Session at 4:35 pm for the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the District. 5 ILCS 120/2(c)(1) as amended by P.A. 93-0057.

OPEN SESSION – Mr. Heaton moved, seconded by Mr. Albers to return to Open Session at 4:44 pm. Roll: Heaton, Albers, Olson, Clark, Cantrell, DeWitt and Ballard. Nay; None.

ACTION ITEMS – Mrs. DeWitt moved, seconded by Mr. Cantrell to approve the personnel recommendations as presented:

Resignations

- **Adam Grojean** – Assistant Football Coach effective immediately
- **Clara Heitz**, JHS Attendance Secretary, effective January 15, 2010
- **Gerald Thompson**, Bus Driver effective immediately

Employment

- **Lecie Brannan**, Parent Liaison, effective January 4, 2010
- **Toni Shinall**, Parent Liaison, effective January 4, 2010
- **Mary Gazdziak**, Parent Liaison, effective January 4, 2010
- **Marie Bonner**, Special Education Data Specialist, effective January 4, 2010
- **Joni Scobbie**, JHS Interventionalist, effective January 4, 2010

Leaves

- **Buford Stowers** – Paternity Leave from April 12-30, 2010
- **Goldie Boester** – Extend medical leave to the end of the current school year
- **Sarah English** – Lincoln 3rd Grade Teacher, Maternity Leave beginning April 9, 2010, for six weeks

Establish Salary for Sub Position

- To establish a rate of \$10.00/hour for the position of Sub District Technologist.

Roll: DeWitt, Cantrell, Ballard, Albers, Clark, Olson and Heaton. Nay; None.

APPROVAL TO SUBMIT APPLICATION FOR P.E. WAIVER – Mr. Albers moved, seconded by Mrs. DeWitt to approve the P.E. Waiver application for submission to the State of Illinois as presented. Roll: Albers, DeWitt, Olson, Ballard, Heaton, Clark and Cantrell. Nay; None.

RACE TO THE TOP MEMORANDUM OF UNDERSTANDING – Mr. Cantrell moved, seconded by Mrs. DeWitt to approve the Memorandum of Understanding with the State of Illinois to establish a framework of collaboration, as well as articulate specific roles and responsibilities in support of the State in its implementation of an approved Race to the Top grant project. Roll: Cantrell, DeWitt, Ballard, Clark, Albers, Olson and Heaton. Nay; None.

SUPERINTENDENT’S CONTRACT – Mr. Cantrell moved, seconded by Mr. Albers to add the superintendent to the District’s disability insurance policy. Roll: Cantrell, Albers, Ballard, Clark, DeWitt, Heaton, Olson. Nay; None.

Mr. Albers moved, seconded by Mr. Heaton to approve the Superintendent’s Salary Increase as presented. Roll: Yea: Albers, Heaton, Clark, Ballard and Olson. Nay; DeWitt and Cantrell.

ADJOURNMENT - Mr. Cantrell moved, seconded by Mrs. Ballard to adjourn the meeting at 4:52 pm. Roll: Cantrell, Ballard, Albers, Clark, DeWitt, Heaton and Olson. Nay; None.

January 20, 2010

CONSENT AGENDA

TO: Board of Education
FROM: Carol A. Link
SUBJECT: Authorization to Prepare Tentative Budget

PROPOSED MOTION BY THE BOARD OF EDUCATION:

BE IT RESOLVED by the Board of Education of School District Number 117 in the County of Morgan, State of Illinois, that the Chief Financial Officer is hereby appointed to prepare a tentative budget for said School District for the fiscal year beginning July 1, 2010, and ending June 30, 2011 which tentative budget shall be filled with the Secretary of this Board.

"I move that the Chief Financial Officer be authorized to prepare a tentative budget for fiscal year 2010-2011."

MOVED BY:			Seconded		
	_____			_____	
YEA:		NAY:	YEA:		NAY:
_____	ALBERS	_____	_____	DEWITT	_____
_____	BALLARD	_____	_____	HEATON	_____
_____	CANTRELL	_____	_____	OLSON	_____
_____	CLARK	_____			

BACKGROUND INFORMATION:

Designation of person to prepare the tentative budget should be done prior to starting the budget development process.

VIII. CLOSED SESSION - For the purposes of:

A. The appointment, employment, compensation, discipline, performance or dismissal of specific employees of the District. 5 ILCS 120/2(c)(1) as amended by P.A. 93-0057

IX. ACTION ITEMS

A. Personnel Recommendations (Mr. Huddle)

51

ACTION ITEM

TO: Board of Education
FROM: Les Huddle
SUBJECT: Personnel Recommendations

PROPOSED MOTION BY THE BOARD OF EDUCATION:

That the Board of Education approve the personnel recommendations as presented.

Resignations

- Jearrie Burleson, Technology Secretary, effective January 29, 2010

Employment

- Ed Bartholomew, 2nd Shift Custodian at JHS, effective January 21, 2010.
- Brad Haverfield, One-on-One Special Education Aide at North for the remainder of the current school year.
- Kelly Riley, Kindergarten Aide at South/Central Office, effective January 21, 2010
- Katie Crumley, Assistant Girls' Soccer Coach
- Susan Gaudio, One-on-One Special Education Aide for the remainder of the current school year
- Daniel Sheehan, Technology Coach effective January 21, 2010

Transfer

- Jeanne Allen from Media Aide at North to Attendance Secretary at JHS effective January 21, 2010

Approval

- Trenton Lovekamp, Volunteer Assistant Baseball Coach

Correction

- Andrea Cully's official start date is 12/17/09 (previously approved as 1/4/10 in error)

MOVED BY: _____

Seconded _____

YEA:

NAY:

YEA:

NAY:

ALBERS

HEATON

BALLARD

OLSON

DEWITT

CLARK

_____ CANTRELL _____

Background Information:

ACTION ITEM

TO: Board of Education
FROM: Les Huddle
SUBJECT: Approval to Submit JHS and Turner Restructuring Plans

PROPOSED MOTION BY THE BOARD OF EDUCATION:

That the Board of Education approve the submission of the JHS and Turner Restructuring Plans as presented.

MOVED BY: _____ Seconded _____

YEA:		NAY:		YEA:		NAY:
_____	ALBERS	_____		_____	HEATON	_____
_____	BALLARD	_____		_____	OLSON	_____
_____	DEWITT	_____		_____	CLARK	_____
_____	CANTRELL	_____				

Background Information:

ACTION ITEM

TO: Board of Education

FROM: Carol Link

SUBJECT: Approval of Flexible Spending Account Recordkeeping Agreement with American Fidelity.

PROPOSED MOTION BY THE BOARD OF EDUCATION:

“I move that the Board of Education approve the Flexible Spending Account Recordkeeping Agreement with American Fidelity.

MOVED BY:

Seconded

YEA:		NAY:		YEA:		NAY:	
_____	ALBERS	_____		_____	DEWITT	_____	
_____	BALLARD	_____		_____	HEATON	_____	
_____	CANTRELL	_____		_____	OLSON	_____	
_____	CLARK	_____					

BACKGROUND INFORMATION:

American Fidelity has agreed to be the record keeper for the District's Section 125 Flexible Spending Account at no cost to the District.

Jacksonville School District #117 - 501
EMPLOYER

**FLEXIBLE SPENDING ACCOUNT
RECORDKEEPING AGREEMENT**

TABLE OF CONTENTS

PREAMBLE

ARTICLE I DEFINITIONS

- 1.01 Account
- 1.02 Plan Administrator
- 1.03 Agreement
- 1.04 Code
- 1.05 Employer
- 1.06 Participant
- 1.07 New Participant
- 1.08 Plan
- 1.09 Policy
- 1.10 Recordkeeper

ARTICLE II POWERS AND DUTIES OF RECORDKEEPER

- 2.01 Recordkeeper
- 2.02 Powers of the Recordkeeper
- 2.03 Claim Procedure
- 2.04 Debit Card Procedure
- 2.05 Duties of the Recordkeeper

ARTICLE III RESPONSIBILITIES OF EMPLOYER AS PLAN ADMINISTRATOR

- 3.01 Responsibilities Concerning Recordkeeper
- 3.02 Indemnification of Recordkeeper

ARTICLE IV ESTABLISHMENT OF ACCOUNTS

- 4.01 Account to Hold Contributions
- 4.02 Account to Remain Property of Employer
- 4.03 Status of Recordkeeper
- 4.04 Account Not to Earn Interest

ARTICLE V TERM OF AGREEMENT

- 5.01 Termination
- 5.02 Termination Upon Written Notice

ARTICLE VI FEES FOR SERVICES

- 6.01 Fees

ARTICLE VII EXCEPTION TO ELECTION CHANGES

7.01 Exception to Election Changes

ARTICLE VIII COMPLIANCE WITH HIPAA REQUIREMENTS AS A BUSINESS ASSOCIATE OF THE EMPLOYER

8.01 Recordkeeper as Business Associate

8.02 Definitions

8.03 Use and Disclosure

8.04 Further Limitations or Restrictions

8.05 Use for Management and Administration

8.06 Other Services

8.07 Safeguards

8.08 Assignment

8.09 Standard Transactions

8.10 Available Copies

8.11 Amendment of PHI

8.12 Accounting

8.13 Breach of Obligations

8.14 Return of PHI

8.15 Compliance by Employer

8.16 Amendments to HIPAA

8.17 Effective Date

ARTICLE IX MISCELLANEOUS

9.01 Action by the Employer

9.02 Notices

9.03 Applicable Law

9.04 Amendment

9.05 Titles

9.06 Severability

9.07 Controlling Agreement

PREAMBLE

This RECORDKEEPING AGREEMENT to be effective as of February 1, 2010 is made by and between Jacksonville School District #117, an entity duly organized and existing under the laws of the State of IL and having its principal place of business in Jacksonville, IL (hereinafter referred to as the “Employer”) and American Fidelity Assurance Company, a corporation (the “Recordkeeper”), for the Employer’s Section 125 Flexible Benefit Plan (the “Plan”).

ARTICLE I

DEFINITIONS

Capitalized terms used herein and not otherwise defined herein shall have the same meaning as set forth in the Plan. The masculine gender shall include both sexes; the singular shall include plural and the plural the singular, unless the context otherwise requires.

1.01 “Account” shall mean the account established by the Recordkeeper on behalf of the Employer from which benefits are to be paid in accordance with the terms of the Plan and this Agreement.

1.02 “Plan Administrator” shall mean the Employer or its appointed delegate, which includes the person, persons or group appointed to act as Administrator under the Plan.

1.03 “Agreement” shall mean this Recordkeeping Agreement, as set forth herein, with any and all further supplements and amendments thereto, which supplements and amendments shall be effective as to Employer upon written notice to Employer.

1.04 “Code” shall mean the Internal Revenue Code of 1986, as amended from time to time, and successor tax laws.

1.05 “Employer” shall mean the Plan Sponsor/Employer and its successors.

1.06 “Participant” shall mean an Employee of an Employer who participates in the Plan under the participation provisions thereof. For purposes of the medical expense reimbursement account, “Participant” does not include Employees who participated during the current plan year, left the plan by discontinuing contributions to the plan, and who then are rehired.

1.07 “New Participant” shall mean an Employee newly hired during the plan year and who has not previously participated in the flexible spending accounts during the current plan year.

1.08 “Plan” shall mean the Employer’s Section 125 Flexible Benefit Plan as hereafter amended from time to time.

1.09 “Policy” shall mean the medical expense reimbursement insurance risk coverage contract issued to the Employer by American Fidelity Assurance Company. The Employer has either (a) applied for coverage under the Policy and the Trust Subscription Agreement, as required by the Recordkeeper, has been submitted to the Recordkeeper (See Article VII for limitations of election), (b) not applied for the Policy and will assume the uniform coverage risk for the medical expense reimbursement and has signed and submitted a Flexible Spending Account Agreement, or (c) has not submitted any signed Agreement because the Plan either does not include medical expense reimbursement and only includes dependent daycare reimbursement.

1.10 “Recordkeeper” shall mean American Fidelity Assurance Company as duly appointed by the Employer pursuant to the terms of the Plan.

ARTICLE II

POWERS AND DUTIES OF THE RECORDKEEPER

2.01 Recordkeeper. The Recordkeeper shall provide the recordkeeping and other ministerial services as the Recordkeeper appointed by the Employer as such under the terms of the Plan. The duties of the Recordkeeper shall be only as provided under this Agreement, the Policy or as otherwise agreed to, in writing, by the Recordkeeper.

2.02 Powers of the Recordkeeper. The Recordkeeper shall have such powers as are necessary for the proper payment of claims for medical expense reimbursement and dependent care expense reimbursement benefits under the Plan, including, but not limited to, the following:

(a) To prescribe procedures to be followed by Participants in filing applications for benefits under the Plan and for furnishing evidence necessary to establish their rights to benefits under the Plan;

(b) To apply the provisions of the Plan (including the provision allowing no election changes by participants for the medical expense reimbursement account during the plan year unless otherwise agreed to in writing by the Employer and the Recordkeeper) as interpreted by the Plan Administrator in determining the rights of any Participant who applies for benefits under the Plan and to notify any such Participant of any such determination;

(c) To obtain from the Employer, Participants and others information as shall be necessary for proper accounting of expense reimbursement benefit payments made pursuant to the terms of the Plan, the Policy, and the directions of the Plan Administrator; and

(d) To receive from and hold on behalf of the Plan Administrator those sums of monies in the Account as determined by the Plan Administrator which (i) represent contributions made under the Plan (by Participants or the Employer) and (ii) will be held and administered in accordance with the Plan, the Policy and this Agreement to pay benefits (or to be returned to the Employer).

Provided, the foregoing notwithstanding, the Recordkeeper shall have no power to add to or subtract from or to modify any of the provisions of the Plan, or to change or add to any benefit provided in the Plan.

2.03 Claim Procedure. The Recordkeeper shall pay or deny claims for reimbursement of medical expenses and dependent care expenses in accordance with the terms of the Plan, where applicable. The Recordkeeper shall refer to the Plan Administrator any request for review of a denial of benefits pursuant to the provisions of the claim procedures set forth in the Plan. In accordance with the terms of the Plan, the Plan Administrator (and not the Recordkeeper) shall have the final and absolute authority to determine the validity of claims and whether claims should

be paid or denied. Claims will be retained by the Recordkeeper for a period of six years plus the current year, after which they will be purged. No reimbursement will be made to the participant under the dependent day care and/or medical expense reimbursement account until the first contribution is received from the employer and posted to the participant's account.

2.04 Debit Card procedure. The Recordkeeper shall pay or deny claims in the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, in accordance with Section 8.05 of the Plan.

2.05 Duties of the Recordkeeper. The Recordkeeper shall provide the following recordkeeping services to the Plan Administrator:

(a) At the direction of the Plan Administrator, make expense reimbursement benefit payments from the Account to or for the benefit of Participants entitled to such benefits under the Plan;

(b) Compile and analyze Plan contribution information, including enrollment and enrollment change information, for purposes of determining whether the "25% key employee" nondiscrimination test (if applicable) of Code Section 125 is satisfied, if and only if, all required information is provided by the Plan Administrator; provided, however, that the Recordkeeper shall not have the duty to determine whether any other nondiscrimination provision applicable under Code Section 125 or any other provision of the Code applicable to any plan or benefit offered or provided under the Plan is satisfied;

(c) Provide to the Plan Administrator by January 15 of each year, if requested, annual statements of monies from Participants received and posted who participated in the Dependent Care Expense Plan as set forth in the Plan during the preceding calendar year;

(d) Prepare a monthly reconciliation of allocations and expense reimbursement benefit payments made from the Account, if requested;

(e) Return unused reimbursement amounts which may be due to the Employer under the terms of the Plan and the Policy on a timely basis following the runoff period after the end of the Plan year.

ARTICLE III

RESPONSIBILITIES OF EMPLOYER AS PLAN ADMINISTRATOR

3.01 Responsibilities Concerning Recordkeeper. The Employer shall take the following actions in connection with its delegation of recordkeeping duties to the Recordkeeper:

(a) Deliver to the Recordkeeper all contributions (both by Participants and the Employer) received by the Employer under the Plan;

(b) Provide any and all cost, claims, contribution and participation information in the format and frequency that the Recordkeeper determines is necessary to perform its recordkeeping duties;

(c) Interpret the Plan and provide written directions to the Recordkeeper concerning (i) the proper interpretation of the terms of the Plan or any expense reimbursement provision thereunder and (ii) payment of benefits; and

(d) Complete and file an annual 5500 report, if necessary.

3.02 Indemnification of Recordkeeper. Notwithstanding any other provision of this Agreement or the Policy, the Employer agrees to indemnify and hold the Recordkeeper harmless from and against any liability, damage, expense (including attorney fees) or cost that it may incur in serving as Recordkeeper under this Agreement, including but not limited to any claim arising from damage experienced by the Employer, the Plan Administrator or a Participant in connection with the adoption or maintenance or administration of the Plan, unless arising from the Recordkeeper's own negligent or willful breach of the provisions of this Agreement.

ARTICLE IV

ESTABLISHMENT OF ACCOUNTS

4.01 Account to Hold Contributions. Pursuant to the Plan and Policy, the Employer is required to collect contributions. The Employer does not desire to retain physical custody of such contributions and has requested that the Recordkeeper hold and administer such contributions as agent of the Employer, for the benefit of the Participants in the Plan. Accordingly, the Employer hereby requests the Recordkeeper to establish the Account for and on behalf of the Employer and the Participants in the Plan. In accordance with the terms and provisions of the Plan, the Employer shall collect and remit to the Recordkeeper all amounts collected by it under the Plan. All amounts received by the Recordkeeper will be credited to the Account which has been established in the name of the Employer by the Recordkeeper. The Employer will deliver all such contributions as soon as reasonably possible following receipt by the Employer in accordance with the terms of the Plan in order that such amounts may be available to pay benefits. No credits for adjustments on previous billings are allowed; any necessary adjustment will be resolved separately from the monthly contributions upon written agreement between Employer and Recordkeeper.

4.02 Account to Remain Property of the Employer. All contributions to the Account (and the Account itself) shall be deemed to be and remain the exclusive property of the Employer until payment of benefits has occurred. The Recordkeeper shall have no proprietary interest in or title to any amounts held in the Account, its duties hereunder being solely to administer the Account for and on behalf of the Employer and the Participants in accordance with the terms and provisions of the Plan and this Agreement. Further, the Account shall in no manner whatsoever be considered as a trust or other similar entity.

4.03 Status of Recordkeeper. The duties of the Recordkeeper hereunder shall be performed in its capacity as the agent of the Employer for the purposes of administering the Account. Due solely to the fact that the Recordkeeper is administering the Account for and on behalf of the Employer, this fact in no manner whatsoever should be considered as a guarantee to either the Employer or the Participants that all funds which need to be made available for the payment of benefits under the plan are in the Account. The Recordkeeper does not warrant payment of any amounts otherwise due to be paid under the Plan except with respect to those amounts which the Employer has delivered to the Recordkeeper for payment of benefits as provided under the Plan and the Policy. The maximum amount of reimbursement elected by a Participant under the medical expense reimbursement account is available at all times during the period of coverage, as required in Internal Revenue Code Section 125-2 (Q/A-7).

4.04 Account Not to Earn Interest. The Employer has specifically requested of and the Recordkeeper has agreed that the contributions will not be maintained in interest bearing accounts or investments; accordingly, the contributions held in the Account will be held only in non-interest bearing accounts and investments.

ARTICLE V

TERM OF AGREEMENT

5.01 Termination. Unless earlier terminated pursuant to the provisions of 5.02, this Agreement shall remain in effect for one Plan year following the effective date. At the end of one Plan year, this Agreement will continue in full force and effect until terminated. Further, this Agreement will automatically terminate upon termination of the Plan if the Employer certifies to the Recordkeeper that no further benefits are to be paid to Participants. In the event of termination of this Agreement, any and all amounts held in the Account will be returned to the Employer in accordance with the terms of the Policy, and the Employer will then be solely responsible for the performance of the duties otherwise required to be performed by the Recordkeeper hereunder or under the Plan.

5.02 Termination Upon Written Notice. This Agreement may be terminated with or without cause by either party upon no less than ninety (90) days written notice to the other party. In addition, this Agreement may be terminated immediately by written notice specifying a termination date by any party should any of the following events occur: (a) a party fails to comply with this Agreement, or (b) an act of dishonesty or fraud is committed by any party, or (c) any other reason deemed by American Fidelity to be a legitimate business reason. If American Fidelity insures the uniform coverage risk, the risk policy will also terminate and all risk reverts back to the Employer. This would include instances where the Employer consolidates with another entity during the plan year and does not allow the flexible spending accounts to run the full length of the plan year. If American Fidelity's recordkeeping services are terminated, or if Employer terminates either the Section 125 Plan or the flexible spending accounts, a runoff period will only be honored if Employer immediately provides funds to pay any outstanding claims.

ARTICLE VI

FEES FOR SERVICES

6.01 Fees. In consideration of the Recordkeeper performing the services described herein for the Employer, the Employer will pay a fee of \$0 per month for participation in one or both flexible spending accounts for each Participant in the Plan during such month. Payment of all required fees will be made each month during the term of this Agreement following the month in which such services are performed. If the debit card is allowed by the employer in the Medical Expense Reimbursement Account, there will be an additional fee of \$0 per month per participant electing the debit card.

ARTICLE VII

EXCEPTION TO ELECTION CHANGES

7.01 Exception to Election Changes. If the employer applies for the Medical Expense Reimbursement Policy, Participants may not make election changes under said Policy except in the case of termination of employment unless otherwise agreed to in writing by Employer and Recordkeeper, or otherwise stipulated by amendment to this Agreement. This stipulation does not affect election changes under a dependent care account.

ARTICLE VIII

COMPLIANCE WITH HIPAA REQUIREMENTS AS A BUSINESS ASSOCIATE OF THE EMPLOYER

8.01 Recordkeeper as Business Associate. In connection with Recordkeeper's performance of services pursuant to this Agreement, Recordkeeper may create, receive or have access to Protected Health Information ("PHI"). Since HIPAA regulates the use and disclosure of Protected Health Information, Employer and Recordkeeper want to address and ensure in this Article VIII their respective compliance with HIPAA's applicable business associate provisions and requirements in connection with the services performed under this Agreement. Wherever the term "Employer" is used in this Article VIII, it shall mean "Plan Administrator" and "Employer", as those terms are defined in Paragraphs numbered 1.02 and 1.05 of this Agreement.

8.02 Definitions. When used in this Article VIII, the following terms shall have the meanings specified adjacent to them:

- (a) "Data Aggregation," "Designated Record Set," "Secretary" and "Standard Transaction" shall each have the meaning provided for that term in HIPAA.
- (b) "Electronic PHI" means any PHI that comes within or satisfies the definition of "protected health information" at 45 C.F.R. 160.103(1)(i) and (ii), and is disclosed to, or created, obtained, maintained or received by, Business Associate in connection with, or in any manner related to,

Recordkeeper's performance of services pursuant to this Agreement, or otherwise for or on behalf of Employer or any Plan.

- (c) "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, and all rules and regulations promulgated thereunder, as either or both are amended and revised from time to time.
- (d) "Law" means any and all statutes, legislation, rules, regulations, codes, laws, orders, decrees, decisions, and ordinances enacted, issued or promulgated by any federal, state or local governmental authority, agency, body, commission, board, court or legislature.
- (e) "Person" means any natural person, corporation, limited liability company, partnership, trust, or other legal entity or organization.
- (f) "Plan" means all individual or group health plans, cafeteria plans, and similar employee benefit plans sponsored by the Employer that provide, reimburse or pay the cost of medical care or similar services and to which Recordkeeper now or hereafter provides services.
- (g) "Protected Health Information" or "PHI" means any and all information constituting "protected health information," as that term is defined in HIPAA, that is disclosed to, or created, obtained, maintained or received by, Recordkeeper in connection with this Agreement.
- (h) "Secretary" means the Secretary of the Department of Health and Human Services, or his or her duly designated designee.
- (i) "Security Incident" has the same meaning as the term "security incident" in 45 C.F.R. 164.304.

8.03 Use and Disclosure. Recordkeeper shall neither use nor disclose PHI except as provided in this Article or permitted under applicable law. Except as otherwise specified in this Article, Recordkeeper may make any and all uses of PHI that are reasonably necessary to perform its undertakings with respect to the services under this Agreement. Neither Employer nor any Plan shall request Recordkeeper to use or disclose PHI in any manner that would violate HIPAA.

8.04 Further Limitations or Restrictions. Recordkeeper shall also comply with all further limitations and restrictions on the privacy or any use or disclosure of PHI agreed by Employer or any Plan in accordance with 45 C.F.R. 164.522 to the extent they may affect Recordkeeper's use or disclosure of PHI provided that Recordkeeper has received prior written notification of those limitations and restrictions from Employer or the applicable Plan. Neither Employer nor any Plan will commit Recordkeeper to any such limitations or restrictions, including, but not limited to, restrictions on the use or disclosure of PHI as provided for or limitations in 45 C.F.R. 164.522, unless those limitations or restrictions are required by applicable Law or, in all other instances, without first obtaining Recordkeeper's written approval, which approval will not be

unreasonably withheld or delayed. Employer shall immediately notify Recordkeeper of any changes in, or revocation of, any authorization or consent of any participant of or beneficiary under any Plan with respect to the use or disclosure of PHI, to the extent same may affect Recordkeeper.

8.05 Use for Management and Administration. Recordkeeper may use PHI as necessary for the proper management and administration of Recordkeeper or to carry out the legal responsibilities of Recordkeeper. Recordkeeper may disclose PHI as necessary for the proper management and administration of Recordkeeper or to carry out the legal responsibilities of Recordkeeper if (a) the disclosure is required by Law or (b) prior to the disclosure, Recordkeeper obtains a binding written agreement from each Person to whom Recordkeeper will disclose the PHI which provides that such Person will (i) hold the PHI in confidence and use or further disclose the PHI only as required by law or for the lawful purpose for which Recordkeeper disclosed it to the Person, and (ii) notify Recordkeeper of each instance of which the Person becomes aware in which the confidentiality of the PHI is breached and/or a Security Incident occurs.

8.06 Other Services. Recordkeeper may use PHI, as permitted by HIPAA, to provide Data Aggregation services relating to the health care operations of Employer or any Plan as permitted under HIPAA. Recordkeeper may use PHI to report a violation of Law to the Secretary in accordance with HIPAA.

8.07 Safeguards. Recordkeeper will use appropriate, commercially reasonable safeguards to ensure the confidentiality of PHI permitted under this Agreement. Recordkeeper will implement administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the Electronic PHI that Recordkeeper creates, receives, maintains or transmits on behalf of Employer or any Plan. Recordkeeper shall promptly notify Employer in writing after Recordkeeper has actual knowledge of any use or disclosure of PHI not permitted by this Article. Recordkeeper's obligation to protect the privacy of the PHI it created or received for or from Employer will be continuous and survive the termination of Agreement. Recordkeeper will report to the applicable Plan and Employer any Security Incident of which it becomes aware.

8.08 Assignment. In each instance that Recordkeeper provides PHI to any agent, subcontractor, assignee or delegatee and/or assigns or delegates (if such assignment or delegation is permitted hereunder) any of its undertakings with respect to the services under this Agreement to any other Person, then Recordkeeper shall obtain a binding written agreement from each such agent, subcontractor, assignee and delegatee requiring that Person to comply with the provisions of this Article with respect to the use, disclosure and safeguarding of PHI including, without limitation, the implementation of reasonable and appropriate safeguards to protect Electronic PHI and the reporting of Security Incidents involving such Person of which such Person becomes aware.

8.09 Standard Transactions. If Recordkeeper conducts in whole or in part any Standard Transaction for or on behalf of Employer or any Plan, Recordkeeper will comply, and Recordkeeper will require any of its subcontractors or agents involved with the conduct of such Standard Transaction to comply, with each applicable requirement of HIPAA as respects that Standard Transaction, as follows:

- (a) When either party provides, transmits or exchanges data and information electronically to the other party with respect to any Plan, that party shall transfer the data and information in the code sets, data elements, and formats reasonably specified by Recordkeeper. To the extent required by HIPAA, Recordkeeper shall only specify and use the code sets, data elements and formats that comply with HIPAA. All electronic transmissions between the parties shall be to the address provided by the receiving party to the transmitting party. Plan Administrator authorizes Recordkeeper to submit such data and information to Plan Administrator in the specified electronic format after completion of successful testing thereof. If Plan Administrator is unable or unwilling to transfer data in the specified legal electronic format proposed by Recordkeeper, then Recordkeeper shall be under no obligation to receive or transmit data in any other format.
- (b) Recordkeeper shall use its reasonable efforts to provide Plan Administrator with at least sixty (60) days prior written notice of any proposed change by Recordkeeper to any code sets, data elements or segments, and formats then being used by the parties for purposes of the electronic exchange of data and information concerning any Plan.
- (c) Each party will take reasonable measures to ensure that its data transmissions concerning the Policy or containing any PHI are timely, accurate, complete, and secure, and will take reasonable precautions to prevent unauthorized access to the other party's data transmission or operating system. If either party receives data from the other party that was not intended for it, the receiving party will immediately notify the sender to arrange for, at the sender's sole election, the return, re-transmission or destruction of that data.
- (d) Each party will obtain and maintain, at its own expense, its own operating system necessary for timely, complete, accurate, and secure data transmission pursuant to this Agreement. Each party will pay its own costs related to data transmission under this Agreement, including, without limitation, charges for the party's own operating system equipment, software and services, maintaining an electronic mailbox, connection time, terminals, connections, telephones, internet service providers, modems, and applicable minimum use charges, except as otherwise provided in this Agreement or any other agreement between the parties. Each party will be responsible for its own expenses incurred in connection with translating, formatting, and sending or receiving communications over the electronic network to any electronic mailbox of the other party, except as otherwise provided in this Agreement or any other agreement between the parties.
- (e) Each party will provide the other party with all information (including, without limitation, access and security codes) reasonably necessary to allow access to the other party's operating system in order to successfully complete data transmissions and satisfy the transmission and security requirements provided in Agreement. Each party shall test, and cooperate with the other party in testing, each party's operating system to reasonably ensure the accuracy, timeliness, completeness, and confidentiality of each data transmission made in connection with any Plan.

- (f) Each party shall use its reasonable efforts in accordance with prudent business practices to provide uninterrupted access to the operating system of the other party for purposes of electronic transmissions concerning any Plan.
- (g) The parties shall use their good faith efforts to incorporate herein such applicable requirements of HIPAA that are hereafter adopted concerning the privacy, security, standardization or encryption of electronic data transmissions involving any Plan.

8.10 Access. Upon Employer's reasonable written request, Recordkeeper will make available to Employer or, at Employer's direction, to an individual participant in any Plan (or the individual's personal representative) any PHI (in its possession or under its reasonable control) concerning the individual in a Designated Record Set for his or her inspection and obtaining copies for so long as the PHI is so maintained by Recordkeeper. The PHI shall be made available in the format requested by the individual, unless the PHI is not readily producible in such format, in which case it shall be produced in a readable hard copy format. Recordkeeper shall have the right to charge the individual a reasonable cost-based fee, as permitted by 45 C.F.R. 164.524. Recordkeeper does not assume any obligation to coordinate access to PHI maintained by other business associates of Employer or any Plan. Recordkeeper shall make its internal policies, procedures, practices, books and records relating to its safeguarding, use or disclosure of PHI available to the Secretary, in a time and manner reasonably designated by the Secretary for purposes of determining Employer or any Plan's compliance with HIPAA.

8.11 Amendment of PHI. Upon Employer's request, Recordkeeper will promptly amend, or provide Employer with reasonable access to promptly amend, any portion of the PHI or any record in a Designated Record Set in accordance with 45 C.F.R. 164.526 for as long as the PHI is maintained in a Designated Record Set in the possession or under the reasonable control of Recordkeeper.

8.12 Accounting. Recordkeeper will maintain a record for each disclosure of PHI, which is not excepted from disclosure accounting under HIPAA, including, without limitation, 45 C.F.R. 164.528, that Recordkeeper makes to any Person. That record shall include all information that Employer would be required under HIPAA to respond to a request by a participant in any Plan (or his or her personal representative) for an accounting of disclosures of PHI in accordance with HIPAA, including, without limitation, the information required by 45 C.F.R. 164.528(b)(2).

8.13 Breach of Obligations. If Employer determines that Recordkeeper has breached the provisions of this Article in any material respect and Recordkeeper has not remedied or cannot remedy that breach within fifteen (15) days after its receipt of written notification thereof from Employer, Employer may terminate the recordkeeping arrangement and this Agreement; if termination is not feasible, report the breach to the Secretary.

8.14 Return of PHI. Upon termination of the recordkeeping arrangement or this Agreement and as to the extent permitted by applicable law and as consistent with its other obligations and undertakings provided in this Article, Recordkeeper will, if feasible, return to Employer or destroy all PHI that Recordkeeper still maintains in any form, including all copies of

any data or compilations derived from and allowing identification of any individual who is a subject of the PHI. Recordkeeper will complete such return or destruction as promptly as possible. Recordkeeper will identify the conditions that make the return or destruction of any PHI infeasible and any PHI that Recordkeeper cannot feasibly return to Employer or destroy. Recordkeeper will limit its further use or disclosure of that PHI to those purposes that make its return or destruction infeasible, and extend the safeguards and protections of this Agreement to that PHI.

8.15 Compliance By Employer. As between Employer and Recordkeeper, Employer shall be solely responsible for compliance with the applicable plan sponsor disclosure rules of 45 C.F.R. 164.504(f) and other requirements of HIPAA applicable to Employer as the sponsor and/or administrator of any Plan. As between a Plan and Recordkeeper, such Plan shall be solely responsible for its compliance with the applicable obligations and requirements under HIPAA applicable to that Plan as a covered entity. To the extent that Recordkeeper provides PHI (other than “summary health information,” within the meaning of 45 C.F.R. 164.504(a), or enrollment information) to Employer in connection with the services performed under this Agreement or otherwise, Employer will ensure compliance with the requirements of HIPAA including 45 C.F.R. 164.504(f) with respect to that PHI. To the extent that Employer is relying upon the “summary health information” exception to the foregoing plan sponsor disclosure requirements, Employer will ensure, consistent with the provisions of 45 C.F.R. 164.504(f)(ii), that the information in question meets the requirements of that definition and that the information is sought for the purpose of obtaining premium bids or for modifying, amending or terminating the group health plan or any other legally permissible purpose.

8.16 Amendments to HIPAA. Upon the effective date of any final regulation or amendment to HIPAA that conflicts with any term of this Article or which imposes any requirement, condition or obligation upon Recordkeeper, Employer or any Plan concerning the subject matter hereof that is not imposed by this Article, then this Article will be automatically amended to incorporate the applicable terms and conditions of that regulation or amendment such that this Article contractually imposes those terms upon the party or parties to which they apply. Any ambiguity in this Article shall be resolved in favor of a meaning that results in the parties complying with HIPAA.

8.17 Effective Date. This Article shall be effective on the effective date of this Agreement, except with respect to the applicable requirements of the HIPAA security standards for the protection of Electronic PHI set forth at Subpart C of Part 164 of Title 45 of the Code of Federal Regulations, which shall be effective on the later of the effective date of Agreement or April 20, 2005. The Employer or any Plan’s engagement of Recordkeeper to perform any services during which Recordkeeper may create or have access to PHI shall constitute Employer and that Plan’s acceptance of, and agreement to, all the terms and provisions of this Article. SECTION IX

MISCELLANEOUS

9.01 Action by the Employer. Whenever under this Agreement the Employer is permitted or required to do or perform any act or thing, it shall be done and performed by an officer or a proper authority of the Employer.

9.02 Notices. All notices, advice, direction or reports required or permitted to be given under this Agreement shall be in writing and shall be mailed postage prepaid or delivered by hand and acknowledged by signed receipt, addressed as follows:

To Recordkeeper:

American Fidelity Assurance Company
Section 125 Administration
2000 Classen Center
P O Box 25510
Oklahoma City OK 73125-9889

To Employer at last known address

9.03 Applicable Law. The provisions of this Agreement shall be construed, administered, and enforced according to the laws of the State of Oklahoma.

9.04 Amendment. This Agreement may be amended by Recordkeeper by written notice to Employer.

9.05 Titles. The title of the Articles and Paragraphs hereof are included for convenience only and shall not be construed as a part of this Agreement or in any respect affecting or modifying its provisions.

9.06 Severability. If any provision or provisions of this Agreement shall be held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining provisions of this Agreement, but shall be fully severable and the Agreement shall be construed and enforced as if said illegal or invalid provisions had never been inserted herein.

9.07 Controlling Agreement. This Agreement supersedes and replaces any prior agreement between the parties with respect to the subject matter contained herein.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the _____ day of _____, 200____.

Jacksonville School District #117
(Name of Employer)

WITNESS: _____

BY: _____

Title

American Fidelity Assurance Company,
a corporation

WITNESS: _____

BY: _____

Recordkeeper

THIS AGREEMENT IS NULL AND VOID IF ALTERED IN ANY WAY

ACTION ITEM

TO: Board of Education

FROM: Carol Link

SUBJECT: Resolutions for Cafeteria Section 125 Flexible Fringe Benefit Plan

PROPOSED MOTION BY THE BOARD OF EDUCATION:

See attached Resolutions: Plan 501 and Plan 502

MOVED BY:			Seconded		
<hr/>					
YEA:		NAY:	YEA:		NAY:
<hr/>	ALBERS	<hr/>	<hr/>	DEWITT	<hr/>
<hr/>	BALLARD	<hr/>	<hr/>	HEATON	<hr/>
<hr/>	CANTRELL	<hr/>	<hr/>	OLSON	<hr/>
<hr/>	CLARK	<hr/>			

BACKGROUND INFORMATION:

The District is updating its Section 125 Flexible Fringe Benefit Plan documents and changing the record keeping services from Horace Mann to American Fidelity.

Currently, the District has only one plan. As of February 1, 2010 there will be a change to two plans, Plan 501 and Plan 502.

Plan 501 has a plan year from February 1 through January 31 and covers all approved flexible deductions except for Egyptian Trust insurance coverage.

Plan 502 covers Egyptian Trust insurance coverage only. For the first year, Plan 502 has a shorter plan year (February 1 through August 31) and then changes to September 1 through August 31. It was decided to have a second plan with a plan year that coincides with Egyptian's premium change date of September 1st.

BOARD OF EDUCATION RESOLUTION

for

Jacksonville School District #117 - 501

At the meeting of the Board of Education of Jacksonville School District #117 held at Jacksonville, IL on _____ 20__, the following motion was made by _____.

I move that the Board of Education adopt a Section 125 Flexible Fringe Benefits Plan for the employees of Jacksonville School District #117 to be effective on 2/1/10.

This motion was seconded by _____ and passed unanimously.

Secretary of the Board

SAMPLE PLAN DOCUMENT

SECTION 125

FLEXIBLE BENEFIT PLAN

Version 01/10 of the Sample Plan Document includes the following changes:

Section 2.04 – Amended definition of dependent to add wording for Michelle’s Law

Section 2.18 – Added definition for HIPAA

Section 3.02 – Removal of Children’s Health Insurance Program Reauthorization Act of 2009 wording

Section 4.02 – Addition of Children’s Health Insurance Program Reauthorization Act of 2009 wording

Section 8.03(k) – Addition of “Continuation Coverage for Certain Dependent Children” section

Section 12.12 – Amended “Protected Health Information” section

Section 13.01 – Added “Inability to Locate Payee” section

Section 13.03 – Added “No Guarantee of Tax Consequences” section

Section 13.04 – Added “Plan Not Contract of Employment” section

Section 13.05 – Added “Non-Assignability” section

Section 13.06 – Added “Severability” section

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

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

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

A. EMPLOYER INFORMATION

Name of Employer:	Jacksonville School District #117
Address:	516 Jordan St Jacksonville, IL 62650
Employer Identification Number:	376004176
Nature of Business:	Public School
Name of Plan:	Jacksonville School District #117 Flexible Benefit Plan Voluntary Plan
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan: If Amendment to existing plan, effective date of amendment:	February 1, 2010
---	------------------

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 employment
---------------------------	--

Minimum Hours:	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
-----------------------	--

Age:	Minimum age of 0 years.
-------------	-------------------------

D. PLAN YEAR

The current plan year will begin on February 1, 2010 and end on January 31, 2011. Each subsequent plan year will begin on February 1 and end on January 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:

N/A

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
Hospital Indemnity, GAP, and Accident Only**

Eligibility Requirements for Participation, if different than Item C.

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

**American Fidelity Assurance Company
C Series and 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)

N/A

Eligibility Requirements for Participation, if different than Item C.

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

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

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

**Horace Mann
Group #120U01-0001**

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** per Plan Year

Maximum Contribution - \$ **5000** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

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

Minimum Coverage - \$ **120** per Plan Year

Maximum Coverage - \$ **4200** per 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.

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

HSA Trustee – N/A

Maximum Contribution – N/A

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of IL. 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_____.

Jacksonville School District #117 501
(Name of Employer)

Witness: _____

By: _____

Title: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

THIS DOCUMENT IS NOT COMPLETE WITHOUT PAGES 8 THROUGH 30

PD – 01/10

1/13/10 3:11 PM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

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

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

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

SECTION II

DEFINITIONS

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

- | | | |
|------|------------------------------|--|
| 2.01 | Administrator | The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable). |
| 2.02 | Beneficiary | Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death. |
| 2.03 | Code | Internal Revenue Code of 1986, as amended. |
| 2.04 | Dependent | A Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, for purposes of the Group Medical Insurance Dental/Vision Insurance and the Medical Expense Reimbursement Plan, 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). |
| 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	A contribution amount made available by the Employer for the

- Contribution** 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. The Employer must notify the Employee of his eligibility to participate in the Plan so that the Employee shall complete the necessary enrollment forms on or before the entry date.
- 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. ⁸⁶The

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) or Section 2701(f) of the Public Health Service Act, 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.

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: The phrase ‘Eligible Medical Expense’ means any expense incurred by a Participant or any of his Dependents 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 Section 125 and its regulations, (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, from any other source. In addition, medical care expense incurred by a Participant or the Participant’s Dependent(s) prior to the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall not constitute an Eligible Medical Expense. Provided, however, if the Employer has elected in Section F.8 of the Adoption Agreement to allow Health Savings Accounts under the Plan, then for participants who are eligible for and elect to participate in Health Savings Accounts (i) Eligible Medical Expenses shall be limited as set forth in Section 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 under the Medical Expense Reimbursement Plan, the following provisions shall apply:

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer’s major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.
- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.

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

8.06 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 8.05 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 deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.
- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.
- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

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

to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.
- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

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

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

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

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

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and

4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

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

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

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

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

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any

such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

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

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

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by

electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.07 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in

accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

PD – 01/10

1/13/10 3:11 PM

BOARD OF EDUCATION RESOLUTION

for

Jacksonville School District #117 - 502

At the meeting of the Board of Education of Jacksonville School District #117 held at Jacksonville, IL on _____ 20__, the following motion was made by _____.

I move that the Board of Education adopt a Section 125 Flexible Fringe Benefits Plan for the employees of Jacksonville School District #117 to be effective on 2/1/10.

This motion was seconded by _____ and passed unanimously.

Secretary of the Board

SAMPLE PLAN DOCUMENT

SECTION 125

FLEXIBLE BENEFIT PLAN

Version 01/10 of the Sample Plan Document includes the following changes:

Section 2.04 – Amended definition of dependent to add wording for Michelle’s Law

Section 2.18 – Added definition for HIPAA

Section 3.02 – Removal of Children’s Health Insurance Program Reauthorization Act of 2009 wording

Section 4.02 – Addition of Children’s Health Insurance Program Reauthorization Act of 2009 wording

Section 8.03(k) – Addition of “Continuation Coverage for Certain Dependent Children” section

Section 12.12 – Amended “Protected Health Information” section

Section 13.01 – Added “Inability to Locate Payee” section

Section 13.03 – Added “No Guarantee of Tax Consequences” section

Section 13.04 – Added “Plan Not Contract of Employment” section

Section 13.05 – Added “Non-Assignability” section

Section 13.06 – Added “Severability” section

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

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

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

A. EMPLOYER INFORMATION

Name of Employer:	Jacksonville School District #117
Address:	516 Jordan St Jacksonville, IL 62650
Employer Identification Number:	376004176
Nature of Business:	Public School
Name of Plan:	Jacksonville School District #117 Flexible Benefit Plan Medical Plan
Plan Number:	502

B. EFFECTIVE DATE

Original effective date of the Plan: If Amendment to existing plan, effective date of amendment:	February 1, 2010
---	------------------

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 employment
---------------------------	--

Minimum Hours:	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
-----------------------	--

Age:	Minimum age of 0 years.
-------------	-------------------------

D. PLAN YEAR

The current plan year will begin on February 1, 2010 and end on August 31, 2010. Each subsequent plan year will begin on September 1 and end on August 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:

N/A

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)

Egyptian Trust 2FE

Eligibility Requirements for Participation, if different than Item C.

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

N/A

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)

**Egyptian Trust 2FE
Dental and Vision**

Eligibility Requirements for Participation, if different than Item C.

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

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

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

N/A

Eligibility Requirements for Participation, if different than Item C.

- N/A 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 per Plan Year

Maximum Contribution - \$ 0 per Plan Year

Recordkeeper:

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 per Plan Year

Maximum Coverage - \$ 0 per Plan Year

Recordkeeper:

Restrictions:

Grace Period: The Employer has elected not to allow the Grace Period for the Medical Expense Reimbursement Plan. Section 8.06 of the Plan does not apply.

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee – N/A

Maximum Contribution – N/A

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of IL. 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_____.

Jacksonville School District #117 502
(Name of Employer)

Witness: _____

By: _____

Title: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

THIS DOCUMENT IS NOT COMPLETE WITHOUT PAGES 8 THROUGH 30

PD – 01/10

1/13/10 2:44 PM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

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

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

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

SECTION II

DEFINITIONS

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

- | | | |
|------|------------------------------|--|
| 2.01 | Administrator | The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable). |
| 2.02 | Beneficiary | Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death. |
| 2.03 | Code | Internal Revenue Code of 1986, as amended. |
| 2.04 | Dependent | A Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, for purposes of the Group Medical Insurance Dental/Vision Insurance and the Medical Expense Reimbursement Plan, 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). |
| 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	A contribution amount made available by the Employer for the

- Contribution** 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. The Employer must notify the Employee of his eligibility to participate in the Plan so that the Employee shall complete the necessary enrollment forms on or before the entry date.
- 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) or Section 2701(f) of the Public Health Service Act, 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.

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: The phrase ‘Eligible Medical Expense’ means any expense incurred by a Participant or any of his Dependents 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 Section 125 and its regulations, (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, from any other source. In addition, medical care expense incurred by a Participant or the Participant’s Dependent(s) prior to the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall not constitute an Eligible Medical Expense. Provided, however, if the Employer has elected in Section F.8 of the Adoption Agreement to allow Health Savings Accounts under the Plan, then for participants who are eligible for and elect to participate in Health Savings Accounts (i) Eligible Medical Expenses shall be limited as set forth in Section 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 under the Medical Expense Reimbursement Plan, the following provisions shall apply:

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer’s major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.
- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.

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

8.06 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 8.05 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 deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.
- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.
- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

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

to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.
- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

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

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

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

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

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and

4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

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

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

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

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

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any

such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

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

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

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by

electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.07 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in

accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

PD – 01/10

1/13/10 2:44 PM

ACTION ITEM

TO: Board of Education
FROM: Carol Link
SUBJECT: Approval of Trust Subscription Agreement and Application for Medical Expense Reimbursement Coverage.

PROPOSED MOTION BY THE BOARD OF EDUCATION:

"I move that the Board of Education approve the Trust Subscription Agreement and Application for Medical Expense Reimbursement Coverage through American Fidelity.

MOVED BY:	_____		Seconded	_____	
YEA:		NAY:	YEA:		NAY:
_____	ALBERS	_____	_____	DEWITT	_____
_____	BALLARD	_____	_____	HEATON	_____
_____	CANTRELL	_____	_____	OLSON	_____
_____	CLARK	_____			

BACKGROUND INFORMATION:

American Fidelity offers Medical Expense Reimbursement coverage up to \$4,200 per participant, per year, at no cost to the District.

X. CLOSED SESSION - For the purposes of:

A. The purchase or lease of real property for the use of the District, including meetings held for the purpose of discussing whether a particular parcel should be acquired. 5 ILCS 120/2(c)(5).

B. Student Disciplinary cases 5 ILCS 120/2(c)(9)

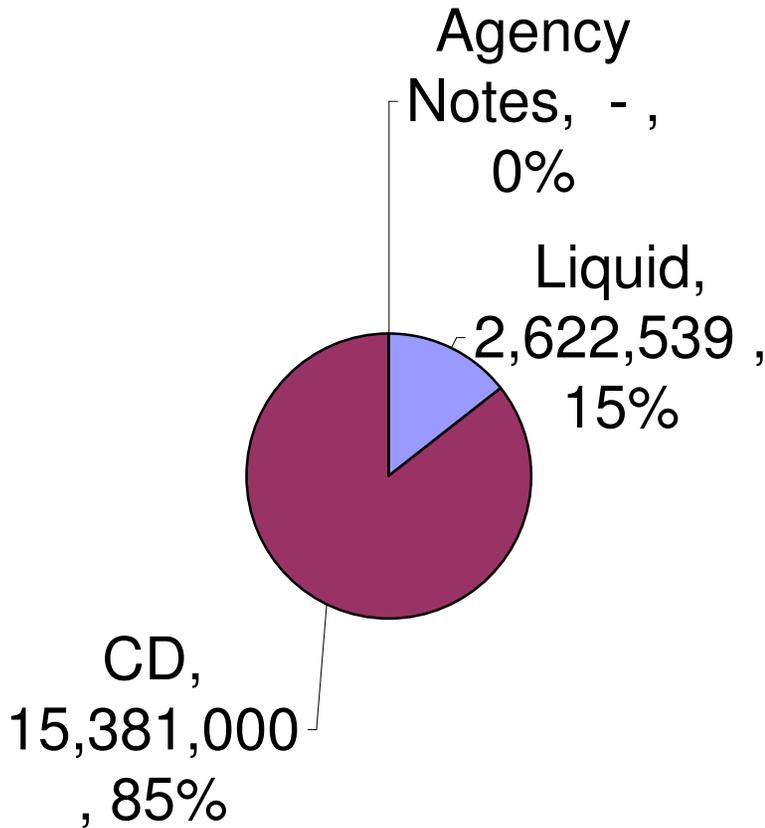
XI. ADJOURNMENT

XII. FINANCIAL PACKET

141

CASH & INVESTMENTS

December 2009



Jacksonville School District 117 Checking Account Balances

	Balance	Receipts	Payments	JE Debits	JE Credits		Balance
US Bank General	12/1/2009	12/09	12/09	12/09	12/09		12/31/2009
Education	117,512.21	1,272,081.93	434.75	-	1,310,705.88		78,453.51
O & M	561.36	230,740.90	-	503.01	226,802.01		5,003.26
Transportation	3,225.66	87,165.89	-	1,775.23	89,528.59		2,638.19
Municipal Retirement	27.28	149,216.39	-	3,141.97	152,257.83		127.81
Working Cash	61.99	18,943.22	-	399.16	19,342.38		61.99
Tort	38.57	21,303.86	-	448.88	21,752.74		38.57
Fire Prev. & Safety	61.99	18,943.22	-	399.16	19,342.38		61.99
	121,489.06	1,798,395.41	434.75	6,667.41	1,839,731.81		86,385.32
IPTIP General							
Education	1,243,035.66	1,049,348.13	2,328,553.96	1,258,000.00	8,581.08		1,213,248.75
O & M	279,627.34	70,818.98	233,951.18	102,007.70	-		218,502.84
Transportation	150,597.15	5,491.58	113,547.43	100,465.79	-		143,007.09
Municipal Retirement	112,394.71	14.20	96,236.78	148,097.27	-		164,269.40
Capital Projects	250,209.30	31.62	18.11	-	-		250,222.81
Working Cash	203,339.33	25.70	14.72	-	-		203,350.31
Tort	59,103.09	7.47	4.28	-	-		59,106.28
Fire Prev. & Safety	124,669.36	15.75	9.02	55,000.00	1,989.68		177,686.41
	2,422,975.94	1,125,753.43	2,772,335.48	1,663,570.76	10,570.76		2,429,393.89
US Bank Self Ins							
Education	30,067.65	280,663.71	286,013.98				24,717.38
First State Bank							
Education	2,632.00	2,349.50	-	-	4,881.50		100.00
(1) The General Ledger will not reflect these amounts until the year end accounting is made of total expenses and income.							
(2) Interest - Unrestricted	8,484.32						
Flex account - Restructed	295.67						
Flex account - Unrestricted	13,804.28						
Egyptian	2,133.11						
	24,717.38						
Note:							
Average interest rate for IPTIP for 12/09 was		0.117%					

**JACKSONVILLE SCHOOL DISTRICT 117
ISDLAF INVESTMENTS**

District Fund				
IMRF				
	12/1/09	Purchases	Redemptions	12/31/09
LIQUID	\$ 45,635.91	\$ 10.76	\$ -	\$ 45,646.67
FIXED RATE	<u>\$ 100,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>
SUB TOTAL	\$ 145,635.91	\$ 10.76	\$ -	\$ 145,646.67
Activity				
	12/1/09	Purchases	Redemptions	12/31/09
LIQUID	\$ 28,298.88	\$ 6.67		\$ 28,305.55
FIXED RATE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SUB TOTAL	\$ 28,298.88	\$ 6.67	\$ -	\$ 28,305.55
GRAND TOTAL	\$ 173,934.79	\$ 17.43	\$ -	\$ 173,952.22

NOTES: 1. The average interest rate for ISDLAF Liquid for 12/09 was 0.280%

**JACKSONVILLE SCHOOL DISTRICT 117
ISDLAF + C. D. PURCHASES
12/09**

Date of		Name of Bank	Interest Rate		No. of Days		Gross		Net	Amount of	Fund
Purchase	Maturity		Gross	Net	Invested	A. Basis	Interest	Fees	Interest	Investment	
		No activity for December, 2009									
		TOTAL					\$0.00	\$0.00	\$0.00		

JACKSONVILLE SCHOOL DISTRICT 117				
IIIT INVESTMENTS				
FUND				
Education	12/01/09	Purchases	Redemptions	12/31/09
LIQUID	\$ 100,629.43	\$ 2,552,047.02	\$ 2,652,000.00	\$ 676.45
FIXED RATE	\$ 11,116,000.00	\$ 1,394,000.00	\$ 1,240,000.00	\$ 11,270,000.00
TOTAL	\$ 11,216,629.43	\$ 3,946,047.02	\$ 3,892,000.00	\$ 11,270,676.45
Operations & Maintenance				
LIQUID	\$ 17,643.95	\$ 426,895.80	\$ 440,000.00	\$ 4,539.75
FIXED RATE	\$ 1,258,000.00	\$ 300,000.00	\$ 200,000.00	\$ 1,358,000.00
TOTAL	\$ 1,275,643.95	\$ 726,895.80	\$ 640,000.00	\$ 1,362,539.75
Transportation				
LIQUID	\$ 17,169.99	\$ 185,577.04	\$ 200,000.00	\$ 2,747.03
FIXED RATE	\$ 800,000.00	\$ 100,000.00	\$ 100,000.00	\$ 800,000.00
TOTAL	\$ 817,169.99	\$ 285,577.04	\$ 300,000.00	\$ 802,747.03
IMRF				
LIQUID	\$ 1,772.51	\$ 246,046.48	\$ 240,000.00	\$ 7,818.99
FIXED RATE	\$ 900,000.00	\$ 100,000.00	\$ 100,000.00	\$ 900,000.00
TOTAL	\$ 901,772.51	\$ 346,046.48	\$ 340,000.00	\$ 907,818.99
Capital Project				
LIQUID	\$ -	\$ -	\$ -	\$ -
FIXED RATE	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
Working Cash				
LIQUID	\$ 1,987.36	\$ 18,524.41	\$ 20,000.00	\$ 511.77
FIXED RATE	\$ 300,000.00	\$ 20,000.00	\$ -	\$ 320,000.00
TOTAL	\$ 301,987.36	\$ 38,524.41	\$ 20,000.00	\$ 320,511.77
Tort				
LIQUID	\$ 2,474.60	\$ 68,875.03	\$ 70,000.00	\$ 1,349.63
FIXED RATE	\$ 531,000.00	\$ 70,000.00	\$ 48,000.00	\$ 553,000.00
TOTAL	\$ 533,474.60	\$ 138,875.03	\$ 118,000.00	\$ 554,349.63
Fire Prevention & Safety				
LIQUID	\$ 7,022.58	\$ 66,629.06	\$ 55,000.00	\$ 18,651.64
FIXED RATE	\$ 128,000.00	\$ -	\$ 48,000.00	\$ 80,000.00
TOTAL	\$ 135,022.58	\$ 66,629.06	\$ 103,000.00	\$ 98,651.64
FUND				
District Funds	12/1/09	Purchases	Redemptions	12/31/09
LIQUID	\$ 148,700.42	\$ 3,564,594.84	\$ 3,677,000.00	\$ 36,295.26
FIXED RATE	\$ 15,033,000.00	\$ 1,984,000.00	\$ 1,736,000.00	\$ 15,281,000.00
TOTAL	\$ 15,181,700.42	\$ 5,548,594.84	\$ 5,413,000.00	\$ 15,317,295.26
Earned but unpaid gov't sec int	\$ -	\$ -	\$ -	\$ -
Activity				
LIQUID	\$ 34,182.31	\$ 1.82	\$ -	\$ 34,184.13
FIXED RATE	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 34,182.31	\$ 1.82	\$ -	\$ 34,184.13
GRAND TOTAL	\$ 15,215,882.73	\$ 5,548,596.66	\$ 5,413,000.00	\$ 15,351,479.39
NOTE: 1. The average interest rate for IIIT Liquid for 12/09 was			0.07%	

CAFE PROFIT AND LOSS STATEMENT

DATE: December 2009

	<u>2008</u>	<u>2009</u>
Sales	52,478.11	56,167.59
Reimb. Claim Lunch		
Fed. Free	41,857.59	52,943.40
Fed. Reduced	6,321.21	6,598.32
Fed. Paid	2,460.00	2,848.50
Reimb. Claim Break		
Fed. Free	11,789.40	14,716.80
Fed. Reduced	599.50	816.64
Fed. Paid	157.00	230.36
Reimb.Snacks		
Free	894.60	1,137.38
Reduced	26.95	0.00
Paid	64.74	67.98
Sub Total Snack	986.29	1,205.36
Sub Total Reimb. Claim	64,170.99	79,359.38
State Lunch	2,198.75	2,518.76
State Break	1,136.84	1,285.20
Severe Need Breakfast Extra Reimbursement	2,503.76	2,821.00
Total State & Fed. Income	70,010.33	85,984.34
Other Income	2,031.40	2,857.88
Total Income	124,519.84	145,009.81
Expenses		
Food Cost	49,511.89	59,993.95
Supplies	5,976.62	4,659.43
Other	0.00	0.00
Utilities	300.00	300.00
Phone	12.11	0.00
Cont. Serv. (Trash)	608.00	608.00
Travel	314.77	155.60
Truck	296.40	0.00
Salaries	44,325.15	42,831.78
Eq. Repair	0.00	0.00
Hosp. Insur.	6,994.20	7,472.36
Work. Comp.	0.00	0.00
Total Expenses	108,339.14	116,021.12
Income vs. Above Expenses	16,180.70	28,988.69
Overhead		
Depreciation	460.00	1,760.00
IMRF/SS/MEDIC	6,963.59	6,366.83
Total Expenses & Overhead	115,762.73	124,147.95
Balance (Income-Expenses & Overhead)	8,757.11	20,861.86
Total Comm. Foods Used	4,562.21	2,992.16
Total Comm. Produce Used	922.10	1,931.33

	<u>2008</u>	<u>2009</u>
LunchesPaid Student (includes student earned)	10250	11394
LunchesPaid Student (2nd lunch & Child Developmnt-Free)	100	92
LunchesPaid Adult	729	751
LunchesFree	16287	19755
LunchesReduced	2913	2894
LunchesEarned Cooks	442	438
LunchesEarned-Other Adults (includes ESP/ARC)	797	916
LunchesLeft-over	556	503
Sub Total Lunches Serve	32074	36743
Days Served	14	16
Avg. Daily Served	2291	2296.44
Snacks		
Free	1260	1537
Reduced	77	0
Paid	1079	1133
Break Paid Stud.	628	886
Break Paid Adult	28	33
Break Free Stud.	8421	10080
Break Red. Stud.	545	704
Break Ala Carte	379	1
Break Earned	0	0
Total Break Served	10001	11704

CUMULATIVE BALANCE	2008-09	2009-10
Sept. Bal.	-35,192.26	-32,255.40
Oct. Bal.	34,476.83	43,637.90
Nov. Bal.	22,473.81	34,008.97
Dec. Bal.	8,757.11	20,861.86
Jan. Bal.	20,900.29	
Feb. Bal.	40,130.56	
Mar. Bal.	37,210.42	
Ap. Bal.	25,007.82	
May Bal.	40,127.58	
June Bal.	-59,900.80	
Balance-to-date	133,991.36	66,253.33

	Food	Supplies
Last Mon. Inventory	31,107.34	15,606.86
Current Mon. Purchases	57,073.97	2,341.79
Current Mon. Inventory	28,187.36	13,289.22
=Tot. Monthly Cost	59,993.95	4,659.43

Crimson Deals:	2008	2009
number	2134	1880
av/day	164.15	156.67

Jacksonville Athletics
Register: Farmer's State Bank

From 12/01/2009 through 12/31/2009
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
12/01...			Revolving Fund Re...	Deposit		1,830.00	1,775.00
12/02...	7976	Rudis, George	Revolving Fund Re...	12/3 Varsity	65.00		1,710.00
12/02...	7977	Boster, Tony	Revolving Fund Re...	12/3 Varsity G.BKB	65.00		1,645.00
12/02...	7978	Sitton, Robb	Revolving Fund Re...	12/3 Varsity G. BKB	65.00		1,580.00
12/02...	7979	Abdul-Rahim, Wali	Revolving Fund Re...	12/3 JV G. BKB	50.00		1,530.00
12/02...	7980	Hardin, Tracey	Revolving Fund Re...	12/3 JV G. BKB	50.00		1,480.00
12/02...	7981	Fulscher, Dan	Revolving Fund Re...	12/4 Wrestling	125.00		1,355.00
12/02...	7982	Nighossian, Haig	Revolving Fund Re...	12/4 Wrestling	125.00		1,230.00
12/02...	7983	Moseley, Scott	Revolving Fund Re...	12/5 Varsity G. BKB	65.00		1,165.00
12/02...	7984	Washburn, John	Revolving Fund Re...	12/5 Varsity G. BKB	65.00		1,100.00
12/02...	7985	Brenning, Eugene	Revolving Fund Re...	12/5 Varsity G. BKB	65.00		1,035.00
12/02...	7986	Carls, Jon	Revolving Fund Re...	12/5 JV G. BKB	50.00		985.00
12/02...	7987	Green, Dave	Revolving Fund Re...	12/5 JV G. BKB	50.00		935.00
12/02...	7988	Melbourne, Dave	Revolving Fund Re...	Security @ Crimso...	300.00		148 635.00

12/03...	7989	Taylorville H.S.	Revolving Fund Re...	12/1 Fr. B. BKB Trny	125.00		510.00
12/04...			-split-	Deposit		1,365.00	1,875.00
			237 - 311 Boys BK...			525.00	
			238 - 311 Girls B...			590.00	
			250 - 311 Wrestli...			250.00	
12/04...	7990	Melbourne, Dave	Revolving Fund Re...	11/28 AM Classic ...	75.00		1,800.00
12/04...	7991	Nargelenas, Limey	Revolving Fund Re...	12/11 Varsity B. BKB	65.00		1,735.00
12/04...	7992	Leitner, Ron	Revolving Fund Re...	12/11 Varsity Boy...	65.00		1,670.00
12/04...	7993	Held, Dean	Revolving Fund Re...	12/11 Varsity Boy...	65.00		1,605.00
12/04...	7994	McGrath, Bob	Revolving Fund Re...	VOID: 12/11 Soph ...		X	1,605.00
12/04...	7995	Crites, Dion	Revolving Fund Re...	12/11 Soph Boys BKB	50.00		1,555.00
12/04...	7996	Allen, Aaron	Revolving Fund Re...	VOID: 12/8 Fresh ...		X	1,555.00
12/04...	7997	Pickens, Glenn	Revolving Fund Re...	VOID: 12/8 Freshm...		X	1,555.00
12/04...	7998	Hawkins, Tony	Revolving Fund Re...	VOID: 12/14 Fresh...		X	1,555.00
12/04...	7999	Washburn, John	Revolving Fund Re...	12/10 Varsity G. BKB	65.00		1,490.00
12/04...	8000	Senor, Herman	Revolving Fund Re...	VOID: 12/10 Varsi...		X	1,490.00
12/04...	8001	Johnson, Jerry	Revolving Fund Re...	12/10 Varsity G. BKB	65.00		1,425.00
12/04...	8002	Crites, Dion	Revolving Fund Re...	12/10 Soph G. BKB	50.00		1,375.00
12/04...	8003	George, Dennis	Revolving Fund Re...	12/10 Soph Girls BKB	50.00		1,325.00

12/04...	8004	Lawary, Darren	Revolving Fund Re...	12/14 Freshman G....	45.00	1,280.00
12/04...	8005	Matthews, Paul	Revolving Fund Re...	12/14 Freshman Gi...	45.00	1,235.00
12/04...	8006	Raabe, James	Revolving Fund Re...	12/10 Wrestling	125.00	1,110.00
12/04...	8007	Eickelschulte, Ray	Revolving Fund Re...	12/10 Wrestling	125.00	985.00
12/08...	8008	Allen, Aaron	Revolving Fund Re...	12/8 Freshman Boy...	65.00	920.00
12/08...	8009	Pickens, Glenn	Revolving Fund Re...	12/8 Boys Freshma...	65.00	855.00
12/08...	8010	Hawkins, Tony	Revolving Fund Re...	12/14 Boys FReshm...	65.00	790.00
12/08...	8011	Toran, Tarig	Revolving Fund Re...	12/14 Boys Freshm...	65.00	725.00
12/16...	4498	Claton, Bob	Revolving Fund Re...		65.00	660.00
12/16...	4499	Keegan, Tom	Revolving Fund Re...		75.00	585.00
12/16...	4500	Toran, Tarig	Revolving Fund Re...		50.00	535.00
12/16...	4501	McGrath, Bob	Revolving Fund Re...		50.00	485.00
12/18...	8012	Moore, Art	Revolving Fund Re...	12/18 Var B.BKB	65.00	420.00
12/18...	8013	Dampeer, Mark	Revolving Fund Re...	12/18 Var. B. BKB	65.00	355.00
12/18...	8014	Votsmier, Henry	Revolving Fund Re...	12/18 Var. B.BKB	65.00	290.00
12/18...	8015	Odom, Brady	Revolving Fund Re...	12/18 Soph B BKB	50.00	240.00
12/18...	8016	Young, Fred	Revolving Fund Re...	12/18 Soph B. BKB	50.00	190.00

12/18...	8017	Hawkins, Tony	Revolving Fund Re...	12/18 Soph B BKB	50.00	140.00
12/18...	8018	Abdul-Rahim, Wali	Revolving Fund Re...	12/19 Fr B.BKB	65.00	75.00
12/18...	8019	Pickens, Glenn	Revolving Fund Re...	12/19 Fr B.BKB	65.00	10.00
12/18...	8020	Melbourne, Dave	Revolving Fund Re...	12/18 B. BKB Secu...	75.00	-65.00
12/18...	8021	Martin, Matt	Revolving Fund Re...	12/18 B. BKB Secu...	75.00	-140.00
12/21...		-split-	Deposit		1,515.00	1,375.00
		237 - 311 Boys BK...			755.00	
		237 - 640 Boys BK...			125.00	
		238 - 311 Girls B...			385.00	
		250 - 311 Wrestli...			250.00	

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
AMEREN CIPS	12/10/2009	30808	20E005	2540	4650	00	000000	MO CHGS	1,423.61
								Totals for 30808	1,423.61
								Totals for 30808	1,423.61
AMEREN ENERGY MARKET	12/03/2009	30580	10E100	2540	4660	00	000000	MO CHGS	2,694.39
AMEREN ENERGY MARKET	12/03/2009		10E001	2540	4660	00	000000	MO CHGS	2,612.58
AMEREN ENERGY MARKET	12/03/2009		10E320	2540	4660	00	000000	MO CHGS	963.41
AMEREN ENERGY MARKET	12/03/2009		40E345	2550	4660	00	000000	MO CHGS	179.00
AMEREN ENERGY MARKET	12/03/2009		10E006	2540	4660	00	000000	MO CHGS	867.74
AMEREN ENERGY MARKET	12/03/2009		10E004	2540	4660	00	000000	MO CHGS	932.78
AMEREN ENERGY MARKET	12/03/2009		10E008	2540	4660	00	000000	MO CHGS	916.67
AMEREN ENERGY MARKET	12/03/2009		10E200	2540	4660	00	000000	MO CHGS	15,165.00
AMEREN ENERGY MARKET	12/03/2009		10E007	2540	4660	00	000000	MO CHGS	855.90
AMEREN ENERGY MARKET	12/03/2009		10E002	2540	4660	00	000000	MO CHGS	714.07
								Totals for 30580	25,901.54
								Totals for 30580	25,901.54
AMEREN ENERGY MARKET	12/15/2009	31066	10E005	2540	4660	00	000000	mo chgs	646.08
								Totals for 31066	646.08
								Totals for 31066	646.08
AMEREN IP	12/03/2009	30581	10E550	2540	4660	00	100000	MO CHGS	1,057.97
								Totals for 30581	1,057.97
								Totals for 30581	1,057.97
AMEREN IP	12/03/2009	30582	10E400	2540	4660	00	000000	MO CHGS	598.07
								Totals for 30582	598.07
								Totals for 30582	598.07
AMEREN IP	12/08/2009	30797	40E345	2550	4650	00	000000	MO CHGS	310.61
AMEREN IP	12/08/2009		10E200	2540	4660	00	000000	MO CHGS	237.19
AMEREN IP	12/08/2009		20E200	2540	4650	00	000000	MO CHGS	219.33
								Totals for 30797	767.13
								Totals for 30797	767.13
BALLARD, CHERYL	12/04/2009	30596	10E310	2310	3320	00	000000	lodging-triple i conference	407.37
								Totals for 30596	407.37
								Totals for 30596	407.37
BONNER, MARIE	12/08/2009	30798	10E757	2113	3120	00	485700	HONORARIUM	500.00
								Totals for 30798	500.00
								Totals for 30798	500.00
CARDMEMBER SERVICES	12/02/2009	30571	20E325	2540	3320	00	000000	travel	61.86
CARDMEMBER SERVICES	12/02/2009		10E330	2225	4100	00	000000	supplies	79.72
CARDMEMBER SERVICES	12/02/2009		10E330	2225	3230	00	000000	shipping	20.00
CARDMEMBER SERVICES	12/02/2009		10E310	2310	4100	00	000000	supplies	86.74
CARDMEMBER SERVICES	12/02/2009		10E320	2210	4100	00	000000	supplies	32.09
CARDMEMBER SERVICES	12/02/2009		20E325	2540	4110	00	000000	supplies	172.38
CARDMEMBER SERVICES	12/02/2009		10E200	1130	4100	00	000000	supplies	244.78
CARDMEMBER SERVICES	12/02/2009		10E320	2210	3331	00	000000	travel	1,929.00
								Totals for 30571	2,626.57
								Totals for 30571	2,626.57
CITY OF JACKSONVILLE	12/15/2009	31067	10E204	1700	4640	00	000000	FUEL	394.26
CITY OF JACKSONVILLE	12/15/2009		40E345	2550	4640	00	000000	FUEL	63.32
CITY OF JACKSONVILLE	12/15/2009		20E200	2540	4640	00	000000	FUEL	71.64
CITY OF JACKSONVILLE	12/15/2009		20E325	2540	4640	00	000000	FUEL	864.77
CITY OF JACKSONVILLE	12/15/2009		10E320	2540	4640	00	000000	FUEL	102.84
								Totals for 31067	1,496.83
								Totals for 31067	1,496.83
CORBRIDGE, JENNIFER	12/15/2009	31068	10E252	1500	3330	00	000000	advance meal money-athletes	195.00
								(13)	
								Totals for 31068	195.00
								Totals for 31068	195.00

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
ENGLISH, MARY	12/10/2009	30809	10E552 2210 3320 00 100000				ADVANCE LODGING	197.50	
							Totals for 30809	197.50	
							Totals for 30809	197.50	
GALLUP, ROBERT	12/04/2009	30593	10R200 1811 0000 00 000000				refund book fees	67.50	
							Totals for 30593	67.50	
							Totals for 30593	67.50	
GAZDZIAK, MARY	12/08/2009	30799	10E757 2113 3120 00 485700				HONORARIUM	500.00	
							Totals for 30799	500.00	
							Totals for 30799	500.00	
HARTFORD	12/03/2009	30588	10E550 3800 2210 00 100000				DEC LTD	33.40	
HARTFORD	12/03/2009		10E320 2640 2210 00 000000				DEC LTD	28.71	
HARTFORD	12/03/2009		10E117 2410 2210 00 000000				DEC LTD	27.44	
HARTFORD	12/03/2009		10E008 2410 2210 00 000000				DEC LTD	34.78	
HARTFORD	12/03/2009		10E217 2410 2210 00 000000				DEC LTD	32.07	
HARTFORD	12/03/2009		10E001 2410 2210 00 000000				DEC LTD	34.02	
HARTFORD	12/03/2009		10E004 2410 2210 00 000000				DEC LTD	28.33	
HARTFORD	12/03/2009		10E006 2410 2210 00 000000				DEC LTD	25.09	
HARTFORD	12/03/2009		10E002 2410 2210 00 000000				DEC LTD	39.73	
HARTFORD	12/03/2009		10E320 2210 2210 00 000000				DEC LTD	42.40	
HARTFORD	12/03/2009		10E320 2510 2210 00 000000				DEC LTD	38.43	
HARTFORD	12/03/2009		10E400 2330 2210 00 000000				DEC LTD	40.31	
HARTFORD	12/03/2009		10E217 2410 2210 00 000000				DEC LTD	28.77	
HARTFORD	12/03/2009		10E007 2410 2210 00 000000				DEC LTD	35.97	
HARTFORD	12/03/2009		10E217 2410 2210 00 000000				DEC LTD	27.55	
HARTFORD	12/03/2009		10E330 2225 2210 00 000000				DEC LTD	29.98	
HARTFORD	12/03/2009		10E005 2410 2210 00 000000				DEC LTD	25.35	
HARTFORD	12/03/2009		10E117 2410 2210 00 000000				DEC LTD	24.54	
							Totals for 30588	576.87	
							Totals for 30588	576.87	
IESA	12/15/2009	31069	10E151 1500 6400 00 000000				entry fee-cheerleaders	45.00	
							Totals for 31069	45.00	
							Totals for 31069	45.00	
ILL DEPT OF PUBLIC H	12/15/2009	31070	20E325 2540 6400 00 000000				asbestos renewals	175.00	
							Totals for 31070	175.00	
							Totals for 31070	175.00	
IMEA DISTRICT STATE	12/08/2009	30800	10E208 1130 6400 00 000000				ENTRY FEES	125.00	
							Totals for 30800	125.00	
							Totals for 30800	125.00	
JACKSONVILLE LLC	12/02/2009	30573	40E345 2550 3190 00 000000				bus dr. exam-r. geer	146.00	
							Totals for 30573	146.00	
							Totals for 30573	146.00	
JACKSONVILLE POST OF	12/02/2009	30572	10E320 2570 3410 00 000000				stamps	244.00	
							Totals for 30572	244.00	
							Totals for 30572	244.00	
JHS ACTIVITY REVOLVI	12/08/2009	30801	10E216 2220 1100 00 000000				REIMBURSE FUND	96.66	
JHS ACTIVITY REVOLVI	12/08/2009		10E261 1500 6400 00 000000				REIMBURSE FUND	400.00	
JHS ACTIVITY REVOLVI	12/08/2009		10E261 1500 3140 00 000000				REIMBURSE FUND	60.00	
							Totals for 30801	556.66	
							Totals for 30801	556.66	
JHS ATHLETIC REVOLVI	12/04/2009	30594	10E237 1500 3110 00 000000				reimburse fund	525.00	
JHS ATHLETIC REVOLVI	12/04/2009		10E238 1500 3110 00 000000				reimburse fund	590.00	
JHS ATHLETIC REVOLVI	12/04/2009		10E250 1500 3110 00 000000				reimburse fund	250.00	
							Totals for 30594	1,365.00	
							Totals for 30594	1,365.00	
LANDRY, RICHARD	12/10/2009	30810	10E710 3800 3140 00 100000				HONORARIUM	385.00	
							Totals for 30810	385.00	

VENDOR	CHECK DATE	CHECK NUMBER	ACCOUNT NUMBER	INVOICE DESCRIPTION	AMOUNT
				Totals for 30810	385.00
LARA, JANETTE	12/04/2009	30595	10R200 1811 0000 00 000000	refund book fees	90.00
LARA, JANETTE	12/04/2009		10R204 3370 0000 00 000000	refund dr. ed fees	50.00
				Totals for 30595	140.00
				Totals for 30595	140.00
MIDWEST OCCUPATIONAL	12/02/2009	30574	40E345 2550 3190 00 000000	bus dr. exam-ashbaker	100.00
				Totals for 30574	100.00
				Totals for 30574	100.00
MIDWEST OCCUPATIONAL	12/08/2009	30802	40E345 2550 3190 00 000000	EXAM & DRUG SCREEN-KLEMMENSEN	100.00
				Totals for 30802	100.00
				Totals for 30802	100.00
MUNICIPAL UTILITIES	12/03/2009	30583	20E001 2540 3700 00 000000	MO CHGS	233.31
MUNICIPAL UTILITIES	12/03/2009		20E006 2540 3700 00 000000	MO CHGS	78.43
				Totals for 30583	311.74
				Totals for 30583	311.74
MUNICIPAL UTILITIES	12/15/2009	31071	20E004 2540 3700 00 000000	mo chgs	449.58
MUNICIPAL UTILITIES	12/15/2009		40E345 2550 3700 00 000000	mo chgs	24.28
MUNICIPAL UTILITIES	12/15/2009		20E320 2540 3700 00 000000	mo chgs	22.01
MUNICIPAL UTILITIES	12/15/2009		20E200 2540 3700 00 000000	mo chgs	903.97
				Totals for 31071	1,399.84
				Totals for 31071	1,399.84
MUNICIPAL UTILITIES	12/15/2009	31072	20E400 2540 3700 00 000000	mo chgs	108.97
				Totals for 31072	108.97
				Totals for 31072	108.97
MUNICIPAL UTILITIES	12/15/2009	31073	10E550 2540 3700 00 100000	mo chgs	176.53
				Totals for 31073	176.53
				Totals for 31073	176.53
MURRAYVILLE SEWER DE	12/10/2009	30811	20E005 2540 3700 00 000000	MO CHGS	95.70
				Totals for 30811	95.70
				Totals for 30811	95.70
ROCHESTER, NANCY-PETT	12/03/2009	30589	10E320 2210 4120 00 000000	REIMBURSE PETTY CASH	70.00
				Totals for 30589	70.00
				Totals for 30589	70.00
S J-VILLE WATER & SE	12/08/2009	30803	20E007 2540 3700 00 000000	mo chgs	141.80
				Totals for 30803	141.80
				Totals for 30803	141.80
SASED-PBIS NETWORK	12/02/2009	30575	10E320 2210 3333 00 000000	registration fee-grounds, vanaken	120.00
SASED-PBIS NETWORK	12/02/2009		10E217 2410 3330 00 000000	registration fee-neathery	60.00
SASED-PBIS NETWORK	12/02/2009		10E217 2410 3330 00 000000	registration fee-neathery	150.00
SASED-PBIS NETWORK	12/02/2009		10E320 2210 3333 00 000000	registration fee-grounfs, vanaken	300.00
				Totals for 30575	630.00
				Totals for 30575	630.00
SASED-PBIS NETWORK	12/08/2009	30804	10E320 2210 3332 00 000000	REG FEE	120.00
				Totals for 30804	120.00
				Totals for 30804	120.00
SASED-PBIS NETWORK	12/08/2009	30805	10E320 2210 3332 00 000000	REG FEES	300.00
				Totals for 30805	300.00
				Totals for 30805	300.00
SCHOOL DIST # 117	12/15/2009	30970	20E300 2540 1110 00 000000	Payroll accrual	91.67
				Totals for 30970	91.67
				Totals for 30970	91.67
SCHOOL DIST 117 ACTV	12/08/2009	30806	10E300 1500 1100 00 000000	reimburse activity #953 /c.arnold	3.99
				Totals for 30806	3.99

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
							Totals for 30806	3.99	
SECRETARY OF STATE	12/03/2009	30584	40E345 2550 6920 00 000000				35 BUS LICENSE RENEWALS	350.00	
							Totals for 30584	350.00	
							Totals for 30584	350.00	
SECRETARY OF STATE	12/10/2009	30812	10E204 1700 6400 00 000000				LICENSE RENEWAL-DR. ED CARS	40.00	
							(4)		
							Totals for 30812	40.00	
							Totals for 30812	40.00	
STATE MATERIAL MARAT	12/02/2009	30576	40E345 2550 4640 00 000000				fuel	1,476.65	
STATE MATERIAL MARAT	12/02/2009		40E345 2550 4640 00 000000				fuel	1,114.17	
							Totals for 30576	2,590.82	
							Totals for 30576	2,590.82	
STATE MATERIAL MARAT	12/10/2009	30813	40E345 2550 4640 00 000000				FUEL	1,861.56	
STATE MATERIAL MARAT	12/10/2009		40E345 2550 4640 00 000000				FUEL	1,426.63	
STATE MATERIAL MARAT	12/10/2009		40E345 2550 4640 00 000000				FUEL	1,372.56	
							Totals for 30813	4,660.75	
							Totals for 30813	4,660.75	
STATE MATERIAL MARAT	12/15/2009	31074	40E345 2550 4640 00 000000				fuel	1,818.34	
							Totals for 31074	1,818.34	
							Totals for 31074	1,818.34	
THOMAS, ALBERT	12/10/2009	30814	40E345 2550 6910 00 000000				REIMBURSEMENT-CD	50.00	
							Totals for 30814	50.00	
							Totals for 30814	50.00	
TURNER JR. HIGH SCHO	12/10/2009	30815	10E137 1500 3110 00 000000				REIMBURSE FUND	90.00	
TURNER JR. HIGH SCHO	12/10/2009		10E138 1500 3110 00 000000				REIMBURSE FUND	400.00	
							Totals for 30815	490.00	
							Totals for 30815	490.00	
US POSTAL SERVICE	12/02/2009	30577	10E320 2570 3410 00 000000				STAMPED ENVELOPES	1,247.60	
							Totals for 30577	1,247.60	
							Totals for 30577	1,247.60	
VERIZON NORTH	12/03/2009	30592	20E001 2540 3400 00 000000				MO CHGS	39.32	
VERIZON NORTH	12/03/2009		20E006 2540 3400 00 000000				MO CHGS	38.82	
VERIZON NORTH	12/03/2009		20E002 2540 3400 00 000000				MO CHGS	48.79	
VERIZON NORTH	12/03/2009		40E345 2550 3400 00 000000				MO CHGS	23.69	
VERIZON NORTH	12/03/2009		20E320 2540 3400 00 000000				MO CHGS	124.70	
VERIZON NORTH	12/03/2009		10E330 2540 3400 00 000000				MO CHGS	628.63	
VERIZON NORTH	12/03/2009		10E550 2330 3400 00 100000				MO CHGS	122.14	
VERIZON NORTH	12/03/2009		20E200 2540 3400 00 000000				MO CHGS	365.45	
VERIZON NORTH	12/03/2009		20E216 2540 3400 00 000000				MO CHGS	9.25	
VERIZON NORTH	12/03/2009		20E400 2540 3400 00 000000				MO CHGS	43.93	
VERIZON NORTH	12/03/2009		20E311 2540 3400 00 000000				MO CHGS	18.89	
VERIZON NORTH	12/03/2009		20E004 2540 3400 00 000000				MO CHGS	40.04	
VERIZON NORTH	12/03/2009		20E005 2540 3400 00 000000				MO CHGS	36.58	
VERIZON NORTH	12/03/2009		20E007 2540 3400 00 000000				MO CHGS	50.94	
VERIZON NORTH	12/03/2009		20E100 2540 3400 00 000000				MO CHGS	102.81	
VERIZON NORTH	12/03/2009		20E008 2540 3400 00 000000				MO CHGS	40.94	
							Totals for 30592	1,734.92	
							Totals for 30592	1,734.92	
WALMART COMMUNITY BR	12/02/2009	30578	10E320 2210 4120 00 000000				supplies	31.91	
WALMART COMMUNITY BR	12/02/2009		10E012 1110 4100 00 000000				supplies	10.30	
WALMART COMMUNITY BR	12/02/2009		10E320 2210 4120 00 000000				supplies	38.03	
WALMART COMMUNITY BR	12/02/2009		10E551 3800 4100 00 100000				supplies	141.72	
WALMART COMMUNITY BR	12/02/2009		10E551 3800 4100 00 100000				supplies	32.81	
WALMART COMMUNITY BR	12/02/2009		10E400 1216 4100 00 000000				supplies	50.29	
							Totals for 30578	305.06	
							Totals for 30578	305.06	

VENDOR	CHECK		CHECK ACCOUNT				INVOICE		AMOUNT
	DATE		NUMBER	NUMBER			DESCRIPTION		
WALMART COMMUNITY BR	12/03/2009		30585	20E325 2540 4110 00 000000			SUPPLIES	22.57	
WALMART COMMUNITY BR	12/03/2009			10E012 1110 4100 00 000000			supplies	15.08	
							Totals for 30585	37.65	
							Totals for 30585	37.65	
WALMART COMMUNITY BR	12/08/2009		30807	10E004 1110 4100 00 000000			SUPPLIES	100.38	
WALMART COMMUNITY BR	12/08/2009			10E012 1110 4100 00 000000			SUPPLIES	43.88	
WALMART COMMUNITY BR	12/08/2009			10E400 1203 4100 00 000000			SUPPLIES	49.34	
WALMART COMMUNITY BR	12/08/2009			10E200 1130 4120 00 000000			SUPPLIES	23.30	
WALMART COMMUNITY BR	12/08/2009			10E320 2210 4120 00 000000			SUPPLIES	24.88	
							Totals for 30807	241.78	
							Totals for 30807	241.78	
							Totals for checks	57,360.86	

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION	0.00	207.50	40,639.49	40,846.99
20	OPERATIONS & MAINTENANCE	0.00	0.00	6,097.06	6,097.06
40	TRANSPORTATION	0.00	0.00	10,416.81	10,416.81
*** Fund Summary Totals ***		0.00	207.50	57,153.36	57,360.86

***** End of report *****

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
JHS ATHLETIC REVOLVI	12/16/2009	31075	10E237	1500	3110	00	000000	REIMBURSE FUND	755.00
JHS ATHLETIC REVOLVI	12/16/2009		10E237	1500	6400	00	000000	REIMBURSE FUND	125.00
JHS ATHLETIC REVOLVI	12/16/2009		10E238	1500	3110	00	000000	REIMBURSE FUND	385.00
JHS ATHLETIC REVOLVI	12/16/2009		10E250	1500	3110	00	000000	REIMBURSE FUND	250.00
								Totals for 31075	1,515.00
								Totals for 31075	1,515.00
								Totals for checks	1,515.00

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION	0.00	0.00	1,515.00	1,515.00
*** Fund Summary Totals ***		0.00	0.00	1,515.00	1,515.00

***** End of report *****

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
AMEREN IP	12/22/2009	31083	20E002	2540	4650	00 000000	MO CHGS	73.62	
							Totals for 31083	73.62	
							Totals for 31083	73.62	
BRADLEY UNIVERSITY	12/22/2009	31215	10E004	2210	3330	00 000000	REG FEE	75.00	
							Totals for 31215	75.00	
							Totals for 31215	75.00	
CONSTELLATION NEWENE	12/22/2009	31085	20E320	2540	4650	00 000000	MO CHGS	1,549.41	
CONSTELLATION NEWENE	12/22/2009		20E100	2540	4650	00 000000	MO CHGS	4,010.13	
CONSTELLATION NEWENE	12/22/2009		20E008	2540	4650	00 000000	MO CHGS	3,185.73	
CONSTELLATION NEWENE	12/22/2009		20E007	2540	4650	00 000000	MO CHGS	3,283.74	
CONSTELLATION NEWENE	12/22/2009		20E001	2540	4650	00 000000	MO CHGS	2,274.05	
CONSTELLATION NEWENE	12/22/2009		20E002	2540	4650	00 000000	MO CHGS	3,397.27	
CONSTELLATION NEWENE	12/22/2009		20E200	2540	4650	00 000000	MO CHGS	5,116.72	
CONSTELLATION NEWENE	12/22/2009		20E200	2540	4650	00 000000	MO CHGS	1,866.89	
CONSTELLATION NEWENE	12/22/2009		20E004	2540	4650	00 000000	MO CHGS	4,675.23	
CONSTELLATION NEWENE	12/22/2009		20E006	2540	4650	00 000000	MO CHGS	2,597.29	
							Totals for 31085	31,956.46	
							Totals for 31085	31,956.46	
CULPEPPER, KATHY (	12/18/2009	31078	40E345	2550	3320	00 000000	REIMBURSEMENT-MILEAGE	40.92
							Totals for 31078	40.92	
							Totals for 31078	40.92	
IASBO	12/22/2009	31216	20E325	2540	3320	00 000000	REG FEE	110.00	
							Totals for 31216	110.00	
							Totals for 31216	110.00	
ISPA CONVENTION	12/22/2009	31086	10E400	2140	3330	00 000000	REG FEE	250.00	
							Totals for 31086	250.00	
							Totals for 31086	250.00	
JHS ATHLETIC REVOLVI	12/22/2009	31087	10E237	1500	3110	00 000000	REIMBURSE FUND	625.00	
							Totals for 31087	625.00	
							Totals for 31087	625.00	
MIDWEST OCCUPATIONAL	12/18/2009	31079	40E345	2550	3190	00 000000	BUS DR. EXAM-DRUG	200.00	
							Totals for 31079	200.00	
							Totals for 31079	200.00	
MUNICIPAL UTILITIES	12/22/2009	31217	20E100	2540	3700	00 000000	MO CHGS	305.58	
MUNICIPAL UTILITIES	12/22/2009		20E008	2540	3700	00 000000	MO CHGS	253.75	
MUNICIPAL UTILITIES	12/22/2009		20E200	2540	3700	00 000000	MO CHGS	81.50	
MUNICIPAL UTILITIES	12/22/2009		20E002	2540	3700	00 000000	MO CHGS	220.79	
							Totals for 31217	861.62	
							Totals for 31217	861.62	
MURRAYVILLE-WOODSON	12/18/2009	31080	20E005	2540	3700	00 000000	MO CHGS	226.39	
							Totals for 31080	226.39	
							Totals for 31080	226.39	
SCHOOL DIST # 117	12/30/2009	31235	20E300	2540	1110	00 000000	Payroll accrual	969.75	
							Totals for 31235	969.75	
							Totals for 31235	969.75	
SHAUGHNESSY, RICHARD	12/18/2009	31081	40E345	2550	3320	00 000000	REIMBURSEMENT-MILEAGE	81.84	
							Totals for 31081	81.84	
							Totals for 31081	81.84	
STATE MATERIAL MARAT	12/22/2009	31088	40E345	2550	4640	00 000000	FUEL	2,298.77	
STATE MATERIAL MARAT	12/22/2009		40E345	2550	4640	00 000000	FUEL	2,046.95	
STATE MATERIAL MARAT	12/22/2009		40E345	2550	4640	00 000000	FUEL	1,259.69	
							Totals for 31088	5,605.41	
							Totals for 31088	5,605.41	
TREASURER OF THE STA	12/18/2009	31082	10R300	1999	0070	00 000000	UNCLAIMED CHECK	23.05	
							Totals for 31082	23.05	
							Totals for 31082	23.05	

VENDOR	CHECK		CHECK ACCOUNT				INVOICE	AMOUNT	
	DATE	NUMBER	NUMBER				DESCRIPTION		
WALMART COMMUNITY BR	12/22/2009	31089	40E345	2550	4130	00	000000	SUPPLIES	128.00
WALMART COMMUNITY BR	12/22/2009		10E400	1212	4100	00	000000	supplies	100.56
								Totals for 31089	228.56
								Totals for 31089	228.56
								Totals for checks	41,327.62

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION	0.00	23.05	1,050.56	1,073.61
20	OPERATIONS & MAINTENANCE	0.00	0.00	34,197.84	34,197.84
40	TRANSPORTATION	0.00	0.00	6,056.17	6,056.17
***	Fund Summary Totals ***	0.00	23.05	41,304.57	41,327.62

***** End of report *****

VENDOR	CHECK	CHECK ACCOUNT					INVOICE	AMOUNT
	DATE	NUMBER	NUMBER			DESCRIPTION		
ACE HARDWARE	01/20/2010	31283	20E200	2540	4110	00 000000	MO CHGS	130.22
ACE HARDWARE	01/20/2010		20E325	2540	4110	00 000000	MO CHGS	92.83
ACE HARDWARE	01/20/2010		20E001	2540	4110	00 000000	MO CHGS	6.49
ACE HARDWARE	01/20/2010		20E002	2540	4110	00 000000	MO CHGS	20.15
ACE HARDWARE	01/20/2010		40E345	2550	4100	00 000000	MO CHGS	3.98
ACE HARDWARE	01/20/2010		20E006	2540	4110	00 000000	MO CHGS	111.35
ACE HARDWARE	01/20/2010		20E100	2540	4110	00 000000	mo chgs	18.26
							Totals for 31283	383.28
ACP DIRECT	01/20/2010	31284	10E316	2220	4100	00 000000	EKO-EYB/5 Bulbs	48.65
							Totals for 31284	48.65
AIRE SERV/DBA HRI	01/20/2010	31285	20E200	2540	3230	00 000000	repairs	478.61
AIRE SERV/DBA HRI	01/20/2010		20E200	2540	3230	00 000000	scheduled maint.	681.25
AIRE SERV/DBA HRI	01/20/2010		20E200	2540	3230	00 000000	repair-jhs	698.25
							Totals for 31285	1,858.11
ARAMARK UNIFORM SERV	01/20/2010	31286	40E345	2550	3230	00 000000	dec service	179.06
							Totals for 31286	179.06
ASHLEYS PETALS & ANG	01/20/2010	31287	10E252	1500	4110	00 000000	hair bows	75.00
							Totals for 31287	75.00
AUBRY, KATHERINE	01/20/2010	31288	10E300	1800	3140	00 000000	interpreter	90.00
							Totals for 31288	90.00
BALDWIN REPORTING SE	01/20/2010	31289	10E310	2310	3180	00 000000	assignment-services	9,667.10
							Totals for 31289	9,667.10
BEHAVIOR SOLUTIONS	01/20/2010	31290	10E400	2140	3140	00 000000	consultations	3,305.88
BEHAVIOR SOLUTIONS	01/20/2010		10E400	2140	3140	00 000000	consultations	4,055.88
							Totals for 31290	7,361.76
BENTLEY, RANDY (CL)	01/20/2010	31291	10E400	2140	3320	00 000000	reimbursement	57.64
							Totals for 31291	57.64
BILLS TOWING	01/20/2010	31292	40E345	2550	3230	00 000000	towing	175.00
BILLS TOWING	01/20/2010		40E345	2550	3230	00 000000	towing	262.50
							Totals for 31292	437.50
BLACK, SAM (JHS)	01/20/2010	31293	10E255	1500	4100	00 000000	Boys Swim Uniforms	250.75
BLACK, SAM (JHS)	01/20/2010		10E252	1500	4110	00 000000	Boys Swim Uniforms	320.00
							Totals for 31293	570.75
BOB RIDINGS FORD	01/20/2010	31294	10E204	1700	3250	00 000000	car rental-feb.	200.00
							Totals for 31294	200.00
BOYD MUSIC	01/20/2010	31295	10E018	1110	3230	00 000000	rehaired bows	45.00
BOYD MUSIC	01/20/2010		10E018	1110	3230	00 000000	rehaired bows	15.00
BOYD MUSIC	01/20/2010		10E018	1110	3230	00 000000	rehaired bows	37.50
BOYD MUSIC	01/20/2010		10E018	1110	4150	00 000000	tags	15.00
BOYD MUSIC	01/20/2010		10E018	1110	4150	00 000000	Band Supplies	28.00
							Totals for 31295	140.50
BRANSTITER PRINTING	01/20/2010	31296	10E252	1500	4100	00 000000	Crimson Classic Programs / Tickets	441.99
							Totals for 31296	441.99
BRIGGS APPRAISAL ASS	01/20/2010	31297	10E310	2310	3180	00 000000	appraisal report	500.00
							Totals for 31297	500.00
BROCKSCHMIDT, BETH (	01/20/2010	31298	10E100	1120	4100	00 000000	CD PLAYERS,ETC	39.44
BROCKSCHMIDT, BETH (	01/20/2010		10E117	1120	4100	00 000000	CD PLAYERS,ETC	73.10
							Totals for 31298	112.54
BROWN, MICHELLE	01/20/2010	31299	10E300	1800	3140	00 000000	interpreter	80.00
							Totals for 31299	80.00
BROWN, MICHELLE	01/20/2010	31300	10E300	1800	3140	00 000000	reimbursement	23.65
							Totals for 31300	23.65
BUCHHEIT	01/20/2010	31301	20E325	2540	4110	00 000000	supplies	13.96
BUCHHEIT	01/20/2010		20E325	2540	4110	00 000000	supplies	3.69
							Totals for 31301	17.65

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
BUSTER SANITATION SE	01/20/2010	31302	10E340	2560	3210	00	000000	mo service	608.00
BUSTER SANITATION SE	01/20/2010		20E325	2540	3210	00	000000	mo service	2,120.14
								Totals for 31302	2,728.14
BYERS INTERNATIONAL	01/20/2010	31303	40E345	2550	3230	00	000000	filter replaced	64.18
BYERS INTERNATIONAL	01/20/2010		40E345	2550	4100	00	000000	sensor	120.13
BYERS INTERNATIONAL	01/20/2010		40E345	2550	4100	00	000000	supplies	69.08
BYERS INTERNATIONAL	01/20/2010		40E345	2550	3230	00	000000	supplies	1,169.26
								Totals for 31303	1,422.65
CAPITAL SOUND & LIGH	01/20/2010	31304	20E200	2540	3230	00	000000	repair receivers	343.00
								Totals for 31304	343.00
CARTRIDGE CHARGE CO	01/20/2010	31305	10A320	1710	0000	00	000000	toner	50.00
								Totals for 31305	50.00
CENGAGE LEARNING	01/20/2010	31306	10E740	1400	4100	00	100000	Materials for Bruce Milners classroom	946.23
CENGAGE LEARNING	01/20/2010		10E740	1400	4100	00	100000	Materials for Bruce Milners classroom	67.07
								Totals for 31306	1,013.30
CENTRAL RENTALS	01/20/2010	31307	20E008	2540	4110	00	000000	tech key	3.66
								Totals for 31307	3.66
CENTURION INVESTIGAT	01/20/2010	31308	20E325	2540	3295	00	000000	security	1,798.02
								Totals for 31308	1,798.02
CHADDOCK	01/20/2010	31309	10E400	1912	6703	00	000000	DEC TUITION	2,137.94
CHADDOCK	01/20/2010		10E755	1912	6951	00	100000	DEC ROOM & BD	11,053.05
								Totals for 31309	13,190.99
CHRISTENSEN, CAROL	01/20/2010	31310	10E300	1800	3140	00	000000	interpreter	227.50
CHRISTENSEN, CAROL	01/20/2010		10E300	1800	3140	00	000000	interpreter	70.00
								Totals for 31310	297.50
CHURCHILL, VINCENT	01/20/2010	31311	10E200	2210	3330	00	000000	reimbursement-mileage	35.20
								Totals for 31311	35.20
CITY OF JACKSONVILLE	01/20/2010	31312	10E300	2310	3190	00	000000	reimb. resource officer	15,000.00
								Totals for 31312	15,000.00
CLEVENGER CONTRACTOR	01/20/2010	31313	40E345	2550	3193	00	000000	bus inspection	27.00
								Totals for 31313	27.00
COLLABORATIVE PD, LL	01/20/2010	31314	10E760	2210	3140	00	100000	seminar presented by Dr. Rebecca Hines	1,800.00
								Totals for 31314	1,800.00
CONNOR CO	01/20/2010	31315	20E325	2540	4110	00	000000	mo chgs	135.25
CONNOR CO	01/20/2010		20E200	2540	4110	00	000000	mo chgs	101.30
CONNOR CO	01/20/2010		20E005	2540	7100	00	000000	mo chgs	528.28
								Totals for 31315	764.83
CROSSROADS TRUCK EQU	01/20/2010	31316	40E345	2550	4100	00	000000	supplies	22.48
								Totals for 31316	22.48
CULLIGAN WATER CONDI	01/20/2010	31317	10E551	3800	4100	00	100000	water	27.32
CULLIGAN WATER CONDI	01/20/2010		10E550	3800	3250	00	100000	cooler rental	7.50
								Totals for 31317	34.82
DARR, DEE (CLY C	01/20/2010	31318	10E400	2150	3320	00	000000	reimbursement	290.13
								Totals for 31318	290.13
DIXON, VERA (JHS)	01/20/2010	31319	10E200	2210	3330	00	000000	reimbursement-mileage	14.30
								Totals for 31319	14.30
DOYLE PLUMBING & HEA	01/20/2010	31320	20E325	2540	3230	00	000000	supplies	124.62
								Totals for 31320	124.62
DRAKE'S PREMIER AUTO	01/20/2010	31321	20E325	2540	3230	00	000000	repair dodge ram truck	63.00
								Totals for 31321	63.00
DRAKE-SCRUGGS	01/20/2010	31322	20E325	2540	4110	00	000000	oil	21.50
DRAKE-SCRUGGS	01/20/2010		20E325	2540	4110	00	000000	cartridge	89.13
DRAKE-SCRUGGS	01/20/2010		20E325	2540	3230	00	000000	repairs	155.02

VENDOR	CHECK	CHECK ACCOUNT					INVOICE	AMOUNT
	DATE	NUMBER	NUMBER			DESCRIPTION		
						Totals for 31322	265.65	
EARTHGRAINS BAKING C	01/20/2010	31323	10E340	2560	4170 00 000000	foods	1,151.14	
						Totals for 31323	1,151.14	
EICHENAUER SERVICES,	01/20/2010	31324	10E340	2560	4100 00 000000	knife	89.50	
						Totals for 31324	89.50	
ELM CITY REHAB CENTE	01/20/2010	31325	10E320	2320	3230 00 000000	shredding	66.30	
						Totals for 31325	66.30	
ENGLISH, MARY	01/20/2010	31326	10E830	3800	3320 00 100000	reimbursement-mileage	27.28	
						Totals for 31326	27.28	
FARM & HOME SUPPLY	01/20/2010	31327	20E325	2540	4110 00 000000	mo chgs	200.28	
FARM & HOME SUPPLY	01/20/2010		20E100	2540	4110 00 000000	mo chgs	8.97	
FARM & HOME SUPPLY	01/20/2010		40E345	2550	4100 00 000000	mo chgs	14.97	
						Totals for 31327	224.22	
FESTIVAL FOODS	01/20/2010	31330	10E552	3800	4100 00 100000	GROCERIES	3.84	
FESTIVAL FOODS	01/20/2010		10E830	3800	4100 00 100000	GROCERIES	15.67	
FESTIVAL FOODS	01/20/2010		10E550	2560	4100 00 100000	GROCERIES	24.68	
FESTIVAL FOODS	01/20/2010		10E550	2560	4100 00 100000	GROCERIES	31.26	
FESTIVAL FOODS	01/20/2010		10E227	1421	4100 00 000000	Judene, open PO	127.72	
FESTIVAL FOODS	01/20/2010		10E227	1421	4100 00 000000	Judene, open PO	62.30	
FESTIVAL FOODS	01/20/2010		10E340	2560	4170 00 000000	foodsreimbursement-mileage	26.13	
FESTIVAL FOODS	01/20/2010		10E340	2560	4170 00 000000	foods	10.00	
FESTIVAL FOODS	01/20/2010		10E340	2560	4170 00 000000	foods	11.90	
FESTIVAL FOODS	01/20/2010		10E340	2560	4170 00 000000	foods	16.14	
FESTIVAL FOODS	01/20/2010		10E830	3800	4100 00 100000	GROCERIES	24.23	
FESTIVAL FOODS	01/20/2010		10E320	2210	4120 00 000000	foods	30.49	
FESTIVAL FOODS	01/20/2010		10E550	2560	4100 00 100000	GROCERIES	97.32	
FESTIVAL FOODS	01/20/2010		10E550	2560	4100 00 100000	GROCERIES	99.56	
FESTIVAL FOODS	01/20/2010		10E340	2560	4170 00 000000	foods	4.45	
						Totals for 31330	585.69	
FIRST NATIONAL BANK	01/20/2010	31331	10E310	2310	4100 00 000000	box rental (2)	60.00	
						Totals for 31331	60.00	
FORTADO, KIM	01/20/2010	31332	10E002	1110	3320 00 000000	reimbursement-mileage	50.22	
						Totals for 31332	50.22	
FOX RIVER FOODS, INC	01/20/2010	31333	10E340	2560	4170 00 000000	mo chgs	8,723.25	
FOX RIVER FOODS, INC	01/20/2010		10E340	2560	4100 00 000000	mo chgs	171.37	
						Totals for 31333	8,894.62	
GEER, MINDY	01/20/2010	31334	10E400	1208	3140 00 000000	interpreter	3,192.00	
						Totals for 31334	3,192.00	
GIBSON, DARLENE (S)	01/20/2010	31335	10E007	1110	3320 00 000000	reimbursement-mileage	98.01	
						Totals for 31335	98.01	
GILSON ENTERPRISES	01/20/2010	31336	20E200	2540	4110 00 000000	supplies	211.29	
GILSON ENTERPRISES	01/20/2010		20E325	2540	4110 00 000000	foam soap	239.34	
GILSON ENTERPRISES	01/20/2010		20E325	2540	4110 00 000000	foam soap	1,131.71	
GILSON ENTERPRISES	01/20/2010		20E325	2540	4110 00 000000	supplies	43.80	
						Totals for 31336	1,626.14	
GLOBAL TECHNICAL SYS	01/20/2010	31337	10E830	1125	4100 00 100000	PART FOR RADIO	36.00	
						Totals for 31337	36.00	
GLOVER, BONNIE	01/20/2010	31338	10E757	3700	3140 00 485700	ld resource	2,025.00	
						Totals for 31338	2,025.00	
GORDON FOOD SERVICE	01/20/2010	31339	10E340	2560	4170 00 000000	foods	9,971.82	
GORDON FOOD SERVICE	01/20/2010		10E340	2560	4100 00 000000	supplies	808.91	
						Totals for 31339	10,780.73	
GRAINGER	01/20/2010	31340	20E325	2540	4110 00 000000	door	100.26	
						Totals for 31340	100.26	
GRAPHIC EDGE	01/20/2010	31341	10E252	1500	4110 00 000000	Team Uniforms-Wrestling	541.32	
						Totals for 31341	541.32	

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
GREEN CHEVROLET	01/20/2010	31342	40E345	2550	4100	00	000000	knuckles	336.51
GREEN CHEVROLET	01/20/2010		10E204	1700	3250	00	000000	car rental-feb.	250.00
								Totals for 31342	586.51
HADDOCK	01/20/2010	31343	10E757	2540	3120	00	485700	Installation Training for	7,500.00
								ActivClassroom -Promethean	
								Totals for 31343	7,500.00
HAINDS, RONALD L	01/20/2010	31344	10E740	2210	3320	00	100000	reimbursement-mileage	57.20
								Totals for 31344	57.20
HAMILTONS CATERING	01/20/2010	31345	10E830	3800	4100	00	100000	ADVISORY COUNCIL LUNCH	306.60
								Totals for 31345	306.60
HANKINS, DR ROY	01/20/2010	31346	10E400	2140	3140	00	000000	consultations (4)	2,160.00
								Totals for 31346	2,160.00
HARDIN, SUSAN	01/20/2010	31347	10E111	1120	4100	00	000000	REIMBURSEMENT	28.95
								Totals for 31347	28.95
HAYDEN'S ATHLETICS	01/20/2010	31348	10E237	1500	4100	00	000000	Boys Basketball Team	1,800.00
								jerseys/shorts	
								Totals for 31348	1,800.00
HOME DEPOT	01/20/2010	31350	20E007	2540	4110	00	000000	mo chgs	59.17
HOME DEPOT	01/20/2010		20E008	2540	4110	00	000000	mo chgs	17.96
HOME DEPOT	01/20/2010		20E005	2540	4110	00	000000	mo chgs	198.71
HOME DEPOT	01/20/2010		20E004	2540	4110	00	000000	mo chgs	35.86
HOME DEPOT	01/20/2010		20E006	2540	4110	00	000000	mo chgs	72.72
HOME DEPOT	01/20/2010		20E001	2540	4110	00	000000	mo chgs	32.21
HOME DEPOT	01/20/2010		20E200	2540	4110	00	000000	mo chgs	80.29
HOME DEPOT	01/20/2010		20E100	2540	4110	00	000000	mo chgs	35.98
HOME DEPOT	01/20/2010		20E325	2540	4110	00	000000	mo chgs	316.71
								Totals for 31350	849.61
HOPE SCHOOL	01/20/2010	31351	10E400	2140	3140	00	000000	EVALUATION	685.41
HOPE SCHOOL	01/20/2010		10E400	1912	6702	00	000000	tuition	5,278.72
								Totals for 31351	5,964.13
HOWE ELECTRIC COMPAN	01/20/2010	31352	20E200	2540	4110	00	000000	mo chgs	83.92
HOWE ELECTRIC COMPAN	01/20/2010		20E001	2540	4110	00	000000	mo chgs	8.36
HOWE ELECTRIC COMPAN	01/20/2010		20E325	2540	4110	00	000000	mo chgs	57.10
								Totals for 31352	149.38
HSBC BUSINESS SOLUTI	01/20/2010	31353	20E200	2540	4110	00	000000	washer	537.63
								Totals for 31353	537.63
ILMO PRODUCTS COMPAN	01/20/2010	31354	10E229	1446	4100	00	000000	open PO	498.04
ILMO PRODUCTS COMPAN	01/20/2010		10E229	1446	4100	00	000000	open PO	334.60
ILMO PRODUCTS COMPAN	01/20/2010		10E228	1447	4100	00	000000	lease	375.00
								Totals for 31354	1,207.64
INDUSTRIAL SOAP COMP	01/20/2010	31355	20E325	2540	4110	00	000000	ROLL TOWELS	2,379.00
								Totals for 31355	2,379.00
IRC, INC	01/20/2010	31356	20E325	2540	4110	00	000000	winter mix	67.62
								Totals for 31356	67.62
ISCORP	01/20/2010	31357	10E320	2520	3190	00	000000	student1-subscription	1,800.00
ISCORP	01/20/2010		10E320	2520	3230	00	000000	financial-subscription	1,800.00
								Totals for 31357	3,600.00
J'ETTE PARENT ORGANI	01/20/2010	31358	10E252	1500	4110	00	000000	Poms/Uniforms	238.40
J'ETTE PARENT ORGANI	01/20/2010		10E252	1500	4110	00	000000	J'ette Uniforms	238.40
J'ETTE PARENT ORGANI	01/20/2010		10E252	1500	4110	00	000000	J'ette uniforms	802.15
								Totals for 31358	1,278.95
JACKSONVILLE JOURNAL	01/20/2010	31359	10E310	2310	3500	00	000000	waiver approval	27.00
								Totals for 31359	27.00
JACKSONVILLE PUBLIC	01/20/2010	31360	10E550	1125	4100	00	100000	LIBRARY CARD	52.00
								Totals for 31360	52.00
JACOBS, JOYCE	01/20/2010	31361	10E000	2130	3320	00	000000	reimbursement-mileage	23.32

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
JACOBS, JOYCE	01/20/2010	31361	10E000	2130	3320	00	000000	reimbursement-mileage	21.12
								Totals for 31361	44.44
JARVIS-HAVENS LOCKSM	01/20/2010	31362	20E325	2540	4110	00	000000	dup keys	24.00
								Totals for 31362	24.00
JHS CAFETERIA	01/20/2010	31363	10E551	3800	4100	00	100000	COOKIES	30.00
JHS CAFETERIA	01/20/2010		10E320	2210	4120	00	000000	supplies for meetings	31.79
JHS CAFETERIA	01/20/2010		10E320	2210	4120	00	000000	refreshments	397.21
								Totals for 31363	459.00
KEMMERER VILLAGE	01/20/2010	31364	10E755	1912	6953	00	100000	tuition-dec	10,824.89
KEMMERER VILLAGE	01/20/2010		10E400	1912	6704	00	000000	room & board-dec	1,441.44
								Totals for 31364	12,266.33
KESSLERS TEAM SPORTS	01/20/2010	31365	10E151	1500	4100	00	000000	SPORTS PINS	58.00
								Totals for 31365	58.00
KOHL WHOLESALE	01/20/2010	31366	10E340	2560	4170	00	000000	foods	14,821.62
KOHL WHOLESALE	01/20/2010		10E340	2560	4100	00	000000	supplies	969.80
								Totals for 31366	15,791.42
KORDING, LOIS (TRN)	01/20/2010	31367	10E100	2130	4100	00	000000	REIMBURSEMENT	4.79
KORDING, LOIS (TRN)	01/20/2010		10E100	1120	4100	00	000000	REIMBURSEMENT-lice spray	6.99
								Totals for 31367	11.78
LANGDON, MARK A	01/20/2010	31368	40E345	2550	3191	00	000000	security	630.00
								Totals for 31368	630.00
LANTER	01/20/2010	31369	10E340	2560	4170	00	000000	mo chgs-commodities	181.03
								Totals for 31369	181.03
LINCOLN LAND FS, INC	01/20/2010	31370	20E325	2540	4110	00	000000	lp gas	16.82
								Totals for 31370	16.82
LINCOLN PRAIRIE BEHA	01/20/2010	31371	10E400	4220	6701	00	000000	tuition	150.00
								Totals for 31371	150.00
LLEWELLYN, ANITA	01/20/2010	31372	10E580	1800	3320	00	100000	reimbursement-mileage	63.42
LLEWELLYN, ANITA	01/20/2010		10E580	1800	3320	00	100000	reimbursement-mileage	38.23
								Totals for 31372	101.65
LYONS, LEAH (CLAY C	01/20/2010	31373	10E400	2150	3320	00	000000	reimbursement-mileage	111.65
								Totals for 31373	111.65
MATHER, JASON	01/20/2010	31374	10E400	1208	3140	00	000000	interpreter	3,108.00
								Totals for 31374	3,108.00
MAY, RUSTY	01/20/2010	31375	10E720	1100	3140	00	100000	PRESENTATION	400.00
								Totals for 31375	400.00
MC GRAW-HILL	01/20/2010	31378	10E308	1110	4200	00	000000	textbooks	-59,515.08
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	120,549.77
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	-7,246.80
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	68.10
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	-1,395.90
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	-20,808.00
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	-11,795.76
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	-4,172.40
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	77,811.92
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	6,198.12
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	152.79
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	913.60
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	12,925.80
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	580.18
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	7,576.20
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	10,859.85
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	-2,127.60
MC GRAW-HILL	01/20/2010		10E308	1110	4200	00	000000	textbooks	151.20
								Totals for 31378	130,725.99
MCKEE FOODS CORPORAT	01/20/2010	31379	10E340	2560	4170	00	000000	foods	285.22

VENDOR	CHECK DATE	CHECK NUMBER	CHECK ACCOUNT NUMBER	INVOICE DESCRIPTION	AMOUNT
				Totals for 31379	285.22
MENTAL HEALTH & DEAF	01/20/2010	31380	10E400 1912 6707 00 000000	DEC TUITION M.P.	5,515.86
MENTAL HEALTH & DEAF	01/20/2010		10E755 1912 6955 00 100000	DEC ROOM/BOARD M.P.	9,233.97
MENTAL HEALTH & DEAF	01/20/2010		10E755 1912 6955 00 100000	DEC ROOM/BOARD J.C.	9,233.97
MENTAL HEALTH & DEAF	01/20/2010		10E400 1912 6707 00 000000	DEC TUITION J.C.	2,775.99
				Totals for 31380	26,759.79
MIDWEST OFFICE SUPPL	01/20/2010	31382	10E116 2220 4100 00 000000	MISC SUPPLIES	246.18
MIDWEST OFFICE SUPPL	01/20/2010		10E400 1205 4100 00 000000	supplies	182.50
MIDWEST OFFICE SUPPL	01/20/2010		10E400 2330 4100 00 000000	supplies	20.26
				Totals for 31382	448.94
MIDWEST TRANSIT EQUI	01/20/2010	31381	40E345 2550 4100 00 000000	supplies	248.89
				Totals for 31381	248.89
MJ KELLNER CO	01/20/2010	31383	10E340 2560 4100 00 000000	no chgs	268.11
MJ KELLNER CO	01/20/2010		10E340 2560 4170 00 000000	no chgs	3,216.90
				Totals for 31383	3,485.01
MOORE MEDICAL CORP	01/20/2010	31384	10E006 1110 4100 00 000000	Nurse Medical Supplies	75.96
MOORE MEDICAL CORP	01/20/2010		10E006 1110 4100 00 000000	Nurse Medical Supplies	7.89
MOORE MEDICAL CORP	01/20/2010		10E000 2130 4160 00 000000	Nurse Medical Supplies	200.00
				Totals for 31384	283.85
MORGAN CO HWY DEPT	01/20/2010	31385	20E325 2540 4110 00 000000	salt-dec.	243.79
				Totals for 31385	243.79
MORGAN CO.SHERIFF	01/20/2010	31387	10E620 2640 3190 00 100000	backround checks	280.00
				Totals for 31387	280.00
MORGAN CTY HOUSING A	01/20/2010	31386	20E400 2540 3250 00 000000	rent-jan & feb	1,100.00
MORGAN CTY HOUSING A	01/20/2010		10E830 4190 3250 00 100000	rent-feb.	100.00
MORGAN CTY HOUSING A	01/20/2010		10E550 4190 3250 00 100000	rent-feb.	1,000.00
				Totals for 31386	2,200.00
MURRAYVILLE UNITED M	01/20/2010	31388	10E550 4190 3250 00 100000	rent-feb.	250.00
				Totals for 31388	250.00
NAPA AUTO PARTS	01/20/2010	31390	40E345 2550 4100 00 000000	supplies	35.63
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	131.52
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	16.63
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	80.25
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	31.66
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	210.52
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	66.23
NAPA AUTO PARTS	01/20/2010		40E345 2550 4100 00 000000	supplies	35.72
				Totals for 31390	608.16
NCI BUSINESS SYSTEMS	01/20/2010	31391	10E001 1110 3250 00 000000	copy count-final	488.03
NCI BUSINESS SYSTEMS	01/20/2010		10E215 2120 3250 00 000000	copy count	141.19
NCI BUSINESS SYSTEMS	01/20/2010		10E550 2330 3250 00 100000	copy count-final	30.00
				Totals for 31391	659.22
NCS PEARSON	01/20/2010	31392	10E400 2150 4100 00 000000	Speech testing supplies	149.00
				Totals for 31392	149.00
NEAL TIRE & BATTERY	01/20/2010	31393	40E345 2550 3193 00 000000	safety inspection	27.00
NEAL TIRE & BATTERY	01/20/2010		40E345 2550 4100 00 000000	tires	347.28
NEAL TIRE & BATTERY	01/20/2010		40E345 2550 3193 00 000000	safety stickers	54.00
				Totals for 31393	428.28
NEFF-COLVIN, INC.	01/20/2010	31394	90E100 2540 3230 00 000000	turner vestibule project 0511-14	48,589.00
				Totals for 31394	48,589.00
NEGWER	01/20/2010	31395	20E200 2540 4110 00 000000	roton hinges	222.26
				Totals for 31395	222.26
NEVCO, INC.	01/20/2010	31396	10E252 1500 4100 00 000000	Equipment/Supplies	77.84
				Totals for 31396	77.84
NWEA	01/20/2010	31397	10E760 2210 3140 00 100000	Prof Dev	3,200.00

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
NWEA	01/20/2010	31397	10E756	2210	3140	00 100000	Prof Dev	3,200.00	
							Totals for 31397	6,400.00	
OFFICE, INK	01/20/2010	31398	10E830	2330	4100	00 100000	SUPPLIES	90.00	
OFFICE, INK	01/20/2010		10E551	2330	4100	00 100000	SUPPLIES	83.58	
OFFICE, INK	01/20/2010		10E117	2410	4100	00 000000	PRINTER CARTRIDGES	53.98	
							Totals for 31398	227.56	
ORISEK, TIM (JHS)	01/20/2010	31399	10E200	2210	3330	00 000000	reimbursement	126.10	
							Totals for 31399	126.10	
PATHWAY SERVICES UNL	01/20/2010	31400	10E400	1912	6706	00 000000	tuition-dec	12,914.40	
							Totals for 31400	12,914.40	
PENNELL FORKLIFT SER	01/20/2010	31401	20E200	2540	3250	00 000000	equip. rental	126.00	
							Totals for 31401	126.00	
PEPPER & SON	01/20/2010	31402	10E108	1120	4170	00 000000	MUSIC	130.29	
PEPPER & SON	01/20/2010		10E108	1120	4170	00 000000	MUSIC	103.60	
PEPPER & SON	01/20/2010		10E108	1120	4170	00 000000	MUSIC	11.10	
							Totals for 31402	244.99	
PHILLIPS HEALTHCARE	01/20/2010	31403	10E300	2130	4100	00 000000	difibrillation pads-pediatric	161.50	
							Totals for 31403	161.50	
PITNEY BOWES GLOBAL	01/20/2010	31404	10E320	2570	3410	00 000000	leasing chgs	140.00	
							Totals for 31404	140.00	
POLLOCK, MARY (EYP)	01/20/2010	31405	10E551	3800	3320	00 100000	reimbursement-mileage	74.03	
							Totals for 31405	74.03	
PONDER EQUIPMENT CO,	01/20/2010	31406	40E345	2550	4100	00 000000	supplies	125.49	
PONDER EQUIPMENT CO,	01/20/2010		40E345	2550	3230	00 000000	repairs	216.05	
PONDER EQUIPMENT CO,	01/20/2010		40E345	2550	4100	00 000000	supplies	16.89	
PONDER EQUIPMENT CO,	01/20/2010		40E345	2550	4100	00 000000	supplies	32.72	
							Totals for 31406	391.15	
PRAIRIE FARMS	01/20/2010	31407	10E340	2560	4170	00 000000	mo chgs	11,510.28	
							Totals for 31407	11,510.28	
PRESENTATION DIRECT	01/20/2010	31408	10E550	2330	3230	00 100000	LAMINATOR REPAIR	150.00	
							Totals for 31408	150.00	
PROGRESSIVE PEDIATRI	01/20/2010	31409	10E400	2150	3141	00 000000	direct therapy	275.00	
							Totals for 31409	275.00	
RAMMELKAMP, BRADNEY,	01/20/2010	31410	10E310	2310	3180	00 000000	general	5,745.96	
							Totals for 31410	5,745.96	
REES, PAMELA (EIS)	01/20/2010	31411	20E325	2540	3320	00 000000	reimbursement-mileage	95.10	
							Totals for 31411	95.10	
REVOLUTION DANCEWEAR	01/20/2010	31412	10E235	1500	4100	00 000000	J'ette team uniform supplies	163.55	
REVOLUTION DANCEWEAR	01/20/2010		10E252	1500	4110	00 000000	J'ette team uniform supplies	311.45	
							Totals for 31412	475.00	
REXX BATTERY SPECIAL	01/20/2010	31413	20E325	2540	4110	00 000000	batteries	50.40	
							Totals for 31413	50.40	
RKDIXON	01/20/2010	31414	10E100	1120	3250	00 000000	mo rental	835.05	
RKDIXON	01/20/2010		10E300	1110	3250	00 000000	mo rental	835.04	
RKDIXON	01/20/2010		10E200	1130	3250	00 000000	mo rental	835.04	
							Totals for 31414	2,505.13	
ROHDE PIANO REPAIR	01/20/2010	31415	10E018	1110	3230	00 000000	tune piano	85.00	
ROHDE PIANO REPAIR	01/20/2010		10E018	1110	3230	00 000000	piano tuning-dec	975.00	
							Totals for 31415	1,060.00	
SABLOTNY PAINT & WAL	01/20/2010	31416	20E200	2540	4110	00 000000	supplies	85.46	
							Totals for 31416	85.46	
SCHOOL NURSE SUPPLY	01/20/2010	31417	10E005	1110	4100	00 000000	Nurse Supplies	85.56	
							Totals for 31417	85.56	
SCHWIDERSKI, KRIS	01/20/2010	31418	10E251	1500	4100	00 000000	Wrestling BodyFat Analysis	150.00	
							Totals for 31418	150.00	
SCOBIE, JANE (C/O)	01/20/2010	31419	10E002	1110	3320	00 000000	reimbursement-mileage	50.21	

VENDOR	CHECK DATE	CHECK NUMBER	ACCOUNT NUMBER	INVOICE DESCRIPTION	AMOUNT
				Totals for 31419	50.21
SHIFFLER	01/20/2010	31420	20E325 2540 4110 00 000000	supplies	89.85
				Totals for 31420	89.85
SIMPLEXGRINNELL LP	01/20/2010	31421	20E325 2540 3230 00 000000	alarm repair	357.65
				Totals for 31421	357.65
SOLTERMANN, STEPHANI	01/20/2010	31422	10E018 1110 3320 00 000000	reimbursement-mileage	82.06
				Totals for 31422	82.06
SPRINGFIELD PEPSI-CO	01/20/2010	31423	10E340 2560 4170 00 000000	no chgs	5,986.25
				Totals for 31423	5,986.25
STANLEY SECURITY SOL	01/20/2010	31424	20E325 2540 4110 00 000000	wire/supplies	332.00
				Totals for 31424	332.00
STANLEY SECURITY SOL	01/20/2010	31425	20E200 2540 4110 00 000000	DOOR HARDWARE/parts	960.60
STANLEY SECURITY SOL	01/20/2010		20E200 2540 4110 00 000000	DOOR HARDWARE/parts	2,417.24
STANLEY SECURITY SOL	01/20/2010		20E200 2540 4110 00 000000	DOOR HARDWARE	94.42
				Totals for 31425	3,472.26
STAPLES CREDIT PLAN	01/20/2010	31427	10E760 2210 4100 00 100000	SUPPLIES	59.85
STAPLES CREDIT PLAN	01/20/2010		10E005 2410 4100 00 000000	supplies	149.98
STAPLES CREDIT PLAN	01/20/2010		10E330 2225 4100 00 000000	supplies	149.98
STAPLES CREDIT PLAN	01/20/2010		10E330 2225 4100 00 000000	supplies	144.78
STAPLES CREDIT PLAN	01/20/2010		10E006 2410 4100 00 000000	supplies	149.98
STAPLES CREDIT PLAN	01/20/2010		10E320 2320 4100 00 000000	supplies	15.48
STAPLES CREDIT PLAN	01/20/2010		10E310 2310 4100 00 000000	supplies	7.99
STAPLES CREDIT PLAN	01/20/2010		10E012 1110 4100 00 000000	supplies	17.99
STAPLES CREDIT PLAN	01/20/2010		10E008 1110 4100 00 000000	Speech testing supplies	150.96
STAPLES CREDIT PLAN	01/20/2010		10E320 2520 4100 00 000000	DRUM, SUPPLIES	36.36
				Totals for 31427	883.35
STEARNS, WAYNE (JH)	01/20/2010	31428	10E330 2225 3320 00 000000	reimbursement-mileage	52.80
				Totals for 31428	52.80
STEVENS, GARETH	01/20/2010	31429	10E100 1202 4100 00 000000	BOOKS	111.00
STEVENS, GARETH	01/20/2010		10E100 1203 4100 00 000000	BOOKS	111.00
				Totals for 31429	222.00
SYSCO CENTRAL ILLINO	01/20/2010	31430	10E340 2560 4170 00 000000	no chgs	1,177.84
				Totals for 31430	1,177.84
TACONY CORP	01/20/2010	31431	20E325 2540 4110 00 000000	supplies	138.20
				Totals for 31431	138.20
TOM DAY BUSINESS MAC	01/20/2010	31432	20E325 2540 3250 00 000000	copy count	30.00
				Totals for 31432	30.00
TRACE, KONNIE (CLAY)	01/20/2010	31433	10E400 2140 3320 00 000000	reimbursement-mileage	128.32
				Totals for 31433	128.32
TRIAD INDUSTRIAL SUP	01/20/2010	31435	20E325 2540 4110 00 000000	supplies	131.80
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	red liners	222.00
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	plastic liners	44.32
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	toilet paper,dispensers, ice melt	655.85
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	mint enzyme	78.35
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	supplies	189.00
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	terminator cleaner	199.90
TRIAD INDUSTRIAL SUP	01/20/2010		20E325 2540 4110 00 000000	supplies	143.50
				Totals for 31435	1,664.72
TRIPLE A ASBESTOS	01/20/2010	31436	90E100 2540 3230 00 000000	turner-north hallway entry project #0511-14	750.00
				Totals for 31436	750.00
TRUCK CENTERS, INC	01/20/2010	31438	40E345 2550 4100 00 000000	supplies	328.86
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000	supplies	-27.20
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000	supplies	113.56
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000	supplies	183.65

VENDOR	CHECK	CHECK ACCOUNT						INVOICE	AMOUNT
	DATE	NUMBER	NUMBER				DESCRIPTION		
TRUCK CENTERS, INC	01/20/2010	31438	40E345 2550 4100 00 000000				exh hngr	-156.10	
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000				rotor	94.58	
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000				rotor	94.58	
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000				core	-67.50	
TRUCK CENTERS, INC	01/20/2010		40E345 2550 4100 00 000000				caliper,core	427.08	
							Totals for 31438	991.51	
TURKE, BERFORD A	01/20/2010	31439	40E345 2550 3191 00 000000				security	420.00	
							Totals for 31439	420.00	
TURNER TREE SERVICE	01/20/2010	31440	20E200 2540 3230 00 000000				athletic fields maint.	780.00	
							Totals for 31440	780.00	
US ELECTRIC CO	01/20/2010	31441	20E325 2540 4110 00 000000				scale disolvent	36.66	
US ELECTRIC CO	01/20/2010		20E325 2540 4110 00 000000				pump	67.51	
							Totals for 31441	104.17	
VAN AKEN, SARAH (J	01/20/2010	31442	10E320 2210 3330 00 000000				reimbursement	99.00	
							Totals for 31442	99.00	
VANBEBBER, ADRIENNE	01/20/2010	31443	10E400 2113 3330 00 000000				reimbursement	8.50	
VANBEBBER, ADRIENNE	01/20/2010		10E400 2113 3320 00 000000				reimbursement-mileage	142.89	
							Totals for 31443	151.39	
VERIZON SELECT SERVI	01/20/2010	31444	10E217 2410 3230 00 000000				repair voicemails	360.00	
							Totals for 31444	360.00	
WADE & DOWLAND	01/20/2010	31445	10A320 1710 0000 00 000000				paper-foundation	19.99	
WADE & DOWLAND	01/20/2010		10E340 2560 4100 00 000000				supplies	6.52	
WADE & DOWLAND	01/20/2010		10E340 2560 4100 00 000000				supplies	-2.45	
WADE & DOWLAND	01/20/2010		10E340 2560 4100 00 000000				supplies	30.03	
WADE & DOWLAND	01/20/2010		10E320 2520 4100 00 000000				foods	67.45	
WADE & DOWLAND	01/20/2010		10A320 1710 0000 00 000000				labels	76.47	
							Totals for 31445	198.01	
WAGGENER, PAMELA (NO	01/20/2010	31446	10E400 1205 3320 00 000000				reimbursement	41.80	
							Totals for 31446	41.80	
WATTS COPY SYSTEM	01/20/2010	31448	10E300 1110 3250 00 000000				copy count	334.56	
WATTS COPY SYSTEM	01/20/2010		10E200 1130 3250 00 000000				copy count	6.75	
WATTS COPY SYSTEM	01/20/2010		10E006 1110 3250 00 000000				copy count	940.78	
WATTS COPY SYSTEM	01/20/2010		40E345 2550 3250 00 000000				copy count	13.92	
WATTS COPY SYSTEM	01/20/2010		10E400 2330 3250 00 000000				copy count	104.58	
WATTS COPY SYSTEM	01/20/2010		10E005 1110 3250 00 000000				copy count	589.24	
WATTS COPY SYSTEM	01/20/2010		10E004 1110 3250 00 000000				copy count	401.63	
WATTS COPY SYSTEM	01/20/2010		10E008 1110 3250 00 000000				copy count	59.42	
WATTS COPY SYSTEM	01/20/2010		10E007 1110 3250 00 000000				copy count	614.24	
							Totals for 31448	3,065.12	
WEBB, RICHARD (EYP)	01/20/2010	31449	10E550 3800 3320 00 100000				reimbursement-mileage	57.20	
							Totals for 31449	57.20	
WEGER, CYNTHIA (EYP)	01/20/2010	31450	10E552 3800 3320 00 100000				reimbursement-mileage	50.49	
							Totals for 31450	50.49	
WESTOWN FORD LINCOLN	01/20/2010	31451	40E345 2550 3230 00 000000				replace lug nuts	50.04	
WESTOWN FORD LINCOLN	01/20/2010		40E345 2550 3230 00 000000				repair for van	129.18	
WESTOWN FORD LINCOLN	01/20/2010		10E204 1700 3230 00 000000				oil change	21.95	
							Totals for 31451	201.17	
WHITAKER, BELINDA (M	01/20/2010	31452	10E000 2130 3320 00 000000				reimbursement-mileage	186.89	
							Totals for 31452	186.89	
WOODSIDE, JOYCE	01/20/2010	31453	10E300 1800 3140 00 000000				interpreting	180.00	
WOODSIDE, JOYCE	01/20/2010		10E300 1800 3140 00 000000				INTERPRETER	120.00	
WOODSIDE, JOYCE	01/20/2010		10E300 1800 3140 00 000000				interpreter	255.00	
							Totals for 31453	555.00	
							Totals for checks	434,607.36	

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION	146.46	0.00	356,177.07	356,323.53
20	OPERATIONS & MAINTENANCE	0.00	0.00	22,589.55	22,589.55
40	TRANSPORTATION	0.00	0.00	6,355.28	6,355.28
90	FIRE PREVENTION & SAFETY	0.00	0.00	49,339.00	49,339.00
***	Fund Summary Totals ***	146.46	0.00	434,460.90	434,607.36

***** End of report *****

BOARD REPORT OF EXPENDITURES - DECEMBER 2009

Function	Function Description	2009-10 Original Budget	Expended as of Nov 30,2009	Monthly Activity Dec 2009	Expended as of Dec 31,2009	2009-10 Balance
10	EDUCATION					
1100	REGULAR EDUCATION	97,113.00	53,885.38		53,885.38	66,949.64
1110	ELEMENTARY	6,395,111.00	2,003,393.84	520,972.92	2,524,366.76	3,366,033.62
1120	JUNIOR HIGH	1,823,038.00	561,870.31	141,967.23	703,837.54	979,858.59
1125	PRE-K PROGRAM	621,340.00	183,302.21	52,333.90	235,636.11	334,514.84
1130	HIGH SCHOOL	3,064,205.00	979,625.37	245,846.67	1,225,472.04	1,590,061.72
1200	SPECIAL EDUCATION	218,062.00				195,901.95
1202	TRAINABLE MENTALLY HANDICAPPED	276,282.00	103,518.21	20,451.64	123,969.85	130,976.77
1203	EDUCABLE MENTALLY HANDICAPPED	787,195.00	232,808.63	65,816.89	298,625.52	430,710.32
1204	PHYSICALLY HANDICAPPED	500.00				500.00
1205	LEARNING DISABILITIES	1,316,879.00	393,266.15	109,994.46	503,260.61	707,024.66
1207	HARD OF HEARING	52,618.00	11,277.65	5,264.50	16,542.15	31,792.93
1208	DEAF	100,125.00	11,604.59	7,859.00	19,463.59	73,570.41
1212	BEHAVIORAL DISORDER	405,598.00	141,724.77	36,428.68	178,153.45	193,394.01
1213	OTHER HEALTH IMPAIRMENT	144,914.00	58,519.21	12,847.16	71,366.37	68,071.92
1216	AUTISM	417,770.00	121,128.76	38,462.34	159,591.10	203,295.97
1220	CROSS CATEGORICAL	50,534.00	6,303.51	1,411.58	7,715.09	38,849.59
1225	SP ED PRE-K	21,195.00	5,352.28	1,761.12	7,113.40	12,320.00
1250	TITLE I	938,524.00	188,283.95	51,236.93	239,520.88	648,682.23
1400	VOCATIONAL PROGRAMS	96,190.00	24,679.05	7,655.45	32,334.50	57,731.10
1401	AGRICULTURAL OCCUPATIONS	73,160.00	27,397.26	5,979.30	33,376.56	33,384.66
1407	BUSINESS	246,014.00	87,176.29	21,075.16	108,251.45	116,787.39
1417	HEALTH OCCUPATIONS	18,086.00	5,571.63	1,451.10	7,022.73	9,612.17
1421	HOME EC OCCUPATIONS	136,352.00	42,448.56	11,291.41	53,739.97	71,370.78
1446	CONSTRUCTION TRADES	125,624.00	37,849.34	12,125.90	49,975.24	65,864.98
1447	MECHANIC TRADES	113,136.00	37,233.06	12,101.86	49,334.92	54,347.87
1500	INTERSCHOLASTIC PROGRAM	570,276.00	175,467.18	53,428.95	228,896.13	292,789.56
1600	SUMMER SCHOOL PROGRAMS	27,110.00	17,823.91		17,823.91	9,286.09
1650	GIFTED	54,520.00	9,602.66	4,503.12	14,105.78	35,897.97
1700	DRIVER'S ED PROGRAM	132,591.00	42,594.80	11,873.14	54,467.94	66,628.20
1800	BILINGUAL PROGRAMS	49,091.00	17,732.91	4,999.47	22,732.38	22,257.72
1900	ALTERNATIVE PROGRAMS	102,193.00	32,768.76	8,506.92	41,275.68	52,410.40
1912	SP ED PRIV TUITION K-12	1,050,209.00	325,183.97	91,555.14	416,739.11	554,285.42
2110	USE SUB ACCOUNT	11,536.00	6,487.92	1,106.81	7,594.73	3,104.63
2113	SOCIAL WORK	250,251.00	68,879.47	18,287.95	87,167.42	144,176.05

2120	GUIDANCE SERVICE	630,854.00	196,522.88	52,540.73	249,063.61	328,783.65
2130	HEALTH SERVICES	154,418.00	45,496.83	14,394.73	59,891.56	80,438.33
2140	PSYCHOLOGICAL SERVICE	249,350.00	112,637.33	27,381.23	140,018.56	91,639.12
2150	SPEECH PATHOLOGY & AUDIOLOGY	406,843.00	128,246.30	33,778.53	162,024.83	211,458.67
2190	OTHER SUPPORT SERVICES	68,773.00	15,754.22	7,073.04	22,827.26	37,500.76
2210	IMPROVEMENT OF INSTRUCTION SER	668,363.00	119,228.25	28,408.76	147,637.01	453,718.11
2213	STAFF DEVELOPMENT	3,000.00				3,000.00
2220	MEDIA SERVICE	384,782.00	127,227.36	30,001.35	157,228.71	183,815.21
2225	COMPUTER INSTRUCTION	343,986.00	158,307.61	37,061.19	195,368.80	158,766.49
2230	ASSESSMENT AND TESTING	35,100.00	37,937.50		37,937.50	-2,837.50
2310	BOARD OF EDUCATION SERVICE	361,789.00	197,897.38	81,714.40	279,611.78	47,040.71
2320	SUPERINTENDENT OFFICE	267,796.00	86,516.23	20,462.27	106,978.50	139,268.36
2330	SPECIAL AREA ADMIN SERV	224,387.00	83,382.11	18,793.23	102,175.34	104,133.54
2410	PRINCIPAL OFFICE	1,714,669.00	585,479.63	137,153.48	722,633.11	854,140.49
2510	DIRECTOR OF BUSINESS	148,761.00	49,173.84	12,128.90	61,302.74	75,030.99
2520	FISCAL SERVICES	169,691.00	63,838.34	12,450.98	76,289.32	81,060.11
2540	OPERATION & MAINTENANCE	661,519.00	172,697.18	8,453.01	181,150.19	446,810.79
2550	TRANSPORTATION SERVICE	130,000.00	42,592.03	697.83	43,289.86	86,710.14
2560	FOOD SERVICE	1,428,261.00	382,123.20	139,145.84	521,269.04	774,852.97
2563	FOOD DELIVERY SERVICE	24,009.00	8,132.73	1,819.48	9,952.21	12,237.31
2570	INTERNAL SERVICES	7,500.00	1,820.33		1,820.33	4,188.07
2574	COPY SERVICE	11,000.00	2,185.25	332.00	2,517.25	8,134.75
2623	EVALUATION SERVICES		4,000.00		4,000.00	-4,000.00
2633	PUBLIC INFORMATION SERVICE	5,000.00	4,295.00		4,295.00	705.00
2640	HUMAN RESOURCE	100,576.00	33,793.53	8,627.11	42,420.64	49,944.41
2660	DATA PROCESSING	67,406.00	18,964.08	4,658.25	23,622.33	39,174.35
2900	OTHER SUPPORT SERVICES	2,891.00				2,442.43
3700	NONPUBLIC SCHOOL PUPILS SERV	120,259.00	3,606.05	1,473.60	5,079.65	113,717.33
3800	HOME/SCHOOL SERVICE	499,972.00	138,836.91	37,994.44	176,831.35	286,118.65
4120	PAY FOR SPEC ED PROGRAMS	21,900.00	21,900.00	5,966.00	27,866.00	-5,966.00
4170	COMMUNITY COLLEGE	2,500.00				1,350.00
4190	PAY TO OTH GOVT UNITS	14,400.00	6,250.00	1,350.00	7,600.00	5,450.00
4220	SP ED TUITION IN STATE GOV	648,658.00	285,947.81	3,332.60	289,280.41	356,912.79
6000	PROVISION FOR CONTINGENCIES	200,000.00				200,000.00
----	EDUCATION	29,565,755.00	9,149,551.50	2,305,789.68	11,455,341.18	15,888,184.19

20 OPERATIONS & MAINTENANCE

2533	ARCHITECTURE DEVELOPEMENT	25,000.00	22,977.40		22,977.40	-1,091.98
2540	OPERATION & MAINTENANCE	2,668,008.00	983,808.48	223,789.94	1,207,598.42	1,241,004.23
2541	MAINTENANCE DIRECTOR	77,233.00	25,712.08	6,436.02	32,148.10	38,648.88
6000	PROVISION FOR CONTINGENCIES	100,000.00				100,000.00
----	OPERATIONS & MAINTENANCE	2,870,241.00	1,032,497.96	230,225.96	1,262,723.92	1,378,561.13

40 TRANSPORTATION

2540 OPERATION & MAINTENANCE		4,080.76		4,080.76	-7,463.62
2550 TRANSPORTATION SERVICE	1,527,959.00	596,349.93	104,310.91	700,660.84	724,933.08
6000 PROVISION FOR CONTINGENCIES	50,000.00				50,000.00
---- TRANSPORTATION	1,577,959.00	600,430.69	104,310.91	704,741.60	767,469.46

50 ILLINOIS MUNICIPAL RETIREMENT

1100 REGULAR EDUCATION	812.00	1,004.48		1,004.48	-154.16
1110 ELEMENTARY	122,819.00	33,220.56	8,893.08	42,113.64	72,147.25
1120 JUNIOR HIGH	21,843.00	6,379.29	1,672.85	8,052.14	12,173.48
1125 PRE-K PROGRAM			-0.20	-0.20	
1130 HIGH SCHOOL	35,445.00	9,714.63	2,583.11	12,297.74	20,547.63
1202 TRAINABLE MENTALLY HANDICAPPED	14,603.00	4,958.20	847.53	5,805.73	7,859.96
1203 EDUCABLE MENTALLY HANDICAPPED	54,626.00	14,664.74	4,258.63	18,923.37	32,303.54
1204 PHYSICALLY HANDICAPPED	88.00				88.00
1205 LEARNING DISABILITIES	18,796.00	4,547.46	1,342.67	5,890.13	11,615.83
1207 HARD OF HEARING	7,102.00	1,006.20	571.66	1,577.86	5,060.46
1212 BEHAVIORAL DISORDER	19,552.00	8,081.83	1,850.57	9,932.40	8,155.60
1213 OTHER HEALTH IMPAIRMENT	19,311.00	7,318.16	1,569.17	8,887.33	9,725.83
1216 AUTISM	48,959.00	12,395.33	3,942.90	16,338.23	26,669.65
1220 CROSS CATEGORICAL	363.00	28.44	4.63	33.07	325.17
1225 SP ED PRE-K	2,645.00	819.60	239.22	1,058.82	1,346.92
1250 TITLE I		0.40	-0.40		
1400 VOCATIONAL PROGRAMS	3,001.00	837.70	230.64	1,068.34	1,702.02
1401 AGRICULTURAL OCCUPATIONS	900.00	91.48		91.48	808.52
1407 BUSINESS	3,142.00	838.24	204.02	1,042.26	1,895.72
1417 HEALTH OCCUPATIONS	259.00	80.02	20.72	100.74	137.54
1421 HOME EC OCCUPATIONS	1,711.00	510.25	134.00	644.25	932.43
1446 CONSTRUCTION TRADES	1,192.00	319.40	100.74	420.14	671.12
1447 MECHANIC TRADES	1,233.00	47.20	23.60	70.80	1,138.60
1500 INTERSCHOLASTIC PROGRAM	14,373.00	3,903.20	1,011.37	4,914.57	8,058.39
1600 SUMMER SCHOOL PROGRAMS	2,590.00	1,851.31		1,851.31	734.06
1650 GIFTED	1,561.00	89.18	162.44	251.62	1,146.94
1700 DRIVER'S ED PROGRAM	1,574.00	149.08	43.17	192.25	1,325.24
1900 ALTERNATIVE PROGRAMS	4,504.00	1,315.18	336.60	1,651.78	2,515.62
2113 SOCIAL WORK	2,655.00	829.78	219.41	1,049.19	1,386.41
2120 GUIDANCE SERVICE	19,813.00	5,405.16	1,537.55	6,942.71	11,316.91
2130 HEALTH SERVICES	18,545.00	5,064.57	1,652.63	6,717.20	10,175.64
2140 PSYCHOLOGICAL SERVICE	2,743.00	814.83	213.66	1,028.49	1,500.67
2150 SPEECH PATHOLOGY & AUDIOLOGY	5,225.00	971.14	258.24	1,229.38	3,737.38

2190	OTHER SUPPORT SERVICES	12,171.00	1,591.40	658.44	2,249.84	9,018.42
2210	IMPROVEMENT OF INSTRUCTION SER	12,862.00	4,025.54	873.52	4,899.06	7,147.16
2220	MEDIA SERVICE	34,875.00	9,260.87	2,423.14	11,684.01	20,811.87
2225	COMPUTER INSTRUCTION	23,415.00	6,174.85	1,759.90	7,934.75	14,221.91
2310	BOARD OF EDUCATION SERVICE	44.00				44.00
2320	SUPERINTENDENT OFFICE	13,657.00	4,254.81	947.91	5,202.72	7,466.21
2330	SPECIAL AREA ADMIN SERV	8,506.00	2,632.62	653.50	3,286.12	4,566.38
2410	PRINCIPAL OFFICE	81,386.00	23,565.12	5,952.75	29,517.87	45,903.97
2510	DIRECTOR OF BUSINESS	7,256.00	2,249.21	562.30	2,811.51	3,882.19
2520	FISCAL SERVICES	21,578.00	6,649.73	1,601.42	8,251.15	11,725.44
2540	OPERATION & MAINTENANCE	254,678.00	76,058.00	19,171.95	95,229.95	140,183.43
2541	MAINTENANCE DIRECTOR	12,619.00	3,847.20	961.80	4,809.00	6,848.20
2550	TRANSPORTATION SERVICE	146,630.00	41,747.35	11,573.52	53,320.87	81,827.82
2560	FOOD SERVICE	88,920.00	24,064.32	6,396.28	30,460.60	52,092.57
2563	FOOD DELIVERY SERVICE	3,368.00	1,017.61	254.40	1,272.01	1,841.61
2574	COPY SERVICE	153.00	107.19		107.19	45.81
2640	HUMAN RESOURCE	1,164.00	457.48	130.78	588.26	444.96
2660	DATA PROCESSING	8,743.00	2,786.28	652.20	3,438.48	4,652.32
3800	HOME/SCHOOL SERVICE		0.09	0.11	0.20	
----	MUNICIPAL RETIREMENT	1,184,010.00	337,746.71	88,498.13	426,244.84	669,772.64
60	CAPITAL PROJECTS					
	2530 FACILITY ACQUISTION & CONST	450,000.00				450,000.00
	2533 ARCHITECTURE DEVELOPEMENT	50,000.00				50,000.00
----	CAPITAL PROJECT	500,000.00				500,000.00
80	TORT					
	2362 WORKER'S COMP PAYMENTS	389,000.00	3,645.18		3,645.18	385,354.82
	2363 UNEMP INSURANCE PAYMENTS	25,000.00		1,746.50	1,746.50	23,253.50
	2364 PROPERTY/LIABILITY INSURANCE	213,145.00	1,700.06		1,700.06	211,444.94
----	TORT	627,145.00	5,345.24	1,746.50	7,091.74	620,053.26
90	HEALTH/LIFE/SAFETY					
	2533 ARCHITECTURE DEVELOPEMENT	34,167.00	9,841.14		9,841.14	24,325.86
	2540 OPERATION & MAINTENANCE	341,669.00	22,901.96	62,190.00	85,091.96	254,587.36
----	FIRE PREVENTION & SAFETY	375,836.00	32,743.10	62,190.00	94,933.10	278,913.22

Jacksonville School District 117 - Insurance Fund Report (continued)
Insurance Fund - Statement of Position

Insurance Account Interest		Egyptian			
Run out	Interest	Balance	Receipts	Disbursements	Balance
June 2009 Balance		8,497.14	June 2009		(1,704.49)
July	24.99	8,522.13	July	268,124.76	269,163.43
August	(22.98)	8,499.15	August	279,817.73	292,466.69
September	24.89	8,524.04	September	295,433.56	273,581.20
October	1.07	8,525.11	October	284,408.02	283,569.23
November	1.22	8,526.33	November	282,970.14	282,827.75
December	(42.01)	8,484.32	December	279,855.71	285,164.02
January 2009			January 2009		
February			February		
March			March		
April			April		
May			May		
June			June		
Total Flex Balance					

Sub-Total
Ins. Balance
6,792.65
5,778.97
(6,892.97)
14,984.28
15,824.14
15,967.75
10,617.43
-
-
-
-
-
-

FLEX ACCOUNT MEDICAL/CHILD CARE Prior Years

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Totals
June 2008 balance	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
July	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
August	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
September	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
October	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
November	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
December	5,629.51	2,701.08	1,200.01	355.18	732.46	2,282.02	904.02	13,804.28
January 2009								-
February								-
March								-
April								-
May								-
June balance								-

2009-2010			Flex Med/Child Care	HORACE MANN FLEX VOLUNTARY LIFE		
	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
June 2009 balance			-	13,804.28	June 2009 balance	292.74
July			-	13,804.28	July	783.82
August				13,804.28	August	740.12
September				13,804.28	September	751.02
October				13,804.28	October	748.62
November				13,804.28	November	805.90
December				13,804.28	December	808.00
January 2010			-		January 2009	
February			-		February	
March			-		March	
April			-		April	
May			-		May	
June balance			-		June	

Sub-Total
Flex Account
14,097.02
14,073.07
13,979.03
14,073.89
14,100.45
14,099.90
14,099.95
-
-
-
-
-
-

TOTAL 24,717.38

Jacksonville School District 117 - Insurance Fund Report (continued)
Insurance Fund - Receipts

Egyptian	Board Share	Employee Share/Other	Total
July 2009	217,290.40	50,834.36	268,124.76
August	226,415.50	53,402.23	279,817.73
September	239,612.46	55,821.10	295,433.56
October	227,259.32	57,148.70	284,408.02
November	228,510.58	54,459.56	282,970.14
December	224,538.54	55,317.17	279,855.71
January 2010			-
February			-
March			-
April			-
May			-
June			-

Jacksonville School District 117 - Insurance Fund Report
Insurance Fund - Disbursements

Egyptian	Premium	Total
July 2009	269,163.43	269,163.43
August	292,466.69	292,466.69
September	273,581.20	273,581.20
October	283,569.23	283,569.23
November	282,827.75	282,827.75
December	285,164.02	285,164.02
January 2010		-
February		-
March		-
April		-
May		-
June		-

01/13/10
Accrual Basis

JHS Student Activities
General Ledger
As of December 31, 2009

Date	Num	Name	Memo	Open Balance
Farmers State Bank				
12/2/2009	1734	Emily Beck	Scholastic Bowl	-30.00
12/2/2009	1735	Cindy Arnold	Scholastic Bowl	-83.77
12/3/2009	1736	Pizza Hut	Mentor Program	-115.00
12/8/2009	1737	Paul Herring	Scholastic Bowl	-36.50
12/14/2009	1738	University of Illinois	Academic Challenge	-264.00
12/15/2009	1739	Cleta TerHark	Spanish Club	-32.50
12/15/2009	DEP	Jacksonville District 117	Deposit	556.66
Total Farmers State Bank				-5.11
Opening Bal Equity				
Total Opening Bal Equity				
Retained Earnings				
Total Retained Earnings				
Reimbursement				
12/15/2009	DEP	Jacksonville District 117	Deposit	-556.66
Total Reimbursement				-556.66
10.5.1500.314.309				
Total 10.5.1500.314.309				
10.5.1500.411.309				
Total 10.5.1500.411.309				
10.5.1500.640.309				
Total 10.5.1500.640.309				
10.E.261.1500.314				
Total 10.E.261.1500.314				
10.E.261.1500.411				
12/2/2009	1734	Emily Beck	Scholastic Bowl	30.00
12/2/2009	1735	Cindy Arnold	Scholastic Bowl	83.77
12/3/2009	1736	Pizza Hut	Mentor Program	115.00
12/8/2009	1737	Paul Herring	Scholastic Bowl	36.50
12/15/2009	1739	Cleta TerHark	Spanish Club	32.50
Total 10.E.261.1500.411				297.77
10.E.261.1500.640				
12/14/2009	1738	University of Illinois	Academic Challenge	264.00
Total 10.E.261.1500.640				264.00
TOTAL				0.00

Activity Accounts
Check Register
December 2009

Check Nbr	Check Amount	Check Date	Payee Name as it Appeared on Check
35465	\$60.23	12/02/2009	BROCKSCHMIDT,BETH (TRN)
35466	\$159.33	12/02/2009	GRAPHIC EDGE
35467	\$15.38	12/02/2009	GRAPHIC EDGE
35468	\$300.00	12/02/2009	I-55 SHOOT OUT
35469	\$183.91	12/02/2009	JOHNSON, TAMMY
35470	\$100.00	12/02/2009	PRAIRIE WINDS ENGRAVING
35471	\$12.94	12/02/2009	SWEATMAN, TODD (TRN)
35472	\$17.00	12/02/2009	VANHYNING, WANDA
35473	\$348.14	12/02/2009	FESTIVAL FOODS
35474	\$897.94	12/02/2009	GRAPHIC EDGE
35475	\$2,036.42	12/02/2009	GRAPHIC EDGE
35476	\$75.00	12/02/2009	HALL, BRIAN (JHS)
35477	\$79.97	12/02/2009	LAMB, JARED (S)
35478	\$160.00	12/02/2009	NORMAS NORTHSTAR CAFE
35479	\$549.30	12/02/2009	SPRINGFIELD PEPSI-COLA
35480	\$30.00	12/02/2009	ALL OCCASIONS
35481	\$26.75	12/02/2009	DEGROOT, JEREMY (LINC)
35482	\$41.63	12/02/2009	FESTIVAL FOODS
35483	\$78.77	12/02/2009	KIMMONS, MARILYN
35484	\$800.00	12/02/2009	RDJ SPECIALTIES, INC
35485	\$521.84	12/02/2009	SCHOLASTIC BOOK FAIR
35486	\$23.73	12/03/2009	CENTURY RESOURCES, INC.
35487	\$922.00	12/03/2009	CHICAGO IMPORTING CO.
35488	\$314.93	12/03/2009	DEORNELLAS, A.J.
35489	\$315.00	12/03/2009	GREAT AMERICAN INSURANCE CO.
35490	\$80.00	12/03/2009	GROESCH, CATHY
35491	\$86.12	12/03/2009	JACKSONVILLE SCHOOL DIST #117
35492	\$26.91	12/03/2009	JACKSONVILLE SCHOOL DIST #117
35493	\$26.91	12/03/2009	JACKSONVILLE SCHOOL DIST #117
35494	\$171.78	12/03/2009	LINDSEY, CASSIE
35495	\$85.89	12/03/2009	LINDSEY, JENNA
35496	\$80.00	12/03/2009	MARTIN, JASON
35497	\$6.15	12/03/2009	PRAIRIE WINDS ENGRAVING
35498	\$80.00	12/03/2009	ROBINSON, BARRON
35499	\$250.75	12/03/2009	SECTION 13 IAVAT
35500	\$1,305.00	12/03/2009	TAMS-WITMARK MUSIC LIBRARY
35501	\$171.76	12/03/2009	TOMHAVE, AUSTIN
35502	\$92.95	12/03/2009	WOLLENWEBER, EMILY
35503	\$80.00	12/09/2009	HALL, BRIAN (JHS)
35504	\$31.70	12/09/2009	HARNEY, JACK
35505	\$47.72	12/09/2009	JENNIFER HULL
35506	\$60.00	12/09/2009	IRISH TOAD
35507	\$50.00	12/09/2009	JHS HALL OF FAME
35508	\$25.00	12/09/2009	LOMELINO SIGN CO
35509	\$14.00	12/09/2009	ABRAHAM LINCOLN PRES. MUSEUM
35510	\$160.91	12/09/2009	DELUXE FOR BUSINESS
35511	\$50.00	12/09/2009	PATRICIA A GLYSHAW
35512	\$26.00	12/09/2009	JACKSONVILLE SCHOOL DIST #117
35513	\$75.00	12/09/2009	NORTH SCHOOL COMMUNITY CLUB
35514	\$8.50	12/09/2009	CULLIGAN WATER CONDITION
35515	\$81.00	12/09/2009	DONUT PLACE

Activity Accounts
Check Register
December 2009

35516	\$15.98	12/09/2009	FESTIVAL FOODS
35517	\$50.00	12/09/2009	JACKSONVILLE THEATER GUILD
35518	\$62.10	12/09/2009	JUMPER, TRAVIS (JHS)
35519	\$44.70	12/09/2009	NELSON, JOANN
35520	\$890.50	12/09/2009	SPRINGFIELD PEPSI-COLA
35521	\$8.92	12/09/2009	STOWERS, BUFORD
35522	\$33.00	12/09/2009	BOGLE, CAROL (TRN)
35523	\$14.91	12/09/2009	BROCKSCHMIDT,BETH (TRN)
35524	\$181.10	12/09/2009	BROCKSCHMIDT,BETH (TRN)
35525	\$3,944.88	12/09/2009	GRAPHIC EDGE
35526	\$1,493.95	12/09/2009	SPRINGFIELD PEPSI-COLA
35527	\$313.56	12/09/2009	JACKSONVILLE PUBLIC SCHOOL FOUNDATION
35528	\$38.02	12/15/2009	BOGLE, CAROL (TRN)
35529	\$875.00	12/15/2009	CAVALLO BUS LINES, INC.
35530	\$9.59	12/15/2009	CHELSEVIG, KRIS
35531	\$27.88	12/15/2009	GRAPHIC EDGE
35532	\$396.00	12/15/2009	IESA
35533	\$17.00	12/15/2009	VANHYNING, WANDA
35534	\$10.73	12/15/2009	CANNON, TAMY
35535	\$25.00	12/15/2009	MOOSE LODGE
35536	\$135.65	12/15/2009	VANBEBBER, ADRIENNE (CLY)
35537	\$149.98	12/16/2009	KESSLERS TEAM SPORTS (REMIT)
35538	\$236.02	12/16/2009	AMSTERDAM PRINTING
35539	\$59.93	12/16/2009	CULLIGAN WATER CONDITION
35540	\$691.85	12/16/2009	DONOHO, MARILYN
35541	\$1,056.00	12/16/2009	GREAT AMERICAN OPPORTUNITIES
35542	\$101.45	12/16/2009	JACKSONVILLE SCHOOL DIST #117
35543	\$54.30	12/16/2009	MUNICIPAL UTILITIES
35544	\$1,265.78	12/16/2009	SAM'S CLUB
35545	\$3,565.86	12/16/2009	WHITE'S GREENHOUSE
35546	\$132.50	12/17/2009	CURT SMITH SPORTING GOODS
35547	\$746.78	12/17/2009	GRAPHIC EDGE
35548	\$128.08	12/17/2009	GRAPHIC EDGE
35549	\$38.97	12/17/2009	J'ETTE PARENT ORGANIZATION
35550	\$39.84	12/17/2009	JHS CAFETERIA
35551	\$2,160.55	12/17/2009	LINCOLNLAND FUNDRAISING
35552	\$179.52	12/17/2009	STEWART, PAULA (JHS)
35553	\$367.00	12/18/2009	PRAIRIE WINDS ENGRAVING
35554	\$1.80	12/18/2009	SALKAUSKAS, MICHELE (JHS)
35555	\$170.96	12/18/2009	SALVATION ARMY
35556	\$79.00	12/18/2009	SOUTHEASTERN APPAREL
35557	\$347.87	12/18/2009	BARLOW, GARY (EIS)
35558	\$3,416.65	12/18/2009	BELIEVE PRODUCTIONS
35559	\$347.76	12/18/2009	HURST, CYNDEE
35560	\$89.04	12/18/2009	LYNCH, KIM
35561	\$349.05	12/18/2009	WALMART COMMUNITY BRC
35562	\$66.09	12/22/2009	FANNING, AUDRA
35563	\$30.73	12/22/2009	BRAMMEIER, BAILEY

Activity Accounts
Summary of Cash Receipts & Disbursements
December 2009

Account Level Description	Nov 30, 2009 Balance	Dec 2009 Revenue	Dec 2009 Expenditures	Dec 31, 2009 Balance
850 ADMINSTRATIVE COURTESY REV	\$231.31	\$0.00	\$0.00	\$231.31
851 CO REFRESHMENT REV	\$1,659.81	\$48.37	\$0.00	\$1,708.18
856 INTEREST REV	\$22.73	-\$295.46	\$0.00	-\$272.73
857 INTEREST ON INVESTMENTS REV	\$7,553.01	\$8.49	\$160.91	\$7,400.59
859 SP ED TECH REV	\$1,786.03	\$0.00	\$0.00	\$1,786.03
860 SP ED LD REV	\$1,066.64	\$0.00	\$80.46	\$986.18
866 GIFTED REV	\$790.84	\$0.00	\$521.84	\$269.00
867 EARLY YEARS PROGRAM REV	\$879.03	\$0.00	\$54.30	\$824.73
875 EISENHOWER SCH REV	\$2,256.04	\$48.21	\$347.87	\$1,956.38
876 EISENHOWER STORE REV	\$650.47	\$0.00	\$0.00	\$650.47
878 FRANKLIN STUDENTS IN NEED REV	\$865.81	\$0.00	\$696.81	\$169.00
879 FRANKLIN TEACHERS REV	\$628.64	\$26.17	\$80.00	\$574.81
881 LINCOLN SCHOOL REV	\$1,084.66	\$577.71	\$1,141.54	\$520.83
882 LINCOLN TEACHERS REV	-\$20.69	\$207.01	\$0.00	\$186.32
883 LINCOLN ABE'S BOOK SMART REV	\$386.16	\$0.00	\$0.00	\$386.16
884 MURRAYVILLE SCHOOL REV	\$1,587.29	\$0.00	\$0.00	\$1,587.29
887 NORTH SCHOOL REV	\$2,963.24	\$29.54	\$75.00	\$2,917.78
890 SOUTH SCHOOL REV	\$10,542.19	\$1,087.92	\$358.41	\$11,271.70
893 WASHINGTON PEPSI REV	\$192.05	\$44.81	\$0.00	\$236.86
894 WASHINGTON SCHOOL REV	\$2,049.98	\$62.97	\$0.00	\$2,112.95
900 JHS ATH OTHER REV	\$2,686.19	\$997.00	\$2,390.55	\$1,292.64
901 JHS BASEBALL REV	\$3,556.77	\$698.00	\$0.00	\$4,254.77
902 JHS J'ETTES REV	\$1,273.57	\$0.00	\$38.97	\$1,234.60
903 JHS CHEERLEADING REV	\$71.50	\$0.00	\$0.00	\$71.50
904 JHS CROSS COUNTRY REV	\$4,749.06	\$0.00	\$0.00	\$4,749.06
905 JHS FELLOW. CHRISTIAN ATH REV	\$3.14	\$0.00	\$0.00	\$3.14
906 JHS FOOTBALL REV	\$2,412.68	\$0.00	\$0.00	\$2,412.68
907 JHS BOYS' BASKETBALL REV	\$161.24	\$0.00	\$0.00	\$161.24
908 JHS BOYS' BB TOURNEY REV	\$36.60	\$0.00	\$0.00	\$36.60
909 JHS GIRLS' BASKETBALL REV	\$7,273.32	\$597.00	\$4,489.25	\$3,381.07
910 JHS GIRLS' SOCCER REV	\$10,954.52	\$0.00	\$0.00	\$10,954.52
911 JHS GIRLS' TENNIS REV	\$464.93	\$0.00	\$0.00	\$464.93
912 JHS GIRLS' TRACK REV	\$1,093.14	\$0.00	\$0.00	\$1,093.14
913 JHS GOLF REV	\$3,335.76	\$0.00	\$0.00	\$3,335.76
914 JHS BOYS' SOCCER REV	\$12,038.76	\$0.00	\$64.84	\$11,973.92
915 JHS SOFTBALL REV	\$119.70	\$0.00	\$0.00	\$119.70
916 JHS SWIM BOYS REV	\$44.82	\$0.00	\$0.00	\$44.82
917 JHS BOYS' TENNIS REV	\$8.24	\$0.00	\$0.00	\$8.24
919 JHS BOYS' TRACK REV	\$1,255.85	\$0.00	\$0.00	\$1,255.85
920 JHS VOLLEYBALL REV	\$10,159.68	\$151.91	\$179.52	\$10,132.07
921 JHS WARCUP MEMORIAL REV	\$255.00	\$0.00	\$0.00	\$255.00
922 JHS WRESTLING TOURNEY REV	\$1,569.97	\$0.00	\$704.30	\$865.67
923 JHS SWIMMING GIRLS	\$19.47	\$58.11	\$0.00	\$77.58
930 JHS ART CLUB REV	\$199.11	\$25.00	\$0.00	\$224.11
931 JHS C CLUB REV	\$655.51	\$157.50	\$0.00	\$813.01

Activity Accounts
Summary of Cash Receipts & Disbursements
December 2009

932 JHS CVE CLUB REV	\$5.17	\$0.00	\$0.00	\$5.17
934 JHS FBLA REV	\$137.37	\$0.00	\$0.00	\$137.37
935 JHS FFA REV	\$4,876.19	\$3,441.00	\$5,687.64	\$2,629.55
936 JHS FRENCH CLUB REV	\$98.98	\$0.00	\$1.80	\$97.18
937 JHS GERMAN CLUB REV	\$1,174.41	\$524.00	\$982.68	\$715.73
938 JHS COMPUTER CLUB REV	\$598.26	\$0.00	\$0.00	\$598.26
939 JHS SCIENCE CLUB REV	\$3,573.04	\$0.00	\$0.00	\$3,573.04
940 JHS BAND REV	\$6,324.88	-\$874.00	\$79.00	\$5,371.88
941 JHS CHOIR REV	\$2,441.35	\$3,055.00	\$817.03	\$4,679.32
942 JHS SCHOLASTIC BOWL REV	\$751.73	\$3.99	\$326.12	\$429.60
943 JHS CLASS OF 2007 REV	\$49.90	\$0.00	\$0.00	\$49.90
944 JHS CLASS OF 2008 REV	\$824.54	\$0.00	\$0.00	\$824.54
945 JHS CLASS OF 2009 REV	\$587.71	\$0.00	\$0.00	\$587.71
946 JHS CLASS OF 2010 REV	\$772.85	\$0.00	\$0.00	\$772.85
947 JHS CLASS OF 2011 REV	\$2,193.58	\$0.00	\$0.00	\$2,193.58
948 JHS CLASS OF 2012 REV	\$1,663.82	\$0.00	\$0.00	\$1,663.82
949 JHS ADMINISTRATION REV	\$634.88	\$0.00	\$0.00	\$634.88
950 JHS CHILD CARE EXPERIENCE REV	\$870.89	\$0.00	\$0.00	\$870.89
951 JHS CRIMSON J REV	\$16,825.31	\$125.00	\$0.00	\$16,950.31
952 JHS CRIMSON TIMES REV	\$1,383.27	\$280.00	\$0.00	\$1,663.27
953 JHS DRAMA REV	\$2,606.97	\$1,745.00	\$1,417.74	\$2,934.23
954 JHS AG FARM REV	\$3,110.14	\$0.00	\$1,426.89	\$1,683.25
955 JHS FOREIGN LANGUAGE REV	\$448.01	\$0.00	\$0.00	\$448.01
956 JHS GAPP REV	\$2,260.25	\$0.00	\$0.00	\$2,260.25
957 JHS NATIONAL HONOR SOCIETY REV	\$1,234.17	\$60.00	\$0.00	\$1,294.17
958 JHS OE LIFE SKILLS REV	\$349.93	\$0.00	\$0.00	\$349.93
959 JHS REFRESHMENTS REV	\$5,851.56	\$5,131.33	\$1,387.06	\$9,595.83
960 JHS WELDING REV	\$902.03	\$187.75	\$62.10	\$1,027.68
961 JHS STUDENT GOVERNMENT REV	\$5,000.16	\$0.00	\$686.71	\$4,313.45
975 TURNER BAND/CHORUS REV	\$711.37	\$5,204.00	\$3,416.65	\$2,498.72
976 TURNER CHEERLEADING REV	\$215.78	\$0.00	\$0.00	\$215.78
977 TURNER COURTESY REV	\$316.86	\$0.00	\$0.00	\$316.86
978 TURNER ECOLOGY REV	\$119.77	\$0.00	\$0.00	\$119.77
979 TURNER ACAD & ATH BOOSTERS REV	\$477.85	\$0.00	\$0.00	\$477.85
980 TURNER FAMILY REV	\$2.98	\$0.00	\$0.00	\$2.98
981 TURNER FUNDRAISING REV	\$8,762.87	\$259.92	\$159.33	\$8,863.46
982 TURNER LOUNGE REV	\$462.46	\$0.00	\$71.02	\$391.44
983 TURNER MEDIA CENTER REV	\$253.62	\$0.00	\$0.00	\$253.62
984 TURNER PEP CLUB REV	\$1,426.02	\$2,162.22	\$1,394.76	\$2,193.48
985 TURNER POM PON REV	\$435.83	\$0.00	\$0.00	\$435.83
986 TURNER FIELD TRIP REV	\$7,682.74	\$0.00	\$0.00	\$7,682.74
987 TURNER STUDENT COUNCIL REV	\$744.12	\$0.00	\$0.00	\$744.12
988 TURNER TOURNAMENT REV	\$25,288.40	\$1,456.50	\$6,404.99	\$20,339.91
989 TURNER YEARBOOK REV	\$6,734.89	\$69.00	\$0.00	\$6,803.89
TOTALS	\$222,760.68	\$27,360.97	\$35,706.09	\$214,415.56